

**Order of the Thurston County
Board of Equalization**

Property Owner: KENNETH & CONSTANCE HOWE

Parcel Number(s): 59750003300

Assessment Year: 2016

Petition Number: 16-0046

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 Determination

<input checked="" type="checkbox"/> Land	\$ 33,350
<input checked="" type="checkbox"/> Improvements	\$ 68,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 101,450

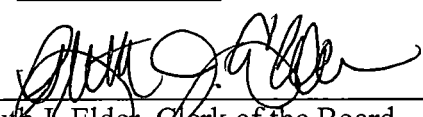
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 27,850
<input checked="" type="checkbox"/> Improvements	\$ 68,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 95,950

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner testified that this is a park model RV and not a mobile home. She stated that there is not a practical difference between park models, travel trailers, and fifth wheel trailers. The Petitioner explained that a garden hose provides the water connection to the trailer and that a flexible sewer hose provides waste disposal. She contended that the park model should not be considered a structure and that the US Department of Housing and Development excludes park models as residences. The Assessor's Response states that "However, if a park trailer, as defined in RCW 46.04.622, has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances, it will be considered real property and will be subject to ad valorem property taxation..." The Board finds that the subject property is a park model trailer subject to ad valorem property taxation as real property. The Board finds that the subject lot and park model are both assessed for less than their respective purchase prices of \$34,000 for the lot in 2015 and \$107,649 for the park model in 2013. The Board finds that the subject property is served by a public water system and a community sewer system, rather than by an individual well and septic. The Board, therefore, removes the well and septic value. The Board finds that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 29th day of June, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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 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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