

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2018-001, 2018-002,
and 2018-003

| | | |
|--|------------------|------------------------|
| Taxpayer's Name: <u>Brown Mortuary Services Inc.</u> | | |
| Mailing Address: <u>202 N Lindsay Rd., Suite 201</u> | | |
| City: <u>Mesa</u> | State: <u>AZ</u> | Zip Code: <u>85213</u> |

| | | |
|---|--|--|
| Taxpayer's Parcel No: <u>004004000000, 004005000000, and 005653000000</u> | | |
| Hearing Was Held On: <u>October 31, 2019</u> | | |
| Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u> | | |

| | | |
|-------------------------------------|--|--|
| Decision of Board: | | |
| Value Sustained: _____ | | |
| Value Changed From: _____ To: _____ | | |
| Other: <u>see individual record</u> | | |

| | | |
|--|--|--|
| Recorded on Tape No: <u>Digital Recording</u> | | |
| Hearing Began at (time): <u>9:00 a.m.</u> Ended at (time): _____ | | |


Chairperson (or Authorized Designee)

2/20/2020
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 004004000000

Assessment Year: 2018

Petition Number: 2018-001

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>66,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u>280,000</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>346,200</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>66,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u>280,000</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>346,200</u> |

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner participated in the hearing but did not provide evidence to prove a lower value.


The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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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 or at their website at <https://bta.wa.gov/index.php/appeals/> within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board. Contact the Board of Tax Appeals by phone at 1-866-788-5446.

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Brown Mortuary Services Inc.
Parcel Number(s): 004005000000
Assessment Year: 2018 Petition Number: 2018-002

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>70,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>35,000</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>105,000</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>70,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>35,000</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>105,000</u> |

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner participated in the hearing but did not provide evidence to prove a lower value.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5th day of December, (year) 2019



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Distribution: • Assessor • Petitioner • BOE File

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2018-005

Taxpayer's Name: Sticklin Funeral Chapel Inc.

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 003682047311

Hearing Was Held On: October 31, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: \$680,000.00

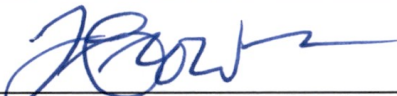
Value Changed From: _____ To: _____

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)



Date

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Order of the Lewis County

Board of Equalization

Property Owner: Sticklin Funeral Chapel Inc.
Parcel Number(s): 003682047311
Assessment Year: 2018 Petition Number: 2018-005

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>428,600</u> |
| <input type="checkbox"/> Improvements | \$ | <u>251,400</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>680,000</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>428,600</u> |
| <input type="checkbox"/> Improvements | \$ | <u>251,400</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>680,000</u> |

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner participated in the hearing but did not provide evidence to prove a lower value.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis **County Board of Equalization**
Board Clerk's Record of Hearing


Petition No: 2018-100

| | | |
|--|------------------|-----------------------------|
| Taxpayer's Name: <u>Lineage WA Centralia RD, LLC</u> | | |
| Mailing Address: <u>P.O. Box 52307</u> | | |
| City: <u>Atlanta</u> | State: <u>GA</u> | Zip Code: <u>30355-0307</u> |

| | |
|---|--|
| Taxpayer's Parcel No: <u>023736073002</u> | |
| Hearing Was Held On: <u>October 31, 2019</u> | |
| Board Members Present: <u>Tom Crowson, Russ Wigley, and Johnny Dunnagan</u> | |

| | |
|---|-----------|
| Decision of Board: | |
| Value Sustained: <u>\$28,645,200.00</u> | |
| Value Changed From: _____ | To: _____ |
| Other: | |

| | |
|---|------------------------|
| Recorded on Tape No: <u>Digital Recording</u> | |
| Hearing Began at (time): <u>10:30 am</u> | Ended at (time): _____ |



Chairperson (or Authorized Designee)

