



Whatcom County Board of Equalization

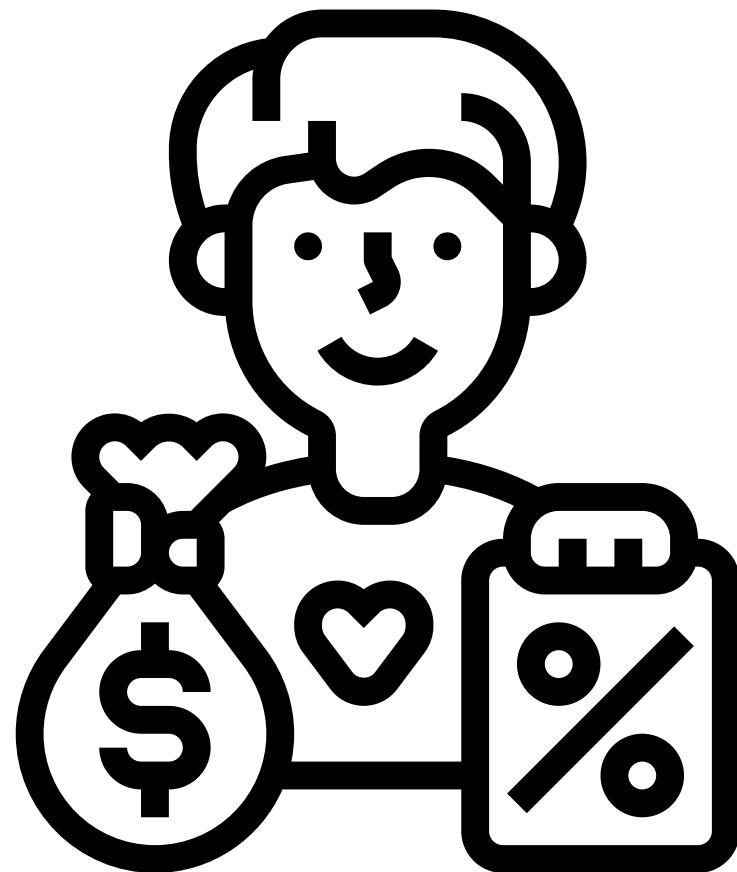
2026 Annual Council Retreat February 17, 2026



Prepared by: Liia Bray

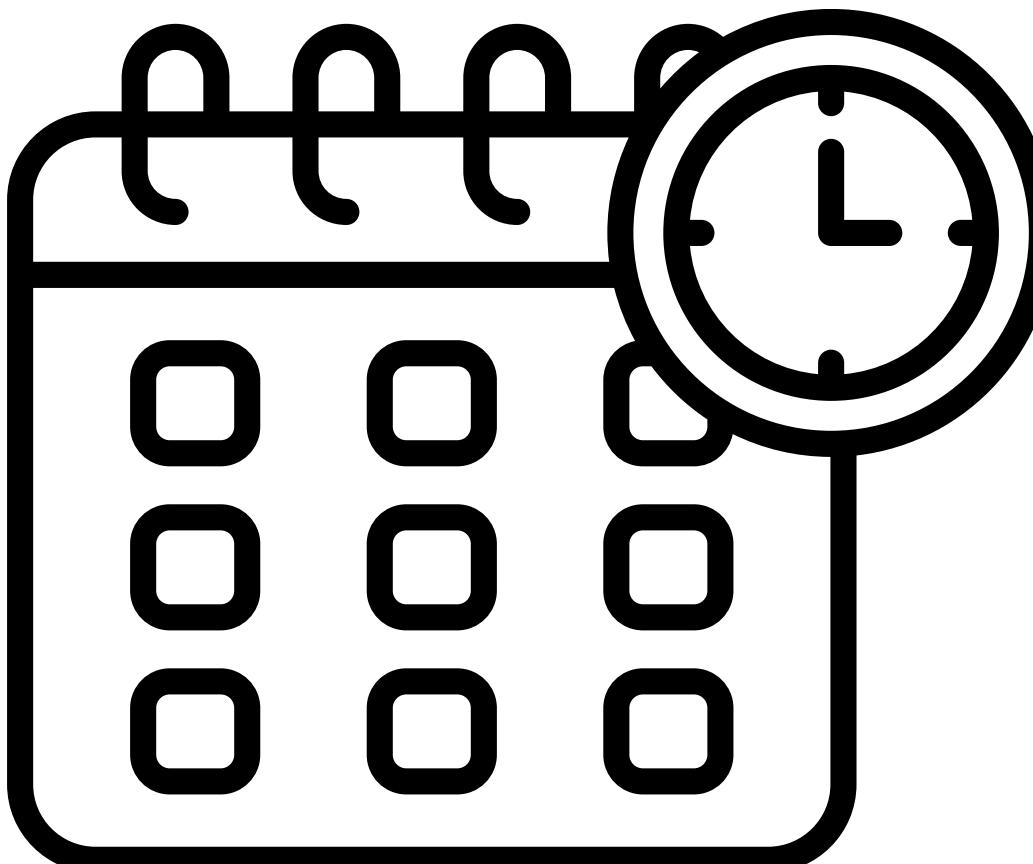
Some Quick Facts:

