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# Washington Department of Revenue Property Tax Division

## 2021 Review of the Adams County Board of Equalization



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# Overview

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## Introduction

The Department of Revenue (Department) conducted a telephone interview with the Clerk of the Adams County Board of Equalization (Clerk). The interview focused on the Adams County Board of Equalization's (Board) processes and procedures.

## Purpose

The Department's primary purpose of this review is to assist the Board in their processes and procedures to ensure compliance with state statutes and regulations.

An effective review of the methods employed by the Board in administering the assessment appeal process will promote fair, timely, and uniform property tax assessments.

## Scope of review

The review is limited in scope. We reviewed administrative procedures for compliance with state statutes and regulations.

## Information reviewed

To complete our review, we gathered information about the administration of the Board through interviews, documents provided by the Clerk, and independent verification. The areas we reviewed included, but were not limited to:

- Petitions for appeal 2020 assessment year for taxes payable in 2021
- Hearing procedures
- Deliberation process
- Board orders
- Regular convened session
- Reconvening processes
- Publications, forms, literature, and website
- Board policies

## Acknowledgment

We thank the Board and Clerk for their cooperation throughout our review. We commend the Board for their willingness to look at opportunities to improve the uniformity and administration of property tax.

# Executive Summary

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## About this review

The Department interviewed the Board's staff about the processes and procedures used in hearing appeals.

## Categories of results

The Department has completed its review and grouped the results into two categories:

- The first category, *Requirements*, is of the greatest urgency for effective administration by the Clerk and the Board. A change is required to adhere to the law.
- The second category, *Recommendations*, requires the attention of the Board. The Department believes the Board could improve their performance and service to the public by making voluntary changes in procedures.

The Department bases requirements and recommendations contained in our reports on our review of the administrative procedures employed, existing state statutes and regulations, and areas we saw opportunities to improve processes, procedures, and communication.

## Results

The Department identified nine requirements and five recommendations directed toward improving the Board's methods.

The items identified may be specific to the Clerk's duties, the Board's duties, county legislative authority duties, or they may have shared components of responsibility. A summary of these items follows.

## Executive Summary, continued

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### Requirements

1. The Board is required to meet on July 15, or within 14 days of the certification of the assessment roll, whichever is later.
2. The Board is required to refrain from participating in ex parte contact with the parties to an appeal.
3. The Board is required to provide taxpayers with petition forms prescribed or approved by the Department.
4. The Board is required to keep confidential information in a separate envelope and sealed from public inspection.
5. The Board is required to inform appellants of the good cause waiver reasons when a petition is denied as not timely filed.
6. The Board is required to provide taxpayers with a timely hearing notice that includes the deadline for submission of additional evidence.
7. The Board is required to hold three meetings during the regular 28-day session.
8. The Board is required to request approval from the county legislative authority to continue to hold hearings after the regular 28-day session.
9. The Board is required to inform petitioners of the right to appeal the Board's denial of a petition to the BTA.

### Recommendations

1. The Department recommends the Board post the dates of the three required meetings held during the regular convened session.
2. The Department recommends the Board update their website to include real property, personal property, and current use petition forms and contact information for the Clerk.
3. The Department recommends the Board develop a desk reference manual for the Board's administrative duties.
4. The Department recommends the Board use the Department's appeal forms and create templates for letters.
5. The Department recommends all Board members and the Clerk attend the next training provided by the Department.

## Requirement – Regular convened session

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### Requirement

The Board is required to meet on July 15, or within 14 days of the certification of the assessment roll, whichever is later.

### What the law says

The board of equalization is required to meet on the later of July 15 or within fourteen days of the assessor certifying the county assessment roll to the board. The board must meet for a minimum of three days during the regular convened 28-day session (RCW 84.48.010 and WAC 458-14-046).

### What we found

The Board did not meet on July 15 or within 14 days of the certification of the assessment roll by the Adams County Assessor (Assessor), for the 2020 assessment year. The Assessor certified the 2020 assessment roll to the Board on December 14, 2020.

### Action needed to meet requirement

The Board is required to take the following action(s):

- Meet on July 15, or within 14 days of the Assessor’s certification of the assessment roll, whichever is later.

### Why it’s important

Boards of equalization must meet as required to publicly examine and equalize the assessments extended in the current year on the taxable property of the county and to correct all errors in valuation, description or qualities of property assessed by the assessor.

## Requirement – Ex parte contact

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### Requirement

The Board is required to refrain from participating in ex parte contact with the parties to an appeal.

### What the law says

Ex parte contact means discussing aspects of a case with one party to an appeal with a member or members of the board of equalization without the presence of the other party.

