

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

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

JUNE 3, 2020 @ 9:45 AM

**Conference Room
Courthouse Annex, South Bend**

1. Approve May 12, 2020 Minutes
2. Consider Clerk's recommendation to approve the waiver of filing deadline for good cause on late filing regarding the following petition:
 - 19-076 Martin Parrott
(2019 Session for 2020 Taxes)
3. Consider Clerk's recommendation to approve the request for reconvening regarding the following petition:
 - 19-075 John & Linda Dietzman
(2019 Session for 2020 Taxes)
4. Consider approval of Hearing Examiner Eric Weston's recommendation regarding granting the waiver of filing deadline for good cause on late filing on the following petition:
 - 19-073 David & Kristsana Smith
(2019 Session for 2020 Taxes)
5. Consider approval of Hearing Examiner Eric Weston's recommendation regarding dismissal of the following petition due to failure to meet good cause on waiver of filing deadline on late filing per WAC 458-14-056(3):
 - 19-074 Ronald & Cynthia Rendel
(2019 Session for 2020 Taxes)
6. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION
May 12, 2020 at 8:45 am
Courthouse Annex
BOCC Conference Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on May 12, 2020 at 8:45 a.m. Present were Frank Wolfe-Chair, Lisa Olsen-Vice Chair, Mike Runyon-Member, and Kelli D. Buchanan-Board of Equalization Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Wolfe called the meeting to order at approximately 8:45 a.m.

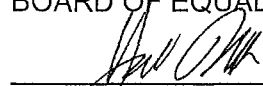
Lisa Olsen moved to approve the January 6, 2020 minutes. Mike Runyon seconded, motion carried.

Lisa Olsen moved to approve the proposed decisions of Hearing Examiner Eric Weston and Board of Equalization Orders for the following hearing date. Mike Runyon seconded, motion carried.

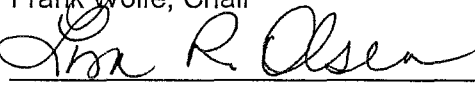
- March 5, 2020
(2019 Session for taxes payable in 2020)

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

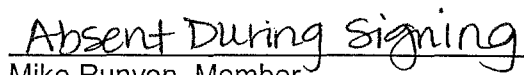
PACIFIC COUNTY
BOARD OF EQUALIZATION



Frank Wolfe, Chair



Lisa Olsen, Vice Chair



Absent During Signing
Mike Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk

BOE # 19-076

TO: Pacific County Board of Equalization

FROM: Martin Parrott

RE: Request for Waiver of Filing Deadline for Good Cause
Parcel #7102800012
January 1, 2019 Assessment Date for 2020 Taxes
Late Filing Deadline per Clerk is 4/30/2020

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

See WAC 458-14-056(3)(g), which states as follows:

The taxpayer was not sent a revaluation notice under RCW 84.40.045 for the current assessment year and the taxpayer can demonstrate both of the following:

- (i) The taxpayer's property value did not change from the previous year; and
- (ii) The taxpayer's property is located in an area revalued by the assessor for the current assessment year.


Petitioner

3-30-20
Date

RECEIVED
PACIFIC COUNTY

APR - 6 2020
GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS

Request for Reconvening

No: **19-075**

(Dept. Use Only)

The undersigned requests the Pacific County Board of Equalization
be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) 2019 Reconvene for Tax Year(s) 2020

Taxpayer Name: John & Linda Dietzman

Address: 3619 NW Endicott St

City: Camas State: Wa Zip Code: 98607

Day Phone No: 360-721-5328

Tax Parcel No: 75015032005

Name of Agent (if applicable): _____

E-mail Address: a21dietz@aol.com

Reconvening Code: 03 (See reverse side for codes)

Justification of Reconvening Request (attach additional information if appropriate):

In an arm's-length transaction, we purchased the above-referenced parcel on 7/29/19 for \$17,500, which is less than 90% of the assessed value.

RECEIVED
PACIFIC COUNTY

MAR 31 2020

GENERAL ADMN'S.
BOARD OF COMMISSIONERS

- John T. Dietzman
- Linda A. Dietzman
Signature (Taxpayer, Assessor, Treasurer)

Taxpayer
Title

3/5/2020
Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 6 and 7 on page 2 will be forwarded to the Department of Revenue. The Department **WILL NOT** be making a value determination. The only consideration will be as to whether the County Board of Equalization may be reconvened to hear your valuation/determination issue.

What are the reasons for granting a reconvening request?

Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when one of the following conditions exists:

Reconvening Code

- 01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.
- 02 The assessor submits an affidavit to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30 of the year following the assessment year.
- 03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property 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. The request must be filed by April 30 of the year following the assessment year.
- 04 The taxpayer or the assessor requests the board reconvene to hear an appeal with respect to property or value that was omitted from the assessment rolls. No request shall be accepted for any period more than three years preceding the year in which the omission is discovered.
- 05 The assessor or taxpayer requests the board reconvene and the following conditions apply:
 - A. Real property within the county is revalued on an annual basis.
 - B. A timely appeal was pending before the BOE when the property was revalued for a intervening year and the assessed value did not change.
 - C. No appeal was filed for the intervening year.
 - D. The reconvening request is filed within 30 days of the Board's decision.

