

CURRENT USE PROPERTY PETITION TO THE KING COUNTY BOARD OF EQUALIZATION

File 2 sets of petitions and attachments with the
King County Board of Equalization
500 Fourth Avenue, Room 510, Seattle WA
98104-2306

For office use only

This petition must be filed or postmarked no later than July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice. If filing after July 1, a copy of the value change or determination notice must be attached to this petition. **If you are appealing the *market value* of the land and/or buildings, you must file a "Real Property Petition."**

The undersigned petitions the Board of Equalization to:

- ☐ Change the *current use valuation* of the following described property as shown on the **Assessment Roll for 201__ for taxes payable in 201__** in the amount shown in Item No. 7(b) on this form.
- ☐ Reverse the Assessor's decision to *remove classification* from the following described land. The statement supporting continued classification is shown in Item 7.
- ☐ Review the *denial of application* for current use farm and agricultural land classification. I have attached a copy of my application form.

ALL ITEMS MUST BE COMPLETED (Please print)

1. Account/parcel number:	_____
2. Owner:	_____
Mailing address:	(For all correspondence relating to appeal)
Name of petitioner or authorized agent:	_____
Street address:	_____
City:	_____ State: _____ Zip: _____
Daytime phone no.:	_____

3. The property, which is the subject of this petition is: (check all applicable)

- ☐ Farm & Agricultural Land ☐ Timber Land ☐ Open Space

4. Description of the property:

- a. Address/location: _____
- b. Lot size: _____
- c. Zoning or permitted use: _____

5. Describe how property is used:

Acres

Current Use

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

6. (a) **Assessor's determination of current use value**
(land value only):

\$ _____

(b) **Your estimate of current use value**
(land value only):

\$ _____

Assessor's "Change of Value Notice" or other determination notice was dated: _____

7. **Specific reasons why you believe the Assessor's determination is incorrect:** You must prove that your application was incorrectly denied, that the property does qualify for continued classification or that the current use value is incorrect. [RCW 84.40.0301].

7. **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 POA.

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/Owner)

9. **I hereby certify that I have read this petition and that it is true and correct to the best of my knowledge.**

Signed this _____ day of _____, _____

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

Signature of Taxpayer or Agent

Please complete all of the above items. Incomplete petitions cannot be scheduled for a hearing. A petition is considered complete if all applicable information in shaded area (Boxes 1 through 9) is provided.

10. You may submit **additional information**, either with this petition or up to seven (7) business days prior to the hearing to support your claim. Check the following statement that applies:

☐ I intend to submit additional documentary evidence to the Board of Equalization no later than seven (7) 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.

11. The Board is required to avoid any potential **conflict of interest**:

a. Are you an elected/appointed King County official or King County employee?

Yes ☐ No ☐

b. Are you a relative of a King County official/employee?

Yes ☐ No ☐

If you answered yes, state position and relationship _____

King County complies with the Americans with Disabilities Act. Communication material in alternate formats can be arranged, given sufficient notice.

INSTRUCTIONS FOR PETITION TO THE KING COUNTY BOARD OF EQUALIZATION FOR REVIEW OF CURRENT USE DETERMINATION

FILLING OUT THE FORM

All information in the shaded boxes (1 – 10) must be completed (if applicable – Box 9 is necessary only if an agent or other person represents you). Without this information, your petition to appeal **cannot be considered**.

1. Your account or parcel number appears on your determination notice, value change notice and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. Self-explanatory
3. What current use classification determination are you appealing.
4. Self-explanatory
5. How are you using the various areas of your property? For instance, how many acres are forested, pastureland, stream buffers, cultivated for crops, home site, etc.?
6. Use this space only if you are appealing the **value** of the current use portion(s) of your land. (If you are appealing the assessed *market value*, you must file a "Real Property Petition" form.
7. State law requires that you show by clear, cogent and convincing evidence that the current use value, denial of your application for current use, or removal of classification is incorrect. In Box 8, you must list the reasons why you believe the Assessor's determination is wrong.
8. If you have designated another person to represent you, it is necessary for that person to have Power of Attorney – either by signing in this box, or by attaching a signed POA.
9. **Please sign and date your petition.** Check the box if you are requesting the information the Assessor used to value your property.

EVIDENCE

Additional information to support your arguments may be provided either with this petition or prior to seven business days before the hearing. Everything must be submitted in duplicate. The Board will forward one copy to the Assessor.

Although evidence is not required, it is to your advantage to submit documentary evidence to support your arguments with your petition. The Board is required to uphold the Assessor's determination – unless the petitioner presents "clear, cogent and convincing evidence" to prove that the Assessor's determination is incorrect.

Documentary evidence may include farm income and production records for agricultural land, comparable leases, photos, maps, etc.

FILING DEADLINE

The 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. If filing after July 1, a copy of the value or determination notice must be attached to this petition.

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UNRESOLVED APPEALS

If you receive a new revaluation notice and the previous year's appeal is still unresolved, you must file a new petition and state the reasons why you believe the current use value does is incorrect. **It is important to keep in mind that information submitted in a previous year's appeal remains as part of the permanent record and cannot be brought forward.** If that information is applicable to the current year's appeal, it may be re-submitted prior to seven business days before the hearing.