

# **PACIFIC COUNTY BOARD OF EQUALIZATION**

## **AGENDA**

### **PACIFIC COUNTY GENERAL ADMINISTRATION**

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

**SEPTEMBER 24, 2024 @ 8:45 AM**

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

1. Approve September 17, 2024 Minutes
2. Consider approval of Hearing Examiner Will Penoyar's recommendation regarding denial of the following petition due to submitting an incomplete petition per RCW 84.40.038(1) & WAC 458-14-005(21):
  - 24-023 CB Long Beach Properties LLC c/o Blake Cynor  
(2024 Session for taxes payable in 2025)
3. Adjournment

**PACIFIC COUNTY BOARD OF EQUALIZATION**  
**September 17, 2024 at 9:00 am**  
**Courthouse Annex**  
**BOCC Meeting Room, South Bend, Washington**

Minutes of a regular session of the Board of Equalization held on September 17, 2024 at 9:00 a.m. Present were Lisa Olsen-Chair, Jerry Doyle-Vice Chair, David Tobin-Member, Will Penoyar-Hearing Examiner, Connie Williams-Chief Appraiser of the Assessor's Office, Melissa Rogers-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 9:06 a.m.

David Tobin moved to approve the August 7, 2024 minutes. Jerry Doyle seconded; motion carried.

Jerry Doyle moved to approve Hearing Examiner Will Penoyar's Proposed Decision and Order for the following hearing date. David Tobin seconded; motion carried.

- August 8, 2024  
*(2023 Session for Taxes Payable in 2024)*

Discussion was held regarding notice to the county legislative authority to reconvene the 2024 Session of Board of Equalization per RCW 84.48.010 and WAC 458-14-046.

The Clerk administered the oath to Hearing Examiner Will Penoyar.

David Tobin moved to approve Hearing Examiner Will Penoyar's recommendation regarding dismissal of the following petition due to failure to meet filing deadline per WAC 458-14-056(3). Jerry Doyle seconded; motion carried.

- 24-021            Dale Shoemaker  
*(2024 Session for Taxes Payable in 2025)*

David Tobin moved to approve Hearing Examiner Will Penoyar's recommendation regarding approval of Request for Waiver of Filing Deadline on the following petitions. Jerry Doyle seconded; motion carried.

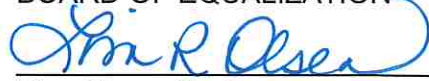
- 24-022            Paul & Theresa Sanders
- 24-029            Patricia McLeod  
*(2024 Session for Taxes Payable in 2025)*

Connie Williams-Chief Appraiser of the Assessor's Office, presented the Assessor's Report on Annual Cycle 2 (2024 assessment year for taxes payable in 2025).

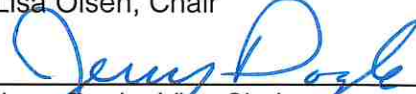
With no further business to come before the Board of Equalization, the meeting was adjourned.

SEE NEXT PAGE FOR SIGNATURES

PACIFIC COUNTY  
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

ATTEST:



Melissa Rogers, Board of Equalization Clerk



# Pacific County

## BOARD OF EQUALIZATION

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### DECISION REGARDING DENIAL OF PETITION

**Property Owners:** CB Long Beach Properties LLC c/o Blake Cynor

**Mailing Address:** PO Box 9222  
Coppell, TX 75019-9240

**Petition Number:** 24-023

**Parcel Number:** 11110996253

**Assessment Year:** 2024 (Taxes Payable in 2025)

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The Pacific County Board of Equalization acted at its September 24, 2024 meeting to deny the above referenced petition based on lack of valid documentation for authorized agent and proper wet ink signature. Therefore, your petition is considered void and will not be process further. This decision is based upon the attached review by Will Penoyar, 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

Melissa Rogers  
Board of Equalization Clerk

Date Mailed: 09/24/24

Attachment: Will Penoyar's Review  
c: Pacific County Assessor's Office w/Attachment

**PACIFIC COUNTY BOARD OF EQUALIZATION**

**PETITION REVIEW FOR APPROVAL OR DENIAL**

Petition No. 24-023

Property Owners: CB Long Beach Properties LLC c/o Blake Cynor

Parcel: 11110996253

Reviewed by: Will Penoyar, Hearing Examiner

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**PROPOSED DECISION:**

☐ Petition Complete – Approved to Process Appeal

☒ Petition Incomplete – Denied

Notes: Incomplete petition, failure to provide documentation  
of authorization to file petition, failure to sign petition  
by tax payer or agent, pursuant to RCW 84.40.038.

