

<b>Office Use Only</b>
Petition: _____
Date Received: _____

## Taxpayer Petition to the Whatcom County Board of Equalization for Review of Real Property Valuation Determination

This Petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the Assessor's "Official Valuation Change Notice". **\*If filing after July 1, 2022 a copy of the Notice must be enclosed with this Petition.** (We appreciate your using paper/binder clips in lieu of staples in your submission.)

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for **\* 2022** for taxes payable in **\* 2023** to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Print/type for eligibility please):

<b>1. *Parcel Number:</b> _____
<b>2. *Owner:</b> _____
<b>*Mailing Address for All Correspondence Relating to Appeal:</b>
Street address: _____
City, State, Zip Code: _____
May we contact you by email? <input type="checkbox"/> Yes <input type="checkbox"/> No E-mail address: _____
Daytime Phone No: _____ Cell Phone No: _____
Name of petitioner or authorized agent: _____

<b>3. *(a) Assessor's determination of true &amp; fair value:</b>	<b>*(b) Your estimate of true &amp; fair value</b>
Land .....\$ _____	Land.....\$ _____
Improvement/Bldgs.....\$ _____	Improvement/Bldgs .....\$ _____
<b>TOTAL</b> .....\$ _____	<b>TOTAL</b> .....\$ _____
Date the Assessor's "Official Valuation Change Notice" was mailed (if known): _____	
I request the information the Assessor used in valuing my property. <input type="checkbox"/> Yes <input type="checkbox"/> No	

<b>4. *Specific reasons why you believe the Assessor's value does not reflect the true and fair market value.</b>
_____
_____
_____
<b>NOTE:</b> Under Washington law, the Assessor is presumed to be correct, so you must provide convincing evidence and prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, percentage of assessment increase, personal hardship, amount of tax, and other matters unrelated to <u>market</u> value may not be relevant or sufficient evidence to prove market value. If this Petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.
<b>Other issues relevant to your case:</b>
_____

<b>5. Power of Attorney:</b> If power of attorney (POA) has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.
The authorized agent (named in section 2) has full authority to act on my behalf on all matters pertaining to this appeal.
Signature of Petitioner (Taxpayer) giving Power of Attorney: _____

**I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.**

**\*Signed this** \_\_\_\_\_ **day of** \_\_\_\_\_, \_\_\_\_\_.

**\***  
\_\_\_\_\_  
Signature of Taxpayer or Agent

**6. The property which is the subject of this Petition is (check all which apply):**

- |  |   |
|--|---|
| <input type="checkbox"/> Farm/Agricultural Land      | <input type="checkbox"/> Residential Building |
| <input type="checkbox"/> Residential Land            | <input type="checkbox"/> Commercial Building  |
| <input type="checkbox"/> Commercial Land             | <input type="checkbox"/> Industrial Building  |
| <input type="checkbox"/> Industrial Land             | <input type="checkbox"/> Mobile Home          |
| <input type="checkbox"/> Designated Forest Land      | <input type="checkbox"/> Other _____          |
| <input type="checkbox"/> Open Space/Current Use Land |   |

**7. General description of property:**

- a. Address/location: \_\_\_\_\_
- b. Lot size (acres): \_\_\_\_\_
- c. Zoning or permitted use: \_\_\_\_\_
- d. Description of building: \_\_\_\_\_
- e. View?  Yes  No
- f. Waterfront?  Yes  No

**8. Purchase price of property: \$ \_\_\_\_\_ (If purchased within last 5 years)**

Date of purchase: \_\_\_\_\_

**9. Remodeled or improved since purchase?  Yes  No Cost \$ \_\_\_\_\_**

**10. Has the property been appraised by other than the county assessor?  Yes  No**

If yes, appraisal date (*helpful to submit copy*): \_\_\_\_\_ By whom? \_\_\_\_\_

Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

**Please complete all of the above items (if applicable). Information in boxes 1 – 5 must be provided to be considered a complete Petition.**

**Important Note:** Regardless of what you select in section 11, you may submit **additional** information, either with this Petition or prior to twenty-one (21) business days before your hearing, to support your claim. It is recommended you submit your evidence as soon as possible to increase the chances of receiving a value reduction offer from the Assessor without going to a hearing. After a complete Petition is filed, a copy of any additional information must also be provided to the Assessor's Office. Please use paper/binder clips in lieu of staples.

**11. Check the following statement that applies:**

I intend to submit additional documentary evidence to the Board of Equalization and the assessor **no later** than twenty-one (21) business days prior to my scheduled hearing.

My Petition is complete. I have provided all the documentary evidence that I intend to submit, and I request a hearing before the Board of Equalization as soon as possible.

**Check one of the following:**  I plan to attend the hearing  I do not plan to attend the hearing.

**Documentary Evidence Worksheet**

**Most recent sales of comparable property (within the past 5 years):**

Parcel No.	Address	Land Size	Sale Price	Date of Sale
a.	_____	_____	_____	_____
b.	_____	_____	_____	_____
c.	_____	_____	_____	_____
d.	_____	_____	_____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office.

