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# Washington Department of Revenue Property Tax Division

## 2017 Review of the Douglas County Board of Equalization



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# Overview

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## Introduction

The Department of Revenue (Department) conducted an on-site interview with the Clerk of the Douglas County Board of Equalization (Clerk). The interview focused on the Douglas County Board of Equalization's (Board) processes and procedures.

## Purpose

The primary purpose of this review by the Department 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 2016 assessment year for taxes payable in 2017
- 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 conducted an on-site visit to the Board's office. We 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 six requirements and six 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 Board is required to issue orders stating the facts and evidence on which their decision is based and the reason(s) for the decision.
2. The Board is required to have clear, cogent, and convincing evidence before overruling the Assessor's presumption of correctness during valuation appeals.
3. The Clerk is required to provide notice of the hearing date to the Assessor and appellant at least 15 business days before the hearing, unless all parties agree to a shorter time period.
4. The Clerk is required to keep and publish a record of the Board's proceedings.
5. The Board is required to accept only complete and timely filed petitions.
6. The Board is required to request the approval of the county legislative authority to continue hearings after the regular 28-day convened session.

### **Recommendations**

1. The Department recommends the Board hold hearings as soon as possible after the appeal filed.
2. The Department recommends the Board does not delay scheduling hearings for the sole purpose of waiting for the Assessor to issue a response to the appellant's petition.
3. The Department recommends the Board update their letter sent with the petition form, untimely filed letter, and incomplete petition letter.
4. The Department recommends the Board use a sign-in sheet for all hearings to create a record of participants. (BOE Operating Manual Part 6.2)
5. The Department recommends the Board update links to forms and publications on their website.
6. The Department recommends the Clerk update the desk reference manual.

# Requirements

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For the items listed as *Requirements*, the Board must make changes in procedure to comply with law.

This section contains the items we identified in our interview.

## Board Orders

### Requirement

The Board is required to issue orders stating the facts and evidence on which their decision is based and the reason(s) for the decision.

### What the law says

The order must be on a form provided by or approved by the Department. The order must be well reasoned and state the facts and evidence used to make their decision. (RCW 84.48.010 and WAC 458-14-116)

All orders must be signed by the chairman of the board, or the chair may delegate that authority in writing to the Clerk or another member of the board to sign on their behalf.

### What we found

The Board is issuing orders in a timely manner using a custom form. Out of the eight files reviewed, all files had completed hearings with orders written.

All of the orders contain canned language but some of the language is not supported by statute or rule.

Language in Order	Department's Concern
Opening section: <ul style="list-style-type: none"> <li>“...for an informal hearing pursuant to the rules and procedures set forth in Washington Administrative Code WAC 458-14.”</li> </ul>	Chapter 458-14 WAC does not reference boards of equalization having informal hearing.  Suggestion: remove “informal”
Notice section: <ul style="list-style-type: none"> <li>BTA appeal information</li> </ul>	The parties must be notified of their appeal rights and provided contact information.  Suggestion: Add the State Board of Tax Appeal's (BTA) website address <a href="http://bta.state.wa.us">bta.state.wa.us</a>
Issue section: <ul style="list-style-type: none"> <li>“The issue before the Board is the January 1, 2017...”</li> </ul>	Seven of the orders reviewed indicate the issue before the Board is the January 1, 2017 assessment when the taxpayer actually appealed the 2016 assessment year.  Suggestion: Have a secondary person review orders for accuracy before issuing.