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Will Penoyar, Hearing Examiner

9/20/24  
\_\_\_\_\_  
Date



## **Petition county board of equalization—Limitation on changes to time limit—Waiver of filing deadline—Direct appeal to state board of tax appeals.**

(1) The owner or person responsible for payment of taxes on any property may petition the county board of equalization for a change in the assessed valuation placed upon such property by the county assessor or for any other reason specifically authorized by statute. Such petition must be made on forms prescribed or approved by the department of revenue and any petition not conforming to those requirements or not properly completed may not be considered by the board. The petition must be filed with the board:

- (a) On or before July 1st of the year of the assessment or determination;
- (b) Within thirty days after the date the assessment, value change notice, or other notice was mailed;
- (c) Within thirty days after the date that the assessor electronically (i) transmitted the assessment, value change notice, or other notice, or (ii) notified the owner or person responsible for payment of taxes that the assessment, value change notice, or other notice was available to be accessed by the owner or other person; or
- (d) Within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. If a county legislative authority sets a time limit, the authority may not change the limit for three years from the adoption of the limit.

(2) The board of equalization may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause for the late filing. However, the board of equalization must waive the filing deadline for the circumstance described under (f) of this subsection if the petition is filed within a reasonable time after the filing deadline. The decision of the board of equalization regarding a waiver of the filing deadline is final and not appealable under RCW 84.08.130. Good cause may be shown by one or more of the following events or circumstances:

- (a) Death or serious illness of the taxpayer or his or her immediate family;
- (b) The taxpayer was absent from the address where the taxpayer normally receives the assessment or value change notice, was absent for more than fifteen days of the days allowed in subsection (1) of this section before the filing deadline, and the filing deadline is after July 1;
- (c) Incorrect written advice regarding filing requirements received from board of equalization staff, county assessor's staff, or staff of the property tax advisor designated under RCW 84.48.140;
- (d) Natural disaster such as flood or earthquake;
- (e) Delay or loss related to the delivery of the petition by the postal service, and documented by the postal service;
- (f) 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; or
- (g) Other circumstances as the department may provide by rule.

(3) The owner or person responsible for payment of taxes on any property may request that the appeal be heard by the state board of tax appeals without a hearing by the county board of equalization when the assessor, the owner or person responsible for payment of taxes on the property, and a majority of the county board of equalization agree that a direct appeal to the state board of tax appeals is appropriate. The state board of tax appeals may reject the appeal, in which case the county board of equalization must consider the appeal under RCW 84.48.010. Notice of such a rejection, together with the reason therefor, must be provided to the affected parties and the county board of equalization within thirty days of receipt of the direct appeal by the state board.

[ 2014 c 97 s 407; 2011 c 84 s 1; 2001 c 185 s 11; 1997 c 294 s 1; 1994 c 123 s 4; 1992 c 206 s 11; 1988 c 222 s 19.]

