

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

PO Box 6, South Bend, WA 98586

360-875-9334 or 360-642-9334

NOVEMBER 13, 2023 @ 8:45 AM

**Commissioners' Meeting Room
Courthouse Annex, South Bend**

1. Approve October 10, 2023 minutes
2. Consider Hearing Examiner Eric Weston's recommendation regarding denying the following petitions due to no valid reason for appeal:
 - 23-071 Russell Woodruff & Elaine Porterfield
 - 23-072 Bruce & Jean Overbay
 - 23-073 Curt A. Kelly
 - 23-075 Curt & Barbara Holdt
(2023 Session for Taxes Payable in 2024)
3. Consider Hearing Examiner Eric Weston's recommendation regarding dismissal of the following petition due to failure to meet filing deadline per WAC 458-14-056(3):
 - 23-081 A-C Leslie & Gail Moore
(2023 Session for Taxes Payable in 2024)
4. Consider Hearing Examiner Eric Weston's recommendation regarding approval of Request for Waiver of Filing Deadline on the following petitions:
 - 23-012 Steven D. McGeady
 - 23-080 Jor-Dan L. Martell
(2023 Session for Taxes Payable in 2024)
5. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION
October 10, 2023 at 8:15 am
Courthouse Annex
BOCC Meeting Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on October 10, 2023 at 8:15 a.m. Present were Lisa Olsen-Chair, Jerry Doyle-Vice Chair, David Tobin-Member, Eric Weston-Hearing Examiner, Connie Williams-Chief Appraiser of the Assessor's Office, Kelli D. Buchanan-Board of Equalization Clerk, and Mindy Young-Board of Equalization Deputy Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Olsen called the meeting to order at approximately 8:15 a.m.

David Tobin moved to approve the September 12, 2023 minutes. Jerry Doyle seconded; motion carried.

Discussion was held regarding notice to the county legislative authority to reconvene the 2023 Session of Board of Equalization per RCW 84.48.010 and WAC 458-14-046.

The Clerk administered the oath to Hearing Examiner Eric Weston.

Connie Williams-Chief Appraiser of the Assessor's Office, presented the Assessor's Report on Annual Cycle 1 (2023 assessment year for taxes payable in 2024).

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

PACIFIC COUNTY
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DENIAL OF PETITION

Property Owners: Russell Woodruff & Elaine Porterfield

Mailing Address: 6902 56th Avenue South
Seattle, WA 98118

Petition Number: 23-071

Parcel Number: 11110933113

Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to deny the above referenced petition based on no valid reason for appeal. Therefore, your petition is considered void and will not be process further. This decision is based upon the attached review 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>

Lisa Olsen, Chair

Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 11/13/23

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

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 23-071

Property Owners: Russell Woodruff & Elaine Porterfield

Parcel: 11110933113

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

☐ Petition Complete – Approved to Process Appeal

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

Notes: THOUGH THE COMPARISON BETWEEN SUBJECT PROPERTY &
NEIGHBOR SHOWS A MAJOR DISCREPANCY IN ASSESSED VALUES,
INDICATING SOMETHING'S WRONG, ASSESSED VALUES ARE NOT A
LEGAL BASIS FOR COMPARISON, AND THUS NOT A LEGAL BASIS FOR
APPEAL. NEXT TIME SUBMIT EVIDENCE OF SIMILAR PROPERTIES THAT
SOLD FOR LESS WITHIN 5 YEARS OF JANUARY 1 OF THE
VALUATION YEAR.

Eric Weston
Eric Weston, Hearing Examiner

OCTOBER 26 2023
Date



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DENIAL OF PETITION

Property Owners: Bruce & Jean Overbay
Mailing Address: 19914 NE 58th Street
Vancouver, WA 98682
Petition Number: 23-072
Parcel Number: 75004001008
Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to deny the above referenced petition based on no valid reason for appeal. Therefore, your petition is considered void and will not be process further. This decision is based upon the attached review by Eric Weston, Hearing Examiner.

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**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 23-072

Property Owners: Bruce & Jean Overbay

Parcel: 75004001008

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

_____ Petition Complete – Approved to Process Appeal

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

Notes: THE PETITIONERS HAVE NOT SUBMITTED A
SUFFICIENT LEGAL BASIS FOR THE APPEAL. THEY STATE THEY
HAVE NO CABIN BUT A SHED. THE ASSESSOR'S VALUATION
IS BASED ON THE SHED WITH THE PROPERTY BEING THE
TYPE THAT HAS A CABIN OR RV.


Eric Weston, Hearing Examiner

OCTOBER 26 2023
Date



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DENIAL OF PETITION

Property Owners: Curt A. Kelly

Mailing Address: 186 Pontiac Ridge Road
Oroville, WA 98844

Petition Number: 23-073

Parcel Number: 72050007001

Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to deny the above referenced petition based on no valid reason for appeal. Therefore, your petition is considered void and will not be process further. This decision is based upon the attached review by Eric Weston, Hearing Examiner.

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**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 23-073

Property Owner: Curt A. Kelly

Parcel: 72050007001

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 QUESTIONS VALUATION BUT PROVIDES NO LEGAL
BASIS FOR APPEAL. "IT'S NUTS" IS NOT SUFFICIENT.

