SPEICAL MEETING AGENDA

BOARD of CLALLAM COUNTY COMMISSIONERS
BOARD OF EQUALIZATION HEARINGS
223 East 4th Street, Room 160
Port Angeles, Washington
May 8, 2023 – 2 p.m.

Board of Clallam County Commissioner meetings will also be available virtually at:

If you would like to participate in the meeting via Zoom audio only, call 253-215-8782 and use meeting ID: 875 561 7844 and passcode: 12345

If you would like to participate in the meeting via Zoom video conference, visit https://zoom.us/j/8755617844 and use meeting ID: 875 561 7844 and passcode: 12345

This meeting can be viewed on a live stream at this link: https://www.clallamcountywa.gov/669/Live-Archived-Meetings-Online

Public comment can be directed to the Clerk of the Board at 360-417-2256 or Loni.Gores@clallamcountywa.gov

CALL TO ORDER, ROLL CALL

DISCUSS AND DETERMINE FINAL DISPOSITION
This Special Meeting is being held to discuss and determine the final disposition of the Board of Equalization board order recommendations forwarded by the Board of Equalization Hearing Examiners to the Board of Commissioners pursuant to RCW 84.48.014. Final action will be taken at the meeting on the following:

2022-108	Michalson
2022-145	Rankin
2022-181	Petersen
2022-220	Bridge/Argersinger
2022-197	Vanwormer
2022-198	Vanwormer
2022-199	Vanwormer
2022-200	Vanwormer
2022-201	Vanwormer
2022-202	Vanwormer
2022-203	Vanwormer
2022-204	Vanwormer
2022-155	Westport, LLC
2022-59	Slezak
2022-48	Ralston
2022-123	Scharf
2022-124	Scharf
2022-138	Windle
2022-172	Reandeau, Jr.
2022-173	Reandeau
2022-192	Deam Trust
2022-13	Interfor US Inc.
2022-45	Interfor US Inc.
2022-81	Port Angeles Hardwood, LLC
2022-82	Port Angeles Hardwood, LLC

Corrections from May 1, 2023:

2022-185	Whittall
2022-170	C.H.I. Port Angeles, LLC

SPECIAL MEETING NOTICE
CLALLAM COUNTY BOARD OF COMMISSIONERS

PUBLIC NOTICE

Pursuant to RCW 42.30.080, the Board of Commissioners will be calling a Special Meeting on Monday, May 8, 2023 at 2 p.m. in the Commissioners Meeting Room, 223 East 4th Street, Port Angeles, Room 160. The meeting will be held in person and virtually by Zoom.

To participate by Zoom:
If you would like to participate in the meeting via Zoom audio only, call 253-215-8782 and use meeting ID: 875 561 7844 and passcode: 12345

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2022-202	Vanwormer
2022-203	Vanwormer
2022-204	Vanwormer
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Corrections from May 1, 2023:

2022-185	Whittall
2022-170	C.H.I. Port Angeles, LLC

AGENDA ITEM SUMMARY

(Must be submitted NLT 3PM Wednesday for next week agenda)

Department: BOE/BOCC

SPECIAL MEETING ☒ **Meeting Date: May 8, 2023 @ 2:00 p.m.**

Item summary:

☐ Call for Hearing ☐ Contract/Agreement/MOU - Contract #

☐ Resolution ☐ Proclamation ☐ Budget Item

☐ Draft Ordinance ☐ Final Ordinance ☒ Other

Documents exempt from public disclosure attached: ☐

Executive summary:

Special Meeting to discuss and determine final disposition of the Board of Equalization Board Order recommendations forwarded by the Board of Equalization Hearing Examiners for: April 19 and April 26, 2023.

Make correction for the record for March 29, 2023 Petition Number 2022-185 and April 12, 2023 Petition Number 2022-170 which were previously approved at the May 1, 2023 Board of Equalization Special Meeting.

Budgetary impact: (Is there a monetary impact? If so, are funds for this already allocated or is a budget change necessary? If this is a contract and a budget change is necessary, the budget change form must be submitted with the item at work session and for the regular agenda) **If a budget action is required, has it been submitted and a copy attached?** ☐

None

Recommended action: (Does the Board need to act? If so, what is the department's recommendation?)

Determine final disposition of Board Order recommendations for April 19 and April 26, 2023 and correct two petitions from the May 1, 2023.

County Official signature & print name: Chelsea Reynolds Chelsea Reynolds

Name of Employee/Stakeholder attending meeting: Chelsea Reynolds and Rachel Weed

Relevant Departments: BOE/BOCC

Date submitted: 5/2/2023

Clallam County Board of Equalization

223 E. 4th St., Room 160
Port Angeles, Washington

Hearing Date	Petition Number	Name	Property ID	Recommendation
4/19/2023	2022-108	Michalson	13237	Sustain
4/19/2023	2022-145	Rankin	80916	Sustain
4/19/2023	2022-181	Petersen	13239	Sustain
4/19/2023	2022-220	Bridge/Argersinger	84074	Sustain
4/19/2023	2022-197	Vanwormer	44799	Sustain
4/19/2023	2022-198	Vanwormer	44799	Sustain
4/19/2023	2022-199	Vanwormer	44799	Sustain
4/19/2023	2022-200	Vanwormer	44799	Sustain
4/19/2023	2022-201	Vanwormer	44799	Sustain
4/19/2023	2022-202	Vanwormer	44799	Sustain
4/19/2023	2022-203	Vanwormer	44799	Sustain
4/19/2023	2022-204	Vanwormer	44799	Sustain
4/19/2023	2022-155	Westport, LLC.	70393	Sustain
4/26/2023	2022-59	Slezak	37046	Overrule Original Determination and Accept Revised Determination
4/26/2023	2022-48	Ralston	70510	Overrule Original Determination and Accept Revised Determination
4/26/2023	2022-123	Scharf	36473	Sustain
4/26/2023	2022-124	Scharf	53543	Sustain
4/26/2023	2022-138	Windle	4656	Overrule Original Determination and Accept Revised Determination
4/26/2023	2022-172	Reandeau Jr.	83141	Overrule Original Determination and Accept Revised Determination
4/26/2023	2022-173	Reandeau	82769	Sustain
4/26/2023	2022-192	Deam Trust	41324	Sustain
4/26/2023	2022-13	Interfor US Inc.	72849	Sustain
4/26/2023	2022-45	Interfor US Inc.	12114	Sustain
4/26/2023	2022-81	Port Angeles Hardwood LLC	68592	Sustain
4/26/2023	2022-82	Port Angeles Hardwood LLC	78372	Sustain

**Corrections to be made from May 1, 2023 Special Meeting

3/29/2023	2022-185	Whittall	25326	Sustain
4/12/2023	2022-170	C.H.I. Port Angeles, LLC.	84774	Sustain

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Martin and Mary Michalson
Petition Number:	2022-108
Property ID(s):	13237
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 564,300	Land	$ 564,300
Buildings	$ 69,211	Buildings	$ 69,211
Total Value	$ 633,511	Total Value	$ 633,511

Petitioner:	Martin and Mary Michalson
Hearing date:	April 19, 2023
Property location:	310 N. Diamond Shore Lane, Sequim
Property description:	Park model RV on a 0.127-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 633,511
Assessor's recommended value:	$ 633,511
Petitioner's estimate of value:	$ 192,961
Assessor's Response prepared by:	Micki McFall
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Martin Michalson Appraiser(s): Micki McFall & Lee Hancock Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Email from local Remax agent
- Plat map of Diamond Point First Addition
- Web map of subject property
- Letter from the Clallam County Department of Community Development dated November 10, 2003
- Letter to the Board of Equalization dated March 21, 2023
- Map of comparable properties

Assessor's Response:

- Appraiser summary
- Comparable sales grid
- Map of the subject property and comparable sales

Petitioner's comments:

Mr. Michalson believes that Diamond Point is a unique area. He stated their lot is one of the smallest lots, long but very shallow. He also noted there is a 399 square foot Park model RV that has been there for 20 years. He doesn't believe the comparable sales Ms. McFall provided should be considered when valuing his property. He noted the comparable properties have larger lots, large homes, and garages. One comparable property had a 140-foot depth compared to his 99 feet of depth. He explained it is only recreational use and he would not be able to live there year-round, but others can.

Mr. Michalson mentioned his neighbor paid over one million dollars for his home. Mr. Michalson said he asked him what he thought the value of the subject property would be and he was told $475,000. Mr. Michalson explained that the number came from a real person who just went through the process, so he would know value and know what he's purchasing. Mr. Michalson felt this showed a true, real-world appraisal.

