

7. Remodeled or improved since purchase? Yes No Cost: \$ _____

8. Has the property been appraised by other than the County Assessor? Yes No
 If yes, appraisal date: _____ By whom? _____
 Appraised value: \$ _____ Purpose of appraisal: _____

9. Most recent sales of comparable property (within the past 5 years):

	Description	Sales Price	Date of Sale
a.	_____	\$ _____	_____
b.	_____	\$ _____	_____
c.	_____	\$ _____	_____
d.	_____	\$ _____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or used equipment dealers.

10. If this petition concerns income property, you must attach a statement of income and expense for the past two years and copies of leases or rental agreements.

11. Specific reasons why you believe the assessed valuation does not reflect the true and fair market value.
 (The assessor is, by law, presumed to be correct. **You** must prove that the assessed valuation is not the true and fair market value, (RCW 84.40.030)). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value are not valid reasons.

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

12. 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 **twenty-one business** days prior to my scheduled hearing.

My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

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

 Date

 Signature of Taxpayer or Agent

Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement 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.

 Date

 Signature of Petitioner (Taxpayer)

Instructions for Petition to the County Board of Equalization for Review of PERSONAL PROPERTY Valuation Determination

Personal property includes machinery, equipment, furniture, and supplies of businesses and farmers, It also includes any improvements made to land leased from the government (leasehold improvements).

All information must be completed if applicable. Without this information your Petition will not be considered as complete.

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 - 4. Self- explanatory.

5. You may appeal the assessed value of the property. The assessed value is based on the true and fair value of the property.

6 - 10. Self-explanatory

Appeal Of Assessed Value

If you are appealing the Assessed Value of the property, you must show, by clear, cogent, and convincing evidence the value established by the assessor s incorrect. In Section 11, you must list the reasons why you believe the Assessed Value is incorrect. Keep in mind the reasons listed in Section 11 that cannot be considered by the Board of Equalization.

11. List the reasons for the appeal.

12. Check the box if you are requesting the information the assessor used to value the property. **Additional** information to support your estimate of value may be provided either with this petition or twenty-one **business** days **prior** (excluding government holidays) to the hearing.

13. **Every** petition must be **signed and dated**. If you are acting under a written Power of Attorney, that section must be signed by the taxpayer or a copy of POA provided. The record taxpayer may give written and signed authorization to an agent or other party.

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 determination notice (the document received from the county assessor indicating a value change) must be attached to this petition.

The **completed and signed** petition should be filed with the County Board of Equalization in the county where the property is located.

PIERCE COUNTY
BOARD OF EQUALIZATION
2401 S 35TH ST, #176
TACOMA, WA 98409

TELEPHONE: 253.798.7415