

## Frequently Asked Questions

### How is property valued?

State law requires that County Assessors value all taxable property as 100% of its true and fair market value in terms of money, according to the highest and best use of the property. All real and personal property is subject to tax. Recent sales of comparable property are used to help set values.

### What is Market value?

The amount of money that a willing and unobligated buyer is willing to pay a willing unobligated seller.

### What kinds of property are taxable?

1. **Real Property** (real estate) which is land, improvements attached to the land (buildings, etc.) and improvements to the land (driveways, etc.)
2. **Personal Property** means assets used in the operation of a business such as: machinery, equipment, signs, furniture, fixtures and supplies consumed in the operation of a commercial, industrial or agricultural enterprise. Privately owned vehicles, household goods, furniture and personal effects typically are not subject to property tax. Mobile homes are valued as personal property when they are located on leased land. Otherwise, they are valued as real property.

### What is a Valuation Notice?

Property owners receive a notice of value when the department determines there has been a change in their property value. The notice shows previous and current year's values, Current values are used to compute the following year's taxes and include exemptions and deferrals on record.

### What do I do if I disagree with the assessed value of my property?

If you disagree with the value placed on your property, you can file an appeal with the [Garfield County Board of Equalization](#). Property owners are encouraged to talk with the county assessor to verify that our assessment records are accurate. Errors may be corrected without a hearing.

### What is the Board of Equalization?

The Board of Equalization is an impartial citizen board that hear property value disputes and determines assessed value.

### When do I file the BOE petition?

Petitions must be filed with the BOE by July 1, or 30 days after your notice was mailed, whichever is later.

### Does the Garfield County Appraiser have the right to enter my private property?

The answer is provided in RCW 84.40.025 "For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for this purpose by the assessor. In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW

## **Are taxes the same throughout the county?**

No, different sections of the county may show a difference in taxes based on the location.

## **Why is there a difference?**

Not all areas in the county pay into the same taxing districts. For example if you live in the areas below you may pay the following:

**City limits of Pomeroy:** State Property Tax, County Current Expense, Hospital Dist, Hospital Specials, Fire Dist, City of Pomeroy, Port Dist, School M&O, School Bond

**County (except 27-j & 35-j & G110):** State Property Tax, County Current Expense, County Road Dist, Hospital Dist, Hospital Special, Fire Dist, Port Dist, School M&O, School Bond

**27J & 35J:** State Property Tax, County Current Expense, County Road Dist, Hospital Dist, Hospital Special, Fire Dist, Port Dist, Asotin Co School M&O, Asotin Co Bonds

**G-110:** State Property Tax, County Current Expense, County Road Dist, Port Dist, School M&O, School Bond

**Example:** If you had a property Valued at \$100,000 at the 2015 Levy Rate

City= \$100,000 x 10.78612834=\$1078.61 tax

County=\$100,000 x 9.81881615=\$981.88 tax

27&35J=\$100,000 x 11.1558702=\$1,115.59 tax

G-110=\$100,000 x 7.65489341=\$765.49 tax

## **What kind of information is available to me?**

All Assessment records maintained by the Assessor's office are open to the public during regular office hours (8:30 am-5:00pm Monday through Friday) except confidential income reports and personal property affidavit listings. County assistance is available to help you obtain the information you desire.