**Board Orders**, continued

<p>Facts and Contentions section:</p> <ul style="list-style-type: none"> <li>• “The Assessor is required to establish the true and fair value based upon sales of the subject property or sales of comparable properties”</li> <li>• RCW 84.40.0305 is used as a reference stating all property must be appraised at 100 percent true and fair market value.</li> <li>• It only references the clear, cogent, and convincing standard of proof even when the preponderance of the evidence standard was applied.</li> </ul>	<p>This is not accurate, the Assessor may use sales, income, and cost approach as methods of establishing the true and fair value.</p> <p>This paragraph was also used on a personal property appeal, the information does not apply. The correct statutory reference is RCW 84.40.030.</p> <p>Suggestion: remove this clear, cogent, and convincing reference unless it will be updated on each order depending on the standard of proof applied.</p>
<p>Prior to the Decision statement:</p> <ul style="list-style-type: none"> <li>• “... This Board finds that the preponderance of evidence was to... As a test for reasonableness of this value, the Board based the decision on...”</li> <li>• “As a test for reasonableness of this value, the Board based the decision on...”</li> </ul>	<p>One of the orders used the preponderance of evidence standard, when it should have been clear, cogent, and convincing evidence.</p> <p>Suggestion: include both standards of proof language in the order template; confirm that correct standard is referenced. Consider adding to hearing examiner checklist.</p> <p>The Board has several “canned” reasons on their worksheet that are added to this sentence. The canned reason does not give a well-reasoned explanation of how the Board came to their decision.</p>
<p>Decision section:</p> <ul style="list-style-type: none"> <li>• “In accordance with WAC 458-14-116 this Board made the determination and orders the value as shown on page one of this decision.”</li> </ul> <p>The hearing examiner is signing board orders and presenting them as decision.</p>	<p>This statement does not give the reader a well-reasoned explanation as to how the Board used evidence presented to make their decision.</p> <p>Suggestion: See below.</p> <p>The hearing examiner must present the Board with the evidence provided during the hearing and the Board must deliberate and make the decision.</p> <p>Suggestion: See below</p>

## Board Orders, continued

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### Action needed to meet requirement

The Board must make the changes to their orders, as noted in the table.

A well-reasoned explanation of the Board's decision must be included in the order. For example:

- Why the comparable sales offered by the appellant were not considered comparable.
- Why the comparison of assessed values of other parcels did not demonstrate market value.
- Why a private appraisal of another property was not considered as evidence in the appeal of the subject property.

For example, the decision may include:

The appellant (or assessor) offered four comparable sales ranging in dates from June 2014 to February 2016, with sales prices ranging from \$5,000 to \$11,000. The comparable sales are located near the subject property and are similar in size. The sales provided by the appellant convinced the board to reduce the value.

Board orders must explain the reason for the change in value and the facts and evidence upon which the decision is based.

The Board may continue the current practice of the hearing examiner providing recommendations to the Board if they make the following changes to the Board Order:

- Update language in decision section of the Board Order so it is clear the hearing examiner is making a recommendation to the Board. Such as: "This recommendation was presented, in regular session, on (date) to the Douglas County Board of County Commissioners (which sits as the Douglas County Board of Equalization) and upon their motion the property value recommendation of the Hearing Examiner was approved."
- The chairman of the Board must sign all board orders, unless delegated in writing to the Clerk or other members of the board.

### Why it's important

A well-written order will assist both parties of the appeal to understand the decision reached by the board of equalization. A well-reasoned decision stating the facts about the subject property and the evidence supplied by both the appellant and assessor indicates the board of equalization reviewed the evidence offered.

## Clear, Cogent, and Convincing Evidence

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### Requirement

The Board is required to have clear, cogent, and convincing evidence before overruling the Assessor's presumption of correctness during valuation appeals.

### What the law says

The assessor enjoys a presumption of correctness in valuation appeals. The appellant must provide clear, cogent, and convincing evidence to overcome the presumption that the assessor's determination of property value is correct. (RCW 84.40.0301 and WAC 458-14-046)

### What we found

The Board overturned three of the Assessor's values in the eight files reviewed. It is unclear to the Department what market based evidence was used by the Board to overcome the clear, cogent, and convincing, or preponderance standard.

A file reviewed:

- The appellant's reason for appeal is:  
*"House, land, and barn all purchased for \$57,000, in April of this year. Purchased from bank that had it valued at that price. No well on property."*
- The appellant purchased the property in April 2016 for \$57,500 from Springer Development LLC on a Bargain and Sales Deed. Typically, this type of transaction is not considered an arm's length transaction.
- The petition did not contain any written market evidence submitted by the appellant, but he did attend the hearing.
- The Board reduced the value from \$162,700 to \$57,500.
- The Board's order states:  
*"...the Board based the decision on location limites [sic] value and cost to cure."*
- It is unclear to the Department how the Board arrived at the value. The appellant did not provide any sales with location issues or cost to cure estimates.

