BOARD OF EQUALIZATION
Kitsap County Administration Building
614 Division Street, MS-4, Port Orchard, Washington 98366-4676
Phone (360) 337-4424

Audrey Husted
Clerk of the Board

Greetings:

Enclosed is the information needed to file an appeal on your assessed value (assessment year **2026** for taxes payable in **2027**). The Assessor's Notice of Value was mailed out on October 9, 2026, and dated for October 12, 2026, making the deadline for filing an appeal **Monday December 14th, 2026. Either postmarked or in my email box by 12/14/2026**.

Successful petitions include:

- A signed and complete petition (each parcel needs its own petition)
- A copy of your Notice of Value Letter dated 10/12/2026 or a Good Cause Waiver (RCW 84.40.038) (WAC 458-14-056)
- Supporting documentation: Appraisals, 3rd party reports (environmental/critical areas/surveys, etc.), estimates for cost to repair, photos, and maps.
- **The more relevant information submitted with the petition the better**.

Submitting completed and signed applications can be received three ways:

1. Email: BOEClerk@kitsap.gov Electronic copies are preferred by 10/12/2026 by 4:30 p.m.
2. Postal mail: Kitsap County Board of Equalization, 614 Division St. M/S 4, Port Orchard WA 98367
3. Hand delivered, Kitsap County Administration Building 619 Division St, 4th floor, Commissioners Office.

Please note this process is by no means a speedy one. Once received, the signed forms will be reviewed for completeness, once the petition is deemed complete you will receive a letter, which will have your petition number *(BE 123-26*), use this number when referencing your petition in any correspondence. The information will be input into our computer system, then it will be placed in an electronic folder that is shared with the assessor's office, they will assign it to an appraiser. If your petition is NOT complete, the petition and a letter of explanation will be sent to you, with a 2-week deadline to return the corrected petition.

Completed petitions and supporting documents will be reviewed by an appraiser, a determination to either, keep the value the same, reduce the value or on a rare occasion, increase the value. You will receive an *Assessor's Response*, explaining their reasoning once they have completed their review of your petition. If the value remains the same, I will send a letter with your hearing date and time, usually at **least** 45 days prior to your hearing. It is advised that taxes be paid on the property. Should a reduction be made, the treasure will issue a refund or apply the monies owed to the next installment payment.

The following brochures are enclosed to help you understand how the process works:

- Taxpayer Petition to the Kitsap County Board of Equalization for Review of Real Property Valuation Determination
- Check List for Appealing Property Value
- Homeowner's Guide to Property Tax
- Appealing Your Property Assessment to the County Board of Equalization
- Homeowner's Guide to Mass Appraisal
- Clerk of the Board's business card

If you have questions related to how the **valuation was derived**, please contact the Assessor's **office at 360-337-7160.**

If you have any other questions, please feel free to contact me, 360-337-4424 or BOEClerk@kitsap.gov

Office Use Only
Petition # _____
Date Rcvd _____

TAXPAYER PETITION TO THE KITSAP COUNTY BOARD OF EQUALIZATION FOR REVIEW OF *REAL PROPERTY* VALUATION DETERMINATION

The petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice. A copy of the Assessor's determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to to change the valuation of the property described below as shown on the Assessment Roll 2026 for taxes payable in 2027 the amount shown in item No. 3(b) on this form.

PLEASE COMPLETE ALL ITEMS

1. ***Parcel #:** _____ **Parcel Address:** _____
2. ***Owner: (Print)** _____

   ***Mailing Address for All Correspondence Relating to Appeal: (Print)**

   Street Address: _____

   City, State, Zip Code: _____

   May we contact you by email? ☐ Yes ☐ No **E-mail address:** _____

   Daytime Phone No: _____ **Fax No:** _____

   ***Name of Petitioner or Authorized Agent: (Print)** _____

3. ***(a)** Assessor's determination of true and fair value:

   Land ..... $_____

   Improvement/Bldgs.. $_____

   TOTAL ..... $_____

   ***(b)** Your estimate of true and fair value:

   Land ..... $_____

   Improvement/Bldgs. .... $_____

   TOTAL ..... $_____

   Date the Assessor's "Change of Value Notice" or other determination notice was mailed: _____

   I request the information the assessor used in valuing my property. ☐ Yes ☐ No

   Assessment information can be found at https://www.kitsapgov.com/assessor/Pages/default.aspx or by calling 360-337-7160

4. ***Specific reasons why you believe the assessor's value does not reflect the true and fair market value.**

   _____

   _____

   _____

   _____

   Use additional paper to complete section 4, when necessary.

   NOTE: Under Washington 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 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.

5. **Power of Attorney:** If power of attorney 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 matter pertaining to this appeal.