1. We recently started hearings for the 2025 assessment year, for taxes payable in 2026. The first day of 2025 Petition hearings was February 3rd.
2. The deadline for BOE petitions changes every year, depending on when the Assessor's Office mails out their Valuation Notices. However, taxpayers may also file a petition any time they receive a new Notice of Value outside of the standard notices being mailed.
3. The vast majority of BOE hearings take place over Zoom. However, in-person hearings are available upon request, and take place approximately once a month, or more if needed.



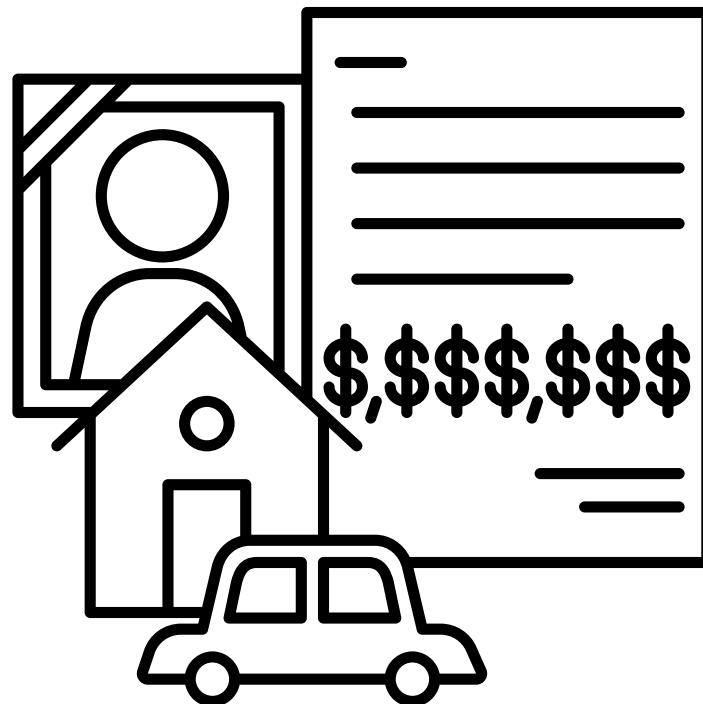
2025 Assessment Year Petitions

- The deadline for 2025 Petitions was October 27th, 2025.
- The BOE has received over 867 petitions for the 2025 assessment year, and late petitions are still coming in.
- Hearings are expected to run from February through approximately August for the 2025 assessment year. The end date is dependent on many factors, such as number of late petitions accepted, flood revaluations appealed, and stipulated agreements (CEs), which automatically close out a case on the BOE side.



