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# Washington Department of Revenue Property Tax Division

## 2023 Review of the Skagit County Board of Equalization



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# Overview

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## Introduction

The Department of Revenue (Department) conducted an interview with the Clerk of the Skagit County Board of Equalization (Clerk). The interview focused on the Skagit County Board of Equalization's (Board) processes and procedures used in hearing appeals.

## Purpose

The Department's primary purpose of this review is to assist the Board with 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 from the 2022 assessment year for taxes payable in 2023.
- Hearing procedures.
- Deliberation processes.
- 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 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 five requirements and one recommendation 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 Clerk must keep and publish a record of the Board's proceedings.
2. The Board must accurately state the facts within their orders.
3. Parties to an appeal are required to provide evidence to the Board and the opposing party at least 21 business days prior to the hearing.
4. The Board is required to provide the Assessor and taxpayer with a timely notice of hearing that includes the deadline for submission of additional evidence.
5. The Board is required to hold three meetings during the regular 28-day session.

### **Recommendation**

1. The Board should post the dates of the three required meetings held during the regular convened session.

## Requirement – Record of hearing

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### Requirement

The Clerk must 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)).

### What we found

Petition files examined did not contain the Board Clerk’s Record of Hearing as required by RCW 84.48.010. The Clerk needs to complete and post the Record of Hearing on Skagit County’s website.

### Action needed to meet requirement

The Board is required to take the following action:

- 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 could accomplish this by:
  - Using the Department’s form [REV 60 0002](#), *Board Clerk’s Record of Hearing*. Then publish it in the same manner as the county legislative authority meeting minutes.

### Why it’s important

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

## Requirement – Board orders

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### Requirement

The Board must accurately state the facts within their orders.

### What the law says

If a board adjusts or sustains the valuation of a parcel of real property or an item of personal property, it must serve or mail notice of the board order to the taxpayer and the assessor within forty-five days of the hearing (WAC 458-14-116(5)).

### What we found

One of the board orders (Petition 22-009) reviewed by the Department included a decision to sustain the Skagit County Assessor's (Assessor) value determination. The assessed value notice being contested by the taxpayer had a value of \$681,300. The board order issued by the Board had a sustained value of \$691,300, which differs from the notice of value.

### Action needed to meet requirement

The Board is required to take the following action:

- The Board must correct the value and reissue the order to be sent to the taxpayer and Assessor.

### Why it's important

A well-written order will assist both parties of the appeal to understand the decision reached by the board of equalization.

## Requirement – Evidence

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### Requirement

Parties to an appeal are required to provide evidence to the Board and the opposing party at least 21 business days prior to the hearing.

### What the law says

When a taxpayer provides additional evidence after the petition is filed, they must submit a copy to the assessor's office and the board at least 21 business days prior to the hearing (RCW 84.48.150 and WAC 458-14-066(4)).

### What we found

In one petition we reviewed (petition 22-031), the taxpayer emailed the Clerk picture downloads as evidence for their appeal. The pictures provided are not clear and visibly hard to understand. The Clerk should only accept digital evidence (e.g., PDF or Word document) that is sent via email as an attachment.

### Action needed to meet requirement

The Board is required to take the following action:

- All evidence must be legible and submitted electronically as a PDF or Word document.

### Why it's important

To ensure transparency for all parties involved in the appeal process.



## Requirement – Hearing notice

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### Requirement

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

### What the law says

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, they must provide additional evidence by mailing or submitting it to the assessor and the board of equalization at least 21 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

One hearing letter reviewed (petition 22-018) had a deadline of July 10, 2023, to provide additional evidence. The date of the letter was more than 21 business days prior to the hearing because it did not account for the observance of the Juneteenth (June 19) holiday.

### Action needed to meet requirement

The Board is required to take the following action:

- Inform parties of 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, such as “Any additional evidence must be provided to the Board at least 21 business days prior to the hearing.”

### Why it's important

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

## Requirement – Board meeting dates

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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 2022 assessment year. They did not hold three meetings during their regular 28-day session for the 2022 assessment year.

### Action needed to meet requirement

The Board is required to take the following action:

- 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

Boards of equalization must meet as required by law 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 – Publish meeting dates

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### Recommendation

The Board should 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 to be held during the regular convened session.

### Action recommended

The Department recommends the Board take the following action:

- 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 boards of equalization meeting dates serves as a public record and provides transparency of government process.

## 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 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 the recommendation in our report, please contact us at:

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