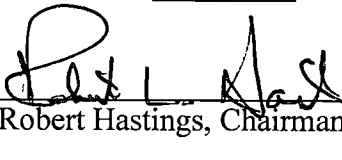


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Thurston County Board of Equalization  
Petition Number 19-0526  
Jeff & Lorissa Merryman  
Page Two of Two

The scope of the Board's review is limited to the true and fair value of the personal property. The value of real property is not before the Board on this appeal. The Board does not make determinations regarding real property versus personal property. The Board finds that the Petitioner did not provide sufficient evidence to convince the Board that the current assessed value is incorrect. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 30<sup>th</sup> day of January, 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 [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 appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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

REV 64 0058 (5/25/2017)

**SHIPPED MAR 12 2020**

# Order of the Thurston County Board of Equalization

Property Owner: JEFF & LORISSA MERRYMAN

Parcel Number(s): 99002148691

Petition Number: 19-0527

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 type="checkbox"/> Land	\$ 0
<input type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input checked="" type="checkbox"/> Personal Property	\$ 4,732
TOTAL:	\$ 4,732

### **BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$ 0
<input type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input checked="" type="checkbox"/> Personal Property	\$ 4,732
TOTAL:	\$ 4,732

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Jeff Merryman participated in the hearing. The Petitioner testified that: he was planning a medical marijuana cooperative, which requires an eight-foot fence; used materials were already located on the site to construct the current fence; he decided not to fight for one of twenty medical marijuana cooperative permits, so he opened a marijuana grow operation instead; the fence posts are driven 18 to 24 inches into the ground; two sections of livestock fence were stacked on top of each other with green house sheeting; his fence is similar to the neighboring nursery; and the fence is sight-obscuring only, not security fencing. The Petitioner contended that: the fence should be real property, not personal property, citing Revised Code of Washington 84.04.090, and stating that the definition of real property includes fencing; fencing is defined as real property by the Department of Revenue, citing Washington Administrative Code 458-12-010; the Assessor's Operations Manual refers to fencing as real property; and the state constitution requires uniformity. The Petitioner argued that: the rules have changed; there are not regulations for medical marijuana cooperatives now; anything left behind by his lessee, the marijuana grow business, is real property; and if his fence is assessed, every home should be taxed for their fence also.

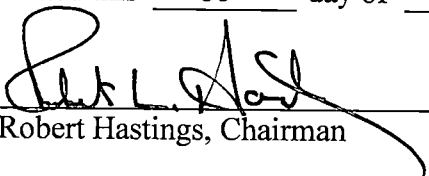
The Assessor's Representative, Appraisal Supervisor Teresa Hoyer, did not participate in the hearing, but provided a written Response.

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Thurston County Board of Equalization  
Petition Number 19-0527  
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Page Two of Two

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