

P. O. Box 47471
Olympia, WA 98504-7471

Washington Department of Revenue Property Tax Division

2020 Review of the Whitman County Board of Equalization



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Overview

Introduction

The Department of Revenue (Department) conducted an interview with the Clerk of the Whitman County Board of Equalization (Clerk). The interview focused on the Whitman 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 an on-site visit 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 three requirements 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

- The Clerk is required to keep and publish a record of the Board's proceedings.
- The Clerk is required to accept withdrawals for petitions in writing and no less than 2 business days prior to the scheduled hearing.
- The Board is required to update the late filing letter to include appeal rights in case of a denial of petition.

Recommendations

- The Department recommends the Board use the most current versions of forms and recommends the notice of hearing letter be updated.
- The Department recommend the Board develop their own website on the Whitman County website.

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 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).

What we found

Each petition that resulted in a hearing included the Record of Hearing as required. However, the Record of Hearing was not published as required by RCW 84.48.010(3).

Action needed to meet requirement

The Board is required to take the following actions:

- After completing the Board Clerk's Record of Hearing form (REV 60 0002) and including it in every appeal file, publish the Record of Hearing form in the same manner as the other county legislative authority proceedings.

Why it's important

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

Requirement – Withdrawn petitions

Requirement

The Clerk is required to accept withdrawals for petitions in writing and no less than 2 business days prior to the scheduled hearing.

What the law says

A taxpayer may withdraw a petition by written notice received by the board no later than 2 business days prior to the scheduled hearing (WAC 458-14-076).

What we found

Petition 09-2019 was withdrawn verbally during a hearing and no written notice was received.

Action needed to meet requirement

The Board is required to only accept withdrawn petitions in writing and no later than 2 business days prior to the scheduled hearing.

Why it's important

Maintaining accurate records results in transparency throughout the appeals process.

Requirement – Late filing letter

Requirement

The Board is required to update the late filing letter to include appeal rights in case of a denial of petition.

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 Board provided a late filing letter that stated the petition was untimely therefore was being dismissed. However, the letter also explained good cause waivers. The taxpayer was not notified of their right to request an appeal with the BTA.

Action needed to meet requirement

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

- When denying petitions as incomplete or untimely, the notification must include appeal rights.

Why it's important

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

Recommendation – Form Letters

Recommendation

The Department recommends the Board use the most current versions of forms and recommends the notice of hearing letter be updated.

What we found

An example of a letter notifying a taxpayer of an incomplete petition incorrectly quotes WAC 458-14-056(5).

The Board is using the Department form REV 64 0064e (Sign-in sheet) that shows updated in 2006. The Department has updated this form in 2012.

The Clerk uses a custom letter as a Notice of Hearing. For Petition 01-2019, the Notice of Hearing letter does not indicate the Taxpayer needs to submit evidence to the Board and the Assessor 21 days prior to the scheduled hearing. All other such letters provided did note the 21-day deadline for submitting evidence.

Action recommended

The Department recommends the Board review any citings of WAC's or RCW's in their letters to ensure they are up to date.

The Department recommends using the most up-to-date forms. The Department sends out quarterly updates to forms.

The Department recommends the Clerk indicates on all Notice of Hearing letters the 21-day deadline for submitting evidence.

Why it's important

The Department updates forms for accuracy and consistency as laws, policies, and procedures change. Using the most up-to-date forms will ensure accurate and current information.

Recommendation – Board website

Recommendation

The Department recommend the Board develop their own website on the Whitman County website.

What we found

The Board does not currently have a website. During the interview, the Clerk indicated Whitman County has changed websites and have not moved theirs over.

Action recommended

Develop a Board website that offers Department forms (petitions) and publications, which can include the following:

- Appealing Your Property Assessment to the County Board of Equalization
- Real Property Appeal Form
- Personal Property Appeal Form
- Ssenior Exemption Appeal Form
- Current Use Appeal Form

Why it's important

Developing a website will give taxpayers a location to find their appeal rights and information as well as the forms required to file petitions. It will also give the Board a location to post their 3 required meetings, records of hearing, and other hearing information.

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 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:

Washington State Department of Revenue
Property Tax Division
PO Box 47471
Olympia, WA 98504-7471
(360) 534-1400
<http://dor.wa.gov>