   Signature of Petitioner (Taxpayer) _____

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 _____, _____ (year).

*_____

Signature of Taxpayer or Agent

***Section Completion Required for Acceptable Petition (See instructions)**

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

- ☐ Farm/Agricultural Land
- ☐ Residential Land
- ☐ Commercial Land
- ☐ Industrial Land
- ☐ Designated Forest Land
- ☐ Open Space/Current Use Land
- ☐ Residential Building
- ☐ Commercial Building
- ☐ Industrial Building
- ☐ Mobile Home
- ☐ Other _____

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, what date (please submit copy): _____ By whom? _____

Appraised value: $_____ Purpose of appraisal:_____

Please complete all of the above items (if applicable). <u>Information in boxes 1 – 5 must be provided to be considered a complete petition.</u>

You may submit **<u>additional</u>** information, either with this Petition or twenty-one business days prior to the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statements that apply.

- ☐ I intend to submit **<u>additional</u>** documentary evidence to the Board of Equalization and the assessor **<u>no later</u>** than twenty-one 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.
- ☐ ***I DO NOT** want to attend the hearing (admin. hearing). ☐ I **WILL** attend the hearing

DOCUMENTARY EVIDENCE WORKSHEET

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

	Parcel No.	Address	Residential Sq. Ft.	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.

Submit Completed Petition To: Kitsap County Board of Equalization, 614 Division St M/S-4, Port Orchard WA 98366

For tax assistance, visit http://dor.wa.gov or call (360) 534-1400. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (360) 705-6718.

WORKSHEET FOR KITSAP COUNTY RESIDENTIAL APPEALS

COMPARABLE SALES ANALYSIS

Parcel and sale searches can be found on the Kitsap County Assessor's website at https://www.kitsapgov.com/assessor/Pages/default.aspx

Petitioner Name: _____

	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
PARCEL #				
SITE ADDRESS				
SALES: SALE DATE				
SALE PRICE				
LAND: LOCATION:				
TOTAL ACRES				
VIEW QUALITY				
WATERFRONT FRONT FEET				
UTILITIES: ELECTRIC, WATER, SEWER, SEPTIC				
BUILDING: YEAR BUILT				
ADJUSTED YEAR BUILT				
CONDITION				
QUALITY				
BEDROOMS				
BATHS				
RESIDENTAL SQ. FT.				
BASEMENT FINISHED SF				
BASEMENT UNFINISHED SF				
ATTIC SQ. FT.				
GARAGE SQ. FT.				
OUT BUILDING SQ. FT.				

Note: Provide comparable sales that are most similar to your property and are arm's length transactions. The Board gives most weight to sales occurring closest to the January 1 assessment date.

INSTRUCTIONS FOR PETITION TO THE KITSAP 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 **will not be considered completed.** All documents submitted must be **single sided only**. **You must attach a copy of the value change notice with the petition**.

1. Your account or parcel number appears on your "Notice of Value". Please also list the address of the parcel. If you are appealing multiple parcels, you must submit a separate petition for each separate 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. Part (a) is the value that is listed on your value change notice. Part (b) is **your** estimate of new true and fair 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.

4. List the specific reasons for the appeal. Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive **are not sufficient** (WAC 458-14-156). The reasons must specifically indicate why you believe the assessed value does not represent the value of the property. Types of evidence include comparable sales and bids for repairs needed. Note any other issues you believe are relevant to the value of your property. The Board is limited to determining the market value of the property. Therefore, any adjustment to the assessed value of your property 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. **Include a signed agent authorization.**

6. – 10. Self-explanatory.

11. *If you choose the box that you **DO NOT** wish to appear for the hearing, the Board will conduct an Administrative Hearing. They will review the documentation submitted by you and the assessor, issue a written decision within 45 days of the Administrative Hearing date. If you choose that you **DO** wish to appear for the hearing, you will be sent a written hearing notice with a scheduled date and time to appear before the Kitsap County Board of Equalization. A written decision will be issued within 45 days after the hearing date. Additional information to support your estimate of value may be provided either with this petition or at least 21 business days prior to your scheduled hearing date (excluding weekends and holidays).

    The petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of the mailing of the change of value or other determination notice. **The signed, dated petition and copy of the value change notice should be filed with:**

    Kitsap County Board of Equalization
    614 Division St. M/S 4
    Port Orchard WA 98367
    360-337-4424

Homeowner's Guide to Property Tax

JUNE 2023

In Washington state, all real and personal property is subject to tax unless specifically exempted by law.

Property tax was the first tax levied in the state of Washington. Today, property tax accounts for about 30% of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, libraries, and parks and recreation.

The information contained in this publication is current at the time of production. However, state tax laws, their interpretation, and their application can change because of legislative action, reviews, or court decisions. This publication will not reflect these changes.

