

Department of Revenue
Property Tax Division

Increasing Transparency of the Assessor's Office



What is Transparency and Why is Transparency Important?

Transparency is the act of operating in such a way that is it easy for others to see what actions are performed. It promotes openness, communication, and accountability. In the context of the assessor's office, it means making clear to taxpayers and other interested stakeholders the work that you do. The more transparent your work is, the easier your jobs will be in the long run.

In the tax world, property tax has it easier than other forms of tax regarding increasing transparency. The taxable items (properties) are viewable by the public, the values and tax amount are public record, and the system for real property is not self-reporting, so compliance is often higher than other taxes. With the exception of confidential income and expense data, most property tax information can be disclosed without fear of breaking taxpayer confidentiality.

By ensuring property tax information is documented, explainable, and available to all of your constituents, you will reap the following benefits:

- Decrease the number of phone calls and office visits
- Decrease the number of appeals filed
- Reduce the number of incorrect answers given through improved communication consistency
- Decrease internal staff training time
- Increase taxpayer understanding and compliance
- Increase awareness in the importance of property tax in funding local government services

How to Increase Transparency

To increase transparency of the assessor's office, it is important to communicate the work that you do effectively. A great way to be consistent and effective with your office's communication is through the use of public relations. Public relations are the act of managing the flow of information between an organization and the public.

Examples of public relations items often used in the assessor's office include:

- Publications and brochures
- Newspaper articles
- Frequently Asked Questions
- Public Service Announcements via the newspaper or television
- PowerPoint presentations used in public meetings
- Procedures manuals
- Websites
- Reports

These items communicate information to your constituents (property owners, civic and professional organizations, lending institutions, developers, attorneys, real estate appraisers and brokers, government agencies and policymakers, tax representatives, and the media). Many counties are already doing public relations in one way or another. But it is imperative to take a look at what you are currently doing, determine if it is effective and up-to-date, and if there are ways to make it better.

The Property Tax Resource Center (PTRC) located at this link (<http://propertytax.dor.wa.gov/>) contains examples of public relations materials that can be customized for your county. If you need assistance in customization or would like to recommend another type of public relations, please contact the Department of Revenue's Property Tax Division at (360) 534-1363.

Transparency and the Technological Environment

Our technologically driven society makes transparency more important than ever before. It used to be more common for taxpayers to visit the assessor's office to speak directly with staff. Communication was face-to-face and limited. Today, new generations of taxpayers want instant access to information via the internet. They are looking for websites that are a quick access tool for everything assessment related. Answers to any question, whether they are right or wrong, are available from multiple sources on the internet. By providing accurate and up-to-date property tax information on your website, you increase the possibility that taxpayers will receive the information that they are seeking. For many people, a website and its content are the only contact they have with their assessor's office so it is important to provide content that is reliable.

Although a website is vital to present day assessor office transparency, other forms of information dissemination are just as important and complementary. Depending on the county, office visitation may still be the most popular way to get information. It is imperative to understand how your customers want to gain information and then customize your information for them. However, the demand for internet based information will grow, so getting ahead of the curve will be beneficial for everyone.

The majority of counties in Washington do not have designated staff responsible for website creation and maintenance of public relations, so creating an effective and efficient plan for increasing transparency can be a difficult and sometimes costly endeavor. It is the Department's hope that this report can assist you in developing a plan for increasing transparency and highlight some examples of how counties are currently using their websites to enhance transparency with their assessment work.

What Should Your Website Contain?

Since all 39 counties in the state of Washington currently have a website, transparency can be improved by simply updating or revising what already exists.

According to the International Association of Assessing Officers *Standard on Public Relations*¹, your website should include the following items:

- A welcome page by the assessing officer
- Office hours, locations, and contact information
- Property Information, including ownership, property characteristics, sales history, and valuation
- New releases
- Mission statement or strategic plan
- Job openings
- An explanation of the appeals process
- As assessment notice explanation
- Exemptions

¹ International Association of Assessing Officers, "Standard on Public Relations," July 2011, p.10.

- Assessment cycle timetable
- Q&A page (also known as Frequently Asked Questions [FAQ's])
- Maps
- A parcel's tax history
- Taxpayer forms
- A website map
- Links to other relevant websites

In addition to the listed basics, other helpful features that the Department encourages are:

- An explanation of the valuation process
 - Detailed explanation of mass appraisal. This is especially important if you're a county that has recently switched from cyclical to annual valuations.
- Mass appraisal reports or valuation reports
- Sales information
- The property tax calendar or an update on what the assessor's office is currently working on
- A complete listing of the primary staff, their contact information, and their area of responsibility
- An explanation of the inspection process and inspection areas identified by map or descriptions
- A schedule of their inspection cycle so taxpayers know when they can expect an appraiser to be in their area
- A picture of the assessor to put a face to the name

Examples of counties being transparent

The following counties have items on their websites that the Department believes showcase what being transparent in the assessor's work really means. Obviously, some of the counties have more resources to enhance their website than others and that is why we will highlight successful website transparency in small, medium, and large size counties (based on number of appraisers in the office).

Small Sized Counties (1-5 appraisers)

Ferry County Assessor (http://www.ferry-county.com/Assessor_Pages/)

Ferry has current information regarding their transition to annual revaluation with a link to a "[Revaluation Brochure](#)." The assessor's website includes links to property tax forms and publications. Links send users directly to the Department's website and not to a form saved on the county site, which ensures that if a form or publication is updated on the Department's site users are always linked to the most recent version. Lastly, they include a listing of the physical inspection areas to keep taxpayers informed of when they will be inspecting their property.

