

CHECK LIST FOR APPEALING PROPERTY VALUE

- Fill in your petition as instructed. Please be sure to sign the form. Include a signed authorization if someone else is representing you. The filing deadline for each year is July 1ST or 60 days after the date of mailing of the Assessor's change of Value Notice. **For notices sent by the Assessor's office dated Monday, June 17, 2019, for taxes payable in 2020 that deadline date is, Friday, August 16, 2019.**
- Filing on more than one parcel, a separate petition must be filed for each parcel. **Submitting evidence with your petition will help the assessor's office better understand your concern of their valuation.** However, your petition must be submitted timely, if you're unable to obtain the additional information by due date, the petition can be submitted by itself. Additional information can always be submitted after the petition is filed, at a minimum to **21 business days before the hearing.**
- Petitions must be submitted timely either by email, postal mail or hand delivered. The Board of Equalization's address is: **Kitsap County Board of Equalization, 614 Division Street, MS-4, Port Orchard, WA 98366.** Kitsap Administration Building 4TH Floor. Clerks email address is: cgourley@co.kitsap.wa.us
- You will receive an acknowledgement letter with an assigned case number. Refer to this number when referring to your petition in all correspondence sent to the Board of Equalization Clerk.
- You will receive an *Assessor's Response* to your petition, which will include the Assessor's answer to your petition, and their supporting documentation. **Please bring this packet with you to the hearing.** If an email address is supplied the Assessor's Response will be sent via email. **I have been told information coming from the county sometimes goes into junk or spam mailboxes.**
- Under Washington State Law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value are not relevant or enough 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.
- Your notice of hearing will be sent at least 45 days before the hearing. You can submit additional information/evidence **(in my office)** up to **21 business days before the hearing.**
- Please fill in section 11 of the petition,** a notice will still be mailed out even if you've checked, "*I do not plan to attend the hearing*". If you are unable to attend the hearing please notify the Board of Equalization clerk, at 360-337-4424 at least **48 hours** in advance. All parties; the Clerk, Assessor & Petitioner, are allowed one reschedule of the hearing.
- If you decide to withdrawal your petition, please do so at least **48 hours** before hearing and in writing, email is acceptable.

Take a moment to review these helpful state brochures:

http://dor.wa.gov/docs/pubs/prop_tax/homeown.pdf

http://dor.wa.gov/docs/pubs/prop_tax/proptaxmassappraisal.pdf

http://dor.wa.gov/docs/pubs/prop_tax/appealprop.pdf

GUIDELINES FOR HEARING

Under Washington State Law, the Assessor is presumed correct. The taxpayer meets the burden of proof when they prove clear, cogent and convincing evidence that the assessor has made an error.

Some guidelines for evidence are as follows:

- Including as much supporting documentation as possible when submitting your application is best, however additional documentation can be submitted after submitting the petition.
- **If you are submitting additional evidence, that evidence needs to be in the office of the Clerk of the Board of Equalization **21 business days** prior to the hearing, do not include weekends & holidays.**
- Include a date and title for each group of evidence submitted, should there be more than one submittal, number each page with: Exhibit #_____.
- SALES OF OTHER PROPERTIES (WAC 458.14.087) – For each arms-length comparable sale (for assessment year 2019 for taxes payable in 2020 sales used should be January 1, 2018 thru April 30, 2019) used, be sure to include the parcel number, address of property, date of sale & sale price. Generally, short sales, banked owned sales, distressed/auction sales and some estate sales are not acceptable.
- Maps: A map showing the location of your property and the comparable sales properties
- Pictures: Any pictures to give strength to your presentation.
- Appraisal: Prepared by a third-party professional, with respect to the assessment date.
- Estimate of Repairs/Cost to Cure: If there is damage to the property, estimates of repairs can be considered, please submit copies of estimates.
- Documentation by others familiar with the property:
 - Wetland reports, soils reports, or other reports showing defects with the property, performed by a qualified third party.
 - Real Estate Agents
 - Former Owners

Commercial Property Appeals – Income information does NOT become public record

- To aid the assessor's office in ensuring a fair and thorough hearing please provide the following:
 - Operating Statement for the past three years
 - Rent roll as of January 1 of the assessment year
- Additional information that would be helpful, if it exists:
 - Fee appraisal of the subject property (if within the last four years)
 - Real estate listing information or realtor's opinion of the subject property
 - Cost to cure any known physical or function deficiencies
 - Any other information that you would like us to consider

The above information can be sent via email to me at cgourley@co.kitsap.wa.us

Guidelines for requesting a reschedule or withdrawal:

- The petitioner, assessor's office and the clerk are each allowed one hearing reschedule request, this must be requested **at least 48 hours** (pacific standard time) in advance, request can be made via email, postal mail, or phone call.
- Withdrawals must be submitted **at least 48 hours** (pacific standard time) in advance, this can be done via email, please include your petition number, and your hearing date and time.