### What we found

The Board participated in ex parte contact with a representative from the Assessor's office with regards to an appeal for the 2020 assessment year.

During the review, the Department learned that after the Board adjourned a hearing, for the 2020 assessment year, they requested the representative from the Assessor's Office return to answer some additional questions. The representative returned to answer the Board's questions, without the petitioner present.

### Action needed to meet requirement

The Board is required to take the following action(s):

- Discontinue any ex parte contact with parties to an appeal. When the Board has questions for any of the parties to an appeal they must ask them during the hearing.

### Why it's important

Refraining from ex parte contact ensures all parties to a property tax appeal are provided fair and equitable due process within the property tax appeals process.

## Requirement – Petition forms

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### Requirement

The Board is required to provide taxpayers with petition forms prescribed or approved by the Department.

### What the law says

Appeals must be submitted to boards of equalization on either the form provided by the Department or a form approved by the Department (RCW 84.40.038 & WAC 458-14-087).

### What we found

At the time of the review, the Department learned the Board was not providing taxpayers with access to petition forms via their office or their website. When taxpayers are unable to obtain the forms necessary for an appeal, they are not being provided with due process for property tax appeals as required by law.

It's the Board's duty to hear property tax appeals and make decisions. Making petition forms available to taxpayers is the beginning of the appeals process.

### Action needed to meet requirement

The Board is required to take the following action(s):

- Make petition forms available to taxpayers via their office. Forms should be available through in-person pick up, US Mail, or online.

### Why it's important

To ensure fair and equitable due process to taxpayers within the property tax appeals process.



## Requirement – Confidential evidence

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### Requirement

The Board is required to keep confidential information in a separate envelope and sealed from public inspection.

### What the law says

Confidential evidence is exempt from public disclosure and must be placed in an envelope, which is sealed from public inspection and bears the notation “confidential evidence” and the case number (WAC 458-14-095).

### What we found

During the review the Clerk stated that he would treat all of the documents within a petition file as confidential records. He also stated he would contact the Department before making any documents within a petition file public.

### Action needed to meet requirement

The Board is required to take the following action(s):

- Determine whether a petition file contains confidential evidence and file appropriately.
  - Keep paper files containing confidential information in a sealed envelope, labeled with the notation “confidential evidence” and the case number. Electronic files must be kept in the same manner, with confidential information in the file kept separate, labeled with the notation “confidential evidence” and the case number.

### Why it’s important

Proper handling of evidence and testimony ensures confidential information is not inappropriately disclosed and instills taxpayer confidence in the Board.

## Requirement – Waiver of filing deadline for good cause

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### Requirement

The Board is required to inform appellants of the good cause waiver reasons when a petition is denied as not timely filed.

### What the law says

The appeal petition must be filed with the Board on or before July 1 of the assessment year or within 30 days, or up to 60 days if a longer time period is adopted by the county legislative authority, whichever is later.

No late filing of a petition shall be allowed unless the appellant **requests and** can show good cause to waive the filing deadline. A petition that is filed after the deadline without a showing of good cause must be dismissed by the Board and returned to the petitioner. To reinstate the petition, the appellant must show good cause, within a reasonable time, for the Board to waive the filing deadline. The Board of Equalization's decision to waive the filing deadline for good cause is not appealable to the State Board of Tax Appeals (BTA) (RCW 84.40.038 and WAC 458-14-056).

### What we found

The Clerk sent an appeal denial notice for a petition that was not timely filed. The denial notice, provided to the Department, does not inform the petitioner they may request a waiver of the filing deadline if they promptly show good cause.

### Action needed to meet requirement

The Board is required to take the following action(s):

- Inform petitioners of the good cause waiver reasons in their late filing denial letter. The Clerk could accomplish this by stating in the letter the petitioner may request a good cause waiver if they qualify for one of the reasons listed in WAC 458-14-056. In addition, the Clerk could include a copy of the rule when he sends the letter to the petitioner.
- When a good cause waiver request is received, decide if the petitioner qualifies for a waiver of the filing deadline due to good cause. If the request is approved:
  - Inform the petitioner their request is granted, in writing, and schedule a hearing.

If the request is denied:

- Inform the petitioner their request is denied, in writing. The Clerk should specifically state in the denial letter, *the petitioner's good cause waiver request is denied*. This language is important because Board decisions for good cause waiver requests are not appealable to the BTA.

### Why it's important

Properly administering petitions ensures equity and provides a fair process for the appellant and assessor.

## Requirement – Hearing notice

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### Requirement

The Board is required to provide taxpayers with a timely hearing notice that includes the deadline for submission of additional evidence.