A file reviewed:

- The appellant's reason for appeal is:  
*"We were just assessment for mortgage and that value was different to the Douglas Co. Assessor. We have no river front property. We have not made any improvements."*
- A copy of the appraisal referenced in the petition for mortgage purposes was not included in the appeal file.
- The appellant did not attend the hearing.

## Clear, Cogent, and Convincing Evidence, continued

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- The appellant listed four comparable sales on their appeal petition. The sale dates ranged from January 14, 2016 through July 29, 2016. The sale prices range from \$15,500 to \$141,200. The list contained the addresses of the properties that sold and the square footage of the dwelling, but did not contain any additional information as to how they are comparable to the subject property such as quality or condition.
- The Assessor's Response provided statements explaining why they believe two of the sales referenced by the appellant are not arm's length transactions, one sale was used by the Assessor in their valuation, and the other comparable is in a different location, and the house was built in 1914.
- The Board's order states:  
*"...the Board based the decision on Sales of Comparable Property."*
- It is unclear to the Department how the appellant's unexplained comparable sales convinced the Board to overrule the Assessor's valuation.

A file reviewed:

- The appellant's reason for appeal is:  
*"No improvements to place. Did build a portable shed. Field used for pasture not apple orchard."*
- The petition file did not contain any written market evidence submitted by the appellant, but she did attend the hearing.
- The summary of the appellant's testimony did not provide any market based evidence demonstrating a reduced value.
- The Board reduced the value from \$302,800 to \$214,000.
- The Assessor's response provided four comparable sales they used to value the property.
- The Board's order states:  
*"...the Board based the decision on limites [sic] value."*
- It is unclear to the Department what market evidence was provided by the appellant to the Board demonstrating a reduced assessed value.

### Action needed to meet requirement

The Board cannot overrule the Assessor's original value without clear, cogent, and convincing evidence, that the value is incorrect. The Board must use the criteria set forth in RCW 84.40.030 when reviewing the evidence of value, admissibility, and weight, while determining market value.

The clear, cogent, and convincing evidence denotes a standard of proof that is less than beyond a reasonable doubt but greater than a preponderance of the evidence. "Highly probably" is another way to state this standard of proof.

### Why it's important

Statute puts the burden of proof on the appellant to overcome the assessor's valuation to maintain fair and equitable taxation for all taxpayers.

## Hearing Notice

### Requirement

The Clerk is required to provide notice of the hearing date to the Assessor and appellant at least 15 business days before the hearing, unless all parties agree to a shorter time period.

### What the law says

The clerk must notify the assessor and appellant of the hearing at least 15 business days before the hearing, unless all parties agree to a shorter time period. (WAC 458-14-076)

### What we found

Each of the eight files reviewed contained a Hearing Notice and they were all mailed more than 15 business days prior to the date of the hearing. One of the files contained a Hearing Notice that did not contain the hearing date.

The Department found the following changes that need to be made to the Hearing Notice:

Language in Hearing Notice	Change Needed
"...January 1, 2016 (RCW 84.40.030)"	Should be RCW 84.40.0301
"Hearing Examiner will be reviewing sales prior to January 1, 2016 when the assessment was set by the assessor.	WAC 458-14-087(2) boards must consider sales made within five years of the date of the petition.
"I have enclosed a copy of the Assessor's Answer to your petition for your records."	The Board should not send the Assessor's Answer to the taxpayer. This does not support the fact that the board and assessor offices are independent of each other. (BOE Manual pg. 46)  WAC 458-14-066(2) states, the assessor must provide valuation information to the taxpayer and the board.
"...provide (3) copies of the evidence for the BOE file; Hearing Examiner; and Assessor."	The Board should not request for or distribute appellant evidence to the Assessor. This does not support the fact that the board and assessor offices are independent of each other. (BOE Manual pg. 46)  WAC 458-14-056(5) states, other documentary evidence not submitted at the time the petition is filed must be provided by the taxpayer to the assessor and the board.

## **Hearing Notice, continued**

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### **Action needed to meet requirement**

The Clerk must provide notice of the hearing with accurate information to both the Assessor and appellant at least 15 business days prior to the hearing.

