Taxpayer Petition to the _____ County Board of Equalization for Review of Current Use or Designated Forest Land Determination

Office Use Only
Petition No:
Date Received:

Tax Parcel No: _____

☐ I request the information used by the assessor in valuing my property.

Assessor's "Change of Value Notice" or other determination notice was dated _____

If appealing the true and fair (market) value for land classified under chapter 84.34 RCW (Current Use) or chapter 84.33 RCW (Designated Forest Land), do not complete this form. Instead, complete form REV 64 0075, *Taxpayer Petition to the County Board of Equalization for Review of Real Property Valuation Determination.*

The undersigned petitions the Board of Equalization to:

☐ Change the current use or forest land valuation of the following described property as shown on the assessment rolls for the year _____ to the amount shown in Item 7.

☐ Reverse the assessor's decision to remove classification/designation from the following described land. The statement supporting continued classification/designation is shown in Item 6.

☐ Reverse the denial of application for current use farm and agricultural land classification. I have attached a copy of the application form, REV 64 0024 or REV 64 0108.

☐ Reverse the denial of application for designated forest land. I have attached a copy of the application form, REV 62 0021 or REV 62 0110.

All Items Must Be Completed *(Please print)*

1. Account/Parcel Number: Enter this number in the space provided at the top right-hand corner of this petition. Your account or parcel number appears on both your determination notice and your tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.

2. Owner: _____

Mailing address for all correspondence relating to appeal:

Street Address: _____

City, State, Zip Code: _____

Daytime Phone No: _____ Fax No: _____

Name of Petitioner or Authorized Agent: _____

3. Present classification/designation of the property which is the subject of this petition is: (check one):

☐ Farm and agricultural land ☐ Open space ☐ Timber land ☐ Designated forest land

4. General description of property:

a. Address/Location: _____

b. Zoning or Permitted Use: _____

5. General description of property and use:

Present Use	Acres

This petition must be filed with the County Board of Equalization on or before July 1 of the year of the assessment or determination, or within 30 days (or up to 60 days if the county legislative authority has adopted it) after the date an assessment, value change notice, or other notice has been mailed, whichever is later.

6. Reasons why assessor's valuation of property is being challenged, why classification/designation should be continued, or why application for classification/designation should not be denied.

_____

_____

_____

7. If you are appealing the assessor's determination of current use/designated forest land assessed value, complete the following:

(a) Assessor's determination of current use/designated forest land value:

Land ..... $ _____
Improvements/Bldgs ..... $ _____
Crops/Minerals ..... $ _____
TOTAL ..... $ _____

(b) Your estimate of current use/designated forest land value:

Land ..... $ _____
Improvements/Bldgs ..... $ _____
Crops/Minerals ..... $ _____
TOTAL ..... $ _____

8. Land And Crop Information (Farm and agricultural land only)

Attach copies of signed leases of comparable properties to support your opinion of rental values:
(WAC 458-30-260 – Valuation procedures – Says in part *"only leases of land that is available for rent for a period of at least three years . . . may be used.")*
Average income and/or production records of subject property and comparable properties:

	Parcel No.	Year _____	Year _____	Year _____	Year _____	Year _____
Subj						
Comp						
Comp						
Comp						

Average Expense Records

Subj		$	$	$	$	$
Comp		$	$	$	$	$
Comp		$	$	$	$	$
Comp		$	$	$	$	$

9. Describe non-typical property conditions: _____

_____

_____

Attach any supporting documentation, such as maps, photographs, letters, appraisals, and/or other documentary evidence to support your petition.

10. Check <u>one</u> of the following statements that applies:

☐ I intend to submit **<u>additional</u>** documentary evidence to the Board of Equalization and the assessor **<u>no later</u>** than seven 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.

11. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement appearing below or attaching a signed power of attorney.
The person whose name appears as authorized agent has full authority to act on my behalf on all matters pertaining to this appeal.

_____ Date

_____ Signature of Petitioner (Taxpayer)

12. I hereby certify I have read the above petition and that it is true and correct to the best of my knowledge.

_____ Date

_____ Signature of Taxpayer or Agent

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