### What the law says

(2) **Valuation information provided by assessor.** Requests by a taxpayer for valuation information from the assessor may be made on the petition form filed with the board, or may be made at any reasonable time prior to the hearing. Upon request by the taxpayer, the assessor must make available to the taxpayer the comparable sales used in establishing the taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor must provide the taxpayer with the information.

All valuation information, including comparable sales, must be provided to the taxpayer and the board within sixty calendar days of the request but at least twenty-one business days, excluding legal holidays, prior to the taxpayer's appearance before the board of equalization. The valuation information provided by the assessor to the taxpayer must not be subsequently changed by the assessor unless the new evidence supports the assessor's valuation. If the assessor has found new evidence, he or she must provide the additional evidence to the taxpayer and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided.

(3) **Valuation information provided by taxpayer.** A taxpayer who lists comparable sales on the petition, or who provides the board and the assessor with comparable sales or valuation evidence after filing the petition, must not subsequently change the evidence unless the new evidence supports the taxpayer's valuation. If the taxpayer has found new evidence, he or she must provide the additional evidence by mailing or submitting it to the assessor and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided (WAC 458-14-066).

### What we found

The hearing letter, reviewed by the Department, did not provide the parties to the appeal with the submission deadline to provide additional evidence. In addition, the date of the letter was less than 21 days prior to the hearing. Statute requires sending a hearing notice at least 22 business days prior to a hearing, to ensure due process. Additionally, the parties are held to a deadline of 21 business days prior to a hearing to provide evidence. This means they must be notified of the hearing in time to provide timely evidence.

## Requirement – Hearing notice, continued

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### Action needed to meet requirement

The Board is required to take the following action(s):

- Inform the parties to an appeal of the deadline for providing additional evidence to the Board for the appeal. This could be accomplished by adding a statement in the hearing letter, any additional evidence must be provided to the Board at least 21 business days prior to the hearing.
- Send hearing letters to the parties to an appeal at least 22 business days prior to the hearing, to allow all parties their due process.

### Why it's important

Accurate appeal information ensures fair and equitable due process for taxpayers within the appeal process.

## Requirement – Required Board meetings

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### Requirement

The Board is required to hold three meetings during the regular 28-day session.

### What the law says

Boards of equalization must meet annually for a minimum of three days but not more than 28 calendar days for the purpose of equalizing property values and hearing taxpayer appeals. (RCW 84.48.010 and WAC 458-14-046).

### What we found

The Board was unable to provide the Department with their meeting dates for the 2020 assessment year. They did not hold three meetings during their regular 28-day session, for the 2020 assessment year.

During the review, the Department learned the Board did not hold three meetings during their regular 28-session, for the 2021 assessment year.

### Action needed to meet requirement

The Board is required to take the following action(s):

- Hold three meetings during the regular 28-day session. The Board may wish to use the Department's *Notice of Meeting of the County Board of Equalization* form (REV 64 0050) to document and publish their meeting dates.

### Why it's important

The board of equalization must meet as required to publicly examine and equalize the assessments extended in the current year on the taxable property of the county and to correct all errors in valuation, description or qualities of property assessed by the assessor.

## Requirement – Approval to meet after regular 28-day session

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### Requirement

The Board is required to request approval from the county legislative authority to continue to hold hearings after the regular 28-day session.

### What the law says

The Board must make a request to the county legislative authority to reconvene when they have 25 or more pending petitions or 10 percent of the number of petitions from the preceding year, whichever is greater (RCW 84.48.010 and WAC 458-14-046).

### What we found

The Board held hearings after the 2020 assessment year regular 28-day session ended, without receiving authority from the county legislative authority to be reconvened.

### Action needed to meet requirement

The Board is required to take the following action(s):

- Request authorization from the county legislative authority to reconvene after their regular 28-day session to hear timely filed petitions, the authorization should be in writing. The Board may wish to use the *Notice of Approval to Hear Property Tax Appeals* form (REV 64 0049), available on the Department's website ([dor.wa.gov](http://dor.wa.gov)).

### Why it's important

Proper authorization ensures that the county legislative authority is aware of their board of equalization's workload.

## Requirement – Petition denial letter

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### Requirement

The Board is required to inform petitioners of the right to appeal the Board’s denial of a petition to the BTA.

### What the law says

Any taxpayer or taxing unit not satisfied by the action of any county board of equalization may appeal to the BTA by filing with the BTA, in accordance with RCW 1.12.070, a notice of appeal within thirty days after the mailing of the decision of such board of equalization. The notice shall specify the actions complained of and in like manner any county assessor may appeal to the board of tax appeals from any action of any county board of equalization (RCW 84.08.130 and WAC 458-14-170).