Property values

State law requires that assessors appraise property at 100% of its true and fair market value in money, according to the highest and best use of the property. Fair market value, or true value, is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller.

Real property

Real property includes land, improvements to land, structures, and certain equipment affixed to structures. Characteristics of real property that influence the value include but are not limited to zoning, location, view, geographic features, easements, covenants, and the condition of surrounding properties.

The assessor values real property using one or more of the following appraisal methods:

- Market or sales comparison approach to value is determined, or estimated, based on multiple sales of similar properties. Most residential property is valued using this method.
- Cost approach to value is determined based on the cost of replacing an existing structure with a similar one that serves the same purpose. This method is commonly used to value new construction.
- Income approach to value is determined based on the income producing potential of the property. This method is used primarily to value business property.

Personal property

The primary characteristic of personal property is mobility. Personal property includes furnishings, machinery and equipment, fixtures, supplies, and tools.

Most personal property owned by individuals is specifically exempt. However, if these items are used in a business, personal property tax applies. For detailed information about personal property tax, please refer to the Personal Property Tax publication.

Changes to property values

All counties revalue properties each year and are required to do physical inspections at least once every six years.

If your appraised property value changes, you will receive a change of value notice that lists the old and new appraised value of land and improvements. By comparing the two values, you can determine if your appraised property value has increased or decreased.

The assessed value of your property may be less than the appraised value if you are receiving any type of property tax exemption or reduction.

Valuation notices are not tax bills. An increase in value does not necessarily mean that next year's property taxes will increase at a proportionate rate.

This fact sheet provides general information about Washington's property tax. For more information or to get answers to specific questions, please contact your local county assessor's office.

Property tax rates and limitations

Property tax rates are expressed in dollars per thousand dollars of assessed property value. Assessors set the levy rate based on the taxing district's budget request, the total assessed value of the taxing district, and any applicable levy limitations.

Property tax levy limitations restrict or limit increases to property tax rates. Two such limitations include the One-Percent Constitutional Limit and the Levy Limit.

The 1% constitutional limit

Washington State's Constitution limits the regular (non-voted) combined property tax rate that applies to an individual's property to 1% of market value ($10 per $1,000). Voter approved special levies, such as special levies for schools, are in addition to this amount.

The levy limit

The levy limit applies to a taxing district's levy amount, and not to increases in the assessed value of individual properties. The limit is based on the population of the district as well as the district's need to increase revenue. The law restricts taxing districts from levying, in any year, more than a 1% increase in its regular, non-voted levy over the highest amount that could have been levied since 1985.

A taxing district with a population below 10,000 must adopt a resolution/ordinance to be able to increase its levy up to the 1% limit.

Taxing districts with a population of 10,000 or more are limited to the lesser of 1% or the rate of inflation with the adoption of a resolution/ordinance. If the rate of inflation is less than one percent, the district could increase its levy up to the 1% limit if it can show substantial need for additional funds and its governing board passes a second resolution/ordinance.

Because the levy limit does not include new construction, annexations, and voter approved excess levies, a taxing district's actual revenue increase may be greater than 1%.

Appeal of true and fair market value

If you do not agree with the assessed value of your property, you are encouraged to contact your local county assessor's office. You can find a full list here: dor.wa.gov/CountyContacts.

Disagreements of property values are often settled at this level. You may request copies of the comparable sales information the assessor used to value your property.

If you are unable to reach an agreement, you may file an appeal with the county board of equalization (BOE) in the county where the property is located. Appeal forms are available at the assessor's office, BOE office or dor.wa.gov/forms-publications/forms-subject/property-tax-forms#Appeals

The completed petition must be filed with the BOE by July 1 of the assessment year you are appealing or within 30 days of the date the change of value notice was mailed, whichever date is later. Some counties have extended the filing deadline up to 60 days. Please check with the Board of Equalization in the county where the property is located to determine your filing deadline.

If you or the assessor disagrees with the BOE determination, their decision can be appealed to the State Board of Tax Appeals (BTA). If the appeal at the BTA is a "formal" appeal compared to an "informal" appeal, the decision made by the BTA can be appealed in Superior Court.

Information needed to appeal

The appeal form must include specific reasons why you believe the assessor's valuation is incorrect. Examples may include an appraisal of your property as of the assessment date in question, excessive deterioration of your property or sales of similar properties reflecting a lower value for your property. Statements that the assessor's valuation is too high or property taxes are excessive are not sufficient reasons.

For a successful appeal, you must provide market evidence that clearly shows the assessor's valuation is incorrect. This evidence may include information on sales of comparable properties in your area or documentation about conditions of the property that the assessor may not have known. For example, the land is not suitable for a septic system or is not suitable for a building site.