### **Why it's important**

The assessor and appellant need the correct hearing information, such as the hearing date and information that may be used during the hearing,

## 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 statute 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 eight petition files examined did not contain the Board Clerk's Record of Hearing as required by RCW 84.48.010. The Clerk has created the Douglas County Board of Equalization Hearing & Decision Worksheet that she uses for each hearing.

The worksheet contains the following information:

- Petition Number
- Property owner name, address, and if they attended hearing
- Assessor and Administrative Assistant names and if they attended the hearing
- Parcel Number
- Assessor's, Petitioner's, and Hearing Examiner's Value information
- Proposed decision
- Reasons for decision

### Action needed to meet requirement

The Clerk must keep a record of hearings and include it in each appeal file, and publish the record in the same manner as other county legislative authority proceedings.

The Clerk may use the Douglas County Board of Equalization Hearing & Decision Worksheet in place of the Board Clerk's Record of Hearing form if the following information is added:

- When hearing was held
- Name of hearing examiner at the hearing
- Recording information listed on REV 60 0002

In addition to adding the information above, the Clerk must complete the areas on who was present at the hearing. None of the worksheets reviewed indicate if someone from the Assessor's office was present, one does not indicate if the property owner was present.

### Why it's important

The record serves as a public summary of the actions taken by a board of equalization for each hearing.

## Complete and Timely Filed Petitions

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### Requirement

The Board is required to accept only complete and timely filed petitions.

### What the law says

#### *Timely Filed*

A petition must be filed with the board of equalization on or before July 1 of the assessment year, or within 30 days after the value change notice is mailed, whichever is later, or up to 60 days if the county legislative authority has extended the appeal period. If a petition is mailed, it must be postmarked no later than the filing deadline. (RCW 84.40.038 and WAC 458-14-056)

#### *Complete*

All relevant questions on the petition form provided or approved by the Department must be answered. The answers must contain sufficient information or statements to apprise the board and the assessor of the reasons for the appeal.

### What we found

#### *Timely Filed*

Of the eight files we reviewed, five files do not contain a Change of Value Notice supporting the submission of the appeal after July 1.

The Clerk stated she sends late petitions back to the appellants with a letter. She provided a copy of the letter used, which includes the filing deadline, and information on the good cause waiver option.

#### *Complete*

Of the eight files we reviewed, two petitions had the wrong assessment year (2017) or no assessment year filled in at the top of the form and five of the petitions do not appear to have a valid reason for the appeal.

The reasons for appeal did not contain sufficient information on why the Assessor's value is wrong. The reason must specifically state why the petitioner believes the Assessor's value does not represent the true and fair value of the property.

## Complete and Timely Filed Petitions, continued

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The petitions stated the following for reasons for appeal:

- *We were just assessment for mortgage and that value was different to the Douglas County Assessor. We have no river front property. We have not made any improvements.*
- *I have been advised by several people involved in real estate that while value of manufactured homes may actually increase from time to time, usually due to a local shortage of units, it would be very unusual for a 25 year old manufactured home to jump in value by \$45,000. The single family dwelling on the property is not actually usable.*
- *No improvements made to place. Did build a portable shed. Field used for pasture not apple orchard.*
- *Other homes in my area that are comparable to my house seem to be at a lower value or price than the new assessment. I only want to pay a fair share of taxes, not an excessive share.*
- *There is a double assessment between real and personal property on this parcel.*

The comparison of assessed values, saying no improvements were made, or a referencing the percentage of increase from one assessment year to another year does not represent why the appellant believes the subject property's value is incorrect.

The Clerk stated she sends incomplete petitions back to the appellants with a letter. She provided a copy of the letter used, which includes the reason the petition is not considered complete, the due date of the petition and additional information that must be sent back.

### **Action needed to meet requirement**

A copy of the Change of Value Notice must be included with all petitions received after July 1. The Clerk must add a statement to her late filing letter explaining the appellant's right to appeal the decision to the BTA.

