



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WHITE, DAVID

David White
2002 NE 86th Avenue
Vancouver, WA 98664

ACCOUNT NUMBER: 101402-106

PROPERTY LOCATION: 2002 NE 86th Avenue
Vancouver, WA

PETITION: 776 Exemption Denial for 2016-2017

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 52,500	\$ 52,500
Improvements	\$ 201,596	\$ 201,596
Personal property		
ASSESSED VALUE	\$ 254,096	BOE VALUE \$ 254,096

Date of hearing: August 10, 2017 Recording ID# White

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
David White

Assessor:
Carmen Canada and Roni Battan

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

This is an exemption denial appeal. Mr. White petitioned because he is a 100% disabled veteran and the Veterans Administration says he is unemployable. He was denied the exemption status because his income is \$40,265 - \$265 over the allowable income.

The assessor shows he made over the amount to qualify. Carmen Canada explained that losses considered by the IRS are not considered for the exemption program total disposable income. She also suggested that Mr. White submit any additional expenses on his tax return and therefore it could be considered to qualify for the program.

RCW 84.36.383

Residences—Definitions.

As used in RCW [84.36.381](#) through [84.36.389](#), except where the context clearly indicates a different meaning:

(1) The term "residence" means a single-family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre, except that a residence includes any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations. The term also includes a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term also includes a single-family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW [84.04.080](#) and [84.04.090](#), such a residence is deemed real property.

(2) The term "real property" also includes a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water, or other utilities. A mobile home located on land leased by the owner of the mobile home is subject, for tax billing, payment, and collection purposes, only to the personal property provisions of chapter [84.56](#) RCW and RCW [84.60.040](#).

(3) "Department" means the state department of revenue.

(4) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse or domestic partner, and the disposable income of each cotenant occupying the residence for the assessment year, less amounts paid by the person claiming the exemption or his or her spouse or domestic partner during the assessment year for:

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions;

(b) The treatment or care of either person received in the home or in a nursing home, assisted living facility, or adult family home; and

(c) Health care insurance premiums for medicare under Title XVIII of the social security act.

(5) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits, other than:

(i) Attendant-care payments;

(ii) Medical-aid payments;

(iii) Disability compensation, as defined in Title 38, part 3, section 3.4 of the code of federal regulations, as of January 1, 2008; and

(iv) Dependency and indemnity compensation, as defined in Title 38, part 3, section 3.5 of the code of federal regulations, as of January 1, 2008;

(g) Federal social security act and railroad retirement benefits;

(h) Dividend receipts; and

(i) Interest received on state and municipal bonds.

(6) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

(7) "Disability" has the same meaning as provided in 42 U.S.C. Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such subsequent date as the department may provide by rule consistent with the purpose of this section.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

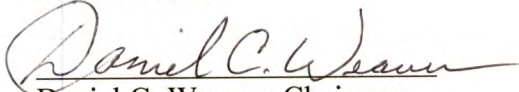
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Exemption status is denied as the income requirements to qualify for the program are not met. The assessor's determination is sustained for 2016. We recommend the assessor's office provide more extensive information to explain the acceptance or denial of the senior exemption calculation.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 15, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the assessor's office or the Washington State Board of Tax Appeals.

To request this form for the visually impaired or in a language other than English call 360-753-3217.

August 15, 2017



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HILL, STEPHEN F & BISHOP, REBECCA A

Stephen Hill & Rebecca Bishop
645 NW Brady Road
Camas, WA 98607

ACCOUNT NUMBER: 92231-026

PROPERTY LOCATION: 645 NW Brady Road
Camas, WA

PETITION: 769

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 160,250	\$ 160,250
Improvements	\$ 495,021	\$ 419,750
Personal property		
ASSESSED VALUE	\$ 655,271	BOE VALUE \$ 580,000

Date of hearing: August 10, 2017 Recording ID# Hill Bishop

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,420 square feet, built in 2002 and is of average plus construction quality located on .24 acres.