Assessor's comments:

Ms. McFall addressed the comparable sales she used. She explained she used beach front properties in the immediate neighborhood and did try to use properties that were minimally developed. She also addressed the conversation with the neighbor who purchased comparable number four. She explained mass appraisal, how they must consider many sales. One sale won't establish the market value. She also explained that no two properties are identical, and they adjust for the differences.

Ms. Mc Fall stated the property was valued based on its current use. She explained during the mass appraisal process for beach front footage property in the Diamond Point area, a lower rate per front foot was used for the properties that have shallow depth. She said they did take into consideration a smaller building envelope.

Ms. McFall said she spoke with a qualified planner in the Clallam County Department of Community Development, and noted any improvement would need to follow the Shoreline Critical Area zoning and other requirements. She said she didn't find any evidence the subject property is unbuildable.

Petitioner's comments:

Mr. Michalson addressed the comparable Ms. McFall provided as number four, and noted they don't have their own septic system and drain field. That wasn't taken into consideration when building the lot.

Assessor's comments:

Ms. McFall responded by saying when the park model goes away or ages out, the value would be adjusted. She believes the existing utilities in place would not have to be removed or taken out. If they did, they would make that adjustment at that time. She stated the property is valued as it is in its current use.

Questions from the Board:

The Board asked if the Assessor could explain adjustments.

Ms. McFall explained the individual characteristics and land size are added or subtracted to allow for the differences between the value of the subject property and the sales of comparable properties.

The Board asked when the last time a physical inspection was done.

Ms. McFall said it was about two to three years ago.

The Board asked if the subject property was undervalued in 2021.

Ms. McFall said it was.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Robert and Gayle Rankin
Petition Number:	2022-145
Property ID(s):	80916
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 225,000	Land	$ 225,000
Buildings	$ 637,423	Buildings	$ 637,423
Total Value	$ 862,423	Total Value	$ 862,423

Petitioner:	Robert and Gayle Rankin
Hearing date:	April 19, 2023
Property location:	111 S. Diamond Shore Lane, Sequim
Property description:	Single family residence on a 0.89-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 862,423
Assessor's recommended value:	$ 862,423
Petitioner's estimate of value:	$ 635,000
Assessor's Response prepared by:	Micki McFall
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Robert Rankin Appraiser(s): Micki McFall & Lee Hancock Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Letter to the Board of Equalization
- Map
- Critical area study completed by Loggy Soil and Wetland Consulting
- Six photographs of views around the subject property

Assessor's Response:

- Appraiser summary
- Comparable sales grid
- Map of the subject property and comparable sales
- Sales adjustment for time calculation
- Cost approach

Petitioner's comments:

Mr. Rankin stated that his lot is a 0.89-acre parcel, but 0.38-acres is classified as wetland. He said because it's a steep slope, it is unusable. He also noted he can't get to it from the beach road.

Mr. Rankin addressed the comparable Ms. McFall provided as sale number three, and noted it has a good marine view, 0.46-acre, and valued at $87,500. He said his land is valued at $225,000. He explained the comparable properties don't have views that would ever be compromised. His property has views that are compromised by taller homes being built.

Mr. Rankin stated that his garage is 1,136 square feet. He explained the shop is 416 square feet and is the only finished, heated part. The rest of the garage is 720 square feet, not finished, not insulated, and not heated. He believes the Assessor made an error when marking it finished.

Mr. Rankin also mentioned the bathroom which the Assessor valued at $6,120. He said he built the bathroom himself for no more than $350.

Assessor's comments:

Ms. McFall addressed the petitioner's concern with the parcel and said they do take individual characteristics into consideration. They use different rates based on those characteristics. She also addressed the different views and noted they tried to pick comparable sales with similar views.

Ms. McFall addressed the concern with the garage and explained they don't go inside homes, so they try to do the best they can with the information they have. She said she'd be willing to come to the subject property and make any corrections if need be.

Questions from the Board:

The Board asked if the Assessor could explain marine views.

Ms. McFall explained they go by mass appraisal and aren't walking around the whole subject property.

When they do go out during the six-year cycle, it may be in the fall and winter, so it may be challenging to verify a view. The Assessor does try to update the view during that six-year cycle. As far as marine views, especially in an area like Diamond Point, they can see if views have been obstructed. They can then make adjustments with the rates they use.

The Board asked if the Assessor could explain valuation of building costs versus market value.

Ms. McFall explained that building costs do not equal sales market value. She said the amount of money used to build something; it doesn't mean it will adjust the value by the same amount. They also take into consideration time. As time goes by building costs fluctuate and change and the real estate market also changes.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Peggy Petersen
Petition Number:	2022-181
Property ID(s):	13239
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 612,750	Land	$ 612,750
Buildings	$ 88,724	Buildings	$ 88,724
Total Value	$ 701,474	Total Value	$ 701,474

Petitioner:	Peggy Petersen
Hearing date:	April 19, 2023
Property location:	280 N. Diamond Shore Lane, Sequim
Property description:	Park model on shallow lot with 130 feet of beach front
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 701,474
Assessor's recommended value:	$ 701,474
Petitioner's estimate of value:	$ 375,000
Assessor's Response prepared by:	Micki McFall
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Peggy Petersen Appraiser(s): Micki McFall & Lee Hancock Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Letter to the Board of Equalization dated November 20, 2022
- Appraisal report of 300 N. Diamond Shore Lane dated July 31, 2020
- Site Registration On-Site Sewage Construction permit dated October 2, 1998
- Photo of the park model
- Bill of sale of the park model

Assessor's Response:

- Appraiser summary
- Comparable sales grid
- Map of the subject property and comparable sales
- Cost approach

Petitioner's comments:

Ms. Petersen began by saying the subject property is recreational use only. She mentioned a neighbor had an assessment that came in at $325,000 a couple of years ago. She noted the septic system is only for an RV and doesn't see how there can be a variance. It won't work for a permanent house. She said there's a drainage easement that may make it hard to build anything on the subject property.

Assessor's comments:

Ms. McFall explained they try to value the property with its current recreational use with minimal improvements. She said they don't have any indication there's a requirement for the petitioner to remove the existing improvements that are on site. As they age out, they would apply depreciation for age, time, and wear. If they were removed, they would remove the improvement value for those items. She noted the shallower lots have limitations with minimal or no building envelopes. She said she did speak with a qualified planner in the Clallam County Community Development Department and found historically the shallow lots have been allowed variances.

Ms. McFall addressed the appraisal report that was submitted. She is not able to use it due to copyright issues and the scope of work was done for an estate value.

Questions from the Board:

The Board asked if the subject property was undervalued in prior years and why.

Ms. McFall said the land was undervalued in prior years. She explained there are pockets of the county that have minimal number of sales, so it can be difficult to have sufficient data to adjust values up to 100 percent of market value which is what they are required to do. She said the chief appraiser is the one who does the statistical analysis and will be conservative when the annual factors are applied. During the six-year cycles when they physically inspect the properties, they will make sure to update the characteristics to what they're seeing on the property.

The Board asked when the last physical inspection was.

Ms. McFall said they started in the fall of 2019 and into 2020.

The Board asked if it's common during the physical inspection year for assessments to rise.

Ms. McFall explained the annual factors are applied every year. Changes can be seen every year due to the real estate market. On the six-year cycle, more adjustments are being made on the characteristics.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF CURRENT USE DETERMINATION

Property Owner:	Joseph Bridge and Lisa Argersinger
Petition Number:	2022-220
Property ID(s):	84074
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

Sustains the determination of the Assessor to remove the one acre home site from the agricultural classification

Petitioners:	Joseph Bridge and Lisa Argersinger
Hearing date:	April 19, 2023
Property location:	142 Towne Road, Sequim
Property description:	Farm on a 3.49-acre parcel
Assessor's Response prepared by:	Pamela McCarter
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Joseph Bridge Appraiser(s): Pam Rushton & Pam McCarter Board Coordinator(s): Rachel Weed
Petitioner's evidence:	- A recorded document of the Notice of Removal of Current Use Classification and Additional Tax Calculations Chapter 84.34 RCW Clallam County dated January 18, 2023 - The petitioner also submitted late evidence on March 28th, which was not 21 business days prior to the hearing. That evidence consisted of a 2008 Notice of Continuance Land Classified as Current Use or Forest Land Chapter 84.34 and 84.33 RCW

Assessor's Response:

- Assessor's response
- The Assessor submitted late evidence on April 12, 2023 in response to the late evidence submitted by the petitioner on March 28th, 2023. Assessor's Answer to the petition appealing Current Use or Designated Forest Land Assessment Valuation or Removal from Current Use Classification or Forest Land Designation.