Incomplete petitions must be returned to the appellant with a letter explaining the reason the petition is not complete. An appropriate amount of time must be given to the appellant to complete the petition and return it to the Board. If a completed petition is not returned by the deadline, the petition must be rejected as incomplete. The Clerk must add a statement to her incomplete petition letter explaining the appellant's right to appeal the decision to the BTA.

### **Why it's important**

Properly administering petitions ensures equity and provides a fair process for the appellant and assessor.

## Regular Convened Session

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### Requirement

The Board is required to request the approval of the county legislative authority to continue hearings after the regular 28-day convened session.

### What the law says

Boards of equalization meet on July 15 for a minimum of three days, but for no more than 28 calendar days. The county legislative authority may reconvene the board of equalization when the number of timely filed petitions exceeds 25, or 10 percent of the number of appeals filed in the preceding year, whichever is greater. (RCW 84.48.010 and WAC 458-14-046)

In July 2017, the law changed allowing the board's regularly convened session to start on July 15<sup>th</sup> or within 14 days after the assessor certifies the assessment roll.

### What we found

The Board held hearings after the regular 28-day session without receiving authority from the county legislative authority to be reconvened.

### Action needed to meet requirement

The Board must request the authorization of the county legislative authority to be reconvened after their regular 28-day session when the number of timely filed petitions exceed 25, or 10 percent of the number of appeals filed in the preceding year, whichever is greater.

The Department recommends the authorization be in writing. *Notice of Approval to Hear Property Tax Appeals* (form REV 64 0049e) is available on Property Tax Resource website located by clicking on the following link <http://propertytax.dor.wa.gov/>.

### Why it's important

Proper authorization to convene ensures that the county legislative authority is aware of the board of equalization's workload.

## Recommendations

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For the items listed as *Recommendations*, the Department believes the Board could improve program compliance and service to the public by making voluntary changes in procedure.

This section contains the items we identified in our interview.

## Timely Hearings

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### **Recommendation**

The Department recommends the Board hold hearings as soon as possible after the appeal filed.

### **What we found**

We reviewed the 2016 assessment year appeals, the change of value notices were mailed September 21, 2016, and appeal petitions were due October 20, 2016. The Board did not hold hearings until June 7 and 8, 2017.

### **Action recommended**

The Board should hold hearings as soon as practicable after the appeal has been filed.

### **Why it's important**

If a board overrules the assessor and changes the assessed value it affects the amount of taxes that can be levied by districts in the county. It also affects the property owner because if they file a petition, the appeal is not heard until June, and the board overrules the assessor's value, the owner paid an incorrect amount of tax in April.

## Scheduling Board Hearings

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### **Recommendation**

The Department recommends the Board does not delay scheduling hearings for the sole purpose of waiting for the Assessor to issue a response to the appellant's petition.

### **What we found**

During the interview, the Clerk stated she waits for the Assessor's response to the petition before she schedules hearings.

### **Action recommended**

The Board should not delay scheduling hearings due to not having the Assessor's response or waiting for additional supporting data from either the appellant or the Assessor. The Assessor is not statutorily required to offer a response to the appellant's petition.

### **Why it's important**

Boards should maintain an appearance of independence and fairness. By waiting until a board receives the assessor's response to the petition, the appellant could perceive that the assessor has an undue influence over a board of equalization's hearing schedule.

## Form Letters

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### Recommendation

The Department recommends the Board update their letter sent with the petition form, untimely filed letter, and incomplete petition letter.

### What we found

The Clerk provided copies of the following letters used by the Board, some of the letters need additional information.

### Action recommended

The Department recommends the Board update the letters with the following suggestions:

Letter	Suggestion
Letter sent with petition form	Add option for late filing because of good cause waiver RCW 84.40.038.  Fifth paragraph about comparison sales prior to January 1, 2017. WAC 458-14-087(2) boards must consider sales made within five years of the date of the petition shall be considered.
Untimely filed letter	Add appellant’s right to appeal the decision denying a petition due to missing the filing deadline to the BTA, and  Add option for late filing because of good cause waiver RCW 84.40.038.
Incomplete petition letter	Remove statement that appellant needs to provide comparable sales, that is not required for a petition to be complete.  Add appellant’s right to appeal the decision that petition is incomplete to the BTA.

### Why it’s important

Clear and accurate information given to appellants will help them understand the appeal process.

