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Washington Department of Revenue Property Tax Division

2021 Review of the Benton County Board of Equalization



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Overview

Introduction

The Department of Revenue (Department) conducted a video conference interview with the Clerk of the Benton County Board of Equalization (Clerk). The interview focused on the Benton 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

About this review

The Department conducted a video conference call to the Board's office. We 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 one requirement and two 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

Requirements

1. The Board is required to provide the appellant a petition form prescribed or approved by the Department.

Recommendations

1. The Department recommends the Board maintain accurate files for each petition.
2. The Department recommends the Board post the dates of the three required meetings held during the regular convened session.

Requirement – Forms

Requirement

The Board is required to provide the appellant a petition form 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 Board accepted an outdated form (Petition E-019-20) that has incorrect information. The Clerk provided a copy of form REV 64 0075e that was accepted for a petition packet dated July 1, 2020. The form used was the older version from 2006 and states, "I intend to submit additional documentary evidence to the Board of Equalization and the assessor no later than **seven** business days prior to my scheduled hearing." The law had changed in July 2018 and allows appellants to provide additional evidence no later than **twenty-one** days prior to their scheduled hearing.

The Clerk is now providing the most current forms and will continue to do so going forward.

Action needed to meet requirement

The Board must submit customized petition forms to the Department for review & approval.

Why it's important

The law states a petition must be submitted on the form provided or approved by the Department.

Recommendation – Complete petition folders

Recommendation

The Department recommends the Board maintain accurate files for each petition.

What we found

The Board issued good cause waivers for petition numbers E-062-20 and E-080-20, but their petition packets did not include all the corresponding documents between the appellants and the Board. The Clerk verified that she does have all the corresponding documents and will now include them in all petition folders.

The Clerk has been sending out the Hearing Notice and Record of Hearing letters but had not included them within the petition folders. She acknowledged that she would include them in the petition folders going forward.

Action recommended

Include all corresponding documents between the appellant and the Board in the petition folders.

Why it's important

Proper administration of petitions ensures a fair and equitable appeals process for both the appellant and the assessor.

Recommendation – Publish meeting dates

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 holds three meetings as required by WAC 458-14-046, but has not been publishing the dates for the public to view. We discussed this during the interview, and she now plans to post the dates of their required meetings on their county website and the courthouse bulletin board.

Action recommended

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.

Next Steps

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 one year 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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