For tax assistance or to request this document in an alternate format, please call 360-778-5016. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

## Instructions for Petition to the County Board of Equalization for Review of Real Property Valuation Determination

All information in boxes 1 – 5 must be completed (if applicable). **The petition must be signed and dated.** Without this information, your Petition for Review **will not be considered complete.**

1. Your account or parcel number appears on your Official Valuation Change Notice, and tax statement. **If you are appealing multiple parcels, you must submit separate petitions for each parcel.**
2. Self-explanatory.
3. You may appeal the **assessed** value of the property. The assessed value is based on the true and fair value of the property. Check the box if you are requesting the information the assessor used to value the property.

### Appeal of Assessed Value

To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In Section 4, you must list the reasons why you believe the Assessed Value is incorrect.

4. List the specific reasons for the appeal. It is not sufficient to make statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive (WAC 458-14-056). Your reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.

Be sure to note any other issues you believe are relevant to the value of your property. The Board is limited to determining the market value of property. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.

5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

### **Sign and date the petition.**

- 6.–10. Self-explanatory.

Any additional information to support your estimate of value may be provided either with this petition or prior to twenty-one (21) business days before the hearing. Once a hearing has been scheduled, any additional information you submit must also be provided to the assessor.

The petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the "Official Valuation Change Notice." **If filing after July 1, 2022 a copy of the "Official Valuation Change Notice" must be enclosed with this petition.**

One original signed petition (including all attachments) should be filed with the County Board of Equalization in the county where the property is located. See below for options to submit your petition.

### **Completed hard copy petition forms should be mailed or dropped off to:**

Whatcom County Board of Equalization  
311 Grand Ave. Suite 105  
Bellingham, WA 98225-4038

For information about the petition process, call or email the Clerk of the Board at:

(360) 778-5016 or email [jschneid@co.whatcom.wa.us](mailto:jschneid@co.whatcom.wa.us)

BOE website at <https://www.whatcomcounty.us/180/Board-of-Equalization-Appeal-Property-As>

## **PLEASE NOTE: IMPORTANT INFORMATION REGARDING YOUR APPEAL**

### **TAXPAYERS' RIGHT TO AN APPEAL**

The owner responsible for payment of taxes on any property may petition the County Board of Equalization for a change in the assessed valuation placed upon such property by the County Assessor. Appeals must be made on forms approved by the Department of Revenue. Forms are available at the County Council Office, on our website: [www.whatcomcounty.us/180](http://www.whatcomcounty.us/180), or by calling 360-778-5016.

### **WAYS TO SUBMIT YOUR APPEAL**

1. **Email** both sides of your signed Taxpayer Petition to: [JSchneider@co.whatcom.wa.us](mailto:JSchneider@co.whatcom.wa.us)

OR

2. **Mail or hand deliver** your Taxpayer Petition and any attachments to:

*Whatcom County Board of Equalization  
311 Grand Avenue, Suite 105  
Bellingham, WA 98225*

*Office hours: Monday-Friday 8:30am – 4:30pm*

### **SUBMITTING YOUR PETITION TIMELY IS IMPORTANT**

Petitions must be submitted thirty (30) days of the mailing date printed on your Official Property Value Notice received from the Whatcom County Assessor's Office.

The Washington State Legislature has given the Board of Equalization the responsibility to determine whether the assessed value of property represents 100% of the property's fair market value, as of January 1, of the assessment year. (The assessment year is the year before taxes are due) Please include sufficient information to apprise the Board of the reasons why you believe the Assessor's determination is incorrect. The BOE is independent from the Assessor, do not assume the Board knows anything about your property. You must prove that the Assessor's determination is incorrect and prove what is correct for the Board to rule in your favor.

### **ADDITIONAL INFORMATION/EVIDENCE**

Additional Information **must be submitted no later than twenty-one (21) business days** before your future hearing. Documents should be sent in paper format that is 8 ½ x 11, single sided, no staples or binders. See submission options above under "Ways to submit your appeal".

#### **Examples of useful types of evidence:**

- Sales information of similar properties using sales that date close to January 1st of the assessment year. Two suggested ways to obtain comparable sales could be websites like Redfin and Zillow or a market analysis completed by a real estate agent.
- Cost estimates for repairs that need to be done to the building or land
- Official documents showing development limitation/easements
- Independent appraisals
- Photographs are very helpful
- Maps showing roads with high traffic, access limitation, etc.

### **HEARING INFORMATION**

At the hearing the taxpayer and the Assessor will have the opportunity to give oral testimony. A written decision will be issued within 45 days of the hearing. After the Board of Equalization has made a decision the Treasurer's office will make adjustments accordingly. The Board's decision is appealable to the Washington State Board of Tax Appeals.

**To avoid penalties and interest property taxes must be paid when they are due.**

Please feel free to contact Jennifer Schneider at 360-778-5016 or email [JSchneider@co.whatcom.wa.us](mailto:JSchneider@co.whatcom.wa.us) with any further questions you may have.