

MOBILE HOME INSTRUCTIONS

Yellow value notice (land is not owned)

Petition Filing Instructions and Board of Equalization Requirements

FOR A SUCCESSFUL APPEAL

Please thoroughly read all information provided, particularly in the section 'Evidence'.

REASONS NOT CONSIDERED:

- Assessment comparisons of other mobile homes
- Percentage of value increases
- Personal hardship
- Amount of tax
- Other matters not directly related to the market value; i.e., legal disputes or administrative decisions by other agencies, etc.

What is the Board of Equalization?

The Board of Equalization is an independent body organized to hear appeals of various determinations made by the Assessor. It is comprised of five citizen members appointed by the County Executive and ratified by the Pierce County Council. The board is independent of the Assessor's office. **Our goal is to provide an impartial hearing that protects each party's due process rights and results in a fair decision.**

FORMS: The Pierce County Board of Equalization accepts only Department of Revenue approved petition forms. Letters or other forms of appeal will not be accepted. **Please be sure you are completing the correct form for the type of property you're contesting. The property type (Real or Personal) is located on the Notice of Value Change, or other notice received from the Assessor.** *If your appeal is not for REAL property, please call the Board office for Personal Property Petitions or Senior/Disabled Exemption petitions.* Please **do not** distort **any** part of the form from its original format by using a smaller font; or any other alteration that would change the format.

ASSESSMENT YEAR: The **assessment year (stated on the yellow Value Change Notice, letter, or other type notice received)** begins January 1. Assessments are based on sales **PRIOR to** that date. (Example: January 1, 2019 assessment date is based on 2018 sales. Taxpayer is then assessed in 2019 (yellow card or other notice), and billed in 2020 for taxes payable in 2020). New construction/remodels will be valued as of July 31st of the assessment year.

Evidence

The issue before the Board is the *market value* of your mobile home. **The Board will not do research to support an appeal.** You need to furnish evidence that demonstrates the Assessor's valuation exceeds or diminishes your mobile home's fair market value. State law requires the Assessor to value all taxable property at 100 percent of its true and fair market value, according to its highest and best use.

WAC 458-14-056(5) states a petition is properly completed when all relevant questions on the form provided or approved by the department have been answered and the answers contain sufficient information or statements to apprise the board and the assessor of the reasons for the appeal. **A petition which merely states that the assessor's valuation is too high or that property taxes are excessive, or similar types of statements, is not properly completed** and must not be considered by the board. If, at the time of filing the petition, the taxpayer does not have all the documentary evidence available which he or she intends to present at the hearing, the petition will be deemed to be properly completed for purposes of preserving the taxpayer's right of appeal, if it is otherwise fully and properly filled out. However, any comparable sales, valuation evidence, or other documentary evidence not submitted at the time the petition is filed must be provided by the taxpayer to the board at least twenty-one business days, excluding legal holidays, prior to the board hearing. A copy of the completed petition must be provided to the assessor by the clerk of the board. **Any petition not fully and properly completed cannot be considered by the board (RCW 84.40.038) and a notice of the board's rejection of the petition must be promptly mailed to the taxpayer. See: WAC 458-14-066**

Successful forms of evidence may include: Comparable sales from the correct year; contractor estimates of costs to repair; independent appraisals; photographs of feature and conditions that you believe diminish your mobile home's market value; and maps showing proximity to high traffic areas, access limitations, etc.

WAC 458-07-030 True and fair value -- Defined -- Criteria -- Highest and best use -- Data from property owner. (1) True and fair value -- Defined. All property must be valued and assessed at one hundred percent of true and fair value unless otherwise provided by law. "True and fair value" means market value and is the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied.