2/20/2020

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Order of the Lewis County

Board of Equalization

Property Owner: Lineage WA Centralia RE, LLC
Parcel Number(s): 023736073002
Assessment Year: 2018 Petition Number: 2018-100

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>2,407,400</u> |
| <input type="checkbox"/> Improvements | \$ | <u>26,237,800</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>28,645,200</u> |

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>2,407,400</u> |
| <input type="checkbox"/> Improvements | \$ | <u>26,237,800</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>28,645,200</u> |

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The board feels that the petitioner proved the Assessor's representative was incorrect but the board did not feel that the petitioner provided significant enough information to effect value.

Discrepancies on Assessor's documentation

- The DOR appraisal was lacking due to not gaining access the inside of the building.
- The DOR appraisal was also lacking due to not receiving accurate income information and only relying on the excise information.
- Sq. Ft. of structure was not consistent on the DOR appraisal compared to the Assessor's documentation. With an 8,130 sq. ft. difference.
- The Assessor's office classifies this property as a Mega Warehouse store when it should be classified as a distribution warehouse.
- Assessor is basing their value on an August 21, 2016 appraisal.

There were questions regarding the DOR appraisal appears to be valuing personal property in the real property tax. This information was not considered by the board due to not having clear enough understanding of the personal property.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to prove a lower value.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Order of the Lewis County

Board of Equalization

Property Owner: Frank & Vicki McCormick

Parcel Number(s): 032492001000

Assessment Year: 2018

Petition Number: 2018-192

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>70,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>417,500</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>487,500</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>70,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>417,500</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>487,500</u> |

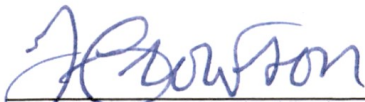
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide evidence to prove a lower value.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-277 and 2018-278

| | | |
|---------------------------------------|------------------|------------------------|
| Taxpayer's Name: <u>William Brown</u> | | |
| Mailing Address: <u>P.O. Box 401</u> | | |
| City: <u>Salkum</u> | State: <u>WA</u> | Zip Code: <u>98587</u> |

| | |
|---|--|
| Taxpayer's Parcel No: <u>028403013000 and 028403028000</u> | |
| Hearing Was Held On: <u>October 31, 2019</u> | |
| Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u> | |

| |
|-------------------------------------|
| Decision of Board: |
| Value Sustained: _____ |
| Value Changed From: _____ To: _____ |
| Other: <u>see individual record</u> |

| |
|--|
| Recorded on Tape No: <u>Digital Recording</u> |
| Hearing Began at (time): <u>1:00 p.m.</u> Ended at (time): _____ |



Chairperson (or Authorized Designee)

2/20/2020

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Order of the Lewis County

Board of Equalization

Property Owner: William Brown
Parcel Number(s): 028403013000
Assessment Year: 2018 Petition Number: 2018-277

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>51,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>203,300</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>254,300</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>51,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>203,300</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>254,300</u> |

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.


The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: William Brown

Parcel Number(s): 028403028000

Assessment Year: 2018

Petition Number: 2018-278

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>55,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>55,000</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>55,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>55,000</u> |

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2018-234

Taxpayer's Name: Joe & Kim Chambers

Mailing Address: P.O. Box 330

City: Salkum

State: WA

Zip Code: 98582

Taxpayer's Parcel No: 028403029000

Hearing Was Held On: October 31, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: \$187,400.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Joe & Kim Chambers

Parcel Number(s): 028403029000

Assessment Year: 2018

Petition Number: 2018-234

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>51,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u>136,200</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>187,400</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>51,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u>136,200</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| Total Value | \$ | <u>187,400</u> |

This decision is based on our finding that:

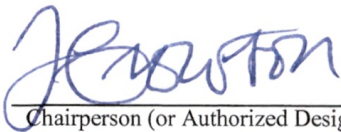
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.

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Chairperson (or Authorized Designee) Signature


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