PROPERTY TAX

UNDERSTANDING YOUR VALUE & HOW TO APPEAL

A guide to 2026 assessments for taxes payable in 2027

WHAT VALUE IS THE ASSESSOR ESTIMATING?

The value on your 2026 assessment is the estimated amount your property could have sold for on Jan. 1, 2026. The recently mailed statements are based on the 2025 real estate market. These are valuation notices – not tax bills. Property taxes for this assessment year are payable in 2027.

State law requires that the Assessor's Office appraise property at 100 percent of its true and fair market value according to the highest and best use of the property (RCW 84.40).

WHAT DOES "IMPROVEMENTS" MEAN?

The term "improvements" can be confusing for property owners. In Washington state, "improvements" refers to any human-made structures or physical additions located on or attached to land, including houses, garages, outbuildings, wells, septic systems, barns and driveways.

Despite the name, "improvements" doesn't necessarily mean upgrades or changes that make a property better or more desirable. For property tax purposes, the term simply describes the structures and fixtures on the land that contribute to its overall assessed value. Like land values, the value of these "improvements" can fluctuate with the real estate market, increasing or decreasing as property values change.

EXAMPLES OF "IMPROVEMENTS"

- Homes and other dwellings
- Garages, barns and outbuildings
- Wells, septic systems and utilities
- Driveways and other built features

WHAT COUNTS AS LAND

- Land is valued as if bare land only
- Trees and vegetation are not valued as land improvements
- Landscaping is not included in the land value

The Assessor's Office values land and "improvements" separately. The term describes what is on the property; it does not imply that the owner has made the property better or more valuable.

THINKING ABOUT AN APPEAL? (SEE THE NEXT PAGE FOR MORE DETAILS)

Thinking about submitting an appeal? The question to ask is whether the assessed value reflects the property's true and fair market value – not whether the tax bill is too high or the value increased by a certain percentage.

- Comparable sales ("comps") are among the most useful evidence. Look for similar properties that sold in 2025 in the area where your parcel is located.
- Sales should reflect an arm's-length transaction: a market sale between willing, unrelated parties acting independently, without pressure or a special relationship.
- Other helpful evidence may include a recent appraisal, documented property conditions the Assessor did not know about, or information showing a factual error in the property record.
- A neighbor's assessed value, a percentage increase, personal hardship or the amount of your tax bill, by themselves, do not establish market value.
- In addition to submitting an appeal, the Lewis County Assessor encourages taxpayers to contact the Assessor's Office to discuss changes in their property values.

IMPORTANT: THE BURDEN OF PROOF IS YOURS

The Assessor's valuation is presumed correct. To change the assessed value, you must provide clear, cogent and convincing evidence that the assessed value does not reflect the property's market value.

NEED HELP OR MORE INFORMATION?

Questions about your property value? The Assessor's Office encourages property owners to contact staff with concerns before filing a formal appeal. A conversation may help identify an error or resolve a question.

Lewis County Assessor's Office: 360-740-1392

Lewis County Board of Equalization: 360-740-1391 | BOE@lewiscountywa.gov

2025 sales data: View Lewis County sales data (Filter for 2025 sales / 2026 assessments, then select your parcel's area.)

Additional information: Check out the Washington State Department of Revenue's Homeowner's Guide to Property Tax

YOUR NEXT STEPS

HOW TO FILE AN APPEAL

Property owners who disagree with an assessed value may file a petition with the Lewis County Board of Equalization (BOE), an independent board of private citizens appointed by the Board of County Commissioners.

DON'T MISS THE DEADLINE

Your petition must be filed or postmarked within 30 days of the date the value change or other determination notice was mailed, or by July 1 of the assessment year (2026), whichever is later. Check the specific deadline printed on your notice. Late petitions may not be accepted unless a qualifying exception applies.

The Lewis County Assessor recently mailed value change notices for the **2026** assessment year. The Assessor uses real estate transactions from 2025 to determine 2026 values, which are used to calculate taxes payable in 2027.

MAKE SURE YOUR PETITION IS COMPLETE

- **Respond to Questions 1-4, which are mandatory:**
  1. **Owner information:** Provide information about the taxpayer who owns the property.
  2. **True and fair value:** Complete both parts A and B of Question 2. You will list the land / improvement value(s) the Assessor's Office has assigned as well as the amount(s) you believe the value(s) should be.
  3. **Specific reasons:** Explain why you believe the Assessor's value is incorrect. Provide information that supports your estimate. (Evidence, such as photos and comparables, must be received at least 21 business days before your hearing.)
  4. **Power of attorney:** Complete Question 4 when applicable.
- **Sign and date:** You must sign and date your petition.
- **Include Value Change Notice:** You must attach a copy of the notice the Assessor mailed (it will be on a postcard or a sheet of paper). A scan or photo is acceptable for online filing.

>> FILING FOR MORE THAN ONE PARCEL? You must submit a separate petition for **each** parcel.

THREE WAYS TO FILE YOUR PETITION

ONLINE

Submit through the county's online form. Upload a copy of your Value Change Notice.

Online petition form

BY MAIL

Mail the completed petition and a copy of the value change notice to the Board of Equalization (BOE).

BOE
351 NW North St., Room 210
Chehalis, WA 98532

IN PERSON

Deliver the petition to the Commissioners' Office, Room 210, on the second floor of the Historic Courthouse.

351 NW North St.
Chehalis, WA 98532

ONLINE: Visit the BOE at https://lewiscountywa.gov/offices/commissioners/board-of-equalization/ for additional details about the appeal process, including tips and a link to the online form (as well as a printable version of the appeal petition).

WHAT HAPPENS AFTER YOU FILE?

1 REVIEW After you submit your petition, the BOE Clerk will review your appeal to ensure it is complete and timely (incomplete or late petitions may not be considered).

2 HEARING NOTICE The BOE Clerk will schedule your hearing and mail you a Notice of Hearing at least 30 days in advance of the hearing date. Hearings begin in the spring and take place on Thursdays and Fridays. Hearings are scheduled in the order in which petitions were received, and the process can take several months.

3 SEND EVIDENCE Your hearing notice will identify the deadline for additional evidence. Any information you want the Board of Equalization to consider must be received at least 21 business days before your hearing.

4 ATTEND HEARING Hearings take place in the Commissioners' Hearing Room on the second floor of the Historic Courthouse, upstairs from where residents pay property taxes and renew vehicle tabs.

5 RECEIVE DECISION The Board will mail its decision within 45 days of your hearing. If you disagree with the decision, you may appeal to the Washington State Board of Tax Appeals within 30 days of the postmarked decision.

NOTE: *In addition to submitting an appeal petition, Lewis County Assessor Ross Nielson urges taxpayers to contact his office regarding any property value concerns. It's possible you could reach an agreement with the Assessor's Office, allowing you to withdraw your petition.*

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