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# Washington Department of Revenue Property Tax Division

## 2023 Review of the Pacific County Board of Equalization



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# Overview

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## Introduction

The Department of Revenue (Department) conducted an interview with the Clerk of the Pacific County Board of Equalization (Clerk). The interview focused on the Pacific County Board of Equalization's (Board) processes and procedures used in hearing appeals.

## Purpose

The Department's primary purpose of this review is to assist the Board with 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 from the 2022 assessment year for taxes payable in 2023.
- Hearing procedures.
- Deliberation processes.
- Board orders.
- Regular convened sessions.
- 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 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 one requirement and one recommendation 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 Board is required to include a copy of the value change notice or other determination with all petitions filed after July 1 (RCW 84.40.038 and WAC 458-14-056).

### **Recommendation**

1. Create a desk reference manual for the Board’s administrative duties.

### **Requirement – Value change or other determination notice to accompany petition**

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## **Requirement**

The Board is required to include a copy of the value change notice or other determination with all petitions filed after July 1 (RCW 84.40.038 and WAC 458-14-056).

## **What the law says**

Boards of equalization must only consider complete and timely filed taxpayer petitions. Petitions must be made on a form prescribed or approved by the Department. Any petitions not conforming to form requirements cannot be considered complete.

## **What we found**

During the review of the Board's files, we discovered nine of the twelve petitions filed after July 1, did not include a copy of the value change notice or other determination notice made by the Pacific County Assessor (Assessor) as required on the petition form.

## **Action needed to meet requirement**

The Board is required to take the following action:

- Petitions made after July 1, that do not include a value change notice or other determination notice, must be returned to the taxpayer with a letter explaining it is unclear if the petition was filed timely or not. The letter should include a reasonable deadline for the taxpayer to return the petition with the appropriate value change notice or other determination notice. If the petition is not returned by the deadline stated, the petition must be rejected. The rejection letter must include appeal rights to the Board of Tax Appeals (BTA).

## **Why it's important**

Without a copy of the value change notice or other determination notice when the petition is received after July 1, it is impossible to determine if the petition has been filed timely. Only complete and timely filed petitions can be granted a hearing.

## **Recommendation – Desk reference manual**

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## **Recommendation**

Create 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:

- Develop a desk reference manual, which may include policy information and specific steps to administer the duties of the Board.

## **Why it's important**

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

## 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 the recommendation in our report, please contact us at:

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