

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

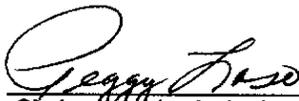
Petition No: 2015-122 & 2015-123

Taxpayer's Name: <u>James Beslow</u>		
Mailing Address: <u>13017 U.S. Hwy 12</u>		
City: <u>Packwood</u>	State: <u>WA</u>	Zip Code: <u>98361</u>

Taxpayer's Parcel No: <u>011230000000 &amp; 011231000000</u>	
Hearing Was Held On: <u>December 1, 2016</u>	
Board Members Present: <u>Paulette Young, Johnny Dunnagan, and Tom Crowson</u>	

Decision of Board:
Value Sustained: _____
Value Changed From: _____ To: _____
Other: <u>See Individual order</u>

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:07 p.m.</u>	Ended at (time): <u>1:47 p.m.</u>

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

1-20-17  
\_\_\_\_\_  
Date

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Order of the     Lewis     County

Board of Equalization

Property Owner: James Beslow

Parcel Number(s): 011230000000 & 011231000000

Assessment Year: 2015

Petition Number: 2015-122 & 2015-123

**2015-122**

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>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>52,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$70,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>52,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>\$70,400</u>

**2015-123**

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>21,900</u>
<input type="checkbox"/> Improvements	\$	<u>28,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>50,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>21,900</u>
<input type="checkbox"/> Improvements	\$	<u>28,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>50,700</u>

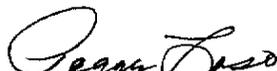
This decision is based on our finding that:

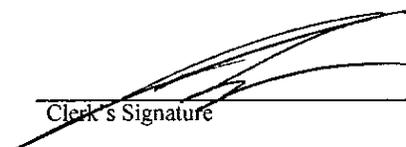
The Board supports the Assessor's determination of value based on the evidence presented. The Board feels that the Assessor's office has already taken into consideration the physical deterioration, functional obsolescent, and the possibility of site contamination. The Petitioner did not provide any market evidence in support of his opinion of value.

The Board concludes 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 20<sup>th</sup> day of January, (year) 2017

  
Chairperson's Signature

  
Clerk's Signature

**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 [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) 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.

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

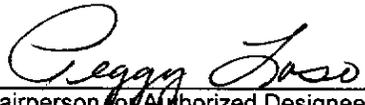
Petition No: 2015-032

Taxpayer's Name: Hampton Lumber Mills  
Mailing Address: 9600 SW Barnes Rd. St. 200  
City: Portland State: OR Zip Code: 97225

Taxpayer's Parcel No: 777000000130  
Hearing Was Held On: December 1, 2016  
Board Members Present: Paulette Eaton, Johnny Dunnagan, and Tom Crowson

Decision of Board:  
Value Sustained: \$12,347,529.00  
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_  
Other:

Recorded on Tape No: Digital Recording  
Hearing Began at (time): 2:01 p.m. Ended at (time): 3:37 p.m.

  
Chairperson (or Authorized Designee)

Date 1/20/17

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Order of the     Lewis     County

Board of Equalization

Property Owner: Hampton Lumber Mills

Parcel Number(s): 777000000130

Assessment Year: 2015

Petition Number: 2015-032

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	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	<u>12,347,529</u>
Total Value	\$	<u>12,347,529</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	<u>12,347,529</u>
Total Value	\$	<u>12,347,529</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioners did not provide evidence in support of their opinion of value. The Board did not feel that the evidence present addressed the concerns regarding the value for the personal property. The evidence presented was more of a generalization about the property as a whole.

The Board concludes 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 20<sup>th</sup> day of January, (year) 2017

  
Chairperson's 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:   2015-033  

Taxpayer's Name:	<u>  Hampton Lumber Mills  </u>				
Mailing Address:	<u>  9600 SW Barnes Rd. St. 200  </u>				
City:	<u>  Portland  </u>	State:	<u>  OR  </u>	Zip Code:	<u>  97225  </u>

Taxpayer's Parcel No:	<u>  777000000140  </u>		
Hearing Was Held On:	<u>  December 1, 2016  </u>		
Board Members Present:	<u>  Paulette Eaton, Johnny Dunnagan, and Tom Crowson  </u>		

Decision of Board:			
Value Sustained:	<u>  \$28,813,484.00  </u>		
Value Changed From:	<u>                          </u>	To:	<u>                          </u>
Other:			

Recorded on Tape No:	<u>  Digital Recording  </u>		
Hearing Began at (time):	<u>  2:01 p.m.  </u>	Ended at (time):	<u>  3:37 p.m.  </u>

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

  1/20/17    
\_\_\_\_\_  
Date

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Order of the     Lewis     County

Board of Equalization

Property Owner: Hampton Lumber Mills

Parcel Number(s): 777000000140

Assessment Year: 2015

Petition Number: 2015-033

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	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	28,813,484
Total Value	\$	28,813,484

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	28,813,484
Total Value	\$	28,813,484

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioners did not provide evidence in support of their opinion of value. The Board did not feel that the evidence present addressed the concerns regarding the value for the personal property. The evidence presented was more of a generalization about the property as a whole.

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

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Dated this 20<sup>th</sup> day of January, (year) 2017

  
\_\_\_\_\_  
Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

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