Eric Weston
Eric Weston, Hearing Examiner

OCTOBER 26 2023
Date



Pacific County BOARD OF EQUALIZATION

DECISION REGARDING DENIAL OF PETITION

Property Owners: Curt & Barbara Holdt
Mailing Address: 5702 NW 173rd Street
Ridgefield, WA 98642
Petition Number: 23-075
Parcel Number: 73036026001
Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to deny the above referenced petition based on no valid reason for appeal. Therefore, your petition is considered void and will not be process further. This decision is based upon the attached review by Eric Weston, Hearing Examiner.

NOTICE OF APPEAL

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Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 11/13/23

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**PACIFIC COUNTY
BOARD OF EQUALIZATION**

PETITION REVIEW FOR APPROVAL OR DENIAL

Petition No. 23-075

Property Owners: Curt & Barbara Holdt

Parcel: 73036026001

Reviewed by: Eric Weston, Hearing Examiner

PROPOSED DECISION:

_____ Petition Complete – Approved to Process Appeal

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

Notes: PETITIONER QUESTIONS ASSESSED VALUATION BUT LACKS
LEGAL BASIS FOR APPEAL.


Eric Weston, Hearing Examiner

 OCTOBER 26 2023
Date



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DISMISSAL OF PETITION

Property Owners: Leslie & Gail Moore

Mailing Address: 423 Streeter Road
Silverlake WA 98645

Petition Number: 23-081A

Parcel Number: 73037015000

Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to dismiss the above referenced petition based on petitioner not meeting the appeal filing deadline. 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.

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Lisa Olsen, Chair

Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 11/13/23

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



Pacific County BOARD OF EQUALIZATION

DECISION REGARDING DISMISSAL OF PETITION

Property Owners: Leslie & Gail Moore
Mailing Address: 423 Streeter Road
Silverlake WA 98645
Petition Number: 23-081B
Parcel Number: 73037015003
Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to dismiss the above referenced petition based on petitioner not meeting the appeal filing deadline. 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.

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Lisa Olsen, Chair

Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 11/13/23

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



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING DISMISSAL OF PETITION

Property Owners: Leslie & Gail Moore

Mailing Address: 423 Streeter Road
Silverlake WA 98645

Petition Number: 23-081C

Parcel Number: 73037016100

Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to dismiss the above referenced petition based on petitioner not meeting the appeal filing deadline. 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.

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Kelli D. Buchanan
Clerk of the Board of Equalization

Date Mailed: 11/13/23

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PACIFIC COUNTY
BOARD OF EQUALIZATION

HEARING EXAMINER'S REVIEW FOR DISMISSAL

Petition Number: 23-081 A-C

Property Owners: Leslie & Gail Moore

Parcel Numbers: 73037015000/73037015003/73037016100

RECOMMENDATION TO BOARD OF EQUALIZATION:

☐ Grant Waiver of Filing Deadline & Process Petition

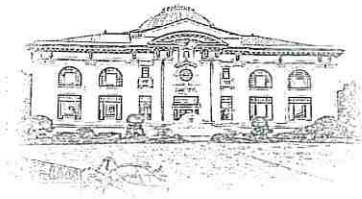
☐ Deny Waiver of Filing Deadline & Dismiss Petition

☒ Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: WHILE NOTES INDICATE PHONE CALL WITH SUFFICIENT INFO
TO GRANT WAIVER, REGULATIONS REQUIRE WRITTEN PETITION
FOR WAIVER OF FILING DEADLINE & THAT WAS NOT SUBMITTED.

Eric Weston
Eric Weston, Hearing Examiner

OCTOBER 26 2023
Date



Pacific County **BOARD OF EQUALIZATION**

DECISION REGARDING WAIVER OF FILING DEADLINE

Property Owners: Steven D. McGeady
Mailing Address: 2417 NE 18th Avenue
Portland, OR 97212
Petition Number: 23-012
Parcel Number: 12111592203
Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to approve the Request for Waiver of Filing Deadline regarding the petition referenced above.

Lisa Olsen, Chair

Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 11/13/23

c: Pacific County Assessor's Office

**PACIFIC COUNTY
BOARD OF EQUALIZATION**

HEARING EXAMINER'S REVIEW FOR DISMISSAL

Petition Number: 23-012

Property Owners: Steven D. McGeady

Parcel Number: 12111592203

RECOMMENDATION TO BOARD OF EQUALIZATION:

8 Grant Waiver of Filing Deadline & Process Petition

_____ Deny Waiver of Filing Deadline & Dismiss Petition

_____ Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: SATISFIES AT LEAST WAC 458.14.056(3)(a)

Eric Weston
Eric Weston, Hearing Examiner

OCTOBER 26 2023
Date



Pacific County

BOARD OF EQUALIZATION

DECISION REGARDING WAIVER OF FILING DEADLINE

Property Owners: Jor-Dan L. Martell
Mailing Address: PO Box 662
Seaview, WA 98644
Petition Number: 23-080
Parcel Number: 73026064005
Assessment Year: 2023 (Taxes Payable in 2024)

The Pacific County Board of Equalization acted at its November 13, 2023 meeting to approve the Request for Waiver of Filing Deadline regarding the petition referenced above.

Lisa Olsen, Chair

Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 11/13/23

c: Pacific County Assessor's Office

HEARING EXAMINER'S REVIEW FOR DISMISSAL

Parcel Number: 73026064005

_____ Dismiss Petition (No Waiver of Filing Deadline Submitted)

Notes: SATISFIES WAC 458.14-056(3)(b)

October 26 2023
Date