The appellant stated on the petition he purchased the property in November 2016 for \$580,000. An appraisal was submitted performed by Stanley R. Spencer of White River Appraisal listing a value of \$588,000 as of October 28, 2016.

The appellant requested a value of \$580,000.

The assessor provided no information.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$580,000 as of January 1, 2016.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 15, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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August 15, 2017



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DARNELL, LEN & DARNELL, VICKI

Len & Vicki Darnell
28300 NE 147th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 224117-010

PROPERTY LOCATION: 28300 NE 147th Avenue
Battle Ground, WA

PETITION: 770

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 144,362	\$ 144,362
Improvements	\$ 415,990	\$ 330,638
Personal property		
ASSESSED VALUE	\$ 560,352	BOE VALUE \$ 475,000

Date of hearing: August 10, 2017 Recording ID# Darnell

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Len and Vicki Darnell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,585 square feet, built in 1994 and is of very good construction quality located on 2.28 acres.

The appellant stated that they purchased the property in December 2016 for \$377,947.08. An appraisal was submitted performed by Dan Colwell listing a value of \$475,000 as of January 25, 2017.

The appellant requested a value of \$475,000.

The assessor provided no information.


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$475,000 as of January 1, 2016.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 15, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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August 15, 2017



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STEWART, EDWARD M & STEWART, KAREN S

Edward & Karen Stewart
36505 SE 13th Street
Washougal, WA 98671

ACCOUNT NUMBER: 143320-000

PROPERTY LOCATION: 36505 SE 13th Street
Washougal, WA

PETITION: 771

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 261,295	\$ 261,295
Improvements	\$ 723,437	\$ 578,705
Personal property		
ASSESSED VALUE	\$ 984,732	BOE VALUE \$ 840,000

Date of hearing: August 10, 2017 Recording ID# Stewart

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

- Board of Equalization Members:
 - Daniel C. Weaver, Chairman
 - John Marks
 - Lisa Bodner
- Appellant:
 - Ed Stewart
- Assessor:
 - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,118 square feet, built in 1994 and is of very good plus construction quality located on 5.01 acres.

The appellant stated that he purchased the property in July 2016 for \$840,000. There are numerous repairs needed on this property. They have been working hard daily to try to repair all of the damage as the home was neglected for years. They have had an exterminator for mice, carpet removed due to dog urine, subfloor sealed before new carpet, skylight leaked causing floor damage, window screens missing, sliding doors won't lock, security system won't work, dishwasher won't work, filthy appliances that took considerable time to clean and the landscaping and barn need work as well. Two bids were submitted as well as pictures.

The appellant requested a value of \$830,000.

The assessor provided no information.

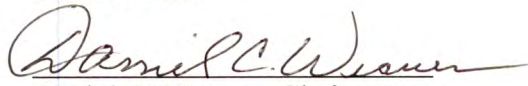
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$840,000 as of January 1, 2016.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 15, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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August 15, 2017



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TODD FERNANDES ENTERPRISES LLC ETAL

Ronald & Susan Fernandes
PO Box 937
Amboy, WA 98601

ACCOUNT NUMBER: 264627-000

PROPERTY LOCATION: 17219 NE 391st Street
Amboy, WA

PETITION: 772

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 131,863	\$ 131,863
Improvements	\$ 494,151	\$ 263,137
Personal property		
ASSESSED VALUE	\$ 626,014	BOE VALUE \$ 395,000

Date of hearing: August 10, 2017 Recording ID# Fernandes

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Ronald and Susan Fernandes

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,443 square feet and a 774 square foot basement, built in 1993 and is of good construction quality located on 5 acres.

The appellant stated that they purchased the property in June of 2016 for \$395,000 after no one would bid higher. They have spent \$30,000 to make it livable and it still needs work and the outbuilding needs a new roof. All of the sinks need replacing, faucets have problems, some pieces of the cabinets are missing, the heat pump needs replacing, the driveway and walkway are badly cracked, front porch supports are off footings, exterior siding has cracks and broken areas, basement floor has cracks, water from the well is not drinkable due to arsenic, and the dining floor has water damaged floors. Obviously there are many issues to be addressed.

