

Order of the     Kittitas     County

Board of Equalization

Property Owner:     Larry Howard    

Parcel Number(s):     11110    

Assessment Year:     2019    

Petition Number:     BE-190008    

Date(s) of Hearing:     11/22/19    

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 checked="" type="checkbox"/> Land	\$	<u>    41,600    </u>
<input type="checkbox"/> Improvements	\$	<u>          0    </u>
<input type="checkbox"/> Minerals	\$	<u>          0    </u>
<input type="checkbox"/> Personal Property	\$	<u>          0    </u>
Total Value	\$	<u>    41,600    </u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>    20,800    </u>
<input type="checkbox"/> Improvements	\$	<u>          0    </u>
<input type="checkbox"/> Minerals	\$	<u>          0    </u>
<input type="checkbox"/> Personal Property	\$	<u>          0    </u>
Total Value	\$	<u>    20,800    </u>

This decision is based on our finding that:

The issue before the Board is the assessed value of land/improvements.

A hearing was held on November 22, 2019. Those present: Vice-Chair Ann Shaw, Jennifer Hoyt, Josh Cox, Clerk Taylor Crouch, Appraiser Dana Glenn, and Appellants Lary and Kathleen Howard.

The Appellant stated this is leased ground from Burlington Northern, leased for 25 years, renewed annually. Lease agreement, they pay the property taxes. Not buildable, no irrigation, no water rights, no domestic water. Anything the property gets comes from the adjacent property. Only access is off the other property or an irrigation ditch road. Does not think the comparables are not comparable, they have different access and building permitting. They have tried to purchase the property; the owner will not sell though. Added irrigation system on adjacent property that runs down to the parcel in question. No irrigation allowed by owner. Revenue from property is 940.10 annually in income.

The Appraiser stated, Burlington Northern has a right of way in the County. People lease parts of the right away. Desirable for commercial property, farm land interest in leasing adjacent farmland. The Howard's lease land to expand farm by 10.4 acres and have for past 25 years. Area served by Cascade water district, water district manager explained no one owns water rights, everyone in the district owns the water. Meeting notes from 2014 and bought 14 acres. Ms. Howard said that water was made available, previously using water rights but now asked for more water. Water and benefits of expanding existing farmland is valuable. Shows Burlington as owner, 4,000 an acre. Appellants already have an existing farm that is expanded 10.4 acres. 14 acres to 24 acres. Comparable sales minus the site value, contributory acreage. Farm acreage is farm acreage, no matter the owner, or spilt ownership.

Appellants state they cannot get water down that far. Across the railroads there is crop land, this land cannot be used as crop land. Burlington policy, Cascade water should not legally be going on Burlington property. There is limited follow through, so they irrigate the land partially. This parcel does not add value, it gives cattle space to roam, but it is not supporting the cattle in feed or water. Comperables still have building rights, this parcel does not. This parcel is just a weed patch the railroad does not maintain.

Appraiser states that farm land is compared to farm land. 4,000 an acre. Land is used differently by different people, is it really the quality of the land or how it being used currently. Irrigated or not, comparables are there, there are other leased parcels throughout the County.

The Board of Equalization has determined the valuation be reduced in half due to the lack of access and water availability to the property. The

Board has voted 3-0 to reduce the value to \$20,800.

Dated this 20 day of December, (year) 2019



Chairperson's Signature



Clerk's Signature

**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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.

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