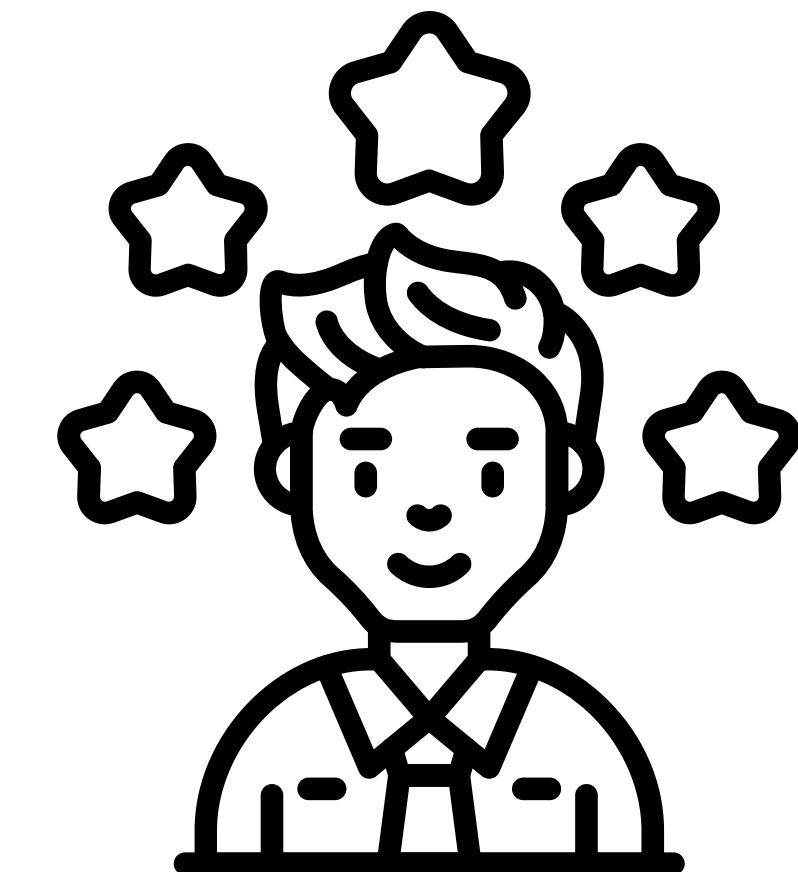
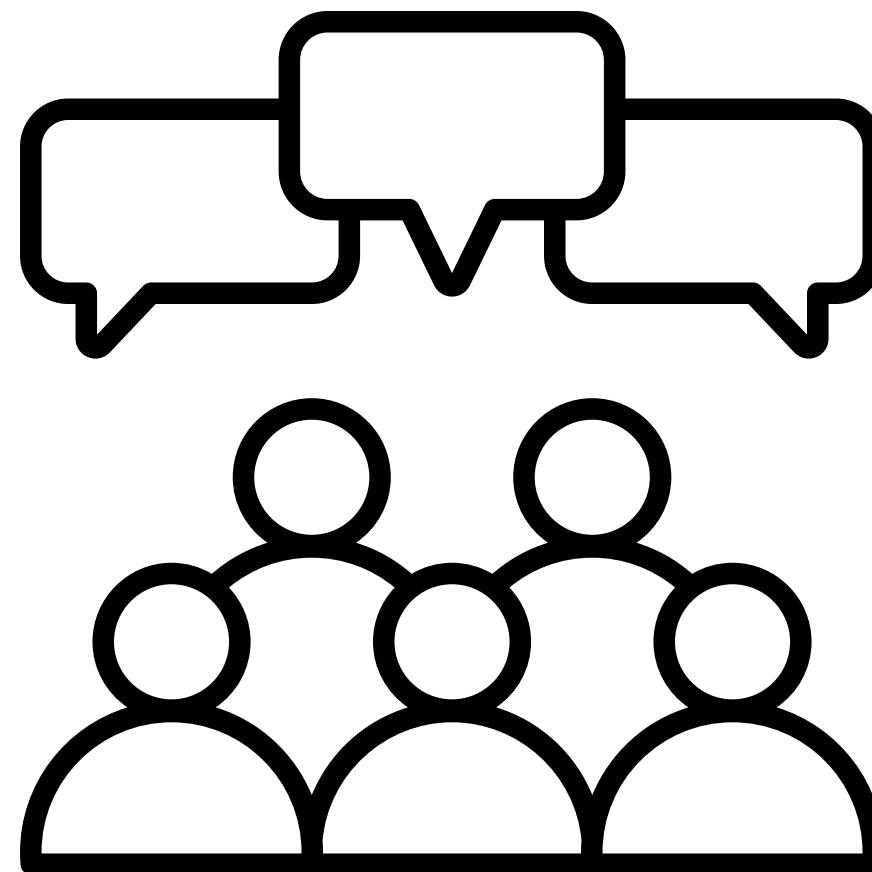
