

Order of the Kittitas County
Board of Equalization

Property Owner: Robert and Susan Hunt/Frazier Ranch LLC
Parcel Number(s): 956627 located on parcel 018234
Assessment Year: 2017 Petition Number: BE-170066
Date(s) of Hearing: 4-26-18

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	296,330
Total Value	\$	\$296,330

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input checked="" type="checkbox"/> Personal Property	\$	110,616
Total Value	\$	\$110,616

This decision is based on our finding that:


The issue before the Board is the assessed value of land/improvements. Those present: Chairman Jessica Hutchinson, Ann Shaw, Jennifer Hoyt, Clerks Debbie Myers and Brynna Anderson, Assessor Mike Hougardy, Personal Property Deputy Edna Allphin, and Appellant Robert Hunt.

Appellant Robert Hunt said they had a misunderstanding with the Assessor's office and that he didn't know what tax forms he should use, then he received the form from the Assessors with the arbitrary amount of \$250,000 and assumed it was for the pivot, but that meant the taxes had gone up approximately four times what they had been. He said he took a friends advise and hired a tax accountant, who went over the issues with him. Mr. Hunt said they sent in a depreciation schedule to the Assessors and the adjusted number the Assessors came up with after that is satisfactory to him.

Personal Property Deputy Edna Allphin explained how they came up with the amount and said they issue an arbitrary amount if they don't have the information they need to make an assessment. She said after receiving more information from the Appellant, the Assessor's Answer to the Personal Property Petition listed the True and Fair Value at \$110, 616. Assessor Mike Hougardy said personal property is a participatory program between the taxpayer and the Assessor's office.

Jennifer Hoyt said they will make a decision based on the Agreement of the Petitioner. The Board acknowledged that the Assessor's Office and the Appellant have reached an agreeable value on the value of personal property. The Board voted to reduce the value to \$110,616. The Board of Equalization voted 3-0 to overrule the Assessor's valuation.

Dated this 31 day of May, (year) 2018


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)