

A Note from the Whitman County Board of Equalization

Dear Whitman County residents,

I am writing this letter to the Residents of Whitman County to help you understand the process the Board of Equalization (BOE) will use if you choose to appeal your property taxes to the Board of Equalization of Whitman County. I recommend you discuss your valuation questions with the County Assessor before appealing to the BOE. However, if you can't come to an agreement or don't wish to talk with the Assessor, you have the right to appeal to the BOE. And if you don't like the County BOE's decision, you can also appeal to the Washington State Board of Tax Appeals. Certain complex property tax appeals must go directly to the State Board of Tax Appeals.

The Role of the Board of Equalization: The BOE operates separately from the County Assessor and has a different role than the County Assessor. The BOE's role is to hear appeals of Property Valuation, denials of property tax exemption requests and in certain cases to equalize property valuations within the limitations of state law. The BOE acts in a "Quasi-Judicial" manner--meaning very similar to how a Court operates. There are deadlines to submit appeal evidence prior to the hearing (21 days) for it to be considered. We hear the appellant's arguments about why the valuation is wrong and Assessor's arguments about why it is right and we must consider only what evidence is presented to us during the hearing. We don't go outside looking for information. There are differences from a courtroom too. State law presumes the Assessor is correct in valuing property unless Clear, Cogent and Convincing evidence is presented to show the Assessor is incorrect. This standard is not as high as "beyond a reasonable doubt" but much higher than "a preponderance of evidence" or 51%. We also can consider certain unsupported verbal testimony in our decision making. However, the law requires the BOE to value property at 100% of true and fair market value in money and assess it on the same basis unless a specific exemption or reduced valuation is provide for by law.

Valuation Date: The Property Valuation date is January 1 of the year **before** the year in which you get the tax bill. For example: A Valuation dated January 1, 2023 is used to charge taxes for the tax bill you receive in spring of 2024.

Valuation Timeframe: January 1st is the official valuation date. For example, if a physical inspection of the property was done by the Assessor's appraisers and they looked at your property in the fall of 2022 or sometime after January 1, 2023, but before you received the valuation notice, it doesn't change the Official valuation date. In this example, January 1, 2023 is the official date.

Data which the BOE can't consider in making a valuation decision:

- a) Any data showing a change in market value after the January 1 valuation date.
- b) Data older than five years prior to the January 1 valuation date.
- c) Data which is not market based such as data from the Assessor's Tax-Sifter program, property for sale listings on real estate web sites.
- d) Statistical model calculations trying to show price trends for similar property which are not based on market sale price data.
- e) The amount of increase in the assessed valuation compared to a previous year's valuation.
- f) Sales data which are not "Arm's Length" =not based on Market prices, such as a reduced-price sale from parent to child or friend or a sale to business associates which are substantially below or above actual market value.
- g) The petitioner's personal situation, financial situation or impacts to renters of a value increase.
- h) Income or Cost approach appeals calculations which do not follow proper market capitalization or other methodology as specified by the state Department of Revenue.