



Pierce County Board of Equalization and Assessor- Treasurer



Appealing Your Assessed Value

Some quick notes

- This document is not intended to give you legal advice, but only to assist you through the appeal process. Should you have questions of a legal nature, you are encouraged to contact an attorney.
 - You must file your appeal by the filing deadline in order to preserve your right to appeal. If an appeal has not been filed, opportunities for an assessment correction become limited.
 - Contact information will be given at the end of the presentation. You may contact the Assessor-Treasurer's office or the Board of Equalization with any questions.
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Assessment References

“All property must be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law”. Revised Code of Washington (RCW) 84.40.030

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed”. RCW 84.40.020.

Assessment References

“The Assessor shall also complete the duties of listing and placing valuations on all property by May 31st of each year, except that the listing and valuation of construction and mobile homes under RCW 36.21.080 and 36.21.090 shall be completed by August 31st of each year, and in the following manner, to wit:” RCW 84.40.040

- This is important because once the roll is closed and the assessed values are certified; the Assessor has no authority to make changes to those values except under certain circumstances.
- Only the Board of Equalization, the State Board of Tax Appeals or the courts can direct the Assessor to change the assessed value after the rolls have closed.

What is a Value Change Notice?

Your Value Change Notice is the green or yellow card sent each year to alert you to the value that will be used to calculate the property tax for the following year.

- Value Change Notices are mailed in late June or early July after the close of the assessment rolls.
- Every taxpayer in the county receives a notice whether their value has changed or not.
- An additional mailing takes place in late September or October to include all new construction picked up through August.

Value Change Notice

Pierce County Assessor-Treasurer: (253) 798-6111; Automated Phone Access (253) 798-3333
Answers to many questions are on our website at www.piercecountywa.gov/atr
Click on Property Tax & Value Search

DO YOU QUALIFY FOR TAX EXEMPTIONS?

• **Disabled or Senior Exemption:** You may qualify for property tax relief in 2019, if by December 31, 2018: You are unable to be gainfully employed because of physical or mental impairment, **or** you are age 61 or older, **and** you own and occupy a residence or mobile home, **and** have a gross household income of \$40,000 or less. For Senior/Disabled exemption information, contact (253) 798-2169 or visit our website at www.piercecountywa.gov/atr, exemptions and deferrals link. **If the assessed value of the property drops below the frozen value, the owner will pay taxes on the lower value.**

• **Current Use:** Chapter 84.34 provides for Current Use assessment of farm and agricultural land and open space land. 84.33 for forest land. Applications are made to the Assessor/Treasurer for farm and forest and to the Pierce County Planning Dept for open space. Current use info: (253) 798-7137

HAVE YOU SOLD, PURCHASED OR REFINANCED YOUR PROPERTY?

It is the responsibility of the property owner to contact the Assessor-Treasurer's Office to determine if any property tax is unpaid. Failure to receive a statement does not relieve the taxpayer of the obligation to pay taxes by the due date. **Property taxes are due and payable April 30 and October 31.**

APPEALS: You have the right to appeal the Assessor's determination of the assessed, or current use value to the Pierce County Board of Equalization. Appeal forms (petitions) are provided by the Board and must be filed within 60 days of the date of this notice. **The deadline to appeal is September 10, 2018.** Petitions received after that date will be denied by the Board, an independent agency that administers all appeals. **NOTE:** All inquiries regarding appeals must be directed to:

Pierce County Board of Equalization: 2401 So 35th St, Rm 176, Tacoma WA 98409-7498
Telephone: (253) 798-7415, Website: www.piercecountywa.gov/boe

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I Received My Value Change Notice...now what?

We recommend confirming your property characteristics first before filing an appeal. Collecting and maintaining accurate descriptions on over 320,000 properties is a monumental task. Many of our appeals are solved with a simple data correction.

