

PERSONAL PROPERTY PETITION TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

(Note: Use the Real Property Petition form for land and building improvement appeals)

Mail petitions and attachments to

King County Board of Equalization
516 Third Avenue, #1222
Seattle, WA 98104

For office use only

This petition must be filed or postmarked no later than July 1, 2023, **or** within 60 days of the mailing date listed on the Assessor's Personal Property Value Notice or other determination notice, whichever date is later. **With your petition forms, be sure to submit a copy of the Assessor's value notice or other determination.** Please use paper clips or binder clips in lieu of staples in your submission.

The undersigned petitions the Board of Equalization to change the value of the property described below as shown on the **Assessment Roll for 2023 for taxes payable in 2024** in the amount shown in Item No. 6(b) on this form.

ITEMS NOS. 1 THROUGH 10 MUST BE COMPLETED (Please print)

1. **Account Number (Separate petition needed for each account):** _____

2. **Owner:** _____

Mailing Address: _____

Street address: _____

City: _____ State: _____ Zip: _____

Daytime phone no.: _____ **E-mail address:** _____

Check Box if OK to send appeal correspondence via e-mail:

Name of petitioner or authorized agent: _____

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

<input type="checkbox"/> Leasehold	<input type="checkbox"/> Commercial Equipment
<input type="checkbox"/> Farm Equipment	<input type="checkbox"/> Mobile Home
<input type="checkbox"/> Office Equipment	<input type="checkbox"/> Floating Home
<input type="checkbox"/> Crops/timber/minerals	<input type="checkbox"/> Other _____

4. **General description of the property:**

5. **Address/location of the property:** _____

<p>6. (a) Assessor's determination of true and fair value:</p> <p>Personal Property \$ _____</p> <p>Imps./ Bldgs \$ _____</p> <p>Crops/ Minerals \$ _____</p> <p>TOTAL \$ _____</p>	<p>(b) Your estimate of true and fair value:</p> <p>Personal Property \$ _____</p> <p>Imps./ Bldgs \$ _____</p> <p>Crops/ Minerals \$ _____</p> <p>TOTAL \$ _____</p>
--	--

Appeal deadline date listed on the Personal Property Assessment Notice:

7. **Purchase price of property** \$ _____ **Date purchased:** _____

(If appealing more than one piece of property, include additional page with purchase information)

8. **Specific reasons why you believe the Assessor's determination of value does not reflect the true and fair market value:** (The Assessor is presumed to be correct. Your task is to provide convincing evidence that the Assessor's value is not the true and fair market value [RCW 84.40.0301]). Assessments of other properties, percentage of assessment increase, personal hardship, amount of tax and other matters unrelated to market value are not valid reasons. (See important note in Item No. 11)

9. **Power of Attorney:** If Power of Attorney (POA) has been given, the taxpayer must so indicate by signing the statement appearing below or submitting a signed POA.

The person whose name appears as "authorized agent" in Item No. 2 on the previous page has full authority to act on my behalf on all matters pertaining to this appeal.

Signature of Petitioner (Taxpayer/Owner)

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

Signed this _____ day of _____, _____

I request the information the Assessor used in valuing my property.

Signature of Taxpayer or Agent

In order for your petition to be complete, the information in Item Nos. 1 through 10 must be provided, unless Item No. 9 does not apply. Incomplete petitions cannot be processed.

11. You may submit **additional information**, either with this petition or up to twenty-one (21) business days prior to the hearing to support the reasons you specified in No. 8 above. Check the following statement that applies:

- I intend to submit additional documentary evidence to the Board of Equalization no later than twenty-one (21) business days prior to my scheduled hearing.
- My petition is complete. I have provided all the documentary evidence which I intend to submit and I request a hearing before the Board of Equalization.

12. 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 _____

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

**INSTRUCTIONS FOR PETITION TO THE
KING COUNTY BOARD OF APPEALS AND EQUALIZATION
FOR REVIEW OF PERSONAL PROPERTY VALUATION DETERMINATION**

(Note: Use the Real Property Petition form for land and building (improvement) appeals)

FILLING OUT THE FORM

Box Nos. 1 through 10 must be completed. However, Box No. 9 only needs to be completed if an agent or other person represents you. The Board **cannot consider your petition complete** unless these items are completed.

1. Your account number appears on your Personal Property Assessment Notice, your tax statement, or your determination notice. If you are appealing multiple accounts, you must submit separate petitions for each account number.
2. Self-explanatory.
3. What type of property value are you appealing?
- 4-5. Self-explanatory.
6. (a) & (b). You may appeal the **assessed** value of the property. The Assessor's valuation is based on the true and fair market value of the property. You must include your market value estimate, which can be amended at a later date.
7. List purchase price and date purchased of the personal property you are appealing. If there is more than one item under appeal, include the requested information on a separate page(s).
8. State law requires that you show by clear, cogent, and convincing evidence that the value established by the Assessor is incorrect. In Box 8, you must list the reasons why you believe the assessed value is incorrect.
9. If you have designated another person to represent you, sign to indicate Power of Attorney has been given or submit a signed Power of Attorney. This section need not be completed if the agent is an attorney-at-law.
10. **Please sign and date your petition.** Check the box if you are requesting the information the Assessor used to value your property. If you have questions about filling out your petition form, please email BOE@kingcounty.gov or call Board staff at (206) 477-3400. Additional copies of this petition form can be downloaded from our website, at: www.kingcounty.gov/appeals/.

EVIDENCE

Additional information to support your estimate of value may be provided either with this petition or up to twenty-one (21) business days before the hearing.

Although documentary evidence to support the reason(s) listed in Item No. 8 is not required at the time your petition is filed, it may be beneficial to submit such information as soon as possible. If the evidence submitted is convincing, the Assessor may stipulate or recommend a value adjustment, which may eliminate the need for a hearing.

Documentary evidence may include photos, bills of lading (to prove property has been transferred to another location), purchase receipts, comparable property sales, etc.

FILING DEADLINE

The petition must be filed or postmarked by July 1, 2023, or within 60 days of the mailing date listed on the Assessor's Personal Property Value Notice, whichever date is later. With your petition forms, be sure to submit a copy of the assessment notice or other determination.

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

UNRESOLVED APPEALS

The Assessor sends revaluation notices each year. A separate appeal must be filed each year in order to protect your appeal rights, as past or pending appeals should not be assumed to affect a subsequent year's valuation. Information submitted in a previous year's appeal remains as part of the permanent public record for that petition. If you feel the information is still pertinent to the current year's appeal, you must resubmit a copy of this data with your new appeal up to twenty-one (21) business days before the hearing.