Petitioner's comments:
Mr. Bridge began by giving an overview of the subject property. He stated that in 2011 he placed a trailer on the property close to the stand for their farmer worker to help with the stand and help reduce theft. Mr. Bridge explained that the subject property which constitutes the farm he owns is currently being leased to another farmer since 2015. He explained that the produce that has been produced on the farm is sold to local businesses.

He stated that the Notice of Continuance from 2008 was thought to be clear but was shocked to find out they were not in compliance when they received their letter from the Assessor's Office in late 2022. Mr. Bridge reviewed the Notice of Continuance and outlined his opinion of understanding of what was agreed upon.

Mr. Bridge questioned the Assessor on why the trailer was classified as a mobile home as the trailer is on wheels with skirting around it and it is employee housing.

Assessor's comments:
Ms. Rushton began by explaining having a mobile home for an employee working on a farm must be on a farm of 20 or more acres. She stated that due to the farm acreage being less than 20, the property does not qualify as being able to have a home for employees on the site.

She stated that due to the mobile home being hooked up to permanent utilities and skirting around the mobile home has lost its mobility as being classified as a trailer and is now considered a home site. Due to the mobile home being considered a home site, the law is very strict that home sites have a standard one-acre parcel thus explaining the removal of the one-acre parcel from the farm and agricultural land.

Board decision:

Standard of proof: 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the removal of the one-acre home site from agriculture tax classification was erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the Assessor was correct in removing the one-acre home site from the agricultural classification.

Therefore, the Board sustains the Assessor's decision.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-197
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ Sustains the determination of the Assessor.
☐ Overrules the determination of the Assessor.
☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Petitioner: Cheryl Vanwormer

Hearing date: April 19, 2023

Property location: 140 Mains Road, Sequim

Property description: Single family residence on a 0.34-acre parcel

Assessor's Response prepared by: Pam Rushton

Hearing attendees:
Hearing Examiners: Gordon Gibbs and Thomas Swanson
Petitioner(s): Cheryl Vanwormer
(with daughter Sarah Salazar-Tipton)
Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Exhibit A – letter from petitioner
- Item 1 – 12 pgs multiple documents referring to American General Annuity Service Corporation
- Item 2 – U.S. Code 104
- Item 3 – WAC 458-16A-110
- Item 6 – 2022 Corrected Property Tax Statement printed July 27, 2022
- Item 4 – letter from the Assessor's office dated June 8, 2022
- Item 10 – letter from the Assessor's office dated October 7, 2022

- Letter dated March 20, 2023 from Waterfront CPA Group
- 3 page timeline for 2022
- Item 15 - 2022 Corrected Property Tax Statement printed November 3, 2022
- Receipt of payment to the Treasurer's office dated November 3, 2022
- Item 4A – Renewal application for Senior Citizen Exemption dated June 24, 2022
- Item 4B – disposable income/combined disposable income form
- #7 – email from the Department of Revenue
- Item 5 – letter from the Assessor's office dated June 29, 2022
- Item 4C - Renewal application for Senior Citizen Exemption dated September 23, 2022.

Assessor's Response:

- 3-page Assessor's Response

Petitioner's comments:

Ms. Vanwormer stated she receives a structured settlement for injury damages she received in an accident. She had been receiving it for thirteen years and mentioned she started the exemption in 2012. She explained the settlement is paid by an annuity but is not considered income because it falls under the umbrella of settlement damages which deals with different IRS and WAC codes. She was told in 2012 that she did not have to include settlement on the disposable income worksheet, but ended up putting it on there as she was told it wouldn't make a difference. In 2015, she was asked about it again. Someone from the Assessor's office made an appointment with the Department of Revenue and they spoke about it and was again told she did not have to include it. She believes it does not count as income or annuity income.

Ms. Vanwormer expected the same result this year, and said she was told she didn't have to include it again. She then received a pink Treasurer's notice saying she owed more for 2022 taxes. She met with Ms. Rushton and she was told it was entered as annuity income.

Ms. Vanwormer goes over some of the WAC's and RCW's she provided.

Ms. Vanwormer noted the federal codes are for federal income tax only but believes that to be a mix up because it's not taxable or non-taxable income, so it doesn't have any tax consequences.

Assessor's comments:

Ms. Rushton noted the annuity affects all the years Ms. Vanwormer is appealing. She said they didn't receive all the income information prior to 2021, and if they had that information, she may still qualify at a three level. She also explained they were never given the information when Ms. Vanwormer started collecting Social Security.

Ms. Rushton explained that Ms. Vanwormer is correct in explaining the federal code versus state code regarding annuities. The federal code does not count annuities in gross income. The state code adds it back in as it is a periodic payment. They have asked for clarification from the Department of Revenue, along with attorneys at the state level. She explained they are following state law rules and adding the annuity back in based on the way it's written. She also noted the information given to them from the CPA refers to federal code not state code. She said the petitioner still qualifies on an upper level on the years the information was provided.

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Questions from the Board:

The Board asked about periodic payments.

Ms. Rushton said periodic payments are a definition on how they would define an annuity.

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Ms. Rushton explained if income is under $40,000 then that would be Level 3 which the petitioner may be at right now. If income is under $35,000 then it would be Level 2 and Level 1 is $30,000. She explained Level 2 and Level 1 have a portion of value removed for tax purposes. At Level 3, excess levies are removed.

Board decision:

Standard of proof: 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented the appropriate income evidence to qualify for the Senior Exemption at this time.

Therefore, the Board sustains the Assessor's decision.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-198
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Petitioner:	Cheryl Vanwormer
Hearing date:	April 19, 2023
Property location:	140 Mains Road, Sequim
Property description:	Single family residence on a 0.34-acre parcel
Assessor's Response prepared by:	Pam Rushton
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Cheryl Vanwormer (with daughter Sarah Salazar-Tipton) Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Exhibit A – letter from petitioner
- Item 1 – 12 pgs multiple documents referring to American General Annuity Service Corporation
- Item 2 – U.S. Code 104
- Item 3 – WAC 458-16A-110
- Item 6 – 2022 Corrected Property Tax Statement printed July 27, 2022
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- Item 10 – letter from the Assessor's office dated October 7, 2022

- Letter dated March 20, 2023 from Waterfront CPA Group
- 3 page timeline for 2022
- Item 15 - 2022 Corrected Property Tax Statement printed November 3, 2022
- Receipt of payment to the Treasurer's office dated November 3, 2022
- Item 4A – Renewal application for Senior Citizen Exemption dated June 24, 2022
- Item 4B – disposable income/combined disposable income form
- #7 – email from the Department of Revenue
- Item 5 – letter from the Assessor's office dated June 29, 2022
- Item 4C - Renewal application for Senior Citizen Exemption dated September 23, 2022.

Assessor's Response:

- 3-page Assessor's Response

Petitioner's comments:

Ms. Vanwormer stated she receives a structured settlement for injury damages she received in an accident. She had been receiving it for thirteen years and mentioned she started the exemption in 2012. She explained the settlement is paid by an annuity but is not considered income because it falls under the umbrella of settlement damages which deals with different IRS and WAC codes. She was told in 2012 that she did not have to include settlement on the disposable income worksheet, but ended up putting it on there as she was told it wouldn't make a difference. In 2015, she was asked about it again. Someone from the Assessor's office made an appointment with the Department of Revenue and they spoke about it and was again told she did not have to include it. She believes it does not count as income or annuity income.

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Assessor's comments:

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Ms. Rushton explained that Ms. Vanwormer is correct in explaining the federal code versus state code regarding annuities. The federal code does not count annuities in gross income. The state code adds it back in as it is a periodic payment. They have asked for clarification from the Department of Revenue, along with attorneys at the state level. She explained they are following state law rules and adding the annuity back in based on the way it's written. She also noted the information given to them from the CPA refers to federal code not state code. She said the petitioner still qualifies on an upper level on the years the information was provided.

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Questions from the Board:

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Board decision:

Standard of proof: 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented the appropriate income evidence to qualify for the Senior Exemption at this time.

Therefore, the Board sustains the Assessor's decision.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-199
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Petitioner:	Cheryl Vanwormer
Hearing date:	April 19, 2023
Property location:	140 Mains Road, Sequim
Property description:	Single family residence on a 0.34-acre parcel
Assessor's Response prepared by:	Pam Rushton
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Cheryl Vanwormer (with daughter Sarah Salazar-Tipton) Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez Board Coordinator(s): Rachel Weed

Petitioner's evidence:

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Assessor's Response:

- 3-page Assessor's Response

Petitioner's comments:

Ms. Vanwormer stated she receives a structured settlement for injury damages she received in an accident. She had been receiving it for thirteen years and mentioned she started the exemption in 2012. She explained the settlement is paid by an annuity but is not considered income because it falls under the umbrella of settlement damages which deals with different IRS and WAC codes. She was told in 2012 that she did not have to include settlement on the disposable income worksheet, but ended up putting it on there as she was told it wouldn't make a difference. In 2015, she was asked about it again. Someone from the Assessor's office made an appointment with the Department of Revenue and they spoke about it and was again told she did not have to include it. She believes it does not count as income or annuity income.

