

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

PO Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

JANUARY 6, 2020 @ 11:45 AM

**Conference Room
Courthouse Annex, South Bend**

1. Approve December 30, 2019 Minutes
2. Consider Clerk's recommendation to approve the request for late filing regarding the following petition:
 - 19-071 Thomas & Joann Williams
(2019 Session for 2020 Taxes)
3. Consider approval of Hearing Examiner Eric Weston's recommendation regarding the following petition now considered complete with a valid reason for appeal:
 - 19-067 Vernon & Bobbie Hartshorn
(2019 Session for 2020 Taxes)
4. Consider approval of Hearing Examiner Eric Weston's recommendations regarding denying the following petitions due to no valid reason for appeal:
 - 19-068 John & Julie DeLong
 - 19-069 Laura Gilgore, et al
 - 19-070 Kenneth & Sharon Willis
(2019 Session for 2020 Taxes)
5. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION
December 30, 2019 at 9:45 am
Courthouse Annex
BOCC Conference Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on December 30, 2019 at 9:45 a.m. Present were Frank Wolfe-Chair, Lisa Olsen-Vice Chair, and Kelli D. Buchanan-Board of Equalization Clerk. Mike Runyon-Member was absent. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Wolfe called the meeting to order at approximately 9:45 a.m.

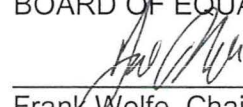
Lisa Olsen moved to approve the November 18, 2019 minutes. Chair Wolfe seconded (out of necessity), motion carried.

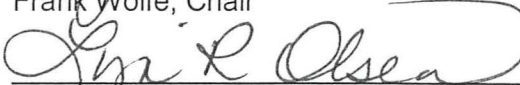
Lisa Olsen moved to approve the proposed decisions of Hearing Examiner Eric Weston and Board of Equalization Orders for the following hearing date. Chair Wolfe seconded (out of necessity), motion carried.

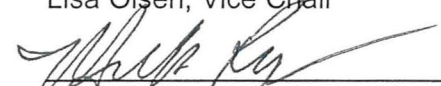
- December 5, 2019
(2019 Session for taxes payable in 2020)

With no further business to come before the Board of Equalization, the meeting was adjourned.

PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair

Lisa Olsen, Vice Chair

Mike Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Pacific County BOARD OF EQUALIZATION

Kelli D. Buchanan, Clerk

January 6, 2020

Thomas & Joann Williams
5510 SW 203rd Ave
Aloha, OR 97078

Re: BOE #19-071; Parcel #77011004021 – Late Filing Request Granted

Dear Taxpayers,

The Board of Equalization acted its January 6, 2020 meeting to approve the Request for Late Filing regarding the above referenced petition.

You will be notified at least one month in advance of your hearing date, and it is your choice whether or not you would like to attend the hearing.

Please note that all additional documentary evidence must be submitted no later than 21 business days prior to your scheduled hearing. The Assessor's Office has the ability to stipulate with the taxpayer on a different value if the taxpayer's evidence is compelling. Therefore, if you plan to submit additional evidence, it may be in your best interest to do so in the near future.

Regarding any tax statements that you receive prior to a decision on your appeal, interest and penalties will be applied to the entire tax amount if payment is not received by the due date. If the Board of Equalization orders a reduction of your assessed value, a new tax statement and refund (if taxes paid exceed reduced taxes) will be sent to you by the Pacific County Treasurer.

Please feel free to contact me with any questions or concerns. Thank you for your patience.

Sincerely,

Kelli D. Buchanan
Board of Equalization Clerk

Enclosure


c: Assessor's Office w/ Attachments

BOE # 19-071

TO: Pacific County Board of Equalization
FROM: Thomas & Joann Williams
RE: Request for Late Filing; Parcel #77011004021
New Late Filing Deadline per Clerk is 10/9/19

I am requesting a late filing on my Board of Equalization petition(s) for the following reason:

Per WAC 458-14-056(3)(a), the taxpayer was unable to file the petition by the filing deadline because of a serious illness occurring at or shortly before the time for filing.

 9/24/2019
Petitioner Date

RECEIVED
PACIFIC COUNTY

GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS



Pacific County **BOARD OF EQUALIZATION**

Kelli D. Buchanan, Clerk

January 6, 2020

Vernon & Bobbie Hartshorn, Trustees
Hartshorn Family Trust
PO Box 1834
La Center, WA 98629

Re: BOE #19-067; Parcel #74009002022 – Amended Petition Valid & to be Processed

Dear Taxpayers,

Your Amended Petition for Taxpayer Appeal was received. The Board of Equalization acted its January 6, 2020 meeting to approve the above referenced petition to be processed as the petition is now considered complete with a valid reason for appeal. This decision is based upon the attached Petition Review for Approval or Denial by Eric Weston, Hearing Examiner.

