CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HERRON, WAUNITA M

Waunita Herron
902 NW 16th Court
Battle Ground, WA 98604

ACCOUNT NUMBER: 235612-014

PROPERTY LOCATION: 19930 NE 247h Street
Battle Ground, WA

PETITION: 459

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 203,713	$ 203,713
Improvements	$ 169,781	$ 169,781
Personal property		
ASSESSED VALUE	**$ 373,494**	**BOE VALUE** **$ 373,494**

Date of hearing: February 19, 2020 Recording ID# Herron

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is two story residence with 1,456 square feet, built in 1910 and is of average construction quality located on 11.77 acres.

The appellant stated on the petition that the roof leaked and melted holes in the plaster and stained the paint on the ceiling upstairs. The siding door has swollen and warped and needs painting but the painter said it is in too bad condition to paint it. The siding was put on about 1974 on top of the original siding of 1914. She mentioned she can mail in pictures of the damage but none were received. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of $203,713 for the land and did not list a value for the house.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at $373,494 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the assessor's office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KOVALENKO, PETE G & RIPPLINGER, RICK

Pete Kovalenko & Rick Ripplinger
2731 NW 30th Circle
Camas, WA 98607

ACCOUNT NUMBER: 125008-448

PROPERTY LOCATION: 2731 NW 30th Circle
Camas, WA

PETITION: 460

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 170,000	$ 170,000
Improvements	$ 368,832	$ 305,000
Personal property		
ASSESSED VALUE	**$ 538,832**	**BOE VALUE** **$ 475,000**

Date of hearing: February 19, 2020 Recording ID# Kovalenko

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,455 square feet, built in 2002 and is of good minus construction quality located on .17 acres.

The appellant stated on the petition that the assessment doesn't reflect current sales for homes that are similar to the subject in the area. Three comparable sales were submitted [#986039-122 sold for $471,000 in June 2019; #127463-166 sold for $519,500 in May 2019; and #986043-046 sold for $434,995 in May 2019].

The appellant requested $475,000.

The assessor provided no information.

The appellant's comparable sales support the requested value.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $475,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COOK, ALAN L & COOK, LORI A

Alan & Lori Cook
9908 NE 112th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 986037-825

PROPERTY LOCATION: 9908 NE 112th Avenue
Vancouver, WA

PETITION: 463

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	130,500		$ 130,500
Improvements	$	305,732		$ 305,732
Personal property	$			$
ASSESSED VALUE	**$**	**436,232**	**BOE VALUE**	**$ 436,232**

Date of hearing: February 19, 2020 Recording ID# Cook

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,406 square feet, built in 2016, is of average plus construction quality located on .23 acres.

The appellant stated on the petition that when considering this property, approximately 10% of the property is un-useable. The back portion behind the rear fence is a steep slope with no asset value to the property. No comparable sales were submitted for Board consideration.

The appellant requested a value of $423,182.

The assessor provided no information.

While the Board understands the argument, the property was purchased in December 2018 for $448,000 which is more than the assessed value. No compelling evidence was submitted to overcome the assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at $436,232 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ALLEN, THOMAS J

Thomas Allen
8206 NE 25th Avenue
Vancouver, WA 98665

ACCOUNT NUMBER: 55580-000

PROPERTY LOCATION: 720 West 16th Street
Vancouver, WA

PETITION: 465

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	140,057	$	140,057
Improvements	$	196,217	$	175,817
Personal property	$		$	
ASSESSED VALUE	**$**	**336,274**	**BOE VALUE**	**$ 315,874**

Date of hearing: February 19, 2020 Recording ID# Allen

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,752 square feet, built in 1985 and is of average construction quality located on .1 acres.

The appellant stated on the petition that the home has post and pier foundation and the floors slope some and it is worthless than a similar home on a normal foundation. Also much of the plumbing, drain lines, electrical and electrical box are located on the outside of the home. The shiplap siding is in bad shape with some rot and does not hold paint well. A bid to fix the foundation from Rogue Construction lists a cost of $20,400. Three sales were submitted [#43000-000 sold for $315,000 in February 2019; #61650-000 sold for $320,000 in October 2019; and #62360-000 sold for $328,300 in August 2019].

The appellant requested a value of $306,274.

The assessor provided no information.

Using the assessed value of $336,274 minus the $20,400 for repair of the foundation yields a value of $315,874.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $315,874 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STEPAN, MICHAEL & STEPAN, LAURENE

Michael & Laurene Stepan
7413 NE 169th Street
Vancouver, WA 98662

ACCOUNT NUMBER: 195776-000

PROPERTY LOCATION: 7413 NE 169th Street
Vancouver, WA

PETITION: 466

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	262,851	$	262,851
Improvements	$	391,447	$	342,149
Personal property	$		$	
ASSESSED VALUE	**$**	**654,298**	**BOE VALUE**	**$ 605,000**

Date of hearing: February 19, 2020 Recording ID# Stepan

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,202 square feet, built in 1992 and is of good construction quality located on 5 acres.