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Assessor's comments:

Ms. Rushton noted the annuity affects all the years Ms. Vanwormer is appealing. She said they didn't receive all the income information prior to 2021, and if they had that information, she may still qualify at a three level. She also explained they were never given the information when Ms. Vanwormer started collecting Social Security.

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Questions from the Board:

The Board asked about periodic payments.

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Board decision:

Standard of proof: 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented the appropriate income evidence to qualify for the Senior Exemption at this time.

Therefore, the Board sustains the Assessor's decision.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-200
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ Sustains the determination of the Assessor.
☐ Overrules the determination of the Assessor.
☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Petitioner:	Cheryl Vanwormer
Hearing date:	April 19, 2023
Property location:	140 Mains Road, Sequim
Property description:	Single family residence on a 0.34-acre parcel
Assessor's Response prepared by:	Pam Rushton
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Cheryl Vanwormer (with daughter Sarah Salazar-Tipton) Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez Board Coordinator(s): Rachel Weed

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Assessor's Response:

- 3-page Assessor's Response

Petitioner's comments:

Ms. Vanwormer stated she receives a structured settlement for injury damages she received in an accident. She had been receiving it for thirteen years and mentioned she started the exemption in 2012. She explained the settlement is paid by an annuity but is not considered income because it falls under the umbrella of settlement damages which deals with different IRS and WAC codes. She was told in 2012 that she did not have to include settlement on the disposable income worksheet, but ended up putting it on there as she was told it wouldn't make a difference. In 2015, she was asked about it again. Someone from the Assessor's office made an appointment with the Department of Revenue and they spoke about it and was again told she did not have to include it. She believes it does not count as income or annuity income.

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Board decision:

<u>Standard of proof:</u> 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-201
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

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Petitioner:	Cheryl Vanwormer
Hearing date:	April 19, 2023
Property location:	140 Mains Road, Sequim
Property description:	Single family residence on a 0.34-acre parcel
Assessor's Response prepared by:	Pam Rushton
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Cheryl Vanwormer (with daughter Sarah Salazar-Tipton) Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez Board Coordinator(s): Rachel Weed

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ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-202
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Petitioner:	Cheryl Vanwormer
Hearing date:	April 19, 2023
Property location:	140 Mains Road, Sequim
Property description:	Single family residence on a 0.34-acre parcel
Assessor's Response prepared by:	Pam Rushton
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Cheryl Vanwormer (with daughter Sarah Salazar-Tipton) Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez Board Coordinator(s): Rachel Weed

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- Item 4A – Renewal application for Senior Citizen Exemption dated June 24, 2022
- Item 4B – disposable income/combined disposable income form
- #7 – email from the Department of Revenue
- Item 5 – letter from the Assessor's office dated June 29, 2022
- Item 4C - Renewal application for Senior Citizen Exemption dated September 23, 2022.

Assessor's Response:

- 3-page Assessor's Response

Petitioner's comments:

Ms. Vanwormer stated she receives a structured settlement for injury damages she received in an accident. She had been receiving it for thirteen years and mentioned she started the exemption in 2012. She explained the settlement is paid by an annuity but is not considered income because it falls under the umbrella of settlement damages which deals with different IRS and WAC codes. She was told in 2012 that she did not have to include settlement on the disposable income worksheet, but ended up putting it on there as she was told it wouldn't make a difference. In 2015, she was asked about it again. Someone from the Assessor's office made an appointment with the Department of Revenue and they spoke about it and was again told she did not have to include it. She believes it does not count as income or annuity income.

Ms. Vanwormer expected the same result this year, and said she was told she didn't have to include it again. She then received a pink Treasurer's notice saying she owed more for 2022 taxes. She met with Ms. Rushton and she was told it was entered as annuity income.

Ms. Vanwormer goes over some of the WAC's and RCW's she provided.

Ms. Vanwormer noted the federal codes are for federal income tax only but believes that to be a mix up because it's not taxable or non-taxable income, so it doesn't have any tax consequences.

Assessor's comments:

Ms. Rushton noted the annuity affects all the years Ms. Vanwormer is appealing. She said they didn't receive all the income information prior to 2021, and if they had that information, she may still qualify at a three level. She also explained they were never given the information when Ms. Vanwormer started collecting Social Security.

Ms. Rushton explained that Ms. Vanwormer is correct in explaining the federal code versus state code regarding annuities. The federal code does not count annuities in gross income. The state code adds it back in as it is a periodic payment. They have asked for clarification from the Department of Revenue, along with attorneys at the state level. She explained they are following state law rules and adding the annuity back in based on the way it's written. She also noted the information given to them from the CPA refers to federal code not state code. She said the petitioner still qualifies on an upper level on the years the information was provided.

Ms. Rushton explained in 2015, Ms. Vanwormer did not put the annuity on there, so they assumed it was gone. She also noted the petitioner started collecting Social Security, but the information wasn't provided when they asked and has never been received. She said it's a self-reporting system, so when there are changes in one's life that may affect their levels, a taxpayer is required by law to bring that information forward.

Questions from the Board:

The Board asked about periodic payments.

Ms. Rushton said periodic payments are a definition on how they would define an annuity.

The Board asked the Assessor to explain the different levels of qualifications.

Ms. Rushton explained if income is under $40,000 then that would be Level 3 which the petitioner may be at right now. If income is under $35,000 then it would be Level 2 and Level 1 is $30,000. She explained Level 2 and Level 1 have a portion of value removed for tax purposes. At Level 3, excess levies are removed.

Board decision:

<u>Standard of proof:</u> 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented the appropriate income evidence to qualify for the Senior Exemption at this time.

Therefore, the Board sustains the Assessor's decision.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-203
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Petitioner:	Cheryl Vanwormer
Hearing date:	April 19, 2023
Property location:	140 Mains Road, Sequim
Property description:	Single family residence on a 0.34-acre parcel
Assessor's Response prepared by:	Pam Rushton
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Cheryl Vanwormer (with daughter Sarah Salazar-Tipton) Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Exhibit A – letter from petitioner
- Item 1 – 12 pgs multiple documents referring to American General Annuity Service Corporation
- Item 2 – U.S. Code 104
- Item 3 – WAC 458-16A-110
- Item 6 – 2022 Corrected Property Tax Statement printed July 27, 2022
- Item 4 – letter from the Assessor's office dated June 8, 2022
- Item 10 – letter from the Assessor's office dated October 7, 2022

- Letter dated March 20, 2023 from Waterfront CPA Group
- 3 page timeline for 2022
- Item 15 - 2022 Corrected Property Tax Statement printed November 3, 2022
- Receipt of payment to the Treasurer's office dated November 3, 2022
- Item 4A – Renewal application for Senior Citizen Exemption dated June 24, 2022
- Item 4B – disposable income/combined disposable income form
- #7 – email from the Department of Revenue
- Item 5 – letter from the Assessor's office dated June 29, 2022
- Item 4C - Renewal application for Senior Citizen Exemption dated September 23, 2022.

Assessor's Response:

- 3-page Assessor's Response

Petitioner's comments:

Ms. Vanwormer stated she receives a structured settlement for injury damages she received in an accident. She had been receiving it for thirteen years and mentioned she started the exemption in 2012. She explained the settlement is paid by an annuity but is not considered income because it falls under the umbrella of settlement damages which deals with different IRS and WAC codes. She was told in 2012 that she did not have to include settlement on the disposable income worksheet, but ended up putting it on there as she was told it wouldn't make a difference. In 2015, she was asked about it again. Someone from the Assessor's office made an appointment with the Department of Revenue and they spoke about it and was again told she did not have to include it. She believes it does not count as income or annuity income.

Ms. Vanwormer expected the same result this year, and said she was told she didn't have to include it again. She then received a pink Treasurer's notice saying she owed more for 2022 taxes. She met with Ms. Rushton and she was told it was entered as annuity income.

Ms. Vanwormer goes over some of the WAC's and RCW's she provided.

Ms. Vanwormer noted the federal codes are for federal income tax only but believes that to be a mix up because it's not taxable or non-taxable income, so it doesn't have any tax consequences.

Assessor's comments:

Ms. Rushton noted the annuity affects all the years Ms. Vanwormer is appealing. She said they didn't receive all the income information prior to 2021, and if they had that information, she may still qualify at a three level. She also explained they were never given the information when Ms. Vanwormer started collecting Social Security.

