



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.

ORDER

Petition Number: BOE 2015-03
Parcel Owner/Taxpayer: Kemp Living Trust/William J. Kemp
Owner/Taxpayer's Address: [REDACTED]
Parcel Number: 433011440002
Hearing Date & Time: August 3, 2016; 11:00 a.m.
FTE Hearings Label: BOE-2015-03
Assessment Year: 2015

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

Overrules determination of the Assessor.

Assessor's True & Fair Value Determination:	BOE's True & Fair Value Determination:
Land \$ 15,612.00	Land \$4,500.00

This decision is based on our finding that:

Appellant presented testimony convincing the Board the land in question should be reduced to reflect Designated Forest Land as there is no access by road nor any amenities available. Assessor's Answer had stated the petitioner had applied to enroll the 1.5 acre in the DFL program.

Dated this 12th day of August, 2016.

Signed: s/ _____
Chair

s/ _____
Clerk

NOTICE: This Order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO 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.

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