



BOARD OF EQUALIZATION

Kitsap County Administration Building

614 Division Street, MS-4, Port Orchard, Washington 98366-4676

Phone (360) 337-4424 • Fax (360) 337-4632

Carolyn Gourley
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 June 26, 2026, and dated for June 29, 2026, making the deadline for filing an appeal **Monday August 31, 2026. Either postmarked or in my email box by 08/31/2026.**

Successful petitions include:

- A signed and complete petition (each parcel needs its own petition)
- **A copy of your Notice of Value Letter dated 06/29/2026** 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: cgourley@kitsap.gov Electronic copies are preferred by 08/31/2026 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 treasurer 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 cgourley@kitsap.gov