

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

Mail petition and attachments to the  
King County Board of Equalization  
516 Third Ave., #1222  
Seattle, WA 98104

*For office use only*

This petition must be filed or postmarked no later than July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice. If filing after July 1, a copy of the value change or determination notice must be submitted with this petition. **If you are appealing the *market value* of the land and/or buildings, you must file a "Real Property Petition."**

The undersigned petitions the Board of Equalization to:

Change the current use valuation of the following described property as shown on the **Assessment Roll for 20\_\_ for taxes payable in 20\_\_** in the amount shown in Item 6(b) on this form.

Reverse the Assessor's decision to *remove classification* from the following described land. The statement supporting continued classification is shown in Item 7.

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

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

**ALL ITEMS MUST BE COMPLETED** (Please print)

1. **Account/parcel number:** \_\_\_\_\_

2. **Owner:** \_\_\_\_\_

Name of petitioner or authorized agent: \_\_\_\_\_

**Mailing address for all correspondence relating to appeal:**

Street address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

**Daytime phone no.:** \_\_\_\_\_ **E-mail** \_\_\_\_\_

Check box if OK to correspond via email

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

☐ Farm & Agricultural Land      ☐ Timber Land      ☐ Open Space      ☐ Designated Forest Land

4. **Description of the property:**

a. Address/location: \_\_\_\_\_

b. Lot size: \_\_\_\_\_

c. Zoning or permitted use: \_\_\_\_\_

5. **Describe how property is used:**

Acres

Current Use

_____	_____
_____	_____
_____	_____
_____	_____

If you are appealing the Assessor's determination of current use assessed value, complete the following:

6. (a) **Assessor's determination of current use value** (b) **Your estimate of current use value**

Land: \$ \_\_\_\_\_  
Imps./ Bldgs: \$ \_\_\_\_\_  
Crops/ Minerals: \$ \_\_\_\_\_  
TOTAL: \$ \_\_\_\_\_

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Imps./ Bldgs: \$ \_\_\_\_\_  
Crops/ Minerals: \$ \_\_\_\_\_  
TOTAL: \$ \_\_\_\_\_

Change of Value or other determination notice was dated: \_\_\_\_\_

7. **Specific reasons why you believe the Assessor's determination is incorrect:** You must prove that your application was incorrectly denied, that the property does qualify for continued classification or that the current use value is incorrect. [RCW 84.40.0301].

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

8. Land and Crop Information (Farm and Agricultural Land only)

Include copies of signed leases of comparable properties to support your opinion of rental values: WAC 458-30-260 - Valuation procedures - says in part "only leases of land that is available for rent for a period of at least three years . . . may be used." I have included this information

9. Describe non-typical property conditions: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Please include documentation such as maps, photos, appraisals, etc. to support your claim

10. **Check one of the following statements that applies:**

- ☐ I intend to submit additional documentary evidence to the Board of Equalization no later than twenty-one business days prior to my scheduled hearing.
- ☐ My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

11. **Power of Attorney:** If Power of Attorney has been given, the taxpayer must so indicate by signing the statement appearing below or submitting a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matters pertaining to this appeal.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Taxpayer

12. **I hereby certify that I have read this petition and that it is true and correct to the best of my knowledge.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Taxpayer or Agent

13. The Board is required to avoid any potential **conflict of interest**:

- a. Are you an elected/appointed King County official or King County employee? Yes ☐ No
- b. Are you a relative of a King County official/employee? Yes ☐ No

If you answered yes, state position and relationship \_\_\_\_\_

*King County complies with the Americans with Disabilities Act. Communication material in alternate formats can be arranged, given sufficient notice.*

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

## FILLING OUT THE FORM

All information in the shaded boxes (1 to 12) must be completed (if applicable Box 11 is necessary only if an agent or other person represents you). Without this information, your petition to appeal **cannot be considered**.

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. Self-explanatory.
3. What current use classification determination are you appealing?
4. Self-explanatory.
5. How are you using the various areas of your property? For instance, how many acres are forested, pastureland, stream buffers, cultivated for crops, home site, etc.?
6. Use this space only if you are appealing the **value** of the current use portion(s) of your land. If you are appealing the assessed *market value*, you must file a "Real Property Petition" form.
7. State law requires that you show by clear, cogent, and convincing evidence that the current use value, denial of your application for current use, or removal of classification is incorrect. In Box 7, you must list the reasons why you believe the Assessor's determination is wrong.
8. This box only applies if you are appealing farm and agricultural land. Check the box to indicate if you have submitted comparable lease information.
9. Self-explanatory.
10. Self-explanatory.
11. If you have designated another person to represent you, it is necessary for that person to have Power of Attorney – either by signing in this box, or by submitting a signed Power of Attorney.
12. **Please sign and date your petition.**

## EVIDENCE

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

Although evidence is not required, it is to your advantage to submit documentary evidence to support your arguments with your petition. The Board is required to uphold the Assessor's determination - unless the petitioner presents "clear, cogent and convincing evidence" to prove that the Assessor's determination is incorrect.

**Documentary evidence may include farm income and production records for agricultural land, comparable leases, photos, maps, etc.**

## FILING DEADLINE

The petition must be filed or postmarked by July 1 of the current assessment year or 60 days after the date of mailing of the change of value or other determination notice. If filing after July 1, a copy of the value or determination notice must be submitted with this petition.

Mail completed and signed petitions to the King County Board of Appeals and Equalization, 516 Third Ave., #1222, Seattle, WA 98104.

## UNRESOLVED APPEALS

If you receive a new valuation notice and the previous year's appeal is still unresolved, you must file a new petition and state the reasons why you believe the current use value is incorrect. **It is important to keep in mind that information submitted in a previous year's appeal remains as part of the record and cannot be brought forward.** If that information is applicable to the current year's appeal, it may be re-submitted up to twenty-one (21) business days before the hearing.