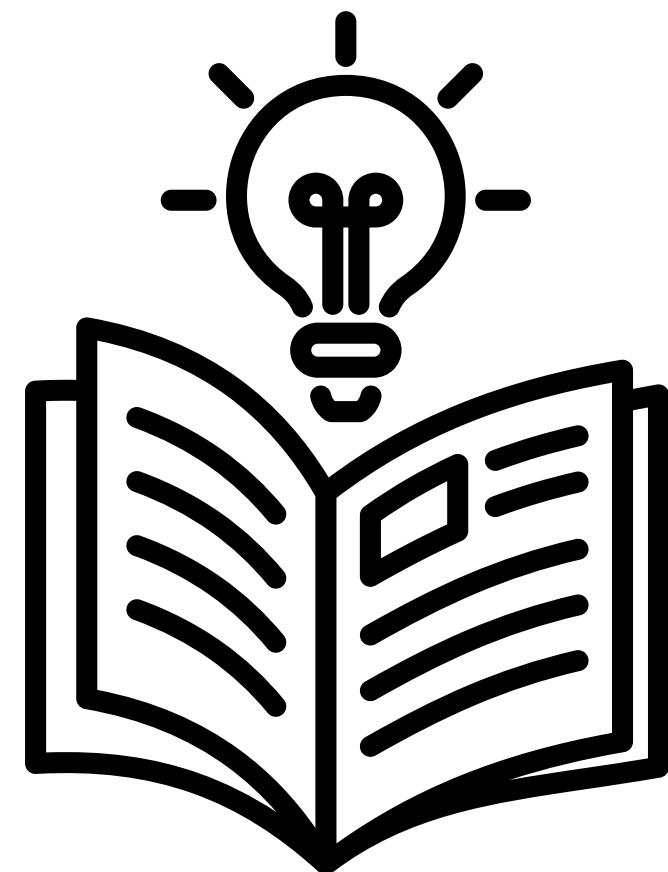
Flood Revaluations

