

Taxpayer Petition to the County Board of Equalization for Review of Heavy Equipment Rental Exemption Determination

Official use only

Petition:

Date received:

This petition must be filed or postmarked within 30 days after the date of mailing of the determination notice (up to 60 days in those counties that the legislative authority has extended the deadline), a copy of the determination notice must be attached to this petition.

The undersigned petitions the board of equalization to review the assessor's determination of exemption of the property described below as shown on the assessment roll for _____ for taxes payable in _____.

1 Owner information (all fields must be completed)

Account/Parcel:

Owner:

Street address:

City:

State:

Zip:

Phone:

Fax:

May we contact you by email? Yes No Email:

Name of petitioner or authorized agent:

2 Property description

Address/location:

County:

Type of personal property:

3 The determination made by the Assessor was for the:

Heavy Equipment Rental Exemption – 84.36 RCW

Reason for denial:

Rental income level not met.

Rental property dealer qualification not met.

Rental equipment qualification not met.

Untimely request for exemption.

Rented or leased to an affiliated party.

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Please attach:

The Assessor's determination notice.

The personal property listing required by RCW 84.36.597.

4 Specific reasons why you believe the assessor's determination was incorrect.

5 You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim.

Check the following statement that applies:

I intend to submit additional documentary evidence to the Board of Equalization and the assessor no later than twenty-one business days prior to my scheduled hearing.

My petition is complete. I have provided all the documentary evidence that I intend to submit, and I request a hearing before the Board of Equalization as soon as possible.

6 Power of attorney

If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matters pertaining to this appeal.

Signature of petitioner:

I hereby certify I have read this petition and that it is true and correct to the best of my knowledge.

Signature of taxpayer or agent:

Date:

Instructions for Petition to the County Board of Equalization for Review of Heavy Equipment Rental Exemption Determination

All information in sections 1 – 4 must be completed (if applicable). **The petition must be signed and dated.** Without this information, your Petition for Review **will not be considered complete.**

1. Your account or parcel number appears on your determination notice, value change notice and tax statement.
2. Self-explanatory.
3. Please indicate if you are appealing an assessor's determination related to the exemption program. Also, indicate if the assessor denied your application because your income did not meet the statutory requirement or if the denial was based on other eligibility qualifications. Please include all denial reasons and attach a copy of the assessor's determination notice and personal property listing.
4. List the specific reasons for the appeal. Provide a detailed explanation of why you believe the assessor's determination was incorrect. Also, include the reasons why you believe you qualify. If this petition concerns rental income, it is in your best interest to provide documentation to support your claim.
5. Additional information to support your claim may be provided either with this petition or prior to twenty-one business days before the hearing. You must also provide a copy of any additional information to the assessor.
6. Indicate if you are acting under a written Power of Attorney.

Sign and date the petition.

The petition must be filed or postmarked within 30 days after the date of mailing of the assessor's determination notice (up to 60 days in those counties that the legislative authority has extended the deadline), a copy of the determination notice must be attached to this petition.

One original signed petition and one copy (including all attachments) should be filed with the county board of equalization in the county where the property is located.