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

| | | | and 2018-003 |
|---------------------|------------------------|------------------------|-----------------|
| | | | |
| Taxpayer's Name: | Brown Mortuary Service | es Inc. | |
| Mailing Address: | 202 N Lindsay Rd., Su | ite 201 | |
| City: Mesa | | State: AZ | Zip Code: 85213 |
| | | | |
| Taxpayer's Parcel I | No: 004004000000, 00 | 040050000000, and 0056 | 5300000 |
| Hearing Was Held | On: October 31, 201 | 9 | |
| Board Members Pr | resent: Tom Crowson, F | Russ Wigley, Johnny Du | ınnagan |
| | | | |
| | | | |
| | | | |
| | | | <u> </u> |
| Decision of Board: | | | |
| Value 9 | Sustained: | | |
| Value (| Changed From: | To: | |

| Recorded on Tape No: _ | Digital Recording | | |
|--------------------------|-------------------|------------------|--|
| Hearing Began at (time): | 9:00 a.m. | Ended at (time): | |

Chairperson (or Authorized Designee)

Other: see individual record

Petition No: 2018-001, 2018-002,

| Order of the | Lewis | County |
|--------------|-------|--------|
|--------------|-------|--------|

| Property Owner: Brown Mortuary | Services Inc. | | |
|--|--|--|-------------------|
| Parcel Number(s): 004004000000 | | | |
| | | Petition Number: 2018-00 |)1 |
| Having considered the evidence pres ⊠ sustains □ overrules | | es in this appeal, the Board on of the assessor. | hereby: |
| Assessor's True and Fair Value | | BOE True and Fair Val | ue Determination |
| Land \$ | 66,200 | Land | \$ 66,200 |
| Improvements \$ | | ☐ Improvements | \$ 280,000 |
| Minerals \$ | | Minerals | \$ |
| Personal Property \$ | | Personal Property | \$ |
| Total Value \$ | 346,200 | Total Value | \$346,200 |
| The Board sustained the Assessor's of petitioner participated in the hearing. The Board concluded that the petition the Assessor's presumption of correct Please note that the Board Orders from meeting may be purchased at the Control of the Contr | determination of volute did not provide ner did not provide thess. | de evidence to prove a lowe le clear, cogent, and convin qualization hearing are not | er value. |
| Dated this 5 th day of | | , (year) | |
| | | | PPED DEC 0 6 2019 |

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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| Order | of | the | Lewis | County |
|-------|----|-----|-------|--------|
| | | | | |

| Property Owner: Brown Mo | rtuary Services Inc. | | |
|--|--|--|--------------------------------------|
| Parcel Number(s): 004005000 | 0000 | | |
| | | Petition Number: 2018-00 |)2 |
| Having considered the evidence ⊠ sustains □ overru | • | es in this appeal, the Board on of the assessor. | hereby: |
| Assessor's True and Fair Va | lue | BOE True and Fair Val | ue Determination |
| ☐ Land \$ | 70,000 | Land | \$ 70,000 |
| Improvements \$ | 35,000 | Improvements | \$ 35,000 |
| ☐ Minerals \$ _ | | ☐ Minerals | \$ |
| Personal Property \$_ | | Personal Property | \$ |
| Total Value \$_ | 105,000 | Total Value | \$105,000 |
| The Board sustained the Asses petitioner participated in the horizontal The Board concluded that the the Assessor's presumption of Please note that the Board Ord meeting may be purchased at the sustained the Assessor's presumption of the Board Ord meeting may be purchased at the sustained the Assessor's presumption of the Board Ord meeting may be purchased at the sustained the Assessor's presumption of the Board Ord meeting may be purchased at the sustained the Assessor's presumption of the Board Ord meeting may be purchased at the sustained the Assessor of the Board Ord meeting may be purchased at the Board Or | earing but did not provident providence of the search of t | de evidence to prove a lowe de clear, cogent, and convin | er value. cing evidence to overcome |
| Dated this 5 th day of | December | , (year) | |
| Chairperson (or Authorized Designee) S | Signature | Clerk's Signature | |
| | | | 250 06 2019 |
| | | | SHIPPED DEC 06 2019 |