(2) True and fair value--Criteria. In determining true and fair value, the assessor may use the sales (market data) approach, the cost approach, or the income approach, or a combination of the three approaches to value. The provisions of (b) and (c) of this subsection, the cost and income approaches, respectively, shall be the dominant factors considered in determining true and fair value in cases of property of a complex nature, or property being used under terms of a franchise granted by a public agency, or property being operated as a public utility, or property not having a record of sale within five years and not having a significant number of sales of comparable property in the general area. When the cost or income approach is used, the assessor shall provide the property owner, upon request, with the factors used in arriving at the value determined, subject to any lawful restrictions on the disclosure of confidential or privileged tax information.

WAC 458-14-066 (4) Providing Additional Information. A taxpayer who lists comparable sales on the petition, or who provides the Board with comparable sales or valuation evidence after filing the petition must not thereafter change or add other comparable sales, valuation evidence, or other documentary evidence without mailing or submitting the evidence to the Board at least **twenty-one** business days, excluding legal holidays, prior to the Board hearing.

Presumption of Correctness

When gathering evidence and formulating your arguments, it is important to keep in mind that, by law, the Assessor is presumed to be correct. The burden of proof is on you to show that the Assessor's determination is incorrect. Evidence must be "clear, cogent and convincing".

Section 4 of the Taxpayer Petition has limited space for comments. Additional paper with documentary information may be attached to the form. **DO NOT submit any document larger than 8 1/2" x 14"** (document meaning, paper of any sort, including maps and photos). **DO NOT submit photos with notations written on the back.** If notations are needed, tape the photos to 8 1/2"x 11" or 8 1/2" x 14" sheets of paper and make notations on the paper.

FILING DEADLINES: The deadline for filing an appeal is July 1 or sixty (60) days after the mailing of the notice of value change. If filing after the deadline, it is required to include a copy of the notice you received from the Assessor for a valuation change or other determination to verify the postmark date.

ACCURACY CHECKS: Double check the tax parcel number you enter on the petition. Be sure it contains 10 digits and that it is the correct parcel for the address/location you are appealing.

MULTIPLE APPEALS: Only 1 parcel number is allowed on a petition. If you have other parcels you wish to appeal, you must submit each of them on a separate petition.

POWER OF ATTORNEY: If you are not the owner but have been authorized to file a petition, the owner must either sign the POWER OF ATTORNEY area, or sign a letter of authorization that states the property name and/or parcel number, states the company or name of the authorized party, states for which year the party is authorized to petition and it must be dated.

FILING AN APPEAL PETITION: The petition and all supporting documents **must** be filed single side at the Pierce County Board of Equalization. You may download the petition at www.co.pierce.wa.us/boe or obtain a hard copy at the address listed below. **DO NOT** mail or hand-deliver any information to the Assessor unless instructed to do so.

OFFICE HOURS: The Pierce County Board of Equalization is open weekdays, 8:30 AM – 12:00 PM and 1:00 PM – 4:30 PM.

HELPFUL CONTACTS:

A. Pierce County Assessor's office (www.co.pierce.wa.us/atr or 253-798-6111).

B. Pierce County Board of Equalization (www.co.pierce.wa.us/boe or phone 253-798-7415).

BOARD OF EQUALIZATION
2401 S 35TH ST #176
TACOMA WA 98409

7. Remodeled or improved since purchase? Yes No Cost: \$ _____

8. Has the property been appraised by other than the County Assessor? Yes No
 If yes, appraisal date: _____ By whom? _____
 Appraised value: \$ _____ Purpose of appraisal: _____

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

	Description	Sales Price	Date of Sale
a.	_____	\$ _____	_____
b.	_____	\$ _____	_____
c.	_____	\$ _____	_____
d.	_____	\$ _____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or used equipment dealers.

10. If this petition concerns income property, you must attach a statement of income and expense for the past two years and copies of leases or rental agreements.

11. Specific reasons why you believe the assessed valuation does not reflect the true and fair market value.
 (The assessor is, by law, presumed to be correct. **You** must prove that the assessed valuation is not the true and fair market value, (RCW 84.40.030)). 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 valid reasons.

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

12. Check one of the following statements that applies:

I intend to submit **additional** documentary evidence to the Board of Equalization and the assessor **no later** 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.

13. 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

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 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)