The appellant stated on the petition that reviewing comparable sales recently sold indicates the assessed value is too high. A good example of concern is comparable #1 which sold well below the assessed value. The Board of Equalization for the 2019 tax year approved that appeal and reduced the value to $592,000. Four sales were submitted [#196336-000 sold for $578,000 in January 2019; #201742-000 sold for $585,000 in April 2018; #224321-000 sold for $550,000 in December 2018 and #20148-000 sold for $540,000 in January 2018].

The appellant requested a value of $605,000.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

The appellant's comparable sales support the requested value. The assessor's land values are not consistent.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $605,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WOOD, LESLIE E & WOOD, SUSANNA M

Leslie & Susanna Wood
2217 NE 179th Street #9
Ridgefield, WA 98642

ACCOUNT NUMBER: 117897-602

PROPERTY LOCATION: 2217 NE 179th Street #9
Ridgefield, WA

PETITION: 468

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	0		$ 0
Improvements	$	434,425		$ 375,000
Personal property	$			$
ASSESSED VALUE	**$**	**434,425**	**BOE VALUE**	**$ 375,000**

Date of hearing: February 19, 2020 Recording ID# Wood

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Leslie Wood

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,692 square feet and a basement with 1,692 square feet, is of good construction quality and is located in Whipple Creek 2 Condominiums.

The appellant stated that like property has sold for less than the assessed values. A submitted appraisal was performed by Steven Philip Gray of Porchlight Appraisal listing a value of $375,000 as of January 2019. The appellant also stated there are some repair issues that are needed on the house such as the front of the house is sinking probably from how it was graded or filled. No costs to cure were submitted.

The appellant requested a value of $345,000.

The assessor provided a list of six sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from $434,425 to $387,160.

The fee appraisal supports a value of $375,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $375,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROBERTS, JAMES B & ROBERTS, PAMELA TRUSTEE

James & Pamela Roberts
6306 NE 144th Street
Vancouver, WA 98686

ACCOUNT NUMBER: 196337-000

PROPERTY LOCATION: 6306 NE 144th Street
Vancouver, WA

PETITION: 469

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	265,125	$	265,125
Improvements	$	521,259	$	390,129
Personal property	$		$	
ASSESSED VALUE	**$**	**786,384**	**BOE VALUE**	**$ 655,254**

Date of hearing: February 19, 2020 Recording ID# Roberts

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Pamela Roberts

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,987 square feet, built in 1990 and is of good plus construction quality located on five acres.

The appellant stated that based on the seventeen comparable sales submitted, their estimate of value is supported. The sale prices ranged from $425,000 to $659,000. The closest comparable sales are #196336-000 and #196214-000.

The appellant requested a value of $655,254.

The assessor provided no information.

The appellant's comparable sales support the requested value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $655,254 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BENCE, CHRISTOPHER J & BENCE, WENDY L

Christopher & Wendy Bence
2605 NW 374th Circle
La Center, WA 98629-3754

ACCOUNT NUMBER: 257608-000

PROPERTY LOCATION: 2605 NW 374th Circle
La Center, WA

PETITION: 471

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	190,845	$	190,845
Improvements	$	740,962	$	629,155
Personal property	$		$	
ASSESSED VALUE	**$**	**931,807**	**BOE VALUE**	**$ 820,000**

Date of hearing: February 19, 2020 Recording ID# Bence

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Chris & Wendy Bence

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,369 square feet and a 2,965 square foot basement, built in 2004 and is of good construction quality located on five acres.

The appellant stated they purchased the property in January 2019 for $820,000. A submitted appraisal was performed by Randy Goode of Crossroad Appraisal, Inc. listing a value of $823,000 as of December 2018.

The appellant requested a value of $820,000.

The assessor provided no information.

The purchase price supports the requested value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $820,000 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HALLER, MARK T & HALLER, ANNE H

Mark & Anne Haller
2059 North 10th Street
Washougal, WA 98671

ACCOUNT NUMBER: 96158-990

PROPERTY LOCATION: 2059 NE 10th Street
Washougal, WA

PETITION: 472

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	190,000	$	190,000
Improvements	$	355,382	$	355,382
Personal property	$		$	
ASSESSED VALUE	**$**	**545,382**	**BOE VALUE**	**$ 545,382**

Date of hearing: February 19, 2020 Recording ID# Haller

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- Mark Haller by teleconference

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,192 square feet and a 1,158 square foot basement, built in 2015 and is of good minus construction quality located on .25 acres.

The appellant stated that he submitted a mapped layout of where the house is placed on this lot. There is a right away for power, sewer and water which makes a large portion of the lot un-useable. The house is smaller than most other houses in the neighborhood. The resale value would not be near the assessed value. This lot has set back restrictions so they were able to buy it for less than what the other lots were going for.

The appellant requested a value of $480,382.

The assessor provided no information.

While the Board understands the argument, no comparable sales were submitted for Board consideration. No compelling evidence was provided to overcome the assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at $545,382 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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