If you have any questions about appeal procedures, please contact your local BOE or the assessor's office. The telephone numbers are listed in the county government section of the telephone directory.

You must provide market evidence that the assessed value does not reflect true and fair market value.

Property tax rates vary

Many factors determine property tax rates, the amount of property tax due on comparable properties will vary throughout a county. The three main factors that determine the tax rate include:

- Various combinations of taxing districts in different areas of the county.
- Budget amounts for each taxing district.
- Voter-approved special levies and bonds.

Calculating your taxes

If you know the assessed value of your property and the tax levy rate, you can calculate the amount of tax. For example, if the assessed value of your property is $150,000 and the levy rate is $9.41 per thousand dollars of value, your tax will be $1,411.50.

$150,000 x .00941 ($9.41 per $1,000)

$1,411.50 tax liability

How to pay your property taxes

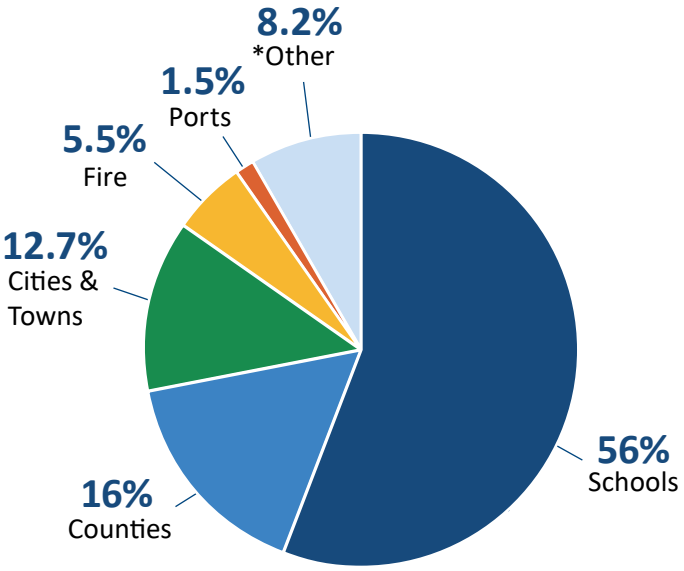
Property tax statements are mailed by the county treasurer in February of each year. To avoid interest and penalties, at least half of the amount due must be paid by April 30 (if the tax is less than $50 it must be paid in full by April 30) and the balance by October 31. You can pay your property tax in person or by mail. Some counties are now accepting electronic payments via the county treasurer website. Check with your county treasurer to see if this option is available to you. When paying by mail, be sure to write the tax parcel or account number on your check and include the tax statement payment stub.

Many lending companies pay the property tax for the homeowner from a property tax reserve account. In this case, tax statements are sent directly to the lending company. If your lending company pays the tax directly and you would like to receive information, please contact your local county treasurer's office.

Questions

If you have questions about paying your property taxes, please contact your local county treasurer's office.

Where your property tax money goes



** Other includes regional libraries, parks and recreation, emergency medical, and hospital districts. (Distribution of 2015 tax year)*

Reductions, exemptions, deferrals and assistance

Reductions

Destroyed property

Any real or personal property that has been destroyed in whole or part, or is in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than 20% may be eligible for a property assessment reduction and or abatement of property taxes. Destroyed property form applications are available at your assessor's office or on line at dor.wa.gov/sites/default/files/2022-02/64-0003.pdf.

Current use program and designated forest land

Owners of agricultural, open space, timber land, or designated forest land may qualify for a reduced assessment under the current use program or as designated forest land. However, additional tax, interest,

and penalties or compensating tax may apply when property is removed from classification.

Applications must be received by Dec. 31 for a reduction in assessment the following year. Application forms are available through the assessor's office.

Exemptions

Property tax exemption for senior citizens and disabled persons

This program freezes the value of your residence (as of January 1 of the initial year of application), exempts all excess levies, and may exempt a portion of regular levies, thereby reducing the amount of property tax due. Senior citizens, veterans with a 100% service-connected disability, and disabled persons may qualify. Household income determines eligibility and level of exemption. The county assessor approves or denies applications for this program.

Three-year tax exemption on value of remodel

If you improve your single family residence such as adding a new room, deck, or patio, you may qualify for a three-year tax exemption on the value of the improvements. Normal maintenance does not qualify. To receive the exemption, you must apply through your local county assessor's office prior to beginning your remodeling project.

Other exemption

Churches, government entities, and many nonprofit agencies are exempt from property tax if they use property for a tax-exempt purpose. The Department of Revenue determines which properties are entitled to the exemption based on laws enacted by the Legislature.

