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Washington Department of Revenue Property Tax Division

2020 Review of the Columbia County Board of Equalization



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Overview

Introduction

The Department of Revenue (Department) conducted a phone call interview with the Clerk of the Columbia County Board of Equalization (Clerk). The interview focused on the Columbia 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 2019 assessment year for taxes payable in 2020
- 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 phone conference with the Board's office. We interviewed the Board's clerk 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 three 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

Requirements

1. The Board is required to only accept complete and timely filed petitions that also include a copy of the value change notice or other determination with all petitions filed after July 1.
2. The Board is required to provide the appellant a petition form prescribed or approved by the Department.
3. The Clerk is required to provide notice of the hearing date to the Assessor and appellant at least twenty-two business days before the hearings, unless all parties agree to a shorter time period.

Recommendations

1. The Department recommends all Board members and the Clerk attend the next training provided by the Department.
2. The Department recommends the Board develop a desk reference manual for the Board's administrative duties.
3. 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.
4. The Department recommends the Board use the Department's appeal forms and create templates for letters.
5. The Department recommends the Board post the dates of the three required meetings held during the regular convened session.

Requirement – Incomplete petition

Requirement

The Board is required to only accept complete and timely filed petitions that also include a copy of the value change notice or other determination with all petitions filed after July 1.

What the law says

Boards of equalization must only consider complete and timely filed taxpayer petitions. Petitions must be made on a form prescribed or approved by the Department. Any petitions not conforming to the requirements on the form cannot be considered complete. (RCW 84.40.038 and WAC 458-14-056)

What we found

During the review of the Board's files, we discovered petition (BOE-19-002) filed after July 1 did not include a copy of the value change notice or other determination notice made by the Assessor as required on the petition form. The petition was also incomplete as there was no specific reason provided as to why the assessor's value does not reflect true and fair market value.

Action needed to meet requirement

The Board is required to take the following steps:

- Petitions made after July 1 that do not include a value change notice or other determination notice must be returned to the taxpayer with a letter explaining it is unclear if the petition was filed timely or not. The letter should include a reasonable deadline for the taxpayer to return the petition with the appropriate value change notice or other determination notice. If the petition is not returned by the deadline stated, the petition must be rejected. The rejection letter must include appeal rights to the Board of Tax Appeals (BTA).

Why it's important

Without a copy of the value change notice or other determination notice when the petition is received after July 1, it is impossible to determine if the petition has been filed timely. Only complete and timely filed petitions can be granted a hearing.

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

The Board is provided an outdated form that has incorrect information. The Clerk accepted a copy of form REV 64 0075e that was accepted for a petition packet (BOE 19-002) dated October 9, 2019. The form used was the older version from 2018 and had been updated on June 24, 2019.

Action needed to meet requirement

The Board is required to take the following steps:

- 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.

Requirement – Hearing notice

Requirement

The Clerk is required to provide notice of the hearing date to the Assessor and appellant at least twenty-two business days before the hearings, unless all parties agree to a shorter time period.

What the law says

The clerk must notify the assessor and appellant of the hearing at least twenty-two business days before the hearing, unless all parties agree to a shorter time period. (WAC 458-14-076)

What we found

Of the two petition files we reviewed, they did not contain a Notice of Hearing letter. It is unclear if a hearing had been scheduled before both petitions were withdrawn.

Action needed to meet requirement

The Board is required to take the following steps:

- The Clerk must provide notice of the hearing to both the Assessor and appellant at least twenty-two business days prior to the hearing.

Why it's important

Without proper hearing notification, the assessor may not be able to meet their statutory deadline to provide the appellant and board with their market-based evidence at least twenty-one business days before the hearing. While the minimum twenty-two business days meets the statutory requirement, a greater notification period could be of benefit to the assessor and appellant to complete their market analysis, and potentially resolve appeals prior to the hearing.

Recommendation – Training

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.

Recommendation – Clerk’s manual

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 – Board of Equalization website

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

The Columbia County website does not have a webpage dedicated to the county's Board of Equalization. The Department was only able to locate the Taxpayer Petition to BOE for Review of Real Property Valuation Determination accessed through the Columbia County Assessor's (Assessor) website. No other appeal documentation is listed.

Action recommended

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

- Create a website for the Board and add links for the real property, personal property, and current use petition forms. This will 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). 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 – Forms and letters

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. 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 – 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 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.

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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