

THE PROCESS OF COMING BEFORE THE BOARD OF EQUALIZATION

- 1) Fill in your petition as instructed and sign. The filing deadline for each year is July 1 or 30 days after the date of mailing of the change of value or other determination notice.
- 2) Bring your petition to Stevens County Auditor's Office Room 106 or mail it to:
Stevens County Board of Equalization
215 S. Oak #106
Colville, WA 99114
- 3) Once your signed petition is properly prepared and received you will receive an acknowledgement letter with your assigned case number.
- 4) A hearing date will be set and you will be given 15 working days advance notice. Any additional evidence to support your case must be received 7 working days before the hearing.
- 5) The hearing is before a 2 to 3 judicial or quasi-judicial body selected by the Stevens County Board of Commissioners. The Board is trained by Washington State Board of Tax Appeals.
- 6) Under Washington State Law, assessors enjoy a rebuttable presumption that the assessed value of property is correct. The taxpayer meets the burden of proof when they prove by clear, cogent, and convincing evidence that the assessor has made an error. Such proof overcomes the presumption of correctness. The taxpayer only has to prove that the assessed value is not correct.
- 7) After some introductory remarks, all persons who testify before the board shall swear or affirm to tell the truth under penalty of perjury.
- 8) The taxpayer is given opportunity to give testimony and present evidence of their case. Again, the Board is looking for solid documentation that supports the taxpayer's opinion. Without evidence, such as comparative sales, pictures, estimates of repairs, statements from others aware of problems with the property that would cause a reduction in value, the Board is held to the value by the State law RCW 84.40.0301.
- 9) The hearing is limited to 45 minutes unless additional time is requested because the case is more involved. A decision is made and a Board Order is sent within 30 days of the hearing.
- 10) If you do not agree with the County Board decision a State Board Appeal form is enclosed with the Board Order to give you opportunity to be heard before the State Board of Tax Appeals.