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# Washington Department of Revenue Property Tax Division

## 2022 Review of the Lincoln County Board of Equalization



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# Overview

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## Introduction

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

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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 three 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. The Clerk is required to keep and publish a record of the Board's proceedings.
2. The Board is required to provide the assessor and taxpayer with a notice of hearing at least 22 business days prior to the hearing date.

### **Recommendations**

1. The Department recommends the Board develop a desk reference manual for the Board's administrative duties.
2. The Department recommends the Board provide taxpayers with access to their website directly or via the Lincoln County Legislative Authority's website.
3. The Department recommends the Board maintain accurate files for each petition.

## Requirement – 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

The record of hearing forms included in each of the petition files, reviewed by the Department, were incomplete. They did not include the Board's decision, a signature, or signature date.

The record of hearing forms for the 2021 assessment year appeals were not published on the Board's website, in the same manner as the proceedings of the Lincoln County Legislative Authority.

### Action needed to meet requirement

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

- The Clerk must keep a complete record of hearing in each petition file, including the Board's decision, a signature, and date.
- Publish the record of hearing for each appeal in the same manner as the proceedings of the Lincoln County Legislative Authority.

### Why it's important

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

## Requirement – Hearing Notice

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### Requirement

The Board is required to provide the assessor and taxpayer with a notice of hearing at least 22 business days prior to the hearing date.

### What the law says

The assessor and taxpayer must be provided notice of the hearing date by the clerk of the board at least twenty-two business days before the hearing date unless the clerk and the parties agree on a shorter time period (WAC 458-14-076).

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 (RCW 84.40.038).

### What we found

The date of one hearing notice, reviewed by the Department, was sent less than 22 days prior to the hearing. Statute requires sending a hearing notice at least 22 business days prior to a hearing, to ensure due process. Additionally, the parties are held to a deadline of 21 business days prior to a hearing to provide evidence. This means they must be notified of the hearing in time to provide timely evidence.

The Board's Procedures for Petition publication includes incorrect information. It states the Board usually provides the hearing date and time to petitioners 21 days in advance of the hearing as regulated by law. The law requires the Clerk to provide the assessor and taxpayer notice of the hearing date at least 22 business days before the hearing.

In addition, the Procedures for Petition publication incorrectly directs taxpayers to contact the Assessor for assistance in completing a petition. It's the Board's duty to hear property tax appeals and make decisions, the Procedures for Petition publication should direct taxpayers to the Board for assistance in completing a petition.

During the review, the Clerk stated the Board created a policy to provide hearing notices 45 days in advance of the hearing, beginning in the 2022 session.

## Requirement – Hearing Notice, continued

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### Action needed to meet requirement

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

- Send hearing notices to the parties to an appeal at least 22 business days prior to the hearing to allow all parties their due process.
- Update the Procedures for Filing a Petition publication to state accurate information with regards to the time frame the law requires for providing the notice of hearing to the taxpayer and Assessor. The law requires the Clerk to provide the notice at least 22 business days prior to the hearing date. The Board could also state their policy is to provide the notice 45 days prior to the hearing.
- Update the Procedures for Filing a Petition publication to direct taxpayers to the Board for assistance in completing a petition.
- If the Board chooses to continue posting the Procedures for Filing a Petition on their website, replace the current document with an updated one that includes the updates.

### Why it's important

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



## **Recommendation – Desk Reference Manual**

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### **Recommendation**

The Department recommends the Board develop a desk reference manual for the Board’s administrative duties.

### **What we found**

The Board does not currently have a desk reference manual for the duties of the Clerk.

### **Action recommended**

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

- Develop a desk reference manual, which may include policy information and specific steps to administer the duties of the Board. The goal of a desk reference manual is to provide the tools necessary to perform the duties of the Board in an efficient and professional manner. The Board should follow such manual in all of its operations and procedures.

### **Why it’s important**

Desk reference manuals are useful for training staff, maintaining consistency within the office, and retaining institutional knowledge.

## Recommendation – Website

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### Recommendation

The Department recommends the Board provide taxpayers with access to their website directly or via the Lincoln County Legislative Authority's website.

### What we found

At the time of the review, the Board's website could only be accessed via the Assessor's website. The Board is independent of the Assessor's Office and should provide taxpayers with direct access to their website.

### Action recommended

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

- Provide taxpayers with direct access to their website, in addition to the link on the Assessor's website. Since the Lincoln County Legislative Authority is responsible for appointing the Board members, the Board could choose to provide a link for their website on the Lincoln County Legislative Authority's website.

### Why it's important

Promotes confidence in taxpayers that evidence they provide for appeals will be given fair and equitable consideration.

## Recommendation – Complete petition files

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### 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 the Assessor's response or a hearing notice. Most of the files did not include any correspondence documents between the taxpayer, Assessor, and the Board.

### Action recommended

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

- Include all documents pertaining to an appeal in the petition file such as hearing notices, petition denial letters, and the Assessor's response.

### Why it's important

Accurate record keeping provides transparency in 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 in 2023 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:

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