- Visit the Assessor's website at www.piercecountywa.org/atr.
- Access your property characteristics using the "Property Tax and Value Search" in the center of the screen.
- Enter your parcel number (10 digit number from your Value Change Notice) or your address and select search.
- Select your parcel highlighted in blue to link to your Property Profile.

I Received My Value Change Notice...now what?

- Review your property information on the “Land” and “Buildings” tab for accuracy.
- If you find any error call the Assessor’s customer service team at 253.798.6111. They will connect you to someone on the appraisal staff to address your concern.

Note: Unless you are certain the Assessor has addressed your issue, you should file an appeal prior to the filing deadline. Once the appeal period passes there are limited avenues for correcting an assessment.

My property characteristics appear correct

If you are unable to find an error causing an overvaluation; the next step is to see if it is appropriate to file an appeal.

An important question to ask yourself is “can I sell my property for the assessed value or higher”? If your answer is yes, then the property is properly assessed based on the law that states the Assessor must assess all properties at 100% of their true and fair value.

If your answer is no, then the remainder of these instructions will help you fill out the appeal form and find evidence to support your appeal.

Appealing Your Assessed Value

If you have decided to file an appeal, you must do so on forms approved by the Washington State Department of Revenue. You will need to file by July 1st of the current assessment year, or within 60 days of the date of the mailing of the Value Change Notice, whichever is later (RCW 84.40.038). **The deadline to appeal is on the front of your Value Change Notice.**

There are very few circumstances when the Board may allow a late filing. To find out more contact the Clerk of the Board of Equalization.

Starting the appeal process

- Where do I find the appeal forms?
- Online at www.piercecountywa.org/boe
- On the Assessor-Treasurer's website at www.piercecountywa.org/atr
- By calling the Clerk of the Board of Equalization at 253.798.7415
- Picked up at either the Assessor-Treasurer's office or the Board of Equalization. Both are located at 2401 S 35th, Tacoma, WA 98409

Filling out the Petition

Once you have the petition, you will need to have some information available before you start filling it out. You will need:

- Your copy of the Value Change Notice
- Your parcel number
- Your estimate of value for your property
- The reasons you believe the assessment is excessive
- Comparable sales, recent appraisals or cost to cure estimates such as contractor bids
- Other evidence of market value

1. Account/Parcel Number

10 digit number, be sure it is correct, can be found on the value Change Notice only one parcel per petition

2. Owner Information

Fill out fully

3. Value Information

Box 3 information can be found on the Value Change Notice except for your estimate. A copy must be provided with your petition.

4. Why Do You Disagree with the Assessor's Value

5. Power of Attorney

6. Sign and Date

Office Use Only

RW # _____

Do not staple in Office Use Only area

**TAXPAYER PETITION TO THE
PIERCE COUNTY BOARD OF EQUALIZATION FOR
REVIEW OF REAL PROPERTY VALUATION DETERMINATION**

This petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice. A copy of the Assessor's 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 # 2020 for taxes payable in # 2021 to the amount shown in Item No. 3(b) on this form.

PLEASE COMPLETE ALL ITEMS

1. *Parcel #: _____ Parcel Address: _____

2. *Owner: (Print) _____

*Mailing Address for All Correspondence Relating to Appeal: (Print)

Street Address: _____

City, State, Zip Code: _____

May we contact you by email? Yes No E-mail address: _____

Daytime Phone No: _____ Fax No: _____

*Name of Petitioner or Authorized Agent: (Print) _____

<p>3. *(a) Assessor's determination of true and fair value:</p> <p>Land \$ _____</p> <p>Improvement/Bldgs. \$ _____</p> <p>TOTAL \$ _____</p>	<p>*(b) Your estimate of true and fair value:</p> <p>Land \$ _____</p> <p>Improvement/Bldgs. \$ _____</p> <p>TOTAL \$ _____</p>
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Date the Assessor's "Change of Value Notice" or other determination notice was mailed: _____

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

Assessment information can be found at <http://www.piercecountywa.org/appeals> or by calling 253.798.6111

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

Use additional paper to complete section 4, when necessary.

