

CURRENT USE OR DESIGNATED FOREST LAND DETERMINATION PROPERTY PETITION TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

**Mail petition and attachments to 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 20__ for taxes payable in 20__** in the amount shown in Item 6(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.

Reverse the *denial of application* for current use farm and agriculture land classification. I have attached a copy of my application form.

Reverse the *denial of application* for designated forest land. I have attached a copy of my application form.

ALL ITEMS MUST BE COMPLETED (Please print)

1. **Account/parcel number:** _____

2. **Owner:** _____

Name of petitioner or authorized agent: _____

Mailing address for all correspondence relating to appeal:

Street address: _____

City: _____ State: _____ Zip: _____

Daytime phone no.: _____ **E-mail** _____

Check box if OK to correspond via email

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

Farm & Agricultural Land Timber Land Open Space Designated Forest Land

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

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

FILLING OUT THE FORM

All information in the shaded boxes (1 to 12) must be completed (if applicable Box 11 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 7, you must list the reasons why you believe the Assessor's determination is wrong.
8. This box only applies if you are appealing farm and agricultural land. Check the box to indicate if you have submitted comparable lease information.
9. Self-explanatory.
10. Self-explanatory.
11. 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.
12. **Please sign and date your petition.**

EVIDENCE

Additional information to support your arguments may be provided either with this petition or up to twenty-one (21) business days before the hearing. It is recommended that you submit your evidence as soon as possible. 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.

Mail to a local mailing address, Box #29, 92

Business days before the hearing.