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# Washington Department of Revenue Property Tax Division

## 2024 Review of the Douglas County Board of Equalization



# Table of Contents

Overview .....	3
Executive Summary .....	4
Requirement 1 – Exchange of evidence prior to hearing.....	6
Requirement 2 – Record of hearing.....	7
Recommendation 1 – Letters and publications.....	8
Recommendation 2 – Desk reference manual .....	9
Next Steps.....	10

# Overview

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## Introduction

The Department of Revenue (Department) conducted an interview with the Clerk of the Douglas County Board of Equalization (Clerk). The interview focused on the Douglas County Board of Equalization (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 2023 assessment year for taxes payable in 2024.
- 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

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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 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

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### **Requirements**

1. Parties to an appeal are required to provide evidence to both the Board and the opposing party at least 21 business days prior to the hearing.
2. The Clerk is required to keep and publish a record of the Board's proceedings.

### **Recommendations**

1. The Department recommends the Board review their letters and publications for accuracy.
2. The Department recommends the Board update the *Clerk Reference – How To Manual*.

## Requirement 1 – Exchange of evidence prior to hearing

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### Requirement

The parties to an appeal are required to provide evidence to both 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(3)).

### What we found

The hearing notices included in the petition files, reviewed by the Department, state an incorrect deadline of 22 business days prior to the hearing for the parties to an appeal to submit additional evidence. The correct deadline is 21 business days prior to the hearing.

### Action needed to meet requirement

The Board is required to take the following action:

- Use a deadline of 21 business days prior to a hearing for providing additional evidence for an appeal. The count of 21 business days should not include the hearing date, weekends, or public holidays.

### Why it's important

Deadlines within the property tax appeals process ensures due process for all parties.

## Requirement 2 – Record of hearing

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### 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)).

### What we found

None of the petition files reviewed by the Department included record of hearing forms.

The Board’s website includes a section labeled *Record of Hearing Proceedings* with a document titled *Summary of BOE Orders*, for the 2023 assessment year. This document does not include the required information for a record of hearing.

The record of hearing must include the following information:

- Taxpayer’s name.
- Taxpayer’s address.
- Hearing date.
- Hearing start and end time.
- Hearing recording number.
- Board members present.

### Action needed to meet requirement

The Board is required to take the following actions:

- The Clerk must keep a complete record of hearing in each petition file that includes the required information. The Clerk could accomplish this by using the Department’s *Board Clerk’s Record of Hearing form* (60 0002), which is available on dor.wa.gov.
- Publish the record of hearing for each appeal in the same manner as the proceedings of the county legislative authority. This could be accomplished by publishing the record of hearing forms on the Board’s website.

### Why it’s important

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

## Recommendation 1 – Letters and publications

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### Recommendation

The Department recommends the Board review their letters and publications for accuracy.

### What we found

The Board's *Hearing Time Changed* letter incorrectly states that additional evidence must be received at least 22 business days prior to the scheduled hearing. The correct deadline is 21 business days prior to the hearing.

The Board's letters that include information with regards to appeal rights to the State Board of Tax Appeals (BTA) include an incorrect website address for the BTA. In addition, many of the letters have grammar and spelling errors.

### Action recommended

The Department recommends the Board take the following actions:

- Update the *Hearing Time Changed* letter to reflect that additional evidence must be submitted to the Board and the Assessor at least 21 business days prior to the hearing (RCW 84.48.150 and WAC 458-14-056).
- Update all letters and publications that provide information with regards to taxpayer appeal rights to the BTA to include the correct website address for the BTA, [bta.wa.gov](http://bta.wa.gov).
- Review all letters, publications, and website for accuracy of information, spelling, and grammar, and update as needed.

### Why it's important

Clear and accurate information ensures taxpayers understand the appeals process.

## Recommendation 2 – Desk reference manual

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### Recommendation

The Department recommends the Board update the *Clerk Reference – How To Manual*.

### What we found

The Board’s *Clerk Reference – How To Manual* includes the following inaccurate information:

- Page 1, No. 2, states “Once certification occurs, the Board must convene 14 days after; for 28 days (or more when filed exceed 25 or 10%).”
- Page 3, states “A taxpayer can submit additional supporting documentation up to 22 business days of the scheduled hearing.”

### Action recommended

The Department recommends the Board take the following actions:

- Correct the Board *Clerk Reference – How To Manual* to include accurate information as follows:
  - Page 1, No. 2, instruct the Board to hold the first meeting of their regular 28-day session on July 15 or **within 14 days** after the assessment roll is certified.
  - Page 1, No. 2, instruct the Board to request and receive approval from the county legislative authority to meet outside of the regular 28-day session when petitions filed exceed 25 petitions or 10 percent of the number of petitions filed in the preceding year, whichever is greater.
    - If the Board wishes to meet outside of the regular 28-day session, but does not meet the requirements to reconvene themselves, they must request and receive approval from the Department.
  - Page 3, No. 8, taxpayers can provide additional supporting documentation only if mailed or submitted to the Board and the Assessor at least 21 business days prior to the hearing.

### Why it’s important

Accurate training materials ensures the Board and staff provide petitioners with fair and equitable treatment within the property tax appeals 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 recommendations in our report, please contact us at:

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