Ms. Rushton explained that Ms. Vanwormer is correct in explaining the federal code versus state code regarding annuities. The federal code does not count annuities in gross income. The state code adds it back in as it is a periodic payment. They have asked for clarification from the Department of Revenue, along with attorneys at the state level. She explained they are following state law rules and adding the annuity back in based on the way it's written. She also noted the information given to them from the CPA refers to federal code not state code. She said the petitioner still qualifies on an upper level on the years the information was provided.

Ms. Rushton explained in 2015, Ms. Vanwormer did not put the annuity on there, so they assumed it was gone. She also noted the petitioner started collecting Social Security, but the information wasn't provided when they asked and has never been received. She said it's a self-reporting system, so when there are changes in one's life that may affect their levels, a taxpayer is required by law to bring that information forward.

Questions from the Board:

The Board asked about periodic payments.

Ms. Rushton said periodic payments are a definition on how they would define an annuity.

The Board asked the Assessor to explain the different levels of qualifications.

Ms. Rushton explained if income is under $40,000 then that would be Level 3 which the petitioner may be at right now. If income is under $35,000 then it would be Level 2 and Level 1 is $30,000. She explained Level 2 and Level 1 have a portion of value removed for tax purposes. At Level 3, excess levies are removed.

Board decision:

<u>Standard of proof:</u> 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented the appropriate income evidence to qualify for the Senior Exemption at this time.

Therefore, the Board sustains the Assessor's decision.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
REVIEW OF SENIOR/DISABLED PERSON PETITION

Property Owner:	Cheryl Vanwormer
Petition Number:	2022-204
Property ID(s):	44799
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Petitioner:	Cheryl Vanwormer
Hearing date:	April 19, 2023
Property location:	140 Mains Road, Sequim
Property description:	Single family residence on a 0.34-acre parcel
Assessor's Response prepared by:	Pam Rushton
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Cheryl Vanwormer (with daughter Sarah Salazar-Tipton) Appraiser(s): Pam Rushton, Pam McCarter, Stacey Gregson & Matt Gomez Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Exhibit A – letter from petitioner
- Item 1 – 12 pgs multiple documents referring to American General Annuity Service Corporation
- Item 2 – U.S. Code 104
- Item 3 – WAC 458-16A-110
- Item 6 – 2022 Corrected Property Tax Statement printed July 27, 2022
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- Item 15 - 2022 Corrected Property Tax Statement printed November 3, 2022
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- Item 4A – Renewal application for Senior Citizen Exemption dated June 24, 2022
- Item 4B – disposable income/combined disposable income form
- #7 – email from the Department of Revenue
- Item 5 – letter from the Assessor's office dated June 29, 2022
- Item 4C - Renewal application for Senior Citizen Exemption dated September 23, 2022.

Assessor's Response:

- 3-page Assessor's Response

Petitioner's comments:

Ms. Vanwormer stated she receives a structured settlement for injury damages she received in an accident. She had been receiving it for thirteen years and mentioned she started the exemption in 2012. She explained the settlement is paid by an annuity but is not considered income because it falls under the umbrella of settlement damages which deals with different IRS and WAC codes. She was told in 2012 that she did not have to include settlement on the disposable income worksheet, but ended up putting it on there as she was told it wouldn't make a difference. In 2015, she was asked about it again. Someone from the Assessor's office made an appointment with the Department of Revenue and they spoke about it and was again told she did not have to include it. She believes it does not count as income or annuity income.

Ms. Vanwormer expected the same result this year, and said she was told she didn't have to include it again. She then received a pink Treasurer's notice saying she owed more for 2022 taxes. She met with Ms. Rushton and she was told it was entered as annuity income.

Ms. Vanwormer goes over some of the WAC's and RCW's she provided.

Ms. Vanwormer noted the federal codes are for federal income tax only but believes that to be a mix up because it's not taxable or non-taxable income, so it doesn't have any tax consequences.

Assessor's comments:

Ms. Rushton noted the annuity affects all the years Ms. Vanwormer is appealing. She said they didn't receive all the income information prior to 2021, and if they had that information, she may still qualify at a three level. She also explained they were never given the information when Ms. Vanwormer started collecting Social Security.

Ms. Rushton explained that Ms. Vanwormer is correct in explaining the federal code versus state code regarding annuities. The federal code does not count annuities in gross income. The state code adds it back in as it is a periodic payment. They have asked for clarification from the Department of Revenue, along with attorneys at the state level. She explained they are following state law rules and adding the annuity back in based on the way it's written. She also noted the information given to them from the CPA refers to federal code not state code. She said the petitioner still qualifies on an upper level on the years the information was provided.

Ms. Rushton explained in 2015, Ms. Vanwormer did not put the annuity on there, so they assumed it was gone. She also noted the petitioner started collecting Social Security, but the information wasn't provided when they asked and has never been received. She said it's a self-reporting system, so when there are changes in one's life that may affect their levels, a taxpayer is required by law to bring that information forward.

Questions from the Board:

The Board asked about periodic payments.

Ms. Rushton said periodic payments are a definition on how they would define an annuity.

The Board asked the Assessor to explain the different levels of qualifications.

Ms. Rushton explained if income is under $40,000 then that would be Level 3 which the petitioner may be at right now. If income is under $35,000 then it would be Level 2 and Level 1 is $30,000. She explained Level 2 and Level 1 have a portion of value removed for tax purposes. At Level 3, excess levies are removed.

Board decision:

Standard of proof: 'Clear, Cogent and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented the appropriate income evidence to qualify for the Senior Exemption at this time.

Therefore, the Board sustains the Assessor's decision.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Westport LLC
Petition Number:	2022-155
Property ID(s):	70393
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- [x] Sustains the determination of the Assessor.
- [ ] Overrules the determination of the Assessor.
- [ ] Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 653,400	Land	$ 653,400
Buildings	$ 13,566,858	Buildings	$ 13,566,858
Total Value	$ 14,220,258	Total Value	$ 14,220,258

Petitioner:	Oliver Gibbons
Hearing date:	April 19, 2023
Property location:	637 Marine Drive, Port Angeles
Property description:	Industrial Special Purpose Building
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 14,220,258
Assessor's recommended value:	$ 14,220,258
Petitioner's estimate of value:	$ 9,000,000
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners: Gordon Gibbs and Thomas Swanson Petitioner(s): Oliver Gibbons Appraiser(s): Layton (Bud) Lund Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- 86-page draft appraisal report of the subject property completed by Kidder Mathews
- 44-page packet of documents explaining the valuation prepared by Ryan LLC

Assessor's Response:

- Assessor's analysis
- Land sales grid
- Cost approach

Petitioner's comments:

Mr. Gibbons stated they used an income approach and a sales comparison when estimating the true and fair value for the property. He stated that as of the lien date of January 1, 2022 their estimated true and fair value is $9,650,000 or $95 per square foot.

Mr. Gibbons reviewed his evidence found on page 14 that supplied the comparable sales of four properties in Washington State that are similar to the subject property. He also used three additional properties that began on page 37 through page 44 were investment transfers and were used as evidence for the cap rate.

He explained that the four comparable properties he used required adjustments such as; age, size, quality of construction, clear height, and percentage of office size. He stated that prior to adjustments made the price per square foot ranged from $99 to $147 and then after adjustments were made it was $85 to $112 per square foot. The mean was $92.70 per square foot and was rounded up to $95 per square foot to be applied to the subject property.

He stated that based on the Income Approach and the Sales Comparison Approach the true and fair value of the subject property is $9,650,000.

Assessor's comments:

Mr. Lund explained that the subject property is a Special Purpose Building designed to build large yachts and due to this the Cost Approach was used to evaluate the subject property.

He stated that the subject property is a single occupancy building and properties similar to this are not purchased for their rental value but for owner occupancy. This meant that the income approach was considered but not used.

Mr. Lund reviewed the Appraisal Report submitted by Mr. Gibbons and stated the Sales Comparison Approach comparable sales could not be used due to the differences compared to the subject property. The four comparable properties provided by Mr. Gibbons were standard warehouses or industrial buildings and are not comparable to the subject property due to the properties special purpose.

Mr. Lund discussed that the evidence submitted by the Appellant did not use the Cost Approach

Summary which is the most effective method to use and therefore does not believe there is clear, cogent and convincing evidence of overassessment at this time.

Questions from the Board:

The Board asked Mr. Lund about the lack of similar properties to the subject.