You will be notified at least one month in advance of your hearing date, and it is your choice whether or not you would like to attend the hearing.

Please note that all additional documentary evidence must be submitted no later than 21 business days prior to your scheduled hearing. The Assessor's Office has the ability to stipulate with the taxpayer on a different value if the taxpayer's evidence is compelling. Therefore, if you plan to submit additional evidence, it may be in your best interest to do so in the near future.

Regarding any tax statements that you receive prior to a decision on your appeal, interest and penalties will be applied to the entire tax amount if payment is not received by the due date. If the Board of Equalization orders a reduction of your assessed value, a new tax statement and refund (if taxes paid exceed reduced taxes) will be sent to you by the Pacific County Treasurer.

Please feel free to contact me with any questions or concerns. Thank you for your patience.

Sincerely,

Kelli D. Buchanan
Board of Equalization Clerk

Enclosure

c: Assessor's Office w/ Attachments

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 19-067

Property Owners: Vernon & Bobbie Hartshorn

Parcel: 74009002022

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

☒ Petition Complete – Approved to Process Appeal

☐ Petition Incomplete – Denied (No Valid Reason for Appeal)

Notes: The Amended Petition for Taxpayer Appeal
received on 11/14/19 (postmarked 11/12/19) is valid
as the taxpayer included comparable sales in the
Documentary Evidence Worksheet.

Eric Weston
Eric Weston, Hearing Examiner

11/18/2019
Date

Petition: 19-067
 Date Received: NB 1310

AMENDED

Taxpayer Petition to the

Pacific

County Board of Equalization for

Review of Real Property Valuation Determination

COPYRECEIVED
PACIFIC COUNTY

NOV 14 2019

GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2019 for taxes payable in 2020 to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

Pet ID # 2780

1. Account/Parcel Number: 74009002022
 2. Owner: Hartshorn Family Trust - VERNON and Bobbie Hartshorn
 Mailing Address for All Correspondence Relating to Appeal: Trustees - KB
 Street address: PO Box 1834
 City, State, Zip Code: La Center, WA 98629
 May we contact you by email? ☒ Yes ☐ No E-mail address: vernonandbobbie@tds.net
 Daytime Phone No: 360 263 6080 Fax No: _____
 Name of petitioner or authorized agent: _____

3. Assessor's determination of true & fair value:

Land.....\$ 50,000
 Improvement/Bldgs.....\$ 114,400
 TOTAL.....\$ 164,400

(b) Your estimate of true & fair value:

Land.....\$ 50,000
 Improvement/Bldgs.....\$ 97,000
 TOTAL.....\$ 147,000

Date the assessor's "Change of Value Notice" or other determination notice was mailed: 5-31-2019

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

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

this beach house built in the 50's still has rolled roofing and an unfinished garage. It is only a 2 bedroom with under 700 sq ft living area.

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). 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.

PACIFIC COUNTY

Other issues relevant to your case:

JUN 14 2019

GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS

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 person whose name appears as authorized agent 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 12th day of JUNE, 2019.

Vernon Hartshorn HEE
 Signature of Taxpayer or Agent

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: 1412 198th St. Long Beach, WA
b. Lot size (acres): .11
c. Zoning or permitted use: _____
d. Description of building: Beach cabin
e. View? ☐ Yes ☒ No
f. Waterfront? ☐ Yes ☒ No

8. Purchase price of property: \$ _____ (If purchased within last 5 years)

Date of purchase: 1970

9. Remodeled or improved since purchase? ☒ Yes ☐ No Cost \$ 24,000

10. Has the property been appraised by other than the county assessor? ☐ Yes ☐ No

If yes, appraisal date: _____

By whom? _____

Appraised value: \$ _____

Purpose of appraisal: _____

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

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

11. Check the following statement 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.

Check one of the following: ☐ I plan to attend the hearing ☒ I do not plan to attend the hearing

Documentary Evidence Worksheet

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

Parcel No.	Address	Land Size	Sale Price	Date of Sale
a. <u>74066001005</u>	<u>1415 198th Pl</u>	<u>.14</u>	<u>141,000</u>	<u>1-7-2017</u>
b. <u>75004004002</u>	<u>27011 Park Ave</u>	<u>.11</u>	<u>143,000</u>	<u>12-5-2018</u>
c. <u>75005042407</u>	<u>1108 273rd Pl</u>	<u>.11</u>	<u>156,000</u>	<u>8-9-2018</u>
d. _____	_____	_____	_____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office.

or tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the /ashington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

DECISION REGARDING DENIAL OF PETITION

Property Owners: John & Julie DeLong

Mailing Address: 24108 Gile Place
Ocean Park, WA 98640-

Petition Number: 19-068

Parcel Number: 76018000125

Assessment Year: 2019 (Taxes Payable in 2020)

The Pacific County Board of Equalization acted at its January 6, 2020 meeting to deny the above referenced petition based on lack of a valid reason for appeal. Therefore, your petition is considered void and will not be processed further. This decision is based upon the attached Petition Review for Approval or Denial by Eric Weston, Hearing Examiner.

NOTICE OF APPEAL

This decision can be appealed to the State Board of Tax Appeals by filing a Notice of Appeal with them within thirty (30) days of the date of mailing on this decision. The Notice of Appeal form is available from the Pacific County Board of Equalization Clerk or the Washington State Board of Tax Appeals.

Washington State Board of Tax Appeals
PO Box 40915
Olympia, WA 98504-0915
360-753-5446 Phone
360-586-9020 Fax
<http://bta.state.wa.us>



Frank Wolfe, Chair



Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 1/6/2020

Attachment: Eric Weston's Petition Review
c: Pacific County Assessor's Office w/ Attachment

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 19-068

Property Owners: John & Julie DeLong

Parcel: 76018000125

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

☐ Petition Complete – Approved to Process Appeal

☒ Petition Incomplete – Denied (No Valid Reason for Appeal)

Notes: A VALID REASON FOR APPEAL IS INCLUDES COMPARABLE

SALES EXAMPLES. MORE CRITICISM OF THE RESULT OR PROCESS

WITHOUT LEGAL CITATION IS INSUFFICIENT.


Eric Weston, Hearing Examiner

11/18/2019
Date

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

DECISION REGARDING DENIAL OF PETITION

Property Owners: Laura Gilgore, et al

Mailing Address: 16209 Sandridge Rd
Long Beach, WA 98631-

Petition Number: 19-069

Parcel Number: 11112243074

Assessment Year: 2019 (Taxes Payable in 2020)

The Pacific County Board of Equalization acted at its January 6, 2020 meeting to deny the above referenced petition based on lack of a valid reason for appeal. Therefore, your petition is considered void and will not be processed further. This decision is based upon the attached Petition Review for Approval or Denial by Eric Weston, Hearing Examiner.

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Date Mailed: 1/6/2020

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**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 19-069

Property Owners: Laura Gilgore, et al

Parcel: 11112243074

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

_____ Petition Complete – Approved to Process Appeal

 X Petition Incomplete – Denied (No Valid Reason for Appeal)

Notes: PETITIONER PROVIDED NO VALID EVIDENCE FOR APPEAL.

A VALID APPEAL WOULD INCLUDE COMPARABLE SALES FIGURES.

AN ASSESSMENT DONE IS INSUFFICIENT.



Eric Weston, Hearing Examiner

11/18/2019

Date

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

P.O. Box 6, South Bend, WA 98586
360-875-9334 or 360-642-9334

DECISION REGARDING DENIAL OF PETITION

Property Owners: Kenneth & Sharon Willis

Mailing Address: 17829 NE 209th St
Battle Ground, WA 98604-

Petition Number: 19-070

Parcel Number: 75012014013

Assessment Year: 2019 (Taxes Payable in 2020)

The Pacific County Board of Equalization acted at its January 6, 2020 meeting to deny the above referenced petition based on lack of a valid reason for appeal. Therefore, your petition is considered void and will not be processed further. This decision is based upon the attached Petition Review for Approval or Denial by Eric Weston, Hearing Examiner.

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Frank Wolfe, Chair



Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 1/6/2020

Attachment: Eric Weston's Petition Review
c: Pacific County Assessor's Office w/ Attachment

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 19-070

Property Owners: Kenneth & Sharon Willis

Parcel: 75012014013

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

☐ Petition Complete – Approved to Process Appeal

☒ Petition Incomplete – Denied (No Valid Reason for Appeal)

Notes: COMPLAINTS ABOUT THE RESULT OR THE PROCESS ARE
NOT A VALID REASON FOR THE APPEAL WITHOUT CITATION TO
LEGAL AUTHORITY. A VALID REASON FOR APPEAL USUALLY
INCLUDES EXAMPLES OF COMPARABLE SALES BUT THIS DOES
NOT.


Eric Weston, Hearing Examiner

11/18/2019
Date