- The Assessor's Office is proactively issuing 820 revaluations to properties affected by flooding in late 2025.
- Taxpayers in these flood zones will not need to file a destroyed property claim; but they do have the option to do so. The Assessor's Office encourages them to file a Destroyed Property Claim prior to appealing with the BOE. Taxpayers will have 30 days from the mailing date of notice to file a petition with the Board of Equalization, if they wish to appeal these revaluations.
- The Treasurer's Office is working with the Assessor's Office by holding the Property Tax Statements for these properties, until the values are updated. This will remove the need to issue refunds.

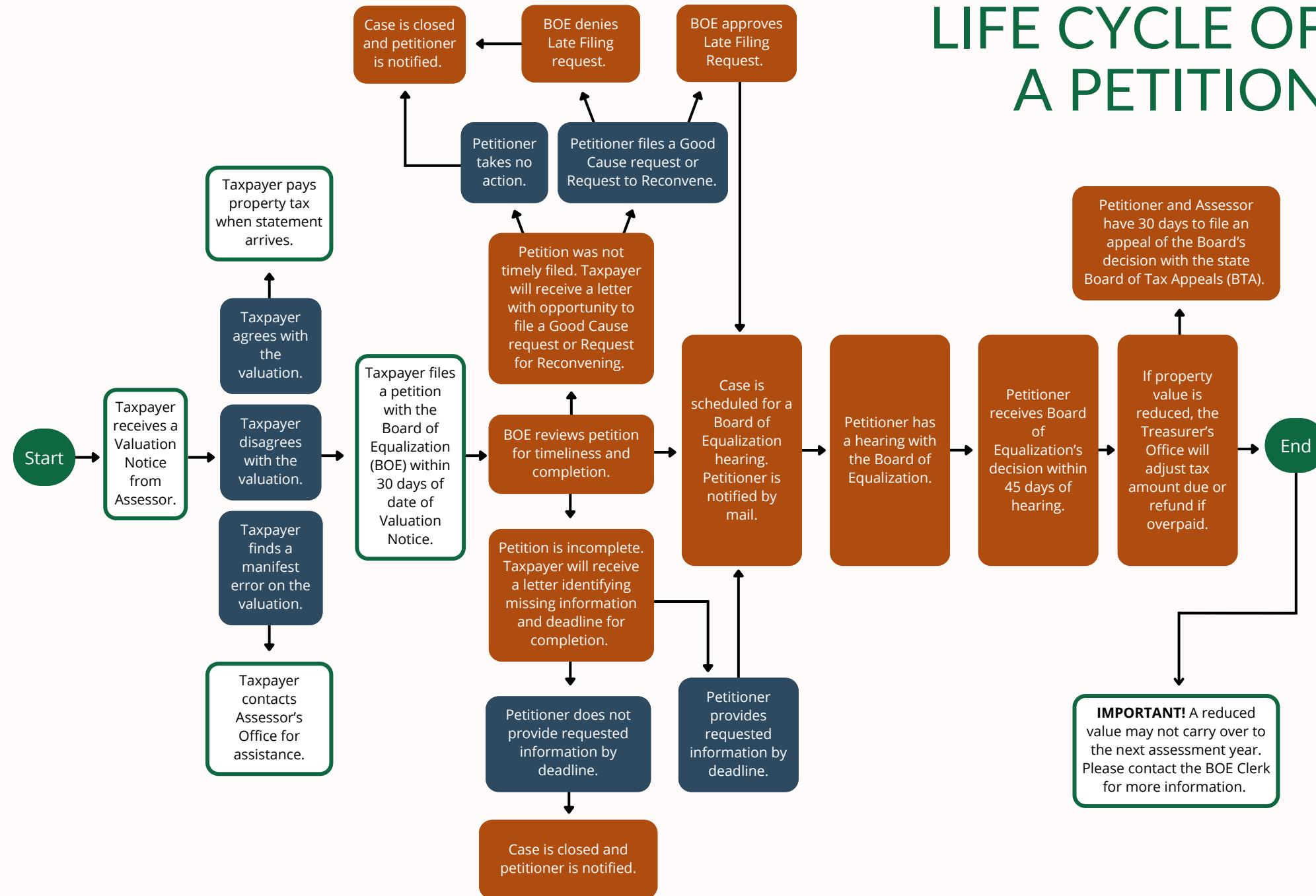


Want to learn more about the appeal process?

