

## Commonly Asked Questions

### **Q. How can citizens appeal the assessed value of their property to the Cowlitz County Board of Equalization?**

A. The sole method for appealing an assessor's determination to the board shall be by means of a **properly completed and timely filed** taxpayer petition. The proper petition form must be used. There is no fee charged for filing a petition.

### **Q. Who may file an appeal?**

A. A property owner or taxpayer may appeal. Taxpayer means the person or entity whose name and address appears on the assessment rolls, or their duly authorized agent. The appeal is filed with the Board of Equalization of the county in which the property is located.

### **Q. Where can one get an appeal form?**

A. Appeal petition forms are available from the Clerk of the Board of Equalization or the County Assessor, 207 4<sup>th</sup> Avenue N., Kelso, WA 98626. Forms are also available on the Board of Equalization Web site.

### **Q. What is the deadline for filing?**

A. A taxpayer's petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing the value change notice. If the petition is mailed, it must be postmarked by midnight of the deadline.

### **Q. Should property owners contact the Assessor's Office?**

A. Contact the Assessor's Office to review valuation any time there is a question regarding property value. Property owners can often settle disagreements at this level without continuing the appeal process. However, citizens still need to preserve their appeal rights by filing a petition on time with the Board of Equalization.

### **Q. When do property owners receive a Change of Value Notice?**

A. The Assessor will send a notice when the assessed value of property changes. The county Assessor values property every year and is required to physically inspect once every six years. After determining the value, the Assessor mails the taxpayer a Change of Value Notice. The notice will show the assessed value of land and improvements separately. The total assessed value should not exceed the market value of the property.

### **Q. What if a citizen does not get a notice?**

A. If a Change of Value Notice is not received at least 15 calendar days prior to the deadline for filing the petition for the current assessment year, and the property owner can show proof that the value was actually changed, a sworn affidavit may be submitted to the Clerk of the Board of Equalization. The Assessor is obligated to send the notice to the taxpayer whose name and address appears on the assessment rolls. The property owner is responsible for notifying the Assessor of any address changes and to request that the Assessor or mortgage or lending company send copies of the notices to him or her.

**Q. What information must be provided for a completed petition?**

**A. A properly completed petition must include specific valid reasons why the property owner believes that the Assessor's valuation is not correct.** Include the parcel number of the property being appealed, the Assessor's determination of value, the owner's estimate of value, comparable sales or other supporting evidence. Be sure to indicate if you intend to submit additional evidence prior to the hearing. You must provide additional information at least **seven** business days prior to the hearing. **The amount of the tax, the assessed value of other properties, the percentage of assessment increase, personal hardship, and other matters unrelated to the market value cannot, by law, be considered by the Board of Equalization.**

**Q. How does the Assessor value property?**

A. State law requires the Assessor to value all taxable property at 100 percent of its true and fair market value in money, according to the highest and best use of the property. Market value is the amount of money that a willing and un-obligated buyer is willing to pay a willing and un-obligated seller. The Assessor values real property using one or more acceptable appraisal methods: the market or sales comparison method, the cost approach, an income capitalization approach for income-producing property, or any combination of the three approaches.

**Q. When will the property owner have a hearing?**

A. The Clerk will notify you of the location, date and time that your hearing is scheduled. Typically all hearings are held on Wednesdays during the months of August and September. Hearings are held in the Hearing Room on the 3<sup>rd</sup> Floor of the Administration Building, 207 4<sup>th</sup> Avenue N., Kelso, WA 98626.

**Q. What can be expected at the hearing?**

A. All hearings are tape-recorded. All persons who testify shall take an oath to tell the truth. You and the Assessor will each have the opportunity to give oral testimony in support of your opinions of value. The hearing is an informal review designed to enable property owners to represent themselves without an attorney. **Keep in mind that the Assessor is, by law, presumed to be correct. The burden of proof is on you to show that the assessed value is not correct by presenting clear, cogent\* and convincing evidence to support your estimate of market value.**

**\*Cogent – An Argument is “Cogent” if and only if the truth of the argument’s premises would render the truth of the conclusion probable (i.e. the argument is strong) And the argument’s premises are, in fact, true.**

**Q. How soon will the property owner receive a decision from the Board?**

A. You will usually receive a written decision from the Board of Equalization within 30 days of the hearing. The Board can either raise, lower, or sustain the Assessor's value.

**Q. What if the citizen is not satisfied with the Board of Equalization's decision?**

A. You may appeal the Board's decision to the state Board of Tax Appeals. Your appeal must be filed with the state within 30 calendar days of the mailing of the county Board's decision. You may also pay your taxes under protest and petition the Superior Court for a refund by filing a lawsuit under chapter 84.68 RCW.

**Q. If the citizen does not file an appeal in a timely manner, can the Board be reconvened to consider the petition?**

A. There are only limited reasons for the Board to reconvene to consider assessments when an appeal was not filed by the deadline. One reason is if a new purchaser bought a property after July 1 and before December 31 of the assessment year (not tax year) and the sale price was less than 90 percent of the assessed value. Another would be if the taxing officials were fraudulent in performing their duties.

**Q. Should property owners wait until after their hearing to pay their property taxes?**

A. Pay your property taxes when due. After your hearing and the decision by the Board of Equalization, the county Treasurer will notify you of any adjustment to your taxes.