## NEWS RELEASE October 09, 2015

## MASON COUNTY BOARD OF EQUALIZATION 411 NORTH 5<sup>TH</sup> ST SHELTON. WA 98584

Shelton (360) 427-9670 EXT. 419 Belfair (360) 275-4467 EXT 419 Elma (360) 482-5269 EXT 419

TO: KMAS, KRXY, SHELTON-MASON COUNTY JOURNAL, THE OLYMPIAN, SHELTON CHAMBER OF COMMERCE, NORTH MASON CHAMBER OF COMMERCE, CITY OF SHELTON, ECONOMIC DEVELOPMENT COUNCIL, THE SUN

RE: Assessor's Notice of Value and the Board of Equalization

You may have recently received, or will be receiving soon the annual, "Assessor's Notice of Value." Those who disagree with the change of value then have thirty days after the date of mailing to file an appeal with the Board of Equalization (BOE).

The BOE is a quasi-judicial Board, as mandated under state law, comprising of four citizen volunteers, R. A. McKibbin, Chair, Kevin Frankeberger, Ph.D., Vice-Chair., Deborah Reis, Member and Gene Currier, Alternate. This group's task is to hear appeals from Mason County property owners per the assessed value of their real property and similar appeals such as forest land, agricultural and senior/disabled reductions. The BOE is totally separate and apart from the Assessor's office.

The appraised value of your property, as delineated on the, "Notice of Value" is defined by Washington State Statute: "Appraised value is the **market value** or the amount of money a buyer, willing but not obligated to buy, would pay to a seller who is willing but not obligated to sell." Those who disagree with the appraised value then have thirty days from the date of mailing to file an appeal with the BOE.

Chair McKibbin stated, "It is important that an appeal be filed, 'timely.' It doesn't have to be complete with all the evidence at the time of filling but, it must be received within that thirty day window, with a few exceptions. The form can be found on our recently improved webpage at <a href="http://www.co.mason.wa.us/equalization/index.php">http://www.co.mason.wa.us/equalization/index.php</a>. There is a new Frequently Asked Questions (FAQ) section there to help our citizens as well. Additional questions should be directed to our clerk, Becky Rogers at 360-427-9670, Ext. 419 or email: BOE\_clerk@co.mason.wa.us.

Mr. McKibbin continued, "Once the two-page appeal form has been sent to our Clerk, I'd encourage our citizens to call and have a discussion with the Assessor's office at 360-427-9670, Ext. 491. Many times concerns per the assessment can be settled at that level without having to appear before the BOE."

It is anticipated that the BOE will begin hearing cases in December as it does take some time for the process to come together (the Assessor's answer to the appeal must be prepared, site visits might be needed to the property, the BOE Clerk needs to manage the calendar and so forth).

Traditionally, the BOE holds hearings on Tuesdays and Thursdays in their hearing room located next to the main County administration building at 423 N. Fifth Street, Shelton, WA 98584. Although it is a friendly atmosphere, as this is a quasi-judicial proceeding, certain protocols are in place.

Those appearing will be sworn in promising to, "tell the truth." Typically, the appellant presents first up to 15 minutes, then the Assessor's representative presents for about 15 minutes and the last fifteen minutes of the 45 minutes is set aside for each case for the Board to ask questions. Board orders are issued within 25 business days either changing the value or, sustaining the assessed value, all depending on the evidence presented.

Chair McKibbin continued, "By state law, the Assessor is presumed correct. For the Board to overrule the Assessor, "clear, cogent and convincing" evidence must be presented to the BOE."

Look at your Notice of Value. If you believe it not to be the market value of your property, exercise your right to be heard, but follow the steps mentioned above.

"All of us on the BOE are homeowners here in Mason County. We are simply here to be sure all of us 'equally' share the burden," Mr. McKibbin concluded. "Thus the name, Board of Equalization."

MASON	COUNTY	BOARD	OF	EQUALIZA	ALTON

R.A. McKibbin, Chair