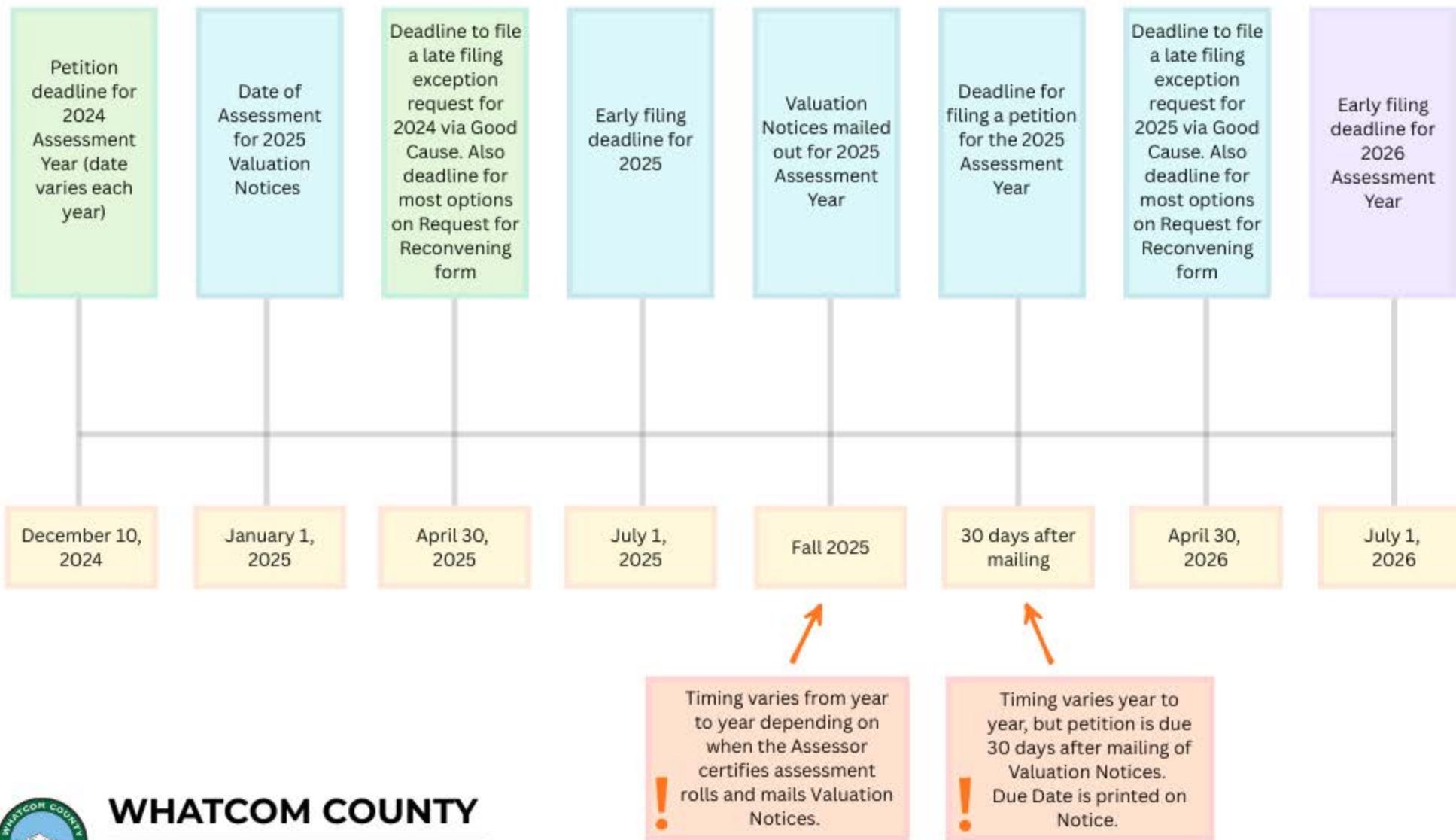
- Observing a hearing, either over Zoom or in-person, is a great way to learn about BOE
- Drop by or email me anytime with questions.



LIFE CYCLE OF A PETITION



Timeline for Filing Petitions for Real Property Valuations



Office Use Only

Petition: _____

Date Received: _____

**Taxpayer Petition to the
Whatcom County Board of Equalization for
Review of Real Property Valuation Determination**

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). **If filing after July 1, 2025, a copy of the 2025 Valution Change Notice must be attached to this petition.**

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for **2025** for taxes payable **2026** to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

1. Account/Parcel Number: _____

2. Owner: _____

Mailing Address for All Correspondence Relating to Appeal:

Street address: _____

City, State, Zip Code: _____

May we contact you by email? Yes No

E-mail address: _____

Daytime Phone No: _____ **Fax No:** _____

Name of petitioner or authorized agent: _____

3. Assessor's determination of true & fair value:

Land \$ _____

Improvement/Bldgs..... \$ _____

TOTAL..... \$ _____

(b) Your estimate of true & fair value:

Land..... \$ _____

Improvement/Bldgs ... \$ _____

TOTAL..... \$ _____

Date the assessor's "Change of Value Notice" or other determination notice was mailed: _____

I request the information the assessor used in valuing my property. Yes No

4. Specific reasons why you believe the assessor's value does not reflect the true and fair market value.

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

Other issues relevant to your case:

5. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.

