

# Property Assessment Appeals Process

The Pend Oreille County Board of Equalization is a quasi-judicial board comprised of three citizen members who are appointed for three-year terms by the Pend Oreille County Commissioners. One alternate member is also appointed by the County Commissioners to serve when a regular Board member is absent. The Board is established by the laws of Washington State and governed by the Washington State Department of Revenue (DOR), pursuant to RCW 84.08.020 and 84.08.060.

The Board is separate from and operates independently of the Pend Oreille County Assessor. It adjudicates appeals of assessed property valuations and other determinations of the Assessor, with a goal of providing an impartial and economical forum to hear and decide appeals brought by taxpayers. The Board is also responsible for equalizing the assessed values so that all real and personal properties in Pend Oreille County are assessed equitably at 100 percent of their true and fair value, with comparable properties assessed at comparable values.

To appeal an Assessor's valuation of your property from your recently mailed Valuation Notice you must file a completed appeal petition with the Pend Oreille County Board of Equalization. There is no fee charged for filing an appeal. Petitions must be received by the Board on or before July 1st of the assessment year or within thirty (30) days after the date an assessment, value change notice or other notice has been mailed.

An Appeals Petition Form must be used; a letter or phone call is not acceptable as a substitute for the petition form. Please **file two (2) copies** of the completed petition form with the Board. You must **submit separate petitions for each parcel** that you want the Board to review.

Forms are also available in the County Commissioners Office or the Assessor's Office located at 625 W. 4th Street, Newport.

Assessment year is the year before tax is due. Under very limited conditions late petitions or appeals for previous assessment years may be accepted in accordance with [WAC 458-14-056](#) and [WAC 458-14-127](#).

Please contact the Pend Oreille County Assessor if you have not received your Valuation Notice. Provide your name, address and parcel number.