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| Order | of | the | Lewis | County |
|-------|----|-----|-------|---------------|
| | | | | |

| Property Owner: Brown | n Mortuary Service Inc. | | |
|---|--|-------------------------------|---------------------------|
| Parcel Number(s): 00565 | 3000000 | | |
| Assessment Year: 2018 | P | etition Number: 2018-00 | 93 |
| | | | |
| | idence presented by the parties | 11 | hereby: |
| sustains or | verrules the determination | n of the assessor. | |
| Assessor's True and Fai | r Value | BOE True and Fair Val | ue Determination |
| Land | \$ 131,000 | Land | \$ 131,000 |
| Improvements | \$ 9,800 | Improvements | \$ 9,800 |
| Minerals | \$ | Minerals | \$ |
| Personal Property Total Value | \$ 140,800 | Personal Property Total Value | \$ |
| Total value | 5 | Total value | J 140,800 |
| | our finding that: Assessor's determination of va the hearing but did not provide | | |
| The Board concluded that the Assessor's presumption | the petitioner did not provide on of correctness. | clear, cogent, and convinc | cing evidence to overcome |
| | l Orders from the Board of Eq d at the Commissioners' Offic | | verbatim. A tape of the |
| Dated this 5 th da | y of December | , (year) | |
| Jegowoon | noo) Signoturo | Clark's Construe | |
| Chairperson (or Authorized Desig | nee) Signature | Clerk's Signature | |

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| | Lewis | County | / Board | l of Equalization | |
|---------------------------------|-------------------------|------------|-----------|-----------------------|-------|
| Board Clerk's Record of Hearing | | | | | |
| | | | ı | Petition No: _2018-00 | 05 |
| Taxpayer's Name: | Sticklin Funeral Chapel | Inc. | | | |
| Mailing Address: | 202 N Lindsay Rd., Suit | te 201 | | | |
| City: Mesa | | State: | AZ | Zip Code: | 85213 |
| | | | | | |
| Taxpayer's Parcel I | No: 003682047311 | | | | |
| Hearing Was Held | On: October 31, 2019 | 9 | | | |
| Board Members Pr | resent: Tom Crowson, R | Russ Wigle | y, Johnny | y 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)

| Order of the | Lewis | County |
|--------------|-------|---------------|
|--------------|-------|---------------|

| Property Owner: Sticklin Funera | al Chapel Inc. | | | |
|--|--|--|---------------------------|---------------|
| Parcel Number(s): 003682047311 | | | 1 | |
| Assessment Year: 2018 | P | etition Number: 2018-00 |)5 | |
| Having considered the evidence position overrules □ overrules | resented by the partie | s in this appeal, the Board n of the assessor. | hereby: | |
| Assessor's True and Fair Value | | BOE True and Fair Val | ue Determi | <u>nation</u> |
| Land \$ | 428,600 | Land | \$ | 428,600 |
| Improvements \$ | 251,400 | Improvements | \$ | 251,400 |
| Minerals \$ | | ☐ Minerals | \$ | |
| Personal Property \$ | | Personal Property | \$ | |
| Total Value \$ | 680,000 | Total Value | \$ | 680,000 |
| The Board sustained the Assessor petitioner participated in the heari The Board concluded that the petithe Assessor's presumption of corresponding may be purchased at the Concluded that the Board Orders meeting may be purchased at the Concluded that the Board Orders meeting may be purchased at the Concluded that the Board Orders meeting may be purchased at the Concluded that the Board Orders meeting may be purchased at the Concluded that the Board Orders meeting may be purchased at the Concluded that t | 's determination of vang but did not provide tioner did not provide rectness. from the Board of Economissioners' Office | e evidence to prove a lower e clear, cogent, and convingualization hearing are not be. | er value. cing evidenc | e to overcome |
| Dated this _5th day of | | | | |
| Chairperson (or Authorized Designee) Signat | ture | Clork's Signature | HIPPED DE | C 0 6 2019 |

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| , | Lewis | County Board of Equalization |
|---|---------|------------------------------|
| | Board C | Clerk's Record of Hearing |

| | | | Petition No | : 2018-10 | 0 |
|--------------------------|---------------------------|----------|--------------------|-----------|------------|
| | | | T Guidin No | 2010 10 | |
| Taxpayer's Name: | Lineage WA Centralia RD | , LLC | | | |
| Mailing Address: | P.O. Box 52307 | | | | |
| City: Atlanta | | State: | GA | Zip Code: | 30355-0307 |
| | | | | | |
| Taxpayer's Parcel I | No: 023736073002 | | | | |
| Hearing Was Held | On: October 31, 2019 | | 38.5 | | |
| Board Members Pro | esent: Tom Crowson, Rus | ss Wigle | y, and Johnny Dunn | agan | |
| | | | | | |
| | | | | | |
| | | | | | |
| Decision of Board: | | | | | |
| Value S | Sustained: \$28,645,200.0 | 0 | | | |
| Value 0 | Changed From: | | To: | | _ |
| Other: | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | - | |
| Recorded on Tape | | | | | |
| Hearing Began at (| time): _10:30 am | | Ended at (time): | | |
| Chairperson (or Authori | ized Designee) | | 2/2 Date | 20/20 | 20 |
| Sidifferent (or Addition | | | | | |