Signature of Petitioner (Taxpayer) _____

I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

Signed this _____ day of _____, _____.

6. The property which is the subject of this petition is (check all which apply):

<input type="checkbox"/> Farm/Agricultural Land	<input type="checkbox"/> Residential Building
<input type="checkbox"/> Residential Land	<input type="checkbox"/> Commercial Building
<input type="checkbox"/> Commercial Land	<input type="checkbox"/> Industrial Building
<input type="checkbox"/> Industrial Land	<input type="checkbox"/> Mobile Home
<input type="checkbox"/> Designated Forest Land	<input type="checkbox"/> Other _____
<input type="checkbox"/> Open Space/Current Use Land	

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? Yes No

f. Waterfront? Yes No

8. Purchase price of property: \$ _____ (If purchased within last 5 years)

Date of purchase: _____

9. Remodeled or improved since purchase? Yes No Cost \$ _____**10. Has the property been appraised by other than the county assessor? Yes No**

If yes, appraisal date: _____ By whom? _____

Appraised value: \$ _____ Purpose of appraisal: _____

Please complete all of the above items (if applicable). Information in boxes 1 – 5 must be provided to be considered a complete petition.

You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statement that applies:

I intend to submit additional documentary evidence to the Board of Equalization and the assessor no later than twenty-one business days prior to my scheduled hearing.

My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

Check one of the following: I plan to attend the hearing I do not plan to attend the hearing

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 5 years):

Parcel No.	Address	Land Size	Sale Price	Date of Sale
a.				
b.				
c.				
d.				

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office.

For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711. For assistance, contact the county board of equalization where your property is located.

Instructions for Petition to the County Board of Equalization for Review of Real Property Valuation Determination

All information in boxes 1 – 5 must be completed (if applicable). **The petition must be signed and dated.** Without this information, your Petition for Review **will not be considered complete.**

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. Self-explanatory.
3. You may appeal the **assessed** value of the property. The assessed value is based on the true and fair value of the property. Check the box if you are requesting the information the assessor used to value the property, and the information will be provided to you.

Appeal of Assessed Value

To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In Section 4, you must briefly summarize the reasons why you believe the Assessed Value is incorrect.

4. List the specific reasons for the appeal. Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.

Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the Board may determine if all of the properties are assessed at their true and fair value. The Board is limited to determining the market value of property as of January 1, 2025. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.

5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

Sign and date the petition.

- 6.–10. Self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to twenty-one business days before the hearing. You must also provide a copy of any additional information to the Assessor's Office, or it cannot be considered by the BOE.

The petition must be filed or postmarked by July 1, 2025, or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, 2025, a copy of the Valuation Change Notice must be attached to this petition.

One original signed petition and one copy of the 2025 Valuation Change Notice (including all attachments) should be filed with the County Board of Equalization in the county where the property is located.



Whatcom County Board of Equalization

IMPORTANT INFORMATION REGARDING THE 2025 ASSESSMENT YEAR

WHAT IS THE BOARD OF EQUALIZATION?

The Board of Equalization (BOE) is a quasi-judicial board responsible for hearing appeals of various determinations made by the Assessor. Board members are volunteers appointed for their experience and knowledge of real estate values. The Board is tasked with reviewing all evidence provided by the petitioner and the Assessor to determine a property's true market value. The Board is independent of the Assessor's Office.

HOW DO I SUBMIT AN APPEAL?

The deadline to submit your completed appeal form is Monday, October 27, 2025.