The appellant initially requested a value of \$425,000 but later revised the value to \$395,000.

The assessor provided no information.

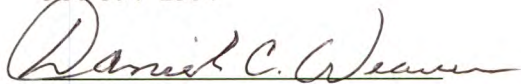
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$395,000 as of January 1, 2016.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 15, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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August 15, 2017



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LIES, RUDY

Rudy Lies
213 NE 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185513-000

PROPERTY LOCATION: 707 NE 154th Street
Vancouver, WA

PETITION: 742

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 184,241	\$ 115,310
Improvements	\$ 101,379	\$ 63,450
Personal property		
ASSESSED VALUE	\$ 285,620	BOE VALUE \$ 178,760

Date of hearing: August 10, 2017 Recording ID# Lies

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Rudy Lies

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,320 square feet, built in 1967 and is of fair quality construction located on 2.48 acres.

The appellant stated that he purchased the subject property and two other parcels [#185521-000 and #185470-000] for \$275,000 in November 2016. An appraisal submitted was performed by Blaine K. Hunter of West Coast Appraisal Services listed a value of \$300,000 as of October 17, 2016 for the three properties.

The appellant requested a value of \$275,000 purchase price or \$300,000 appraisal value for all three parcels. An allocation (based on the value assigned by the assessor) of the \$300,000 purchase price produces a value of \$178,760 for #185513-000, \$111,340 for #185521-000 and \$9,900 for #185470-000.

The assessor provided no information.

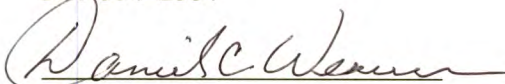
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$178,760 as of January 1, 2016.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 15, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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August 15, 2017



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LIES, RUDY

Rudy Lies
213 NE 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185521-000

PROPERTY LOCATION: 707 NE 154th Street
Vancouver, WA

PETITION: 743

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 176,524	\$ 110,480
Improvements	\$ 1,386	\$ 860
Personal property		
ASSESSED VALUE	\$ 177,910	BOE VALUE \$ 111,340

Date of hearing: August 10, 2017 Recording ID# Lies

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Rudy Lies

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a pole barn with 375 square feet, built in 1990 and is of average quality construction located on 1.54 acres.

The appellant stated that he purchased the subject property and two other parcels [#185513-000 and #185470-000] for \$275,000 in November 2016. An appraisal submitted was performed by Blaine K. Hunter of West Coast Appraisal Services listed a value of \$300,000 as of October 17, 2016 for the three properties.

The appellant requested a value of \$275,000 purchase price or \$300,000 appraisal value for all three parcels. An allocation (based on the value assigned by the assessor) of the \$300,000 purchase price produces a value of \$178,760 for #185513-000, \$111,340 for #185521-000 and \$9,900 for #185470-000.

The assessor provided no information.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$111,340 as of January 1, 2016.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 15, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


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August 15, 2017



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LIES, RUDY

Rudy Lies
213 NE 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185470-000

PROPERTY LOCATION: 707 NE 154th Street
Vancouver, WA

PETITION: 744

ASSESSMENT YEAR: Valued January 1, 2016 **TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 15,799	\$ 9,900
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 15,799	BOE VALUE \$ 9,900

Date of hearing: August 10, 2017 Recording ID# Lies

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Rudy Lies

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a .21 acre parcel of land.

The appellant stated that he purchased the subject property and two other parcels [#185521-000 and #185513-000] for \$275,000 in November 2016. An appraisal submitted was performed by Blaine K. Hunter of West Coast Appraisal Services listed a value of \$300,000 as of October 17, 2016 for the three properties.

The appellant requested a value of \$275,000 purchase price or \$300,000 appraisal value for all three parcels. An allocation (based on the value assigned by the assessor) of the \$300,000 purchase price produces a value of \$178,760 for #185513-000, \$111,340 for #185521-000 and \$9,900 for #185470-000.

The assessor provided no information.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$9,900 as of January 1, 2016.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
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360-397-2337


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