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. 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.

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 authorized agent (named in section 2) 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 ____ day of _____, _____ (year).

REV 64 0075e(w) (6/10/19)_Pierce County)

* _____
Signature of Taxpayer or Agent

*Section Completion Required for Acceptable Petition (See Instructions)

6. Type of Property

Is the parcel residential, commercial, industrial etc

7. Describe the Parcel

Lot size can be found on the Assessor's website or by calling. Describe any buildings, is there a view or is the parcel located on waterfront.

8. Purchase Price

Only if purchased in the last 5 years

9. Have There Been Improvements to the Property Since You Purchased

10. Have You Had an Appraisal Done

List when, by whom and the estimated value, include copies of the entire appraisal, this is excellent evidence.

6. The property which is the subject of this petition is (check all which apply):

<input type="checkbox"/> Farm/Agricultural Land	<input type="checkbox"/> Residential Building
<input type="checkbox"/> Residential Land	<input type="checkbox"/> Commercial Building
<input type="checkbox"/> Commercial Land	<input type="checkbox"/> Industrial Building
<input type="checkbox"/> Industrial Land	<input type="checkbox"/> Mobile Home
<input type="checkbox"/> Designated Forest Land	<input type="checkbox"/> Other _____
<input type="checkbox"/> Open Space/Current Use Land	

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? Yes No

f. Waterfront? Yes No

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

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

10. Has the property been appraised by other than the County Assessor? Yes No
If yes, what date (please submit copy): _____ 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 seven business days prior to the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statements that apply.

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.

I do not wish to appear for the hearing. **I wish to appear for the hearing.**

DOCUMENTARY EVIDENCE WORKSHEET

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

Parcel No.	Address	Residential Sq. Ft.	Land Size	Sale Price	Date of Sale
a.	_____	_____	_____	_____	_____
b.	_____	_____	_____	_____	_____
c.	_____	_____	_____	_____	_____
d.	_____	_____	_____	_____	_____

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

Submit Completed Petition To: Pierce County Board of Equalization, 2401 S. 35th St., Room 176, Tacoma, WA 98409

For tax assistance, visit <http://dor.wa.gov> or call (360) 534-1400. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (360) 705-6718.

REV 64 0075e(w) (5/17/18) (Pierce County)

11. Have You Provided All of Your Evidence?

Is your petition complete or do you intend to provide additional evidence at least 21 business days prior to the hearing date?

Hearing Type

Do you want to appear and testify at the hearing or have your evidence reviewed without you present?

Documentary Evidence

This is really important. Provide recent sales or other evidence that support your estimate of value. You can find sales on websites such as Redfin or Realtor.com or use a local realtor or recent appraisal.

6. The property which is the subject of this petition is (check all which apply):

<input type="checkbox"/> Farm/Agricultural Land	<input type="checkbox"/> Residential Building
<input type="checkbox"/> Residential Land	<input type="checkbox"/> Commercial Building
<input type="checkbox"/> Commercial Land	<input type="checkbox"/> Industrial Building
<input type="checkbox"/> Industrial Land	<input type="checkbox"/> Mobile Home
<input type="checkbox"/> Designated Forest Land	<input type="checkbox"/> Other _____
<input type="checkbox"/> Open Space/Current Use Land	

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? Yes No

f. Waterfront? Yes No

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

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

10. Has the property been appraised by other than the County Assessor? Yes No
If yes, what date (please submit copy): _____ 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 seven business days prior to the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statements that apply.

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.

I do not wish to appear for the hearing. **I wish to appear for the hearing.**

DOCUMENTARY EVIDENCE WORKSHEET

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

Parcel No.	Address	Residential Sq. Ft.	Land Size	Sale Price	Date of Sale
a.	_____	_____	_____	_____	_____
b.	_____	_____	_____	_____	_____
c.	_____	_____	_____	_____	_____
d.	_____	_____	_____	_____	_____

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

Submit Completed Petition To: Pierce County Board of Equalization, 2401 S. 35th St., Room 176, Tacoma, WA 98409

For tax assistance, visit <http://dor.wa.gov> or call (360) 534-1400. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (360) 705-6718.