Deferrals

Under these programs, the state of Washington pays all, or a portion, of your property taxes on your behalf. Unlike the tax exemptions, deferred taxes are a lien on the property. The lien becomes payable, together with interest, upon sale, transfer, or inheritance of the property, or when the home is no longer your primary residence. The county assessor approves or denies applications for the deferral programs.

Property tax deferral program for senior citizens and disabled persons

If qualified, you can defer your property taxes and special assessments in an amount up to 80% of the equity in your home. Senior citizens and disabled persons may qualify. Household income and equity determine eligibility. The current interest rate is set in statute and is 5%.

Property tax deferral program for homeowners with limited income

If qualified, you can defer your second half property taxes, due in October, in an amount up to 40% of the equity in your home. There is no age or disability requirement but you must have owned your home for at least five years. Household income and equity determine eligibility. The interest rate varies annually, as provided in statute, and is based on an average of the federal short-term rate, plus 2%.

Assistance

Property tax assistance for widows or widowers of veterans

This program is a grant assistance program to help you pay property taxes. Senior citizens and disabled persons who are widows or widowers of a veteran may qualify. Age or disability, household income, and your spouse's veteran status at the time of his/her death determine eligibility for this program. The Department of Revenue administers this program and approves or denies claims for assistance.

Important dates to remember

January 1
Real and personal property is valued for taxes due next year.

March 31
Applications due for Senior/Disabled Deferral and Widow/Widower Assistance.

April 30
First half of property taxes due.

Personal Property listing forms due to assessor.

May 1
1% per month (12% per annum) assessed on delinquent taxes.

June 1
3% penalty assessed on current year's delinquent taxes.

July 1
Deadline for appeals to the County Board of Equalization on current year's assessment; or 30 days from date of notification, whichever is later.

August 31
New construction placed on current assessment roll at the valuation assessed July 31.

September 1
Limited Income Deferral applications due.

October 31
Second half of property taxes due.

December 1
8% penalty assessed on current year's delinquent tax.

December 31
Current Use Program and Designated Forest Land applications due.

Property tax exemption applications for senior citizens and disabled persons due.

For general information, contact the Department of Revenue

- Telephone Information Center, 360-705-6705.
- dor.wa.gov.
- For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Need more information?

The following publications are available from your local county assessor's office. You may also obtain a copy from the Department of Revenue online at dor.wa.gov or by calling 360-534-1400.

- Personal Property Tax.
- Nonprofit Organizations.
- Property Tax Deferrals for Senior Citizens and People with Disabilities.
- Property Tax Deferrals for Homeowners With Limited Income.
- Property Tax Exemptions for Senior Citizens and People with Disabilities.
- Assistance Program for Widows or Widowers of Veterans.
- Open Space Taxation Act.
- Appealing your Property Tax Valuation to the County Board of Equalization.

Questions
Your local county assessor's office can answer questions regarding:

- Assessed values.
- Appeals.
- Personal property.
- Current Use Program and Designated Forest Land.
- Property Tax Deferrals for Senior Citizens and People with Disabilities.
- Property Tax Deferrals for Homeowners With Limited Income.
- Property Tax Exemptions for Senior Citizens and People with Disabilities.

Your local county treasurer's office can answer questions regarding:

- Tax statements.
- Paying property tax.

Department of Revenue Washington State

PT0012 06/02/2023

Appealing Your Property Assessment to the County Board of Equalization

JULY 2021

If you disagree with the assessor's valuation of your property, you have the right to appeal. This publication provides an overview of the board of equalization's property assessment appeal process.

Property valuation methods

State law requires assessors 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 unobligated buyer is willing to pay a willing and unobligated seller.

The county assessor values real property using one or more acceptable appraisal methods:

- Market or sales comparison.
- Cost approach.
- Income capitalization approach for income producing property.
- Combination of the three approaches above.

Settling disagreements on property value

You can contact your county assessor's office to review your valuation whenever you have questions about 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 appeal form with the *Board of Equalization.*

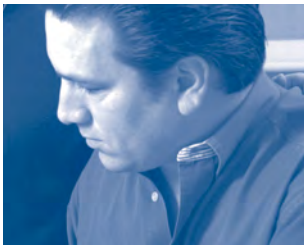
Assessor determines assessed value

The county assessor determines the assessed value of your property. A *Change of Value Notice* is sent to you when the assessed value of your property changes. The notice indicates the assessed value of your land and improvements. Real property must be reassessed on a yearly basis with physical inspections at least every six years.

Appraised vs. assessed value

Appraised value is the true and fair market value or the amount of money a buyer is willing to pay a seller for a property.
Assessed value is the value on which your property taxes are based. This amount may be less than the appraised value if you are receiving any type of exemption or reduction.

