



Pend Oreille County

BOARD OF EQUALIZATION

Post Office Box 5018 • Newport, WA 99156-5018 • (509)447-2712

Office Hours: Mon. - Fri., 8:00 a.m. to 4:30 p.m.

BOARD ORDER

PROPERTY OWNER: KEMP LIVING TRUST/WILLIAM KEMP



PARCEL/ACCOUNT NUMBER: 2279/433011430001

PROPERTY LOCATION: 202 Tree Top Rd., Newport

PETITION NUMBER: BOE 2021-01

ASSESSMENT YEAR: 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Pend Oreille County Washington was duly convened on July 15, 2021, and hereby orders the property listed above be placed on the Assessment Roll for Pend Oreille County Washington as follows:

Date of Hearing: July 15, 2021

Hearing Location: Board of Commissioners' Meeting Room
625 W. 4th Street
Newport, WA 99156

Attendees:

Board of Equalization Members:

Carl Jackson, Chair

Margie Fedderly

Robert Sanborn

Appellant: William Kemp

Assessor: None

FACTS AND FINDINGS

NR20, undeveloped; 18.5 acres already in Designated Forest Lands, additional 1.5 acres was denied Designation; Consideration of Denial of Forest Land Designation

Taxpayer Petition states the present use of property is, "2/3 heavily forested, 1/3 rocky south slope with some trees. Forest practices in accordance with 2019 Forest Management Plan. Entire 20 acre parcel should be Forest Designation. 1.5 acres was taken out for a bldg. site by previous

owner. Never started.” The property was purchased in 2020 in a foreclosure sale.

The denial letter from Assessor’s Office states, “...your applications for Designated Forest Land Classification for 1.5+/- acres has been denied. Pursuant to RCW 84.34 “Must be growing trees for a commercial purpose.” The Notice of Denial of Application states, “1.5+/- acres not growing trees for commercial purposes. Brush & open meadow.” The Assessor’s Response to Request for Review says, “This was denied for not meeting the stocking requirements of 100 trees per acre. Pictures show this area has not grown trees back as far as 1995...Mr. Kemp’s denial was based on a site inspection of 04/06/2021...**A portion of the above referenced parcel (18+/- acres) was applied for in 12/22/1981. At this time, the 1.5+/- acres was left out on the application.** ...Our office has provided aerial photos from 1995-2021 showing the property has always been open or growing brush. In the past this 1.5+/- acres has not produced trees to qualify for the Designated Forest Land Classification. Mr. Kemp has provided a Timber Management Plan with his appeal. **The plan does not include the property in questions.**” (*emphasis added by Clerk*)

At the hearing, the Appellant reviewed his history as a Forest Land and commercial tree owner, and he detailed his professional associations. He stated that his forest practices are in accordance with his June 2019 Forest Management Plan. Mr. Kemp said the original 1.5 acres was removed from Forest Land Designation for a building site. Some of the property is not buildable or plantable, as Mr. Kemp states, “It’s a south slope and it is almost all solid rock.” When reviewing the photos provided by Assessor’s Office, Mr. Kemp stated that, “All the pictures that show the rocky slope that doesn’t have trees was already in forest land. That’s not the acre-and-a-half that we’re talking about.” The Board did recommend that the Appellant talk to the Assessor’s Office about the particular 1.5 acre “building site” versus the acreage shown in the photos of brush and meadow.

DECISION

After carefully reviewing the evidence presented, the Board has determined that since Appellant did not provide a preponderance of evidence that the determination was not correct, the Designated Forest Land Classification denial stands as determined by the Assessor.

This order is submitted into the record of the Pend Oreille County Board of Equalization.

Mailed on: August _____, 2021.

Carl Jackson, Chair
Pend Oreille County Board of Equalization

NOTICE: This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. Box 40915, Olympia, WA 98504-0915, within 30 days of the date of mailing this Order. The Notice of Appeal form is available from either your County Assessor or the State Board of Tax Appeals <http://bta.state.wa.us>.

For tax assistance, visit <http://dor.wa.gov> or call (800) 657-7706. To inquire about the availability of this document in an alternate format or the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

cc: Assessor, Petitioner, BOE file