Mr. Lund explained the Cost Approach was used for the subject property due to the type of building it is classified; Special Purpose Building.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	James and Jiji Slezak
Petition Number:	2022-59
Property ID(s):	37046
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 152,500	Land	$ 142,500
Buildings	$ 337,785	Buildings	$ 332,897
Total Value	$ 490,285	Total Value	$ 475,397

Petitioner:	James and Jiji Slezak
Hearing date:	April 26, 2023
Property location:	20 Sheree Lane, Sequim
Property description:	Single family residence on a 1.1-acre parcel
Purchase price, date:	$468,000 on February 21, 2021
Assessor's value for current tax year:	$ 490,285
Assessor's recommended value:	$ 475,397
Petitioner's estimate of value:	$ 385,364
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners: Gordon Gibbs Petitioner(s): James and Jiji Slezak Appraiser(s): Layton (Bud) Lund & Pam Rushton Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Typed explanations dated January 30, 2023, March 23, 2023 and April 21, 2023
- Maps with/without Jay Road
- Invoices from Strait Floors and Diamond Roofing Enterprises
- Picture of plumbing

Assessor's Response:

- Appraiser summary
- Six comparable sales

Petitioner's comments:

Mr. Slezak stated they don't believe their subject property should be assessed as the 1.1-acre parcel due to the easement for the road on their property. He said they feel the road is worthless as people are allowed to use the road, and they aren't allowed to make any changes on both sides of the road up to a certain point. He also said he believes the calculations done by square footage alone are inaccurate.

Assessor's comments:

Mr. Lund stated all comparable sales provided by the petitioner were past the lien date of January 1, 2022. He explained they look at properties sold during the five-year period preceding that date. They also bracket the lien date by looking at comparable sales after January 1st up to April 30th.

Mr. Lund addressed the 0.35 acres of land the petitioner believes should not be assessed due to easements. He explained that just because a portion of the land is not buildable, does not mean it is worthless.

Mr. Lund noted the petitioner believes they purchased the property for too much. He said according to the comparable sales, they did not. He said the comparable sales range from $461,901 to $731,527. He said the adjusted sales price of the subject property is at the low end of the range, below median average.

Ms. Rushton explained that part of the acreage they own is used for an easement for the road and even though it runs through their property, that still counts toward their 1.1-acre. She also noted that Mr. Lund did take the easement for the road into consideration and adjusted the value downward.

Board decision:

Standard of proof: The Preponderance of Evidence

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by a preponderance of evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds there is sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board concurs with the Assessor's requested, adjusted value for the current tax year.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: John and Gail Ralston

Petition Number: 2022-48

Property ID(s): 70510

Assessment Year: 2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 59,488	Land	$ 59,488
Buildings	$ 398,181	Buildings	$ 375,881
Total Value	$ 457,669	Total Value	$ 435,369

Petitioner: John and Gail Ralston

Hearing date: April 26, 2023

Property location: 822 W. 15th Street -824, Port Angeles

Property description: Two story duplex on a 10,500 square foot parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 457,669

Assessor's recommended value: $ 435,369

Petitioner's estimate of value: $ 316,372

Assessor's Response prepared by: Christina (Tina) Deemer

Hearing attendees:

Hearing Examiners: Gordon Gibbs
Appraiser(s): Christina (Tina) Deemer & Lisa Pluard
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- None provided

Assessor's Response:

- Comparable sales grid
- Map of the subject property and comparable sales
- Critical area map
- Google Earth imagery map

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Ms. Deemer stated she met with the petitioner at the subject property. She said she reviewed some of the issues he noted. She did not value the asphalt so there was no cost-to-cure and recommended the improvement value be reduced. She noted the petitioner did not agree with the overall reduction. She also said she gave him the packet of information on site.

Ms. Deemer explained the comparable properties she provided. She said the subject property is located in an inferior neighborhood. It is known as an area with lower comparable sales since there are many foreclosures, bargain and deed sales, and low-income housing close by.

Ms. Deemer recommends adjusting the value due to depreciation from a water line repair and exterior paint.

Board decision:

Standard of proof: The Preponderance of Evidence

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by a preponderance of evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds there is sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board concurs with the Assessor's requested, adjusted value for the current tax year.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Janet Scharf

Petition Number: 2022-123

Property ID(s): 36473

Assessment Year: 2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 137,500	Land	$ 137,500
Buildings	$ 0	Buildings	$ 0
Total Value	$ 137,500	Total Value	$ 137,500

Petitioner: Janet Scharf

Hearing date: April 26, 2023

Property location: Scenic Place, Sequim

Property description: Land only 1.0-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 137,500

Assessor's recommended value: $ 137,500

Petitioner's estimate of value: $ 70,000

Assessor's Response prepared by: Tanya Kerr

Hearing attendees:
Hearing Examiners: Gordon Gibbs
Appraiser(s): Tanya Kerr, Layton (Bud) Lund, & Pam Rushton
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Nine comparable sales

Assessor's Response:

- Comparable sales grid
- Map of subject property and comparable sales
- Emails from the Assessor

Petitioner's comments:

Ms. Scharf began by explaining the condition of the property. She stated there are no views, no paved road, and no septic or water. She went over some of the comparable properties she provided, noting they have many amenities that her property doesn't, some are bigger, and they sold at a lower price. She said she spoke with realtors regarding her assessed value.

Assessor's comments:

Ms. Kerr noted she kept the comparable sales she provided close to the subject property. She said the comparable sales are $149,000 at the low end and $170,000 at the high end. She explained the subject property is lower than the lowest comparable property. She went over the comparable properties Ms. Scharff provided and let her know why they couldn't be used.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Janet Scharf

Petition Number: 2022-124

Property ID(s): 53543

Assessment Year: 2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 95,634	Land	$ 95,634
Buildings	$ 0	Buildings	$ 0
Total Value	$ 95,634	Total Value	$ 95,634

Petitioner: Janet Scharf

Hearing date: April 26, 2023

Property location: Conner Road, Port Angeles

Property description: 5.43-acre parcel of vacant land

Purchase price, date: Not provided

Assessor's value for current tax year: $ 95,634

Assessor's recommended value: $ 95,634

Petitioner's estimate of value: $ 67,000

Assessor's Response prepared by: Layton (Bud) Lund

Hearing attendees:
Hearing Examiners: Gordon Gibbs
Appraiser(s): Tanya Kerr, Layton (Bud) Lund, & Pam Rushton
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Nine comparable sales

Assessor's Response:

- Appraiser summary
- Comparable sales grid
- Map of subject property and comparable sales
- 2022 property appraisal information

Petitioner's comments:

Ms. Scharf began by explaining the condition of the property. She noted the access road is in poor shape with many potholes, there's no water and no electricity. She also mentioned there are no views and she isn't even able to walk through the property. She said many of the neighbors have clear cut their properties to make them buildable. She went over some of the comparable properties she provided noting they have many amenities that her property doesn't, and they sold at a lower price. She explained that it would cost a lot of money to get the subject property ready for a building site. She said she spoke with realtors regarding her assessed value.

Assessor's comments:

Mr. Lund went over the comparable sales he provided, all within two miles of the subject property. He noted the petitioner provided nine comparable sales, but he was only able to identify seven as none of them had property IDs listed. He said of the seven sales, one was past the lien date, one was a sale between family members, and one was sold prior to 2006. The remaining sales range from Sequim to Freshwater Bay in location. This is necessary only when few sales are close by.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Julie and Carl Windle
Petition Number:	2022-138
Property ID(s):	4656
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 85,548	Land	$ 85,548
Buildings	$ 743,230	Buildings	$ 652,616
Total Value	$ 828,778	Total Value	$ 738,164

Petitioner:	Julie and Carl Windle
Hearing date:	April 26, 2023
Property location:	277 Sawyer Way, Forks
Property description:	Single family residence on a 4.95-acre parcel
Purchase price, date:	$430,000 on December 15, 2017
Assessor's value for current tax year:	$ 828,778
Assessor's recommended value:	$ 738,164
Petitioner's estimate of value:	$ 674,640
Assessor's Response prepared by:	Lisa Pluard
Hearing attendees:	Hearing Examiners: Gordon Gibbs Appraiser(s): Lisa Pluard & Pam Rushton Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Four comparable sales

Assessor's Response:

- Appraiser summary
- Subject property photographs
- Copy of adjusted value for 2022
- Comparable sales analysis
- Cost approach summary

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Ms. Pluard noted she visited the subject property and supports the recommended adjusted value.

Board decision:

Standard of proof: The Preponderance of Evidence

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by a preponderance of evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds there is sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board concurs with the Assessor's requested, adjusted value for the current tax year.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Robert Reandeau Jr.

