

# **BOARD OF EQUALIZATION POLICY & PROCEDURES**

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**WHATCOM COUNTY  
BOARD OF EQUALIZATION**

**2023**

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## SECTION 1. PURPOSE

The Board of Equalization Policy Manual (Policy Reference) provides guidance on practices and procedures for the duties of the Whatcom County Board of Equalization (BOE). It includes operational information and step-by-step instructions that are specific to the Board of Equalizations duties.

This Policy Manual supplements the Department of Revenue's County Boards of Equalization Manual for Washington State (DOR Manual), and is not intended to replace or modify the DOR Manual. RCW 84.48.046 tasks the Washington State Department of Revenue (DOR) with the responsibility of providing the operational procedures manual for all county boards of equalization and requires boards of equalization to "follow such manual in all of its operations and procedures." Therefore, any inconsistency or discrepancy between this Policy Manual and the DOR Manual should be resolved by relying upon the DOR Manual.

## SECTION 2. INTRODUCTION

### 2.1 Board of Equalization

#### 2.1.1 Background

The Board of Equalization (BOE or Board) is an independent quasi-judicial board of the County, and members are appointed by the Whatcom County Council according to WCC 2.21.

#### 2.1.2 Chair of the Board of Equalization

Board officer is the Chair. The Chair is elected each year by the majority of the Board's regular members at its annual meeting. The Chair authorizes the Clerk to sign Board orders and accept petitions on behalf of the Board. The Board has seven members (5 district, 2 alternate) and attends hearings on a rotating shift, when the appointed Chair is unavailable the three Board members for that day's hearings appoints a temporary chair to preside over the hearing.

#### 2.1.3 Training

RCW 84.48.042 provides that every Board member shall attend DOR's BOE training session within one year following his or her appointment or reappointment. Senior members are required to attend Senior Board member training every three years. The County will reimburse travel expenses in accordance with the County's current travel policy. New Members must also attend the County's Open Public Meetings Training.

#### 2.1.4 Compensation

Board members are not employees of the County and are compensated as independent contractors on a per diem basis. Each BOE member is compensated one hundred fifty dollars (\$150) for each hearing/meeting/training day in attendance.

### 2.2 BOE Office Hours

The Clerk is available in person or by phone Monday thru Friday 8:30 a.m. to 4:30 p.m. or by telephone 360-778-5016

## SECTION 3. BOE CALENDAR

Some important dates and deadlines are listed in the table below. This list is not comprehensive and some deadlines shift annually due to factors such as the timing of Assessor’s valuation notices.

<b>January 1</b>	Assessment date for all taxable real and personal property (except new construction).
<b>April 30*</b>	Deadline for both Late Filing Exception Request and Request for Reconvening for the previous assessment year .
<b>May 31</b>	<i>Deadline for Assessor to complete valuation of all property; new construction and mobile homes may be added later.</i>
<b>Convene Board</b>	<b><i>Please see note below...Board convenes either July 15<sup>th</sup> or 14 calendar days after certification of rolls</i></b>
<b>July 1*, or 30 days after Assessor’s valuation notice, whichever is later</b>	Filing deadline for appealing Assessor’s determination of real and personal property values and all other determinations listed in Section 9.
<b>July 31</b>	Assessment date for new construction.
<b>August 31</b>	Deadline for Assessor to put new construction on current year’s assessment roll and send notices to taxpayers. The Assessor should provide the Clerk with REV 64-0059, Assessor’s Certificate of New Construction Value, notifying the BOE that value change notices are being sent to taxpayers.

\*If the date falls on a weekend or holiday, the effective date is the next business day.

**Note: The Board will begin their assessment year according to RCW 84.48.010**

***The board of equalization must meet in open session for this purpose annually on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they must examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property must be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301.***

## SECTION 4. REGULAR SESSION

### 4.1 Notice of Meeting

*BOE's annual regularly convened 28-day session begins July 15, or within fourteen days of certification of the county assessment rolls, whichever is later. If the date falls on a weekend or a holiday it will be the next business day.*

The Board is sworn in and a business meeting is conducted to review new legislation or other issues Board members might have. Three Board members will need to meet the two or more days during the twenty eight day time frame as well to hear appeals.

These meetings will be adopted as part of the Board's annual meeting schedule. Prepare the public notice for publication. Also upload the notice on the BOE website. Provide copies of the notice to the Assessor's Office and the Treasurer's Office for posting. Post copies of the notice outside the BOE office, courthouse hallway bulletin and Assessors Office door. Complete DOR Form REV 64 0050 and submit a copy to DOR. Keep the original in the BOE files.