REV 64 0075e(w) (5/17/18) (Pierce County)

Filling Out the Appeal Form

Box 3

- Under 3(a) **Assessor's Determination of true and fair value** enter the values from your Value Change Notice for land, buildings and the total value.
- Under 3(b) **Your estimate of true and fair value** enter what you believe you could sell your property for. Reminder - You must provide clear, cogent and convincing evidence to overcome the assessor's presumption of correctness. This evidence must be market evidence such as comparable sales or cost to cure information.
- You must also enter the date of the mailing of your Notice of value **and include a copy of the value change notice when you file your petition.**

Filling Out the Appeal Form

Box 4

Be specific:

- My property is over assessed because the Assessor has me listed with an excellent view but trees on my neighbors property now block my view.
- I just purchased this property 6 months ago for \$\$\$. I feel that my purchase price represents the true and fair market value.
- I have an appraisal that was done at the time of my purchase that I have included with this petition.

Filling Out the Appeal Form

Box 4

Reasons why you believe the Assessor's value does not reflect the true and fair market value.

Reasons NOT considered:

- Assessment values or tax comparisons to other properties
- Percentage of increase in value
- Personal hardship
- COVID-19 related hardships
- Amount of tax
- Other matters not directly related to the market value; i.e., legal disputes or administrative decisions by other agencies

Sales Comparables

What is a Comparable?

- Comparables are sold properties that are similar to your property.
- For appeal purposes, use sales that took place close to the assessment date of Jan 1, 2020.
- The best comparable sales are the most recent with the most similar characteristics. They are properties that would have competed for the same buyer if your property had been up for sale.

Where Can I Find Sales Information?

- Recent appraisal
- A market analysis done by a local realtor
- Website(s) such as Redfin, Realtor.com Zillow etc.
- The Assessor's website under Sales Search

Finishing the Petition

Once you have found sales that support your estimate of value, fill out the Documentary Evidence Worksheet with parcel numbers, addresses, lot size, sale price and the date the sale took place. You will fill in the specific characteristics of those properties on the next page.

This petition and all documentation is required to be FILED IN DUPLICATE

6. The property which is the subject of this petition is (check all which apply):

<input type="checkbox"/> Farm/Agricultural Land	<input type="checkbox"/> Residential Building
<input type="checkbox"/> Residential Land	<input type="checkbox"/> Commercial Building
<input type="checkbox"/> Commercial Land	<input type="checkbox"/> Industrial Building
<input type="checkbox"/> Industrial Land	<input type="checkbox"/> Mobile Home
<input type="checkbox"/> Designated Forest Land	<input type="checkbox"/> Other _____
<input type="checkbox"/> Open Space/Current Use Land	

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? Yes No

f. Waterfront? Yes No

8. Purchase price of property: _____ (if purchased within last 5 years)
Date of purchase: _____

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

10. Has the property been appraised by other than the County Assessor? Yes No
If yes, please submit copies: _____ 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 seven business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statements that apply.

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

I wish to receive the information on how the Assessor arrived at the value of this property.

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.	_____	_____	_____	_____
b.	_____	_____	_____	_____
c.	_____	_____	_____	_____
d.	_____	_____	_____	_____

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

Submit Completed Petition To: Pierce County Board of Equalization, 2401 S. 35th St., Room 176, Tacoma, WA 98409

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-3342. Teletype (TTY) users may call (800) 451-7985.

REV 64 0075(w) (04/20/07)(Pierce County)

SUGGESTED WORKSHEET FOR PIERCE COUNTY RESIDENTIAL APPEALS

COMPARABLE SALES ANALYSIS

Parcel and sale searches can be found on the Pierce County Assessor's website at www.co.pierce.wa.us/air

Petitioner Name:

Use this sheet to fill out the specific characteristics of your property and the comparable properties. You can find these characteristics on the Assessor's website by looking up each parcel on the Parcel & Sales search screen and clicking on the land tab and buildings tab.

