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Washington Department of Revenue Property Tax Division

2022 Review of the Grays Harbor County Board of Equalization



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Overview

Introduction

The Department of Revenue (Department) conducted a telephone interview with the Clerk of the Grays Harbor County Board of Equalization (Clerk). The interview focused on the Grays Harbor 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 two 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

1. The Board is required to only accept withdrawals for petitions when submitted in writing by the petitioner.
2. The Board is required to hold a hearing for all complete and timely filed petitions that have not been withdrawn or stipulated.

Recommendations

1. The Department recommends the Board maintain accurate files for each petition.
2. The Department recommends the Board include a request for reconvening form when responding to appellants with untimely filed petitions.

Requirement – Petition withdrawals

Requirement

The Board is required to only accept withdrawals for petitions when submitted in writing by the petitioner.

What the law says

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

What we found

One of the petition files reviewed by the Department included a notice, dated April 22, 2022, that the Board provided to the appellant confirming withdrawal of the petition, per a phone call. A petition cannot be withdrawn via a phone call, instead it must be done in writing by the appellant.

The petition file also included a notice the Board provided to the appellant rejecting the petition as untimely filed, dated March 31, 2022, and included good cause waiver information. The petition file did not include a good cause waiver request by the appellant.

Since the Board rejected the petition as untimely, a written withdrawal request by the appellant was not required.

Action needed to meet requirement

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

- Only withdraw a petition when the appellant provides a written request.

Why it's important

Proper documentation of complete and timely filed appeals assures both the assessor and the taxpayer due process within the property tax appeals process.

Requirement – Petition Resolution

Requirement

The Board is required to hold a hearing for all complete and timely filed petitions that have not been withdrawn or stipulated.

What the law says

The owner or person responsible for payment of taxes on any property may petition the county board of equalization for a change in the assessed valuation placed upon such property by the county assessor or for any other reason specifically authorized by statute. Such petition must be made on forms prescribed or approved by the department of revenue and any petition not conforming to those requirements or not properly completed may not be considered by the board. (RCW 84.40.038)

The board or one of its hearing examiners must hold individual hearings on each properly filed petition that has not been withdrawn or otherwise disposed of (WAC 458-14-076).

The assessor must make a correction to the assessment roll for the current assessment year when the correction involves an error in the determination of the valuation of property and the assessor and taxpayer have signed an agreement as to the true and fair value of the taxpayer's property. The true and fair value must be the value as of January 1 of the year in which the property was last revalued by the assessor. (WAC 458-14-026)

What we found

One of the petition files reviewed by the Department, included a notice the Board provided to the appellant stating the petition was withdrawn, due to a value change by the Grays Harbor Assessor (Assessor) subsequent to the submission of the petition. Statute does not provide for petition withdrawal by the Board due to a value correction by the Assessor.

There are three manners in which a petition can be disposed of:

- A Board hearing and decision.
- A written notice of withdrawal by the taxpayer, received by the Board no later than two days prior to the hearing.
- An agreement of true and fair value signed by both the Assessor and the taxpayer.

Action needed to meet requirement

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

- Hold a hearing when a complete and timely filed petition is received unless the appellant withdraws the petition in writing or the Assessor and appellant sign an agreement of true and fair value.
- If the Board discovers there is an unresolved petition, they may elect to reconsider the appeal.

Requirement – Petition Resolution, continued

Why it's important

Properly administering petitions ensures equity and provides a fair process for the appellant and assessor.

Recommendation – Complete petition folders

Recommendation

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

What we found

Some of the petition files, reviewed by the Department, did not include correspondence with appellants regarding withdrawal of their appeal.

Action recommended

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

- Include all documents pertaining to an appeal in the petition file, including email requests for petition withdrawal.

Why it's important

Accurate record keeping provides transparency in the property tax appeals process.

Recommendation – Petition Rejection Notice – Late Filing

Recommendation

The Department recommends the Board include a request for reconvening form when responding to appellants with untimely filed petitions.

What we found

When an untimely petition is filed, the Board sends the appellant a letter informing them the petition is untimely which includes the good cause waiver reasons. The letter does not provide the appellant with information for a request to reconvene.

Action recommended

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

- When notifying an appellant their petition is untimely filed include information for a request to reconvene in addition to the good cause waiver reasons. This could be accomplished by including the Department's Request for Reconvening form (64 0048), available on the [Department's website](#).

Why it's important

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

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