

Order of the Kittitas County

Board of Equalization

Property Owner: Gary Severin
Parcel Number(s): 876333 /951138
Assessment Year: 2021 Petition Number: BE-210058
Date(s) of Hearing: 2-16-22

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

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____
Total Value \$ _____

BOE True and Fair Value Determination

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____
Total Value \$ _____

This decision is based on our finding that:

The issue before the Board is an appeal to the sneior exemption program.

A hearing was held February 16th, 2022. Those present: Chair Jessica Hutchinson, Ann Shaw, Clerk Taylor Crouch, Assessor Mike Hougardy, Program Specialist Sandy Scherich, and Appellant Gary Severin.

Appellant Gary Severin stated he started this appeal because his property taxes had doubled in 4 years, but the income has not, and neither has the exemption threshold. His wife and himself are self-employed, their business during COVID had to shut down, but they still had expenses. They were under the impression that business losses would not be considered as total disposable income, but statutorily it is. His property taxes are roughly \$5,000 and that equates to roughly 13% of their total income. The law should protect low-income seniors from this set of circumstances.

Assessor Mike Hougardy explained the scope of what the Assessor's Office can do in this program is very narrow. This exemption is heavily regulated. Their Office has to follow the guidelines outlined by DOR. The resolution will need to come from a change in the program guidelines.

The Board of Equalization is tasked with hearing appeals for the Senior Exemption program. However, the Board's role is limited to ruling on the fact that a taxpayer either qualifies for the program under the current conditions or does not qualify for the program. Determining the factors of qualification, such as what should or should not be considered income, is not within the scope of the Board's discretion. The Board urges the Appellant to contact their local representative with suggestions on how to improve the program for the future. The Board voted 2-0 to uphold the Assessor's value.

Dated this 16th day of March , (year) 2022

 Jessica Hutchinson

 Taylor Crouch

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.

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