- **Email** your signed appeal form, change of valuation notice, and any attachments to: BOE@co.whatcom.wa.us
- **OR**
- **Mail or Hand Deliver** your signed appeal form, change of valuation notice, and any attachments to:

Whatcom County Board of Equalization
311 Grand Avenue, Suite 105
Bellingham, WA 98225
Office Hours: Monday – Friday 8:30 a.m. – 4:30 p.m.

WHAT CAN I DO WHILE I WAIT FOR A HEARING DATE?

Use this time to gather evidence to support your appeal. By law, the Assessor's valuation of your property is presumed to be correct. You must show by clear, cogent, and convincing evidence that the Assessor's valuation is incorrect. The BOE cannot research or look up your case, so please include documentation of any factors you want them to consider. **All additional evidence to support your petition must be submitted to both the BOE and the Assessor's Office no later than 21 business days before your hearing date. You do not need to wait for your hearing notice before sending in additional evidence.** It may take several months to be assigned a hearing date and receive a hearing notice. To confirm receipt of your petition, feel free to call or email the BOE.

EXAMPLES OF USEFUL EVIDENCE:

- Similar properties that sold for less than your assessed value as close to the January 1, 2025 assessment date as possible. The Assessor's Office has a new Comper tool, which allows you to easily find, select, and submit comparable sales with property details. Other potential sources include: Zillow, Redfin, local real estate agent, etc.
- Cost estimates for necessary repairs to buildings and/or land
- Independent appraisals
Official documents showing development limitations or easements
- Photographs showing features or conditions that you believe diminish your property's market value
- Maps showing roads with high traffic, access limitations, etc.



Whatcom County Board of Equalization

WHAT IS MEANT BY ASSESSMENT DATE?

According to state law, the Assessor bases assessed valuations on January 1 of each assessment year. For example, if you are appealing a 2025 assessment year valuation for taxes payable in 2026, the assessment date is January 1, 2025. From a market value standpoint, the BOE gives sales occurring closest to this date the most weight. The exception is for new construction value, which has an assessment date of July 31, per state law.

HOW DO I SUBMIT EVIDENCE TO SUPPORT MY APPEAL?

Provide evidence in support of your petition to both the Board of Equalization and the Assessor's Office at least 21 business days prior to your hearing date. **Please submit all evidence in a printable format (PDF, PNG, DOC, etc.). Links and videos will not be accepted.** Evidence may be submitted using the emails below or dropped off in person at 311 Grand Avenue in Bellingham.

- **Board of Equalization:** BOE@co.whatcom.wa.us
- **Assessor's Office:** valuedispute@co.whatcom.wa.us

WHAT HAPPENS AT A HEARING?

Your attendance is recommended but not mandatory. Hearings are informal and typically occur online via Zoom. However, there is an option to schedule an in-person hearing if preferred. **If you would like an in-person hearing, please clearly request it at the top of your petition, or contact the BOE as soon as possible, as in-person hearing space is very limited.** At the hearing, you will have approximately 10 minutes to present your testimony to three Board members and review previously submitted arguments and evidence. The Assessor's representative may attend at their discretion and will also have 10 minutes to make their case. Finally, each party will have the opportunity to take questions from the Board and respond to the other's arguments and evidence.

WHAT IF MY HEARING TAKES PLACE AFTER TAXES ARE DUE?

Always pay your taxes when they are due to avoid penalties and interest. Any reduction made by the Board will result in a reduction or reimbursement later.

WHAT IF I HAVE MORE QUESTIONS?

We are happy to assist you with any questions or concerns about the appeal process. Please direct all questions to the BOE Clerk by calling (360) 778-5016 or emailing BOE@co.whatcom.wa.us.

Sales Comparables (provide at least one or two comparables if possible)

	Subject	Comp #1	Comp #2	Comp #3	Comp #4
Parcel #					
Address					
Sale Price					
Date of Sale*					
Year Built					
Living area sf					
Lot/Acre size					
Condition Updated/remodeled?					
Basement?					
Outbuildings?					
Land Characteristics view/waterfront etc.					