This material is intended for general information purposes and does not alter or supersede any administrative regulations or rulings issued by the Department of Revenue.



Filing an appeal

To file an appeal against an assessor's property valuation, you must complete a Taxpayer Petition for Review of *Property Valuation Determination* form in the county where the property is located. A letter or phone call will not be accepted as a substitute for the appeal form.

Only the taxpayer or entity whose name and address shows on the assessment roll, or their duly authorized agent, or the property owner may file an appeal.

Appeal forms

Appeal forms are available at:

- Department of Revenue's website dor.wa.gov.
- Local county board of equalization office where property is located.
- Local county assessor's office.

Filing deadline

The deadline for filing an appeal is the latter of:

- July 1 of the assessment year; or
- Within 30 days* of when the *Change of Value Notice* was issued by the assessor's office.

For example: The *Change of Value Notice* you received was postmarked July 20. The deadline for filing an appeal would be August 19.

If you mail your appeal form, it must be postmarked by midnight of the deadline. You may hand deliver the appeal form to your county board of equalization and have it date stamped.

* Certain counties extend the filing deadline to 60 days. Please check with your county board of equalization for your filing deadline.

Exception to filing deadline

Following are reasons why the filing deadline may be waived:

- Death or serious illness of the taxpayer or member of the taxpayer's immediate family.
- The taxpayer was absent from his or her home where the change of value notice is mailed.
- The taxpayer relied on incorrect written advise from a board member, board staff, assessor, assessor staff or property tax advisor.
- The loss or delay of the petition by the postal service.
- The taxpayer is a business, and the employee responsible for dealing with property taxes was unavailable due to an illness or unavoidable absence.
- Boards of equalization must waive the filing deadline when the assessor did not issue a revaluation notice and the assessment did not change compared to the prior assessment year.

The request to waive the filing deadline must be made within a reasonable amount of time of the deadline. The board's decision to waive the filing deadline is not appealable.

The following are reasons why the board may be reconvened:

- If you did not receive a change of value notice at least 15 days prior to the filing deadline, and you can show proof that the value was changed for the current assessment year.*
- The assessor submits an affidavit to the board stating that he or she was unaware of facts that were discoverable at the time of appraisal and the lack of that information impacted the assessment.*
- The property was purchased after July 1, but on or before December 31 of the assessment year and the sale price was less than 90% of the assessed value, and the sale was between a willing and unobligated buyer and seller (an arm's-length transaction).*
- You received a change of value notice for property that existed but was not included in your previous assessment (omitted property).**
- You may request the board to reconvene if all of the following conditions apply:
  - A timely appeal was pending before the board of equalization when the property was revalued for an intervening year and the assessed value did not change;
  - No appeal was filed for the intervening year; and
  - The reconvening request is filed within 30 days of the board of equalizations decision.
- The property was overvalued by at least 100 percent.***

*Appeal must be submitted by April 30 following the year being appealed.

**Appeal must be submitted within 3 years of the discovery of the omission.

***Appeal must be submitted within 3 years of the board's regular convened session.

Note: The county assessor is required to issue the *Change of Value Notice* to the taxpayer whose name and address appears on the assessment roll. The taxpayer is responsible for:

- Notifying the county assessor of any address change.
- Requesting copies of the notices from the assessor, mortgage or lending company.

Information required in appeal
An appeal form must include specific market reasons why you believe the assessor's valuation is incorrect. Statements that the assessor's valuation is too high or property taxes are excessive are not sufficient. You must be specific as to why the assessed value does not reflect market value.

Examples might include:

- Recent appraisal of your property.
- Excessive deterioration of your property.
- Sales of similar properties reflecting a lower value for your property.

Comparing the assessment, percentage of increase or other uniformity issue alone is not sufficient to win your case. You must provide market evidence demonstrating the comparison properties are valued at 100% true & fair market value, while your parcel is not valued at 100% true and fair market value.

Your appeal must include the following information:

- Parcel number of the property you are appealing.
- County assessor's determination of value.
- Your estimate of value.
- Comparable sales or other supporting evidence you wish to include.
- Indication if you intend to submit additional evidence prior to the hearing.

Information must be provided at least twenty-one business days prior to your hearing date with the board of equalization and assessor.

Listing comparable sales

You can get comparable sales information from records at the county assessor's office, realtors or title companies. You should use property sales that are most comparable to your property, and which sold closest to the assessment or appraisal of your property. The best sales comparisons are sales of your property or similar properties in your area or neighborhood. For each comparable sale you use, make sure to include the parcel or account number, property address, date of sale, sale price and comparable property characteristics.

Comparable characteristics to consider are:

Land

- Location (sales in the same subdivision or neighborhood).
- Unit of comparison (lot size, acreage, square feet and front feet).
- Desirable features such as a view or waterfront.
- Sewer/septic systems.
- Undesirable features such as an access problem.
- Wetlands.
- Water systems.
- Zoning.