The Department of Revenue may reconvene boards of equalization for up to three years if one of the following conditions exists:

- 06 The board of equalization requests an extension of the annual regularly convened session to enable the board to complete its annual equalization duties.
- 07 The assessor or taxpayer requests a reconvening and makes a prima facie showing that the property was overvalued by 100 percent. The Department of Revenue's preferred criteria for determining 100 percent overvaluation are:
 - A. Market value determinations as contained in orders from county boards of equalization or the State Board of Tax Appeals.
 - B. Stipulated market value agreements between taxpayers and assessors.
 - C. Market-based evidence of market value, i.e., an arm's-length transaction with a market value appraisal of the subject property.

A complete copy of WAC 458-14-127 (Reconvened Boards) is available from the Board of Equalization or on line at <http://apps.leg.wa.gov/WAC/default.aspx?cite=458-14-127>

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

PACIFIC COUNTY
BOARD OF EQUALIZATION

HEARING EXAMINER'S REVIEW

Petition Number: 19-073

Property Owners: David & Kristsana Smith

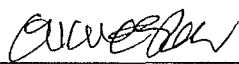
Parcel Number: 75004009014

RECOMMENDATION TO BOARD OF EQUALIZATION:

- ☒ Grant Waiver of Filing Deadline & Process Petition
☐ Deny Waiver of Filing Deadline & Dismiss Petition
☐ Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: PETITIONER WAS IN TREATMENT AT V.A.

Taxpayer met good cause for waiver of
filing deadline per WAC 458-14-056(3).


Eric Weston, Hearing Examiner

MAY 27 2020
Date

TO: Pacific County Board of Equalization

FROM: David & Kritsana Smith

RE: BOE #19-073; Parcel #75004009014
Request for Waiver of Filing Deadline – Must be Postmarked no Later
Than Monday, December 2, 2019

I am requesting a waiver of filing deadline regarding the above-referenced Board of Equalization petition for the following reason:

*Being treated at V.A. PORTLAND
Hospital for health reasons
surgery needed*

I understand that in order to waive the filing deadline and get my petition reinstated, my request must meet one of the good cause reasons listed in WAC 458-14-056(3), a copy of which was provided to me.

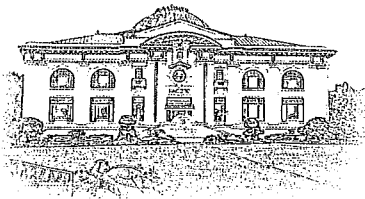
RECEIVED
PACIFIC COUNTY

NOV 26 2019

GENERAL ADMINISTRATION
BOARD OF COMMISSIONERS

David Smith Nov 7, 2019
Petitioner Date

11/13/20 C: Assessor - KB



Pacific County BOARD OF EQUALIZATION

Kelli D. Buchanan, Clerk

DECISION REGARDING DISMISSAL


Property Owners: Ronald & Cynthia Rendel
Mailing Address: 25316 Sandridge Rd
Ocean Park, WA 98640
Petition Number: 19-074
Parcel Number: 76019031203
Assessment Year: 2019 (Taxes Payable in 2020)

The Pacific County Board of Equalization acted at its June 3, 2020 meeting to dismiss the petition referenced above. This decision is based upon the attached review by Eric Weston, Hearing Examiner. The Board's decision regarding waiver of the filing deadline is final and not appealable to the State Board of Tax Appeals. However, you may appeal dismissal of the petition.

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: 6/3/20

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

PACIFIC COUNTY
BOARD OF EQUALIZATION

HEARING EXAMINER'S REVIEW FOR DISMISSAL

Petition Number: 19-074

Property Owners: Ronald & Cynthia Rendel

Parcel Number: 76019031203

RECOMMENDATION TO BOARD OF EQUALIZATION:

☐ Grant Waiver of Filing Deadline & Process Petition

☒ Deny Waiver of Filing Deadline & Dismiss Petition

☐ Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: NO EXPLANATION FOR WHY THE DELAY BETWEEN NOVEMBER
2019 AND THE JANUARY 11 2020 APPEAL ~~IS~~ IS
REASONABLE.

Taxpayers failed to meet good cause for
waiver of filing deadline per WAC 458-14-056(3).

Eric Weston
Eric Weston, Hearing Examiner

MAY 27 2020
Date

BOE # 19-074

TO: Pacific County Board of Equalization
FROM: Ronald & Cynthia Rendel
RE: Request for Waiver of Filing Deadline for Good Cause
Filing Deadline per Clerk is 4/30/2020

I am requesting a waiver of filing deadline for good cause on my Board of Equalization petition(s) for the following reason:

My husband and I left the mailing address on June 6, 2019. We were on an extended RV trip and returned in mid Nov. 2019. My son was collecting our mail, but he did not realize that I needed to respond to the tax notice.

Cynthia Rendel 1-11-2020
Petitioner Date