	SUBJECT PROPERTY	COMPARABLE #1	COMPARABLE #2	COMPARABLE #3
PARCEL #				
SITE ADDRESS				
SALES:				
SALE DATE				
SALE PRICE				
LAND:				
LOCATION: LEA				
TOTAL ACRES				
VIEW QUALITY				
WATERFRONT FRONT FEET				
UTILITIES: ELECTRIC, WATER, SEWER, SEPTIC				
BUILDING:				
YEAR BUILT				
ADJUSTED YEAR BUILT				
CONDITION				
QUALITY				
BEDROOMS				
BATHS				
RESIDENTIAL SQ. FT.				
BASEMENT FINISHED SF				
BASEMENT UNFINISHED SF				
ATTIC SQ. FT.				
GARAGE SQ. FT.				
OUT BUILDING SQ. FT.				

Supplying Additional Evidence

If you have other evidence such as an appraisal or market analysis, include that information with your petition.

For commercial properties you must include copies of income and expense information for the prior two years and, if applicable, rent rolls or lease agreements.

You can also support your opinion of value by providing “cost to cure” information. This may be contractor bids or estimates of cost to repair building or land defects; letters or documents describing easements that impact value, wetland studies, access limitations, building restrictions, etc.

Ready to Deliver

- You have filled out the form completely, found comparable sales, cost to cure bids or other market data.
- Be sure to include your name and parcel number on any evidence you submit.
- Include a copy of your notice of value change with the Taxpayer Petition.
- You can mail or hand deliver your petition to:
 - The Pierce County Board of Equalization, 2401 S 35th ST, Room 176, Tacoma WA 98409

What happens now?

- You may be contacted by an appraiser from the Assessor's office to schedule an inspection of the property in question.
- Sometimes values are agreed upon by both parties and a hearing becomes unnecessary. An appraiser will contact you if an adjustment is warranted and they will process a stipulation if both parties agree.
- If an agreement can't be reached; you will receive a copy of the Assessor-Treasurer's response at least 21 business days prior to your hearing date.
- If you intend to provide additional evidence after you have filed your appeal, it must be received **at least 21 business days prior to your hearing.**

The Hearing

- The hearing is informal and allows taxpayers to represent themselves before the Board of Equalization
- If you check the box that you wish to appear on the appeal form, both you and the Assessor's representative (if present) will be given the opportunity to give testimony under oath. You may cross examine and rebut evidence.
- If you check the box that you don't wish to appear the Board will make a decision based on the written evidence submitted by both parties.
- The Board will notify both parties in writing of their determination within 45 days of the hearing.

Important information

The appeal process takes time and if your property taxes come due while you are waiting for your hearing or the determination, you must pay them. You do not want to accrue interest and penalties. Having a property under appeal is not a valid reason for missing your property tax payment deadline.

If the Board lowers your value the tax owed will be adjusted or a refund will be issued.

Once You Receive a Determination

- If you do not agree with the Board's decision, you can appeal to the State Board of Tax Appeals (BTA). If the Assessor's office does not agree, they can also appeal to the BTA.
- If you appeal at the BTA, you should file a new appeal each year at the Board of Equalization and again to the BTA until the State issues a decision. Recently the BTA has been taking 2-4 years to hold a hearing and each assessment year stands alone. If the State lowers your assessment, it does not apply to the subsequent assessment year(s).

Contact Information

Assessor-Treasurer Contacts

- ❑ Customer Service Line – 253.798.6111
- ❑ Website – www.piercecountywa.org/atr
- ❑ Fax – 253.798.3142

Board of Equalization Contacts

- ❑ Phone – 253.798.7415
- ❑ Website – www.piercecountywa.org/boe

State Board of Tax Appeals

- ❑ Phone – 360.753.5446
- ❑ Website – www.bta.state.wa.us