Improvements

- Type of construction (wood frame, brick or other).
- Square footage of total finished living area.
- Year built.
- Number of stories.
- Improvement type and grade.
- Building condition.
- Number of bedrooms and bathrooms.
- Fireplace.
- Garage/carport.

Other supporting evidence

- A map showing the location of your property and comparable sales properties.
- Appraisals prepared by others.
- Documentation by others concerning problems.
- Written estimates of the cost to repair problems.
- Photographs.

True and fair value

The county board of equalization determines if all properties are assessed at their true and fair value. Equalization issues brought before the county board of equalization may result in changes in value of all properties involved.

Hearing process

The clerk of the board of equalization will notify you about the date, location and time of your scheduled hearing.

The hearing is an informal review that allows property owners to represent themselves without an attorney. Both you and the assessor will give oral testimony and written evidence to support the value. Both parties may rebut evidence provided to the board of equalization.

Keep in mind the assessor, by law, is presumed to be correct. The burden of proof is on you, the taxpayer, to show that the assessed value is not correct. You must present clear and convincing evidence to support your estimate of market value.

Board of Equalization decision

Boards of Equalization must issue a written decision within 45 days of the hearing.

Appealing the county board's decision

You may appeal the board of equalization's decision to the state Board of Tax Appeals (BTA). Your appeal must be filed with the BTA within 30 calendar days of the postmarked date of the board of equalization's decision. You may also pay your taxes under protest and petition the Superior Court for a refund by filing a lawsuit (Revised Code of Washington (RCW) Chapter 84.68).

Frequently Asked Questions

Q. If I don't file my appeal by the deadline,will the county board of equalization consider my appeal?

A. There are limited reasons the board would reconvene to consider an appeal if the appeal was not filed by the deadline.

For example: A new purchaser bought property after July 1 and before December 31 of the assessment year, and the sale price was less than 90 percent of the assessed value. The deadline for requesting the board to reconvene is April 30 following the assessment year. Or, in the event of 100 percent over valuation, a board may reconvene up to three years after their regular session. Contact your county board of equalization for more information.

Q. When should I pay my property taxes, before or after the hearing?

A. You should pay your property taxes when they are due. After your hearing, when the board of equalization has made their decision, the treasurer will notify you of any adjustment to your taxes.

Laws and rules

Revised Code of Washington (RCW) Chapter 84.08 — General Powers and Duties of Department of Revenue

RCW Chapter 84.48 — Equalization of Assessments

WAC Chapter 458-14 — County Boards of Equalization

Need more information?

If you have questions about the appeal process or need help in completing the appeal form, contact the assessor or county board of equalization where your property is located.

For general information contact:

- **Department of Revenue, Telephone Information Center 360-705-6705.**

Visit our website at dor.wa.gov

For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Department of Revenue
Washington State

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Homeowner's Guide to Mass Appraisal

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The 39 counties in the State of Washington collectively perform appraisals on millions of real property parcels each year for property tax assessment purposes. In order to accomplish this, most county assessors currently use mass appraisal methods that analyze properties grouped by similar market influences and characteristics rather than by performing individual appraisals on each parcel every year.

Due to the large numbers of properties that need to be valued each year, individual appraisal of each parcel is not financially or logistically possible in most assessment jurisdictions. In addition, this method of appraisal provides more uniformity in taxation for taxpayers. Because of greater standardization in the valuation process together with improved consistency in the work of appraisers, similar homes in similar neighborhoods should receive similar market adjustments. The benefit to taxpayers is the knowledge that they are being treated the same as other property owners.

All counties in the State of Washington perform annual valuation

In 2009, the Legislature enacted SSB 5368, which provided that by January 1, 2014, all counties in the State of Washington will be required to revalue all real property on an annual basis.

Annual revaluation is intended to result in greater uniformity and consistency in property tax assessments and a more equal distribution of property taxes among property owners within a jurisdiction. One of the key components of annual valuations is the use of the mass appraisal process instead of a single property appraisal.

Valuation and physical inspection for annual revaluation

There is sometimes confusion between the valuation of a property and the physical inspection of a property. State law requires that all property be valued annually and physically inspected at least once every six years. Property that is not inspected in a given assessment year is analyzed, and the values are updated through the use of statistics based on annual market data.

Homeowners should let the assessor's office know of changes which have occurred to their property, such as remodeling, additions, or removal of detached structures from the parcel. This ensures that the assessor's office has an accurate property profile from which to determine the current market value.

