

**Order of the Kittitas County  
Board of Equalization**

Property Owner: Cindy McMeans  
Parcel Number(s): 785034  
Assessment Year: 2020 Petition Number: BE-200079 CU  
Date(s) of Hearing: 1-5-21

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	\$ 48,620
<input checked="" type="checkbox"/> Improvements	\$ 168,200
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ 216,820

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 48,620
<input checked="" type="checkbox"/> Improvements	\$ 168,200
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ 216,820

This decision is based on our finding that:

The issue before the Board is the assessed value of current use land.

A virtual hearing was held January 5th, 2021. Those present: Vice Chair-Jessica Hutchinson, Jennifer Hoyt, Josh Cox, Clerk, Taylor Crouch, Appraiser Anthony Clayton, Appellant Cindy McMeans, and observer Lisa Lawrence.

The Appellant stated that the property will not support the AUM presented, Entire property can run approx 100 cows a year. Can agree with 96 cents, and 47.5 cents. She thought that 60 cents is a fair value. She stated that you can not call it dry land, since she has water rights, but it is not irrigated through the seasons. The soil quality is based off an old soil map, currently the property has poor soil, essentially a dry land pasture. The amount of pasture/irrigated land was incorrect for some parcels. The land is very dry after the creek runs dry. Some parcels are all range land, not fenced separately, very steep and rocky, which is not suitable for running animals. She asked for a separate land grade, because the land is not irrigated year round, after irrigation dries up it becomes dry land pasture. She suggests a seasonally irrigated land classification.

Appraiser Anthony Clayton stated there are currently 3 grades of creek irrigated land. Hers is classified as poor creek irrigated. Appellant asked why poor creek was only 6 cents less than good creek. Mr. Clayton asked for the leases from the past year. Said that an Appellant can say that she can run more cows than her assumption. Mr Clayton said that the past lease rates were from 1985 and haven't been updated since then. Since there were no income statements or lease information provided he suggested the values be sustained.

The Board of Equalization voted 3-0 to uphold the assessed Current Use value for the properties. Should the Appellant bring in documentary evidence to show a lower number of livestock sustainability (such as lease agreements) in the future, the Board will be able to consider a reduction in value for future tax years if necessary.

Dated this 9th day of February, (year) 2021

### 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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