| Order of the | Lewis | County |
|--------------|-------|--------|
|--------------|-------|--------|

| Property Owner: Linea | ge WA Centralia RE, LLC | | | |
|--|---|---------------------------------------|-----------------|--------------|
| Parcel Number(s): 02373 | 36073002 | | | |
| Assessment Year: 2018 | | Petition Number: 2018-10 | 00 | |
| | | | | |
| | | | | |
| Having considered the ev | ridence presented by the parti | ies in this appeal, the Board | hereby: | |
| ⊠ sustains □ o | verrules the determination | ion of the assessor. | | |
| | | | | |
| Assessor's True and Fai | <u>ir Value</u> | BOE True and Fair Val | ue Determin | <u>ation</u> |
| Land | \$ 2,407,400 | Land | \$ | 2,407,400 |
| Improvements | \$ 26,237,800 | Improvements | \$ | 26,237,800 |
| ☐ Minerals | \$ | ☐ Minerals | \$ | |
| Personal Property | \$ | Personal Property | \$ | |
| Total Value | \$28,645,200 | Total Value | \$ | 28,645,200 |
| | | | | |
| This decision is based on | our finding that: | | | |
| | | | | |
| | Assessor's determination of the hearing but did not provi | | | The |
| Prince in the pr | | , , , , , , , , , , , , , , , , , , , | | |
| | petitioner proved the Assesso ovided significant enough in | | rect but the bo | oard did not |
| Discrepancies on Assesso • The DOR apprais | or's documentation al was lacking due to not gai | ning 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 _______, (year) ______, (year) ________

Chairperson (or Authorized Designee) Signature

Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

SHIPPED DEC 0 6 2019

| Order of the | Lewis | County |
|--------------|-------|---------------|
|--------------|-------|---------------|

| Property Owner: F | rank & Vicki Mo | eCormick | | | |
|---|---|---|---|---------------|--------------|
| Parcel Number(s): 0 | 32492001000 | | | | |
| Assessment Year: 2 | | F | Petition Number: 2018-19 | 92 | |
| | | ented by the partie | s in this appeal, the Board n of the assessor. | | |
| Assessor's True and | l Fair Value | | BOE True and Fair Val | lue Determina | <u>ation</u> |
| Land | \$ | 70,000 | Land | \$ | 70,000 |
| ☐ Improvements | \$ | | ☐ Improvements | \$ | 417,500 |
| Minerals | | | Minerals | \$ | |
| Personal Prope | erty \$ | 407.500 | Personal Property | \$ | 407.500 |
| Total Value | \$ | 487,500 | Total Value | \$ | 487,500 |
| The Board concluded the Assessor's presur | the Assessor's desent at the hearing that the petition of correct Board Orders from | etermination of vang and did not producer did not provide ness. | alue based upon the evider ovide evidence to prove a le e clear, cogent, and convin qualization hearing are not ee. | lower value. | to overcome |
| Dated this 5 th Chairperson (or Authorized | on | December | , (year) 2019 | | |
| Jamperson (or realistical | | | 2 July 1 | | |
| | | | | SHIPPED DE | C 0 6 2019 |

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

Petition No: 2018-277 and 2018-278

| Taxpayer's Name: | William Brown | | | | |
|-------------------------|-------------------------|-------------|----------------|-----------|----------|
| Mailing Address: | P.O. Box 401 | | | | |
| City: Salkum | | State: W | Α | Zip Code: | 98587 |
| | | | | | |
| Taxpayer's Parcel N | No: 028403013000 and 02 | 284030280 | 00 | | |
| Hearing Was Held | On: October 31, 2019 | | | | |
| Board Members Pre | esent: Tom Crowson, Rus | s Wigley, J | ohnny Dunnagai | n | |
| | | | | | |
| | | | | | |
| | | | | | |
| Decision of Board: | | | | | |
| Value S | Sustained: | | | | |
| Value 0 | Changed From: | | To: | | _ |
| Other: | see individual record | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Recorded on Tape | No: Digital Recording | | | | |
| Hearing Began at (t | | End | ed at (time): | | |
| 2 Sogariat (| | | | | |
| 1600 | 1 | | 2/2 | 9/202 | <u> </u> |
| Chairperson (or Authori | zed Designee) | | Date | (| |

| Order | of | the | Lewis | County |
|-------|----|------|-------|---------------|
| Oruci | O1 | tile | Lewis | County |