### What we found

The Department reviewed the Board’s letter for denying untimely filed petitions. The petition denial letter did not inform petitioners of their right to appeal the denial to the BTA.

### Action needed to meet requirement

The Board is required to take the following action(s):

- When denying a petition as untimely, the denial letter must include the petitioner’s appeal rights. Petitions denied as untimely or incomplete can be appealed to the BTA.

### Why it’s important

Proper documentation of complete and timely filed appeals assures both the assessor and the taxpayer due process within the property tax appeals process.

Notification of appeal rights assures both the assessor and taxpayer due process within the property tax appeals process.

## Recommendation – Publish meeting dates

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### Recommendation

The Department recommends the Board post the dates of the three required meetings held during the regular convened session.

### What we found

The Board is not posting the dates of their three required meetings held during the regular convened session.

### Action recommended

The Department recommends the Board take the following action(s):

- Publish the dates of the three required meetings in the Assessor's Office, courthouse bulletin board, and newspaper, using the Department's *Notice of Meeting of the County Board of Equalization* form (REV 64 0050).

### Why it's important

Posting the Board's meeting dates serves as a public record and provides transparency of government process.



## Recommendation – Board of Equalization website

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### Recommendation

The Department recommends the Board update their website to include real property, personal property, and current use petition forms and contact information for the Clerk.

### What we found

At the time of the review, the Board's website was a blank page. The Department accessed the Board's website via the Adams County Assessor's (Assessor) website. The Board's website was not available without accessing the Assessor's website.

### Action recommended

The Department recommends the Board take the following action(s):

- Add the real property, personal property, and current use petition forms to their website to allow taxpayers access to petition forms electronically.
- Add contact information for the Clerk to their website.
- Consider adding information explaining the property tax appeals process to their website. This could include a link to the Department's website ([dor.wa.gov](http://dor.wa.gov)). This would provide taxpayers with easy access to forms and brochures.

### Why it's important

Appeal information and forms available on the county website or link to the Department's website allows taxpayers easy access to appeal forms and brochures.

## **Recommendation – Clerk’s manual**

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### **Recommendation**

The Department recommends the Board develop a desk reference manual for the Board’s administrative duties.

### **What we found**

The Board does not currently have a desk reference manual for the duties of the Clerk.

### **Action recommended**

The Department recommends the Board take the following action(s):

- Develop a desk reference manual, which may include policy information and specific steps to administer the duties of the Board. The goal of a desk reference manual is to provide the tools necessary to perform the duties of the Board in an efficient and professional manner. The Board should follow such manual in all of its operations and procedures.

### **Why it’s important**

Desk reference manuals are useful for training staff, maintaining consistency within the office, and retaining institutional knowledge.

## Recommendation – Forms and letters

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### Recommendation

The Department recommends the Board use the Department’s appeal forms and create templates for letters.

### What we found

The Board is not utilizing the forms the Department provides on our website such as: petitions, meeting minutes, meeting dates, and request to reconvene.

The Board is not using standardized letters to communicate with the parties to an appeal. Creating templates for the Board’s letters will help to ensure accuracy in the content and reduce spelling and punctuation errors.

### Action recommended

The Department recommends the Board take the following action(s):

- Use the forms available on the Department’s website, [dor.wa.gov](http://dor.wa.gov). The Clerk may wish to access the Department’s website to become familiar with the forms available. This could include but is not limited to: petitions, orders, meeting minutes, and record of hearing forms.
- Create letter templates for communications with the parties to an appeal.

### Why it’s important

To ensure taxpayers receive accurate information for property tax appeals.

## **Recommendation – Training**

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### **Recommendation**

The Department recommends all Board members and the Clerk attend the next training provided by the Department.

### **What we found**

Board members could benefit from attending additional training to refresh their knowledge. They have not held any hearings in recent years.

### **Action recommended**

The Department recommends the Board take the following action(s):

- Have all Board members attend the Department’s 2022 BOE training.
- Have the Clerk attend the Department’s 2022 BOE training and 2022 Clerk training.

### **Why it’s important**

To ensure the Board and the Clerk are carrying out their duties as required by law.

## Next Steps

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### **Prioritizing Requirements and Recommendations**

Once the Clerk and Board receive a final copy of this review, the Department will (if requested) consult with them to prioritize the items listed in the report.

### **Follow-up**

The Department will follow up in six months to review the changes implemented. This will give the Board an opportunity to provide information to the Department about any issues encountered during the implementation process.

### **Questions**

For questions about specific requirements or recommendations in our report, please contact the Property Tax Division at (360) 534-1400.

For additional information contact:

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