Klickitat County Assessor (<http://www.klickitatcounty.org/assessor/>)

Klickitat has the information regarding "[appealing your assessment](#)" located in an index near the top of the main web page. It is important to have this information available with an explanation of the appeals process to answer preliminary questions, which may limit the number of appeals. If the appeals process is not clearly understood, people are more likely to appeal because they don't understand the other routes they can go to get the same end result.

Franklin County Assessor (<http://www.co.franklin.wa.us/assessor/>)

Franklin's website is organized efficiently and provides a large amount of very useful information in a simple and easy to understand format. Information regarding how valuations are derived, tax relief programs, and appeals are easily

found. They also have a [property tax calculator](#) available that allows property owners to estimate their property tax liability and monetary savings (or lack thereof) if thinking of filing an appeal. Their FAQ section is broken out into three areas (appraisals, appeals, and personal property), and the Q&A provided is detailed but easy to understand.

Medium Sized Counties (6-20 appraisers)

Lewis County Assessor (<http://lewiscountywa.gov/assessor>)

Lewis' home page includes a "news and notices" section that is an RSS (Really Simple Syndication) feed which allows users to subscribe to the feed and get updates as they are posted. This is an effective means to frequently update their website with current information and reduces the likelihood that taxpayers will look for other, more current resources to answer their questions.

Cowlitz County Assessor (<http://www.co.cowlitz.wa.us/Index.aspx?NID=123>)

Cowlitz has a very detailed section regarding all of the tax relief programs. They have pages for all [property tax relief](#) including: senior citizen & disabled persons property tax exemption, destroyed property, home improvement, historic property, church-owned property, farm machinery and equipment, and non-profit and other exempt property. Each relief program page explains how to qualify, who to contact, directions for applying, where to find the forms, etc.

They also have a [staff directory](#) that is organized by section and includes the name, title, email, and phone number for all of their staff. This is a very quick and easy way to increase transparency because it provides a human connection to the work that is done in the assessor's office.

Kitsap County Assessor (<http://www.kitsapgov.com/assr/>)

Kitsap has online personal property filing. Taxpayers can choose to complete a paper listing or file online. This tool can save the taxpayer time and create efficiencies for the office as well. The use of the website for filing also creates a cohort of regular visitors who have experience with the site and will most likely use it again in the future.

They also have a very detailed explanation of [appraising commercial property](#). The focus of most assessor websites is the appraisal and valuation of residential property, because that covers the majority of taxpayers, but in some counties commercial property is a large portion of the total assessed value. The example of the income approach is clear and easy to understand.

Chelan County Assessor (<http://www.co.chelan.wa.us/assessor/>)

Chelan has a very detailed [Frequently Asked Questions](#) document that includes all topics pertaining to the work of the assessor's office. It is in the form of a PDF document that can be printed out, or if used online, it has links to the answer of the question as well as links to definitions of terms used in the answers. This would be a great document to refer people to on the website or have printed out for use at the counter in a binder.

Large Sized Counties (21-41+ appraisers)

Thurston County Assessor (<http://www.co.thurston.wa.us/assessor/>)

Thurston provides a detailed report for each property, which they call a Cost Valuation Report (CVR). It includes an overview of the appraisal process, statutory requirements for property assessments, and the steps used in the valuation process including how inspections are conducted, the annual revaluation of property, and then the actual steps in determining the value of a taxpayer's specific property. It then includes a description of the CVR and how to understand

the sections in relation to your parcel. The CVR includes basic property characteristic information and all the sales used to determine the property value. All of this information would be a great way to be transparent in your valuation process and also assist taxpayers in researching for a potential appeal. Taxpayers who review the information may find support for their appeal or they may decide not to appeal once they better understand the assessed value.

They also provide several informative publications. First, a [“Quick Reference Guide to Property Valuation”](#) which explains how to research their property characteristics, find comparable sales, and understand the valuation process. [“How Property Taxes are Determined”](#) is a Q&A document explaining the entire property tax process and also touches on tax relief.

Clark County Assessor (<http://www.clark.wa.gov/assessor/index.html>)

Clark has a YouTube video [“explaining what we do in the Assessor’s office.”](#) A few other counties offer this type of medium for explaining property taxes, and it is a great tool if the resources exist.

King County Assessor (<http://www.kingcounty.gov/Assessor.aspx>)

King County’s website includes a survey on how taxpayers feel the Department of Assessments is doing. The survey asks a variety of questions related to administration of property tax and also includes “quick overviews” of topics. This is a great way to assess the work the assessor’s office is doing, the knowledge of their taxpayers, and also assess current practices. A survey could be one indicator of what is successful and also where changes may be needed.

They have an [esales](#) search which allows taxpayers to search by parcel number (sales with similar characteristics) and area (sales in the same general geographic area). It is currently available for only residential properties, but a service like this would be very useful for taxpayers to determine if filing an appeal is warranted and also to determine a potential sales price.

Lastly, they have a [site map](#) which is a basic item that can save website users a lot of time. It is simply an outline of the entire site and includes links to each page.

Summary

County websites differ dramatically throughout the state and resources available for public relations and website maintenance are often the key in these differences. However, it is important to keep in mind:

- Transparency is being able to explain what you are doing. Remember, the average taxpayer doesn’t speak in statistical jargon and understand your office acronyms. Plain talk whenever possible and test out your documents and verbiage on people outside the office.
- Listen to your customers and take note of questions that are asked frequently and items that always bring about confusion. Turn these items into information points on your website and save yourself time in the future.
- Initially the process of becoming transparent can take a lot of time. In the long run, it will save your office time and make your jobs easier.

If you have any questions or need advice on increasing transparency in your office, please contact [Tarah Kimbrough](#) in the Property Tax Division at (360) 534-1363.