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# Washington Department of Revenue Property Tax Division

## 2019 Review of the Franklin 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 Franklin County Board of Equalization (Clerk). The interview focused on the Franklin 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 2018 assessment year for taxes payable in 2019
- 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 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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### **Recommendations**

1. The Department recommends the Board update their incomplete petition letter.

## 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.

## Form Letters

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### Recommendation

The Department recommends the Board update their incomplete petition letter.

### What we found

The Clerk provided a copy of their incomplete petition letter that had some misleading information. The letter states, “documentary evidence needs to be submitted in support of your estimate of market value.” The letter also includes the statement “In addition, box 11 was left unchecked on the petition that was submitted. This information is required in order for your petition to be considered complete.”

These statements are misleading as the appellant only needs to complete boxes 1-5 on the petition form for it to be complete. Providing evidence or having box 11 checked are not required for a petition to be considered complete.

### Action recommended

The Department recommends the Board:

- Remove statement “At the very minimum, some documentary evidence needs to be submitted in support of your estimate of market value.”
- Remove statement “In addition, box 11 was left unchecked on the petition that was submitted. This information is required in order for your petition to be considered complete.”

### Why it’s important

Clear and accurate information given to appellants will help them understand the appeal 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 nine 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 the recommendation in our report, please contact the Property Tax Division at (360) 534-1400.

For additional information contact:

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