## Sign-in Sheet

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### **Recommendation**

The Department recommends the Board use a sign-in sheet for all hearings to create a record of participants. (BOE Operating Manual Part 6.2)

### **What we found**

The Clerk stated she does not ask participants to sign a sign-in sheet before the hearing.

### **Action recommended**

The Board should have all parties offering testimony and observers sign a sign-in sheet. This document will not only clarify who testified during the hearing but how to correctly spell their names in the order. This document should be kept in the official appeal file.

### **Why it's important**

Tracking the participants and observers of the board hearings helps to provide a complete and accurate record of the hearing.

## Board of Equalization Website

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### Recommendation

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

### What we found

A link to the Board of Equalization can be found on the Douglas County Website. The website has links for the Appealing Your Property Tax Assessment publication and petition forms.

The Department has recently updated our website; as a result, the links on the Board Website for the following do not work:

- Appealing Your Property Tax Assessment
- Review of Senior Citizen/Disabled Person Exemption or Deferral Determination
- Review of Current Use Determination
- Review of Personal Property Valuation Determination

### Action recommended

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

### 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.

## Desk Reference Manual

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### Recommendation

The Department recommends the Clerk update the desk reference manual.

### What we found

The Clerk provided a copy of the Douglas County Board of Equalization Desk Reference Manual. It appears the Clerk used a manual from a different county as a template.

### Action recommended

Several areas need to be updated:

- **Section 2.1.2:**The Board actually consists of three board members and two hearing examiners.
- **Section 2.1.4:** RCW 84.48.042 does not specify education must be continued every two years.
- **Section 2.2.2:** Refers to 2.1.4, statute does not apply to clerks.
- **Section 3:** July 15 First day of session; this has changed because of new law. Now July 15 or 14 days after roll is certified, whichever is later.
- **Section 4.1:** Notice of Meeting; law change same as above.
- **Section 8.4.1:** "...stating that the petition will be considered until returned..." it appears this should say "...will *not* be considered...".
- **Section 10:** Mentions making photocopies for Board members, this should be for Hearing Examiner.
- **Section 12.1:** The Hearing Examiner does not make the determination, update to clarify that they make a recommendation to the Board and they make the determination after reviewing the evidence submitted. – See Requirement 2.
- **Section 12.3:** Instructions to provide copies of additional evidence directly to Assessor conflicts with the language in the Hearing Notice – See Requirement 4.
- **Section 12.4:**
  - Additional evidence from petitioner and taxpayer should be provided directly to each other, not go through the Board.
  - The second paragraph appears to be from another county since the Douglas County BOE does not scan documents at this time.
  - States evidence received after submission deadline *will not* be accepted, Hearing Notice says *may not* be accepted.
- **Section 12.9:**
  - Opening remarks states Board is appointed by the Board of County Commissioners, the Board are the County Commissioners.
  - Update last paragraph to reflect the law change that states board orders must be issued within 45 days of hearing.
- **Section 12.10:** References sign-in sheet, according to Clerk they do not use a sign-in sheet.

## Desk Reference Manual, continued

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- **Section 12.11:**
  - The first sentence appears to be incomplete.
  - Update sentence to reflect the Clerk will provide a summary of the recommendations to the Board and they will review the list and evidence submitted before making a decision.
  - Orders must be signed by the Chair or may be delegated to another Board Member or the Clerk.
  - Update last sentence to reflect the law change that states board orders need to be issued within 45 days of hearing.
- **Section 12.12:** References 60-day deadline, Douglas County has a 30-day deadline.
- **Section 13:** First paragraph is in conflict of statute – See Requirement 1.
- **Section 14.1:** Hearing Examiner should be made aware of BTA appeal notice as well as Board.

The Department recommends adding the following to the manual to ensure all staff are aware of policy/procedure:

- Hearing Notice states rescheduling of hearings is not allowed.
- Clerk stated they will accept additional information if all parties agree.

### Why it's important

Desk reference manuals are useful tools for training staff and maintaining consistency within the office.

## 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 six months 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:

Washington State Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia, WA 98504-7471  
(360) 534-1400  
<http://dor.wa.gov>