Individual appraisal vs. mass appraisal

An individual appraisal requires the use of comparable sales which are similar to the subject property. For a valuation analysis of a single subject property, as of a given date, sales are identified that best represent the subject property. An example of this is a fee appraisal based on comparable sales that is typically required by the bank when a homeowner refinances his loan.

In addition to sales, cost and income information may also be used to determine assessed value. To accomplish the task of analyzing thousands of parcels each year to determine the current market value for assessment purposes, county assessors utilize a method of appraisal called "mass appraisal".

Mass appraisal is defined as "the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing."

*It involves analyzing data collected in mass quantities, developing statistics from the data, and applying the results to large numbers of properties. Groups of sales are used to provide value indications for large populations of properties.

Mass appraisal applies the same appraisal principles as an individual appraisal, but applies these principles to groups of properties rather than an individual property. For example, a mass appraisal may be conducted for a group of properties through analyzing areas that are affected by similar economic influences, such as homes that are located near an airport. Another example would be analyzing similar types of properties, such as good quality homes over 5,000 square feet in size.

For annual revaluation using mass appraisal techniques, the assessor statistically analyzes groups of sold properties to determine the annual update of values. Conducting annual review and updates to assessed values is required to ensure assessed values are representative of true and fair value (market value) as of January 1 of any given year. State law requires that assessed values reflect 100 percent of true and fair market value. If the assessor determines there is a change in value, the property owner will receive a change of value notice each year.

** Robert J Gloudemans, The Mass Appraisal of Real Property (Chicago: International Association of Assessing Officers, 1999), 1.*

Mass appraisal models

In simple terms, mass appraisal is used to represent and compare property characteristics that contribute to value for a group of properties. These may include items such as square footage, quality of construction, lot size, or view. The value of these characteristics allow for comparisons and adjustments when there are differences between properties.

Through the calculation process, the model accounts for variations between properties included in the mass appraisal of a group of properties.

For example, the condition of a home might be rated as excellent, good, average, fair, or poor condition. To represent this in a mass appraisal model, a number is assigned to those items ranking them from one to five, with excellent condition being a five.

This allows for property characteristics to be assigned a value for each of these condition rankings. The chart below shows an example of the condition ranking and possible adjustments which might be associated with it.

Condition	Ranking	*Dollar Adjustment
Excellent	5	+$3500
Good	4	+$2000
Average	3	0
Fair	2	-$1000
Poor	1	-$2500

*These amounts are used as examples of adjustments to the base (average condition) with actual adjustments determined by market analysis.

Other characteristics, which are identified as important contributors to value, can also be represented in this manner in order to calculate a total value for each property. This valuation is compared to the group of current sales in the same area. Models are "calibrated" or adjusted to reflect what the sales are indicating in the market place.

This process of mass appraisal creates a consistent, uniform methodology for analyzing properties which is equitable to property owners because all properties within a category of properties are being treated in the same manner.

The mass appraisal model is tested by statistical analysis of sales as compared to assessed value of those sold properties. This includes an analysis of the AS (Assessment/Sales) ratio of the sales in a geographical area or property category. This ratio, expressed as a percentage, is an expression of the level of assessed value as compared to the current sales price of that property.

For example, a property is assessed at $92,000 and sold for $100,000. The AS (Assessment/Sales) ratio is expressed as 92,000/100,000 or 92%. The property is being assessed at 92% of market value. Washington law requires that property be assessed at 100% of market

value. A ratio study indicating a level of assessment at less than 100% would be an indication that the assessor may need to statistically update values.

In annual revaluation sales are analyzed as a group and a single property analysis is no longer performed. Groups of properties are valued based on the sales and other data in the market area. These valuations are statistically tested for accuracy and equity. Individual appraisals are not done on each individual property.

Counties may provide homeowners with information that includes the neighborhood sales used in the mass appraisal of their property for that year's property tax assessment.

Property owners questions about new assessed values

If a property owner questions their new assessed value, the first step should include contacting the county assessor's office to verify that the county records include the correct information about the owner's property.

The next step would include reviewing sales and other information used by the assessor in the mass appraisal process. The assessor will generally have sales information available in their office or through a county website.

A property owner may bring recent neighborhood sales to the attention of the assessor for consideration. The assessor's office may review those sales in relation to their neighborhood sales analysis to confirm that their assessments are within a reasonable range of value compared to the sales.

Questions

Contact your local county assessor's office.

Your local county assessor's office can answer questions regarding:

- Assessed Values
- Listing Forms
- Exemptions
- Appeals

Contact information can be found on the county Assessor's website.

Need more information?

For property tax assistance, call the Property Tax Division at 360-534-1400.

To request this document in an alternate format, please complete the Accessibility Request Form or call 360-705-6705. Teletype (TTY) users please dial 711.

Department of Revenue Washington State

dor.wa.gov

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