| Property Owner: | Willian | n Brown | | | | | |
|--|--|--|---|---|---|------------------------|---------------------------|
| Parcel Number(s): | 028403 | 3013000 | | | v | | |
| Assessment Year: | 2018 | | | Petition Nu | imber: 2018-2 | 77 | |
| Having considered | | dence pres verrules | ented by the par | - | - | hereby: | |
| Assessor's True a | ınd Fair | · Value | | BOE Tr | ue and Fair Va | lue Determi | nation |
| Land | | \$ | 51,000 | ☐ La | nd | \$ | 51,000 |
| ☐ Improvemer | nts | \$ | 203,300 | ☐ Im | provements | \$ | 203,300 |
| ☐ Minerals | | | | ☐ Mi | nerals | \$ | |
| Personal Pro | | \$ | | | rsonal Property | \$ | |
| Total Value | | \$ | 254,300 | То | tal Value | \$ | 254,300 |
| The Board sustain petitioner was pressent to be a sustain petitioner was petition | ed the A sent at the phat the phat that sumption | essessor's one hearing petitioner do the petition of correct Orders from | determination of but did not provided not receive the ner did not provetness. | vide evidence ne Assessor's vide clear, cos | to prove a lower documentation gent, and convin | er value. and did not | provide ce to overcome |
| Dated this 5 th Chairperson (or Authori | Fin | | | , (year) | mature | | |
| | | | | | Sh | HIPPED DE | C 0 6 2019 |

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| Order of the | Lewis | County |
|--------------|-------|--------|
| Order of the | Lewis | Count |

| Property Owner: William Brown | | |
|--|---|-------------------------------|
| Parcel Number(s): 028403028000 | | 9- |
| Assessment Year: 2018 | Petition Number: 2018-27 | 78 |
| Having considered the evidence presented by the par | ties in this appeal, the Board tion of the assessor. | hereby: |
| Assessor's True and Fair Value | BOE True and Fair Val | ue Determination |
| Land \$ 55,000 | Land | \$ 55,000 |
| Improvements \$ | Improvements | \$ |
| Minerals \$ | ☐ Minerals | \$ |
| Personal Property \$ Total Value \$ 55,000 | Personal Property Total Value | \$ 55,000 |
| 10tar variae | Total value | Ψ <i>33</i> ,000 |
| The Board sustained the Assessor's determination of petitioner was present at the hearing but did not prove. The Board noted that the petitioner did not receive the documentation. The Board concluded that the petitioner did not prove the Assessor's presumption of correctness. | ride evidence to prove a lowe ne Assessor's documentation | r value. and did not provide |
| the Assessor's presumption of correctness. | | |
| Please note that the Board Orders from the Board of meeting may be purchased at the Commissioners' O | | verbatim. A tape of the |
| Dated this _5 th day of December | , (year)2019 | |
| Jesou Fron | Clerk's Signature | |
| Chairperson (or Authorized Designee) Signature | | 0,000 |
| | SHI | PPED DEC 0 6 2019 |

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

| | | | Petition No | o: <u>2018-23</u> | 4 |
|--|-------------------------|--------|------------------|-------------------|-------|
| Taxpayer's Name: | Joe & Kim Chambers | | | | |
| Mailing Address: | P.O. Box 330 | | | | |
| City: Salkum | | State: | WA | Zip Code: | 98582 |
| | | | | | |
| Taxpayer's Parcel I | No: 028403029000 | | | | |
| Hearing Was Held | On: October 31, 2019 | | | TV. | |
| Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan | | | | | |
| | | | | | |
| | | | | | |
| Decision of Board: | | | | | |
| Value S | 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)

| Order of th | e Lewis | County |
|-------------|---------|--------|
| | | |

| Property Owner: Joe & Kim Chambers | | | | |
|--|---|--|--|--|
| Parcel Number(s): 028403029000 | | | | |
| Assessment Year: 2018 | Petition Number: 2018-234 | | | |
| Having considered the evidence presented by th ☐ sustains ☐ overrules the determinant | ne parties in this appeal, the Board hereby: rmination of the assessor. | | | |
| Assessor's True and Fair Value | BOE True and Fair Value Determination | | | |
| Land \$ 51,200 | Land \$ 51,200 | | | |
| Improvements | | | | |
| Minerals \$ | | | | |
| Personal Property \$ | Personal Property \$ | | | |
| Total Value \$ 187,400 | Total Value \$ 187,400 | | | |
| 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 Commissioner Dated this _5 th day of December | rs' Office. | | | |
| Phairperson (or Authorized Designee) Signature | Clerk's Signature | | | |
| | | | | |
| | SHIPPED DEC 0 6 2019 | | | |
| | SHIPPLE | | | |

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