Petition Number: 2022-172

Property ID(s): 83141

Assessment Year: 2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☐ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☒ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 154,250	Land	$ 154,250
Buildings	$ 508,224	Buildings	$ 488,784
Total Value	$ 662,474	Total Value	$ 643,034

Petitioner: Robert Reandeau Jr.

Hearing date: April 26, 2023

Property location: 259533 Hwy 101, Sequim

Property description: Storage garage on a 4.6-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 662,474

Assessor's recommended value: $ 643,034

Petitioner's estimate of value: $ 430,000

Assessor's Response prepared by: Layton (Bud) Lund

Hearing attendees:

Hearing Examiners: Gordon Gibbs
Appraiser(s): Layton (Bud) Lund
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- None provided

Assessor's Response:

- Four comparable sales

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund noted there was a vent pipe that was protruding from one of the buildings on the subject property that indicated a septic or sewer system. The petitioner said there isn't one on site. Mr. Lund confirmed with the Clallam County Department of Community Development there is no septic system. He recommended the adjusted value due to a manifest error.

Board comments and questions:

The Board clarified the adjustment amount of $643,034 or $643,043.

Mr. Lund confirmed the amount should be $643,034. The $643,043 listed in the Appraiser's Summary is a clerical error.

Board decision:

<u>Standard of proof:</u> The Preponderance of Evidence

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by a preponderance of evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds there is sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board concurs with the Assessor's requested, adjusted value for the current tax year.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Robert and Chantelle Reandeau

Petition Number: 2022-173

Property ID(s): 82769

Assessment Year: 2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 41,310	Land	$ 41,310
Buildings	$ 422,725	Buildings	$ 422,725
Total Value	$ 464,035	Total Value	$ 464,035

Petitioner: Robert and Chantelle Reandeau

Hearing date: April 26, 2023

Property location: 259493 Hwy 101, Sequim

Property description: Agricultural storage on 0.85-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 464,035

Assessor's recommended value: $ 464,035

Petitioner's estimate of value: $ 320,000

Assessor's Response prepared by: Layton (Bud) Lund

Hearing attendees: Hearing Examiners: Gordon Gibbs
Appraiser(s): Layton (Bud) Lund
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- None provided

Assessor's Response:

- Four comparable sales

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund started by addressing the petitioner's concerns regarding the subject property being used for agricultural storage. He said the Marshall and Swift rates from the agricultural section of the manual were used for an average plus quality shop. The range of value for the sales was $63.32 square feet to $193.28 square feet and he noted the subject property was below that range.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Richard and Emma Deam Trust

Petition Number: 2022-192

Property ID(s): 41324

Assessment Year: 2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 471,332	Land	$ 471,332
Buildings	$ 1,445,000	Buildings	$ 1,445,000
Total Value	$ 1,916,332	Total Value	$ 1,916,332

Petitioner: Michelle Tarbell

Hearing date: April 26, 2023

Property location: 1130 W. Washington Street, Sequim

Property description: Single occupant retail store on a 1.13-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 1,916,332

Assessor's recommended value: $ 1,916,332

Petitioner's estimate of value: $ 1,350,000

Assessor's Response prepared by: Layton (Bud) Lund

Hearing attendees: Hearing Examiners: Gordon Gibbs
Appraiser(s): Layton (Bud) Lund
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Printout of subject property information from the Assessor & Treasurer property search
- Copy of the lease between CSK Auto Inc and Sequim Y3K LLC

Assessor's Response:

- Assessor's analysis
- Land sales grid
- Cost approach
- Improved sales grid

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund referred to the petitioner's concern that the market value is in excess based on the three approaches to value. He noted the only evidence they provided was a lease agreement. He explained since the subject property is a single occupancy building, the income approach is considered the least reliable indication of value. The assessed value is supported by the cost and sales approach.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

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Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Interfor U.S. Inc.
Petition Number:	2022-13
Property ID(s):	72849
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 159,969	Land	$ 159,969
Buildings	$ 35,340,201	Buildings	$ 35,340,201
Total Value	$ 35,500,170	Total Value	$ 35,500,170

Petitioner: DuCharme, McMillen & Associates, Inc.
– D. Andrew Davis

Hearing date: April 26, 2023

Property location: 243701 Hwy 101, Port Angeles

Property description: Softwood lumber mill on an 18.47-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 35,500,170

Assessor's recommended value: $ 35,500,170

Petitioner's estimate of value: $ 13,181,046

Assessor's Response prepared by: Layton (Bud) Lund

Hearing attendees:
Hearing Examiners: Gordon Gibbs
Petitioner's representatives:
D. Andrew Davis & Scott Mitchell
Dave Dionne (Interfor)
Appraiser(s): Layton (Bud) Lund
Washington State Department of Revenue representative:
Melissa Olivas
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- 58-page packet of documents explaining the valuation of the properties

Assessor's Response:

- Allocation of appraised value
- Copy of the Department of Revenue Advisory Appraisal

Petitioner's comments:

Mr. Davis began by giving an overview of the subject property. The mill was originally built in 1998. The mill produces kiln dried Precision End Trimmed (PET) studs from Douglas and Hemlock fir which is then shipped domestically via truck and rail. Mr. Davis informed the Board that he believes the Assessor appraised the subject property as "heavy industrial," which he states is in error.

Mr. Davis noted the Department of Revenue used three approaches for their advisory appraisal. First, is the trended investment method, a cost approach that takes the construction costs and assets on site, it trends costs up and then depreciates down for age. The second cost approach is the Marshall Valuation Service (MVS), which uses Marshall and Swift to determine what the construction costs would be today and calculates per square foot basis. Mr. Davis believes when the Assessor used this cost approach, they errored in appraising the subject property as heavy industrial which inflated the value. Lastly, he said they would address the income approach and believe the Assessor made two errors while using this method.

Mr. Mitchell started by giving an overview of what is happening in the sawmill and wood production industry. He said there is a negative impact due to inflation and borrowing rates that will slow construction activity which should be taken into consideration. Since the subject property is in Western Washington there is a competitive export market which should also be considered. He noted regional log prices have been volatile and reduced availability greatly influences the subject property's value.

Mr. Dionne reiterated that it is a cyclical industry and they're in down markets. They are considering down time.

Mr. Davis addressed the income approach used by the Assessor and Department of Revenue and the errors they believe were made. Mr. Mitchell goes over pages six through nine of the 58-page packet, explaining more in detail where they feel the errors were made. Mr. Davis goes over pages ten and eleven of the packet.

Assessor's comments:

Mr. Lund said an Advisory Appraisal by the Department of Revenue was relied on. He said the land value was provided, and noted the land value isn't being contested.

Ms. Olivas stated she was the one who completed the Advisory Appraisal. She reviewed the three approaches she used to value the property. She used the Trended Investment Method (TIM), Marshall Valuation Service (MVS), and an income approach without REITS. She also noted the numbers may be different because she used heavy industrial while the petitioner used light industrial. Heavy industrial has always been used and has been upheld in the past by the Board. She also noted that the formula the petitioner feels was incorrect, is in fact not incorrect as she made sure to double check all the numbers.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of County Commissioners

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Distribution: • **Assessor** • **Petitioner** • **BOE File**

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
(PERSONAL PROPERTY)

Property Owner:	Interfor U.S. Inc.
Petition Number:	2022-45
Property ID(s):	12114
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Personal Property	$ 23,214,336	Personal Property	$ 23,214,336
Buildings	$ 0	Buildings	$ 0
Crops/Minerals	$ 0	Crops/Minerals	$ 0
Total Value	$ 23,214,336	Total Value	$ 23,214,336

Petitioner:	DuCharme, McMillen & Associates, Inc. – D. Andrew Davis
Hearing date:	April 26, 2023
Personal Property location:	243701 Hwy 101, Port Angeles
Property description:	Softwood lumber mill on an 18.47-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 23,214,336
Assessor's recommended value:	$ 23,214,336
Petitioner's estimate of value:	$ 1,500,000
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners: Gordon Gibbs Petitioner's representatives: D. Andrew Davis & Scott Mitchell Dave Dionne (Interfor) Appraiser(s): Layton (Bud) Lund Washington State Department of Revenue representative: Melissa Olivas Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- 58-page packet of documents explaining the valuation of the properties

Assessor's Response:

- Allocation of appraised value
- Copy of the Department of Revenue Advisory Appraisal

Petitioner's comments:

Mr. Davis began by giving an overview of the subject property. The mill was originally built in 1998. The mill produces kiln dried Precision End Trimmed (PET) studs from Douglas and Hemlock fir which is then shipped domestically via truck and rail. Mr. Davis informed the Board that he believes the Assessor appraised the subject property as "heavy industrial," which he states is in error.

