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# Washington Department of Revenue Property Tax Division

## 2024 Review of the Asotin 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 Asotin County Board of Equalization (Clerk). The interview focused on the Asotin 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 2022 assessment year for taxes payable in 2023.
- 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 them 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 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 share 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 hold a regular convened session beginning on July 15, or within 14 days of the Assessor certifying the county assessment roll to the Board, whichever is later.

### **Recommendation**

1. The Department recommends the Board use the Department's appeal forms and create templates for letters.

## Requirement 1 – 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(3) and WAC 458-14-095).

### What we found

The Board uses the Department's record of hearing form, which was included in the petition files reviewed by the Department. The record of hearing is not posted on the website as required by law.

### Action needed to meet requirement

The Board is required to take the following action:

- The Clerk must keep a record of hearings, include it in each appeal file, and publish the record in the same manner as other county legislative authority proceedings. The Board could accomplish this by:
  - Continuing to use the Department's *Board Clerk's Record of Hearing* (Form [REV 60 0002](#)), then publishing it in the same manner as the county legislative authority meeting minutes.

### Why it's important

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

## Requirement 2 – Regular convened session

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### Requirement

The Board is required to hold a regular convened session beginning on July 15, or within 14 days of the 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 did not meet on July 15, or within 14 days of the Assessor’s certification of the assessment roll to the Board. The Assessor certified the 2022 assessment roll for the 2023 tax year on August 15, 2022, requiring the Board to meet on or before August 29, 2022. The Board’s first meeting for the 2021 assessment year was on October 11, 2022.

### Action needed to meet requirement

The Board is required to take the following action:

- Meet on July 15, or within 14 days of the date the Assessor’s certification of the assessment roll to the Board was signed, whichever is later.

### Why it’s important

Meeting as required by statute, ensures the property tax process is completed as directed by law, so taxpayers receive their property tax statements timely.

## Recommendation 1 – Forms and letters

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### Recommendation

The Department recommends the Board use the Department’s appeal forms and create templates for letters.

### What we found

The Board is not utilizing the updated forms provided on the Department’s website, such as: petitions, board orders, and request to reconvene.

### Action recommended

The Department recommends the Board take the following action:

- Use the forms available on the Department’s website at [dor.wa.gov](https://dor.wa.gov). The Clerk should also become familiar with the forms available. Forms include, but is not limited to: petitions, board orders, meeting minutes, and record of hearing forms.

### Why it’s important

To ensure taxpayers receive accurate information for property tax appeals.



## 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 recommendations in our report, please contact us at:

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