

How can I appeal the assessed valuation of my property?

The only way to appeal an assessor's valuation of your property is by timely filing a complete appeal petition with the Wahkiakum County Board of Equalization. There is no fee charged for filing an appeal. The appeal petition form from the Dept. of Revenue must be used. A letter or phone call is not acceptable as a substitute for the petition form. You may file your petition online by sending your paperwork to lwilliamsboe@co.wahkiakum.us or by bring your paperwork in to the Courthouse in the Auditors office at 64 Main Street (BOE Dropbox) or mailing it to Wahkiakum Board of Equalization, PO Box 64, Cathlamet, WA 98612.

Board of Equalization – Filing an Appeal

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2. Who may file an appeal?

A property owner or "taxpayer" may appeal. Taxpayer means the person or entity whose name and address appears on the assessment rolls, or their authorized agent. If you are filing as a duly authorized agent, you will be asked to provide proper documentation to show the relationship.

3. What is the deadline for filing a petition?

Wahkiakum County allows up to 60 days from the date on the current year assessors valuation. This is mailed from the County Assessor's office and includes the date. If you mail your petition in, it must be postmarked by midnight of the deadline. You may also submit your petition via email. If you are appealing to other Assessor determination, for example, denial of an application for Open Space or a removal from the Open Space program by the Assessor, you also have 60 days from the date of the mailing of notification.

4. What if I missed the deadline for appeal?

If you have missed the filing deadline, you may file a request for a good cause waiver with the Board of Equalization if you feel you meet the requirements of WAC 458-14-127 (3) or request to reconvene the Board under WAC 458-14-127 by filling out the appropriate form. You must be prepared to submit supporting documentation. Contact the clerk of the board for this information. Once received, the Clerk will forward your request to the Board for review. The Board Clerk will notify you in writing a confirmation or denial of your petition.

5. Should I contact the Assessor's Office?

Contact the Assessor's Office to review your valuation at any time you have a question regarding your property value. Property owners can often settle disagreements at this level without continuing the appeal process. However, you still need to preserve your appeal rights by timely

filing your petition with the Board of Equalization. You can withdraw your petition (in writing) at any time prior to the hearing.

6. What information must I provide for a completed petition?

The petition form has clear directions attached. Your properly completed petition must include specific reasons why you feel the assessor's valuation is not correct. The amount of tax, the percentage of assessment increase, personal hardship, and other matters unrelated to market value cannot by law be considered by the Board. Include the parcel number of the property you are appealing on. A separate petition must be completed for every individual parcel. Also include the Assessor's determination of value, other appraisal information, your estimate of value, recent sales of comparable properties, or other supporting information for your appeal. Be sure to indicate if you intend to submit additional evidence prior to the hearing.

7. When will I have a hearing?

The Clerk of the Board of Equalization will notify you of the location, date, and time that your hearing is scheduled. Reasonable accommodation for scheduling is possible. You are not required to be present at your appeal hearing.

8. When do I need to submit evidence for my hearing?

If you do not submit your documentary evidence at the time of filing your petition, your documentary evidence needs to be submitted to the Clerk of the Board and the Assessor's Office at least 21 business days prior to your hearing. This excludes legal holidays.

9. What can I expect at the hearing?

You and the Assessor will each have an opportunity to give oral testimony and review the written evidence given prior to the hearing that supports your opinions of value. If additional documentation is brought in and not submitted as evidence, you can discuss it, but it may be taken of lesser value than is given the opportunity to review prior to the hearing. You will be given an opportunity to cross examine each other and rebut evidence. The hearing is an informal review designed to enable property owners to represent themselves without an attorney. Keep in mind that per RCW 84.40.0301, the original value set by the assessor is presumed to be correct. The burden of proof is on you to show that the assessed value is not correct by presenting a standard of "clear, cogent and convincing evidence" such as comparable sales data, cost data, income data, or any other items of evidence including maps or photographs to support your estimate of value.

10. How soon will I receive a decision from the Board of Equalization?

You will receive a written decision from the Board usually withing 45 days of the hearing. The Board can either raise, lower, or sustain the Assessor's value.

11. What if I'm not satisfied with the Board of Equalization's decision?

You can appeal the County Board's decision to the Washington State Board of Tax Appeals (BTA) by filing an appeal directly with the State withing 30 days of the mailing of the County Board's decision. Forms are available online at <https://bta.wa.gov> You must pay your property taxes

“under protest”. (Consult with the Wahkiakum County Treasurer’s Office for direction) and petition the Superior Court for a refund by filing a lawsuit under Chapter 84.64 RCW.