

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

Property Owner: JAY KEILER

Parcel Number(s): 99901148200

Assessment Year: 2019

Petition Number: 19-0574

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

☒ sustains ☐ overrules the determination of the assessor.

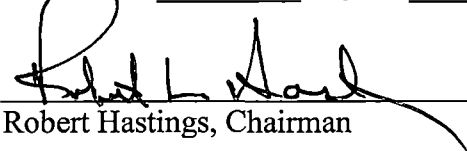
This decision is based on our finding that: This Petition involves an appeal of the Assessor's denial of the Petitioner's application for the Senior Citizen, Disabled Person, and Disabled Veteran Property Tax Exemption Program.

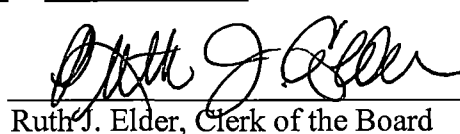
Petitioner Jay Keiler participated in the teleconference hearing. The Petitioner testified that he purchased the property in June 2019 and that he sees the exemption rule as unfair and discriminatory.

The Assessor's Representative did not participate in the hearing. Chief Deputy Assessor Michael Brooks provided a written Response requesting the Board to sustain the Assessor's determination.

The Board finds that through Engrossed Substitute Senate Bill 5160, the Legislature modified Revised Code of Washington 84.36.383 and changed the program requirements as follows: "Principal place of residence" means a residence occupied for more than nine months each calendar year by a person claiming an exemption under RCW 84.36.381." The Assessor determined that since the Petitioner purchased his home in June 2019, he could not have resided there for nine months in 2019. The Board's decision must conform with Washington State law. The Board concludes that the Petitioner did not provide the preponderance of the evidence to overcome the Assessor's determination in denying the Senior Citizen, Disabled Person, and Disabled Veteran Exemption.

Dated this 17th day of September, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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