Mr. Davis noted the Department of Revenue used three approaches for their advisory appraisal. First, is the trended investment method, a cost approach that takes the construction costs and assets on site, it trends costs up and then depreciates down for age. The second cost approach is the Marshall Valuation Service (MVS), which uses Marshall and Swift to determine what the construction costs would be today and calculates per square foot basis. Mr. Davis believes when the Assessor used this cost approach, they errored in appraising the subject property as heavy industrial which inflated the value. Lastly, he said they would address the income approach and believe the Assessor made two errors while using this method.

Mr. Mitchell started by giving an overview of what is happening in the sawmill and wood production industry. He said there is a negative impact due to inflation and borrowing rates that will slow construction activity which should be taken into consideration. Since the subject property is in Western Washington there is a competitive export market which should also be considered. He noted regional log prices have been volatile and reduced availability greatly influences the subject property's value.

Mr. Dionne reiterated that it is a cyclical industry and they're in down markets. They are considering down time.

Mr. Davis addressed the income approach used by the Assessor and Department of Revenue and the errors they believe were made. Mr. Mitchell goes over pages six through nine of the 58-page packet, explaining more in detail where they feel the errors were made. Mr. Davis goes over pages ten and eleven of the packet.

Assessor's comments:

Mr. Lund said an Advisory Appraisal by the Department of Revenue was relied on. He said the land value was provided, and noted the land value isn't being contested.

Ms. Olivas stated she was the one who completed the Advisory Appraisal. She reviewed the three approaches she used to value the property. She used the Trended Investment Method (TIM), Marshall Valuation Service (MVS), and an income approach without REITS. She also noted the numbers may be different because she used heavy industrial while the petitioner used light industrial. Heavy industrial has always been used and has been upheld in the past by the Board. She also noted that the formula the petitioner feels was incorrect, is in fact not incorrect as she made sure to double check all the numbers.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

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Mark Ozias, Chair
Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner:	Port Angeles Hardwood LLC
Petition Number:	2022-81
Property ID(s):	68592
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- [x] Sustains the determination of the Assessor.
- [ ] Overrules the determination of the Assessor.
- [ ] Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Land	$ 545,940	Land	$ 545,940
Buildings	$ 16,920,513	Buildings	$ 16,920,513
Total Value	$ 17,466,453	Total Value	$ 17,466,453

Petitioner:	Don Kuckuck
Hearing date:	April 26, 2023
Property location:	333 Eclipse Industrial Parkway, Port Angeles
Property description:	Hardwood sawmill located on a 30.33-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 17,466,453
Assessor's recommended value:	$ 17,466,453
Petitioner's estimate of value:	$ 3,245,940
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners: Gordon Gibbs Appraiser(s): Layton (Bud) Lund Washington State Department of Revenue representative: Melissa Olivas Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- None provided

Assessor's Response:

- Allocation of appraised value
- Copy of the Department of Revenue Advisory Appraisal

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund said an Advisory Appraisal by the Department of Revenue was relied on. He said the land value was provided, and noted the land value isn't being contested.

Ms. Olivas explained that whenever they receive an advisory request from a county, a letter is sent out requesting an updated or full asset list and income/expense information. She noted for the 2021 valuation, the representative declined via email to provide the requested information. She also said she didn't receive a response back for the 2022 valuation which is what this hearing is addressing. For two years the petitioner has refused to provide the financial information or updated list per RCW 84.08.050. She has not been able to update the cost approaches accurately, so any personal property valuation would not be accurate. She explained the two cost approaches that were used. She also noted she did two income approaches.

Mr. Lund said it was recommended to the petitioner to go straight to the State Board of Tax Appeals and they chose not to.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair
Board of County Commissioners

NOTICE
This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION
(PERSONAL PROPERTY)

Property Owner:	Port Angeles Hardwood LLC
Petition Number:	2022-82
Property ID(s):	78372
Assessment Year:	2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

- ☒ Sustains the determination of the Assessor.
- ☐ Overrules the determination of the Assessor.
- ☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		**BOE True and Fair Value Determination**	
Personal Property	$ 12,833,547	Personal Property	$ 12,833,547
Improvement/Bldgs	$ 0	Improvement/Bldgs	$ 0
Crops/Minerals	$ 0	Crops/Minerals	$ 0
Total Value	$ 12,833,547	Total Value	$ 12,833,547

Petitioner:	Don Kuckuck
Hearing date:	April 26, 2023
Personal Property location:	333 Eclipse Industrial Parkway, Port Angeles
Property description:	Hardwood sawmill located on a 30.33-acre parcel
Purchase price, date:	Not provided
Assessor's value for current tax year:	$ 12,833,547
Assessor's recommended value:	$ 12,833,547
Petitioner's estimate of value:	$ 9,754,060
Assessor's Response prepared by:	Layton (Bud) Lund
Hearing attendees:	Hearing Examiners: Gordon Gibbs Appraiser(s): Layton (Bud) Lund Washington State Department of Revenue representative: Melissa Olivas Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- None provided

Assessor's Response:

- Allocation of appraised value
- Copy of the Department of Revenue Advisory Appraisal

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Mr. Lund said an Advisory Appraisal by the Department of Revenue was relied on. He said the land value was provided, and noted the land value isn't being contested.

Ms. Olivas explained that whenever they receive an advisory request from a county, a letter is sent out requesting an updated or full asset list and income/expense information. She noted for the 2021 valuation, the representative declined via email to provide the requested information. She also said she didn't receive a response back for the 2022 valuation which is what this hearing is addressing. For two years the petitioner has refused to provide the financial information or updated list per RCW 84.08.050. She has not been able to update the cost approaches accurately, so any personal property valuation would not be accurate. She explained the two cost approaches that were used. She also noted she did two income approaches.

Mr. Lund said it was recommended to the petitioner to go straight to the State Board of Tax Appeals and they chose not to.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

____

Mark Ozias, Chair

Board of County Commissioners

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Distribution: • Assessor • Petitioner • BOE File

ORDER OF THE CLALLAM COUNTY BOARD OF EQUALIZATION

Property Owner: Richard Whittall

Petition Number: 2022-185

Property ID(s): 25326

Assessment Year: 2022 taxes payable 2023

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ Sustains the determination of the Assessor.
☐ Overrules the determination of the Assessor.
☐ Overrules the ORIGINAL determination of the Assessor and accepts the REVISED determination of the Assessor.

Assessor's True and Fair Value Determination		BOE True and Fair Value Determination	
Land	$ 228,228	Land	$ 228,228
Buildings	$ 0	Buildings	$ 0
Total Value	$ 228,228	Total Value	$ 228,228

Petitioner: Richard Whittall

Hearing date: March 29, 2023

Property location: Doe Run Road, Sequim

Property description: Vacant 1.1-acre parcel

Purchase price, date: Not provided

Assessor's value for current tax year: $ 228,228

Assessor's recommended value: $ 228,228

Petitioner's estimate of value: $ 150,000

Assessor's Response prepared by: Lisa Pluard

Hearing attendees: Hearing Examiners: Gordon Gibbs and Thomas Swanson
Appraiser: Lisa Pluard
Board Coordinator(s): Rachel Weed

Petitioner's evidence:

- Four comparable sales

Assessor's Response:

- Subject photographs
- Sales comparison approach of seven properties

Petitioner's comments:

The petitioner did not attend.

Assessor's comments:

Ms. Pluard started by saying she had spoken with the petitioner quite a bit. She did go to the subject property and agrees that the view is obstructed. Also, the access is not completely developed, but one could still drive right up to the subject property. She didn't get any bids for development of the access and isn't aware whose responsibility it is to accomplish that. She noted that the land is currently listed at $260,000 and has been on the market for 131 days. She said the obstructed view was taken into consideration when making the assessment.

Board comments:

The Board inquired if the view was better at one point?

Ms. Pluard said the trees and homes around the subject property were there when the petitioner purchased the property, nothing had changed.

The Board asked if the petitioner appealed last year and what has changed between last year and this year?

Ms. Pluard said the petitioner did not appeal last year. She noted that the market is the only thing that had changed.

Board decision:

Standard of proof: 'Clear, Cogent, and Convincing'

According to state law, the Assessor's determination is presumed to be correct and can be overcome only by 'clear, cogent, and convincing' evidence that the value is erroneous (RCW 84.40.0301[1]). This means that the property owner(s) must provide enough evidence to convince the Board that the Assessor's determination may be incorrect.

After considering the petition and the information provided at the hearing, the Board finds that the petitioner has not presented sufficient evidence to support a reduction in value for the current tax year.

Therefore, the Board sustains the Assessor's value.

Dated: Mailed:

Mark Ozias, Chair
Board of Clallam County Commissioners

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Distribution: • Assessor • Petitioner • BOE File