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Washington Department of Revenue Property Tax Division

2022 Review of the Garfield County Board of Equalization



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Overview

Introduction

The Department of Revenue (Department) conducted a telephone interview with the Clerk of the Garfield County Board of Equalization (Clerk). The interview focused on the Garfield 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 2021 assessment year for taxes payable in 2022
- 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 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 four requirements and six 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.
2. 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.
3. The Clerk is required to keep and publish a record of the Board's proceedings.
4. The Board is required to meet on July 15, or within 14 days of the certification of the assessment roll, whichever is later.

Recommendations

1. The Department recommends the Board use the Department's appeal forms and create templates for letters.
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 Clerk attend the next training provided by the Department.
5. The Department recommends the Board create a canned language statement to read at the beginning of each hearing that includes introduction and an explanation of hearing protocol. The statement should explain that the taxpayer and the Assessor will each have the opportunity to present their arguments.
6. The Department recommends the Board create a spreadsheet or petition log to keep track of all petitions received.

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 had provided an outdated petition form that has incorrect information. The Clerk provided a copy of form REV 64 0075e dated June 30, 2006. The form was the older version 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 changed in July 2018 and requires 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 is required to take the following action(s):

- 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

The Clerk was unaware of a Notice of Hearing letter but will be using the Department’s letter template for future reference.

Action needed to meet requirement

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.

Requirement – Record of hearing

Requirement

The Clerk is required to keep and publish a record of the Board's proceedings.

What the law says

The law requires the Clerk to maintain a journal or record of the board of equalization's proceedings and orders. The record must be published in the same manner as other proceedings of the county legislative authority. (RCW 84.48.010 and WAC 458-14-095(5))

All hearings of a board or its hearing examiners must be recorded with an audio recording device and retained as required by the public records schedule (WAC 458-14-095(1)).

What we found

The Clerk was unaware of the Board Clerk's Record of Hearing letter but will be using the Department's letter template for future reference.

The board has not held a hearing for several years as they do not receive many appeal petitions.

Action needed to meet requirement

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

- The Clerk must keep a record of hearings, include it in each appeal file, and publish the record in the same manner as other county legislative authority proceedings. The *Board Clerk's Record of Hearing* form (REV 60 0002) is available on the Department's website (dor.wa.gov).
- The Clerk must make an audio recording for all the Board's hearings. This could be accomplished by using the recording device the county legislative authority uses or purchase of a new recording device.

Why it's important

The record serves as a public summary of the actions taken by a board for each hearing.

Requirement – Regular convened session

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 held their first meeting on August 31, 2021. The Assessor did not certify their tax roll to the BOE until September 8, 2021.

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.

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 – Clerks 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 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

At the time of the review, the Board's website did not provide any petition forms or publications related to appealing your property value.

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.
- 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 – Training

Recommendation

The Department recommends the Clerk attend the next training provided by the Department.

What we found

The Clerk did not attend the clerk training provided by the Department in 2022.

Action recommended

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

- Have the Clerk attend the Department's 2023 Clerk training and BOE member training.

Why it's important

To ensure the Clerk has the knowledge necessary to carry out their duties as required by law.

Recommendation - Hearing opening statement

Recommendation

The Department recommends the Board create a canned language statement to read at the beginning of each hearing that includes introduction and an explanation of hearing protocol. The statement should explain that the taxpayer and the Assessor will each have the opportunity to present their arguments.

What we found

The Board was unable to provide any canned language that is to be read as the hearing opening statement.

Action recommended

The Department recommends the Board:

- Create a statement to be read at the beginning of each hearing that includes introduction and an explanation of hearing protocol. The statement should explain that the taxpayer and the Assessor will each have the opportunity to present their arguments.

Why it's important

A statement of hearing protocol provides the taxpayer and the Assessor a clear understanding of the hearing process.

Recommendation – Tracking petitions

Recommendation

The Department recommends the Board create a spreadsheet or petition log to keep track of all petitions received.

What we found

The Clerk stated the Board does not receive many petitions each year and currently does not use a spreadsheet or petition log to keep track of the petitions.

Action recommended

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

- Develop a spreadsheet to track all petitions.
- Assign an appeal number to only one petition. This allows each petition to be tracked separately on the petition log.

Why it's important

Proper tracking of petitions received is necessary for the board to ensure they hear and resolve all petitions.

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 2023 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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