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Washington Department of Revenue Property Tax Division

2024 Review of the Wahkiakum County Board of Equalization



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Overview

Introduction

The Department of Revenue (Department) conducted an interview with the Clerk of the Wahkiakum County Board of Equalization (Clerk). The interview focused on the Wahkiakum 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 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

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 hold a regular convened session beginning on July 15, or within 14 days of the Wahkiakum County Assessor (Assessor) certifying the county assessment roll to the Board, whichever is later.
2. 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).

Recommendations

1. The Department recommends the Board update links to forms and publications on their website.
2. The Department recommends the Board use the most current versions of forms.

Requirement 1 – Board meeting dates

Requirement

The Board is required to hold a regular convened session beginning on July 15, or within 14 days of the Wahkiakum County Assessor (Assessor) certifying the county assessment roll to the Board, whichever is later.

What the law says

Boards of equalization must meet annually for a minimum of three days, but not more than 28 calendar days, for the purpose of equalizing property values and hearing taxpayer appeals. Boards meet on July 15, or within 14 days of the assessor's certification of the county assessment roll to the Board, whichever is later (RCW 84.48.010 and WAC 458-14-046).

What we found

The Board met on October 9, October 24, and November 9, 2023. These three required meetings were not held within the regular 28-day session for the 2023 assessment year, which were certified by the Assessor to the Board on September 29, 2023.

Action needed to meet requirement

The Board is required to take the following action:

- Hold three meetings during the regular 28-day session. The Board may wish to use the Department's [Notice of Meeting of County Board of Equalization form \(REV 64 0050\)](#) to document and publish their meeting dates.

Why it's important

As required by law, boards of equalization must meet to publicly examine and equalize the assessments extended in the current year on the taxable property of the county and to correct all errors in valuation, description, or qualities of property assessed by the assessor. These regular session meeting dates are also important to help assure reconvene deadlines were met.

Requirement 2 – Value change or other determination notice to accompany petition

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 three of ten petitions filed after July 1, did not include a copy of the value change notice or other determination notice made by the Wahkiakum 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 1 – Board of equalization website

Recommendation

The Department recommends the Board update links to forms and publications on their website.

What we found

A link to the Board’s website can be found on the Wahkiakum County Website. The website has links for Taxpayer Petition for Real Property Valuation Determination and Appealing Your Property Assessment to the County Board of Equalization publication. However, the link to the Taxpayer Petition for Real Property Valuation Determination is broken.

Actions recommended

The Department recommends the Board take the following actions:

- Update the broken link the Review of Real Property Valuation Determination.
- Add links to these publications:
 - Review of Senior Citizen/Disabled Person Exemption or Deferral Determination.
 - Review of Current Use Determination.
 - Review of Personal Property Valuation Determination.

Why it’s important

It is important that the appellant use the correct form to notify the board and assessor of their concerns. Having updated links to all forms and publications allows access to the correct appeal forms at all times.

Recommendation 2 – Forms

Recommendation

The Department recommends the Board use the most current versions of forms.

What we found

The Board is using outdated versions of these forms:

- Taxpayer Petition to the County BOE for Review of Real Property Valuation Determination (REV 64 0075).
- Taxpayer Petition to the County BOE for Review of Personal Property Valuation Determination (REV 64 0076).
- Petition for Review of Current Use or Designated Forest Land Determination (REV 64 0077).

Action recommended

The Department recommends the Board take the following action:

- Use the most up-to-date forms. The Department sends out quarterly updates to forms and maintains them on the [Property Tax Resource Center website](#). Any forms meant for petitioners should be linked or provided by dor.wa.gov forms page.

Why it's important

The Department updates forms for accuracy and consistency as laws, policies, and procedures change. Using the most up-to-date forms will ensure accurate and current information.

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 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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