



Pend Oreille County
BOARD OF EQUALIZATION

Post Office Box 5018 • Newport, WA 99156-5018 • (509)447-2712

Office Hours: Mon. - Fri., 8:00 a.m. to 4:30 p.m.

July 15, 2021

The meeting of the Pend Oreille County Board of Equalization was called to order by Chair Bob Sanborn at 10:30 a.m. Also present were BOE members Margie Fedderly and Carl Jackson, and Clerk Crystal Zieske.

The oath was administered to the Board.

Carl Jackson volunteered to be Chair for the 2021 session. A unanimous decision was made to elect Carl Jackson as Chair.

The Board reviewed the Assessor's Certificate of Assessment Rolls to the County Board of Equalization for 2021.

The Board reviewed the Hearings Schedule and discussed any possible conflicts. There were no conflicts.

Motion was made by Carl Jackson to approve the Reconvene Request, BOE 2020-28R1 Brock Living Trust. Motion was seconded by Bob Sanborn. Motion passed unanimously.

The Board heard the appeals as summarized below:

BOE-2020-28R1, Parcel No. 11779/443209450188, Brock Living Trust/Grant Brock.

The Appellants, Grant E. and Kathie Brock, were present.

Assessment:	Land	\$ 45,000
	Improvements	<u>\$ 29,566</u>
		\$ 74,566

Decision:	Sustained –	
	Land	\$ 45,000
	Improvements	<u>\$ 29,566</u>
		\$ 74,566

After carefully reviewing the evidence presented, the Board has determined since Appellant did not provide evidence that the valuation was not correct, its value stands as evaluated by the Assessor. Motion was made by Margie Fedderly to sustain the Assessor's value for Brock Living Trust, at \$45,000 land, \$29,566 buildings/improvements, for a total of \$74,566, due to lack of clear, cogent, or convincing evidence presented. Motion was seconded by Bob Sanborn. Motion carried 2-1, with Bob Sanborn opposed.

BOE-2021-01, Parcel No. 2279/433011430001, Kemp Living Trust/William Kemp.

The Appellant, William Kemp, was present.

After carefully reviewing the evidence presented, the Board has determined that since Appellant did not provide a preponderance of evidence that the determination was not correct, the Designated Forest Land Classification denial stands as determined by the Assessor. Motion was made by Bob Sanborn to uphold the Assessor's denial of Designated Forest Land Determination for the Kemp Living Trust. Motion was seconded by Margie Fedderly. Motion carried unanimously.

Having completed the meeting for the day, the Board recessed until the July 29, 2021 meeting in which appeals for the 2021 assessments will be heard.

*UPDATED 7/21/2021: The Board recessed until August 4, 2021, due to withdrawal of the appeals scheduled for July 29, 2021 hearings.

By: Carl Jackson
Carl Jackson, Chair

Attest: Crystal Zieske
Crystal Zieske, Clerk