

**TAXPAYER PETITION TO  
THE \_\_\_\_\_ COUNTY BOARD OF EQUALIZATION  
FOR REVIEW OF CURRENT USE DETERMINATION**

Office Use Only
Petition No. _____
Date Received _____

Tax Parcel No. \_\_\_\_\_

I request the information used by the Assessor in valuing my property.

Assessor's "Change of Value Notice" or other determination notice was dated \_\_\_\_\_

The undersigned petitions the Board of Equalization to :

- Change the valuation of the following described property as shown on the assessment rolls for the year \_\_\_\_\_ to the amount shown in Item 7.
- Reverse the assessor's decision to remove classification from the following described land. The statement supporting continued classification is shown in Item 6.
- Review the denial of application for current use farm and agricultural land classification. I have attached a copy of the application form, REV 64 0024.

**ALL ITEMS MUST BE COMPLETED (Please Print)**

1. ACCOUNT/PARCEL NUMBER: Enter this number in the space provided at the top right-hand corner of this petition. Your account or parcel number appears on both your determination notice and your tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.

2. OWNER: \_\_\_\_\_

MAILING ADDRESS for all correspondence relating to appeal:

Street Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Daytime Telephone Number: \_\_\_\_\_

NAME OF PETITIONER OR AUTHORIZED AGENT: \_\_\_\_\_

3. Present classification of the property which is the subject of this petition is: (check one)

- Farm and Agricultural Land
- Open Space
- Timber Land

4. General Description of Property:

a. Address/Location: \_\_\_\_\_

b. Zoning or Permitted Use: \_\_\_\_\_

5. General Description of Property and Use:

PRESENT USE	ACRES
_____	_____
_____	_____
_____	_____

**DATE DUE:** This petition must be filed with the County Board of Equalization on or before July 1 in the year of removal or within 30 days (or 60 days if the county legislative authority has extended the deadline) of the Notice of Removal or Change of Value Notice, whichever is later.

6. Reasons why assessor's valuation of property is being challenged, why classification should be continued, or why application for classification should not be denied:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. If you are appealing the assessor's determination of current use assessed value, complete the following:

(a) Assessor's Determination of Current Use Value:		(b) Your Estimate of Current Use Value:	
Land	\$ _____	Land	\$ _____
Improvements/Bldgs.	\$ _____	Improvements/Bldgs.	\$ _____
Crops/Timber/Minerals	\$ _____	Crops/Timber/Minerals	\$ _____

8. **LAND AND CROP INFORMATION**

Attach copies of signed leases of comparable properties to support your opinion of rental values: (WAC 458-30-260 - Valuation procedures - Says in part "only leases of land that is available for rent for a period of at least three years. . . may be used.")

Average income and/or production records of subject property and comparable properties:

	Parcel No.	Yr _____				
SUBJ	_____	_____	_____	_____	_____	_____
COMP	_____	_____	_____	_____	_____	_____
COMP	_____	_____	_____	_____	_____	_____
COMP	_____	_____	_____	_____	_____	_____

**AVERAGE EXPENSE RECORDS**

SUBJ	_____	_____	_____	_____	_____	_____
COMP	_____	_____	_____	_____	_____	_____
COMP	_____	_____	_____	_____	_____	_____
COMP	_____	_____	_____	_____	_____	_____

9. Describe non-typical property conditions: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attach any supporting documentation, such as maps, photographs, letters, appraisals, and/or other documentary evidence to support your petition.

10. **CHECK ONE OF THE FOLLOWING STATEMENTS THAT APPLIES:**

- 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 which I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

11. **POWER OF ATTORNEY:** If power of attorney has been given, the taxpayer must so indicate by signing the statement appearing 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 matters pertaining to this appeal.

\_\_\_\_\_  
Signature of Petitioner (Taxpayer)

I hereby certify I have read the above Petition and that it is true and correct to the best of my knowledge.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Taxpayer or Agent

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) 705-6715. Teletype (TTY) users may call (800) 451-7985.