### **NOTES:**

**Application—2011 c 84:** "This act applies to taxes levied for collection in 2012 and thereafter." [ 2011 c 84 s 2.]

**Application—2001 c 185 ss 1-12:** See note following RCW 84.14.110.

**Applicability—1994 c 123:** See note following RCW 84.36.815.

**Effective date—1992 c 206:** See note following RCW 82.04.170.

**Effective date—1988 c 222:** See note following RCW 84.40.040.



## HTML has links - PDF has Authentication

PDF WAC 458-14-005

**Definitions.**

This rule includes the definitions of terms used throughout chapter 458-14 WAC regarding county boards of equalization. For the purposes of chapter 458-14 WAC, the following definitions apply unless the context requires otherwise:

- (1) "Alternate member" means a board member appointed by the county legislative authority to serve in the temporary absence of a regular board member.
- (2) "Arm's length transaction" means a transaction between parties under no duress, not motivated by special purposes, and unaffected by personal or economic relationships between themselves, both seeking to maximize their positions from the transaction.
- (3) "Assessed value" means the value of real or personal property determined by an assessor.
- (4) "Assessment roll" means the record which contains the assessed values of real and personal property in the county.
- (5) "Assessment year" means the calendar year when real and personal property is listed and valued by the assessor and precedes the calendar year when the tax is due and payable.
- (6) "Assessor" means a county assessor or any person authorized to act on behalf of the assessor.
- (7) "Board" means a county board of equalization.
- (8) "County financial authority" means the county treasurer or any other person in a county responsible for billing and collecting property taxes.
- (9) "County legislative authority" means the board of county commissioners or the county legislative body as established under a home rule charter.
- (10) "Department" means the department of revenue.
- (11) "Documentary evidence" means comparable sales data, cost data, income data, or any other item of evidence, including maps or photographs, which makes the existence of relevant facts more or less probable.
- (12) "Equalize" means ensuring that comparable properties are comparably valued and refers to the process by which the county board of equalization reviews the valuation of real and personal property on the assessment roll as certified by the assessor, so that each tract or lot of real property and each article or class of personal property is entered on the assessment roll at one hundred percent of its true and fair value.
- (13) "Interim member" means a board member appointed by the county legislative authority to fill a vacancy of a regular board member. The interim member serves for the balance of the regular board member's term.
- (14) "Manifest error" means an error in listing or assessment, which does not involve a revaluation of property, including the following:
  - (a) An error in the legal description;
  - (b) A clerical or posting error;
  - (c) Double assessments;
  - (d) Misapplication of statistical data;
  - (e) Incorrect characteristic data;
  - (f) Incorrect placement of improvements;
  - (g) Erroneous measurements;
  - (h) The assessment of property exempted by law from taxation;
  - (i) The failure to deduct the exemption allowed by law to the head of a family; or
  - (j) Any other error which can be corrected by reference to the records and valuation methods applied to similarly situated properties, without exercising appraisal judgment.
- (15) "Market value" means 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. True and fair value is the same as market value or fair market value.
- (16) "Member" means a regular member of a board.
- (17) "Reconvene" refers to the board's limited power to meet to equalize assessments in the current assessment year after the board's regularly convened session is adjourned, or to meet to hear matters concerning prior years.
- (18) "Regularly convened session" means the statutorily mandated session of three to twenty-eight days commencing annually on the later of:
  - (a) July 15th;
  - (b) The first business day following July 15th when it occurs on a Saturday, Sunday, or holiday; or
  - (c) Within fourteen days of the assessor certifying the county assessment roll to the board.
- (19) "Revaluation" means a change in value of property based upon an exercise of appraisal judgment.
- (20) "Shall" as used in this chapter, unless the context indicates otherwise, is expressly intended to be mandatory.
- (21) "Taxpayer" means the person or entity whose name and address is listed on the assessment rolls, or their duly authorized agent, personal representative, or guardian. "Taxpayer" also includes the person or entity whose name and address should be listed on the assessment rolls as the owner of the property, but because of a mistake or delay, is not listed. For example, when the assessment rolls have not yet been updated after a transfer of property.  
A lessee may also be considered a "taxpayer" solely for pursuing a property tax appeal if the property owner contracted with the lessee for the purpose of making the lessee responsible for the payment of the property tax. If the contract is made, the lessee is responsible for providing the county assessor with a proper and current mailing address.
- (22) "Tax year" means the calendar year when property taxes are due and payable.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.36.389, 84.52.0502, and 84.55.060. WSR 18-04-006, § 458-14-005, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-005, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-005, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-005, filed 11/21/90, effective 12/22/90.]