### 4.2 Minutes and Proceedings

Board members are sworn in by the Clerk at the annual meeting and must sign DOR Form REV 64 0056. After the election of the Chair, enter the name of the elected Chair, then complete, date and sign the form. File the original in the BOE minutes file. DOR no longer requires a copy to be submitted, but our Board has continued to do so.

### 4.3 Assessor's Certification of Assessment Roll

BOE does not have the authority to equalize or issue valuation determinations prior to the Assessor certifying the assessment rolls. RCW 84.40.320 requires the Assessor to submit his certification to the Clerk. Provide the Board members with a copy of the certification at the annual meeting, as well as make a copy for each councilmember.

### 4.4 Approval to Convene after Regular Session

RCW 84.48.010 gives the Board the authority, with the approval of the Whatcom County Council, to convene after the regularly convened session concludes when the number of petitions filed exceeds either 25 or ten percent of the appeals filed in the preceding year, whichever is greater. The number of petitions filed each year typically far exceeds the minimum requirement.

Complete Form REV 64 0049, and route to chair of Council for signature and then all other councilmembers signatures. Submit a copy to DOR and retain the original in the BOE files.

## SECTION 5. PREPARING FOR APPEALS

### 5.1 Updating Forms, Petition Packet and WEB Content

BOE clerk should review all forms, information and documents included in the petitioner packets and on the BOE's website, and update them as necessary. We are on DOR's forms update list, so DOR forms and publications should be reviewed quarterly. Verify that the current version of its forms are being used.

### 5.2 Reserving Conference Room

When scheduling in office hearings, the Clerk will need to check the staff member in the Council office who reserves the conference room for hearing dates, typically hearings are held on Wednesday and Thursdays. Then confer with Board members on hearing dates, then reserve the conference room for the dates there are three Board members available.

## SECTION 6. DOCUMENT MANAGEMENT

### 6.1 Document Management

Throughout the appeal process, both the BOE and the Assessor rely on the PACS system to store digital images of all petition-related documents that are received or sent. The BOE Clerk scans the majority of the file contents. The Assessor's Office is responsible for scanning their own documents including their Responses and Stipulations (Corrected Evaluations) with taxpayers.

The Clerk uses the PACS system to verify the taxpayer/owner, assessed value, and information on the petition. Once the petition is checked it is entered in helmet head, and the BOE case log. A number is assigned from helmet head. The BOE clerk scans new petitions, then places them in the I:Drive, BOE petitions are emailed to Assessor, then the petitions are emailed to the Assessor. When BOE staff scan subsequent new documents such as additional information, they are saved in the I:Drive in the appropriate folder for the BOE assessment year.

As each petition works its way through the appeal process, new documents are added to its record by the taxpayer, the Assessor and the BOE. A copy of all documents received or sent are placed in the hard copy file. In addition, petitions, additional information, record of proceedings and orders are stored electronically. The status of petitions throughout the appeal process is tracked using both the helmet head, PACS, and the BOE case log. Once all of the petitions for an assessment year have been heard or otherwise closed and the Board orders issued, the files for the assessment years are kept in the Council office or Records Center for six years. After six years the files are sent to the Washington State Archives. If a petition is the subject of an ongoing BTA appeal or court action, archiving is postponed until that case is concluded.



## SECTION 7. CONFIDENTIAL INFORMATION

Pursuant to WAC 459-14-095(2), proprietary and privileged evidence submitted by the taxpayer is treated as confidential information. Seal confidential documents in an envelope bearing the petition number. The envelope should be marked with the notation that it contains confidential information that potentially may be exempt from public disclosure. The audio of testimony for each petition heard is recorded and stored as a separate, audio file, thereby safeguarding confidential evidence presented to the Board from being disclosed accidentally.

If any questions arise from a public disclosure request concerning potentially confidential information submitted in an appeal filed with the BOE, refer the matter to the Council's Prosecuting Attorney for advice.

## SECTION 8. APPEALS OF PROPERTY VALUATION

### 8.1 Petition Packets

Update forms, documents and information. Update the BOE website with current forms. Have sufficient hard copies of petitions ready for walk-ins.

Have sufficient copies of "Appealing Your Property Assessment to the County Board of Equalization" (DOR), and Frequently Asked Questions, available as well.

### 8.2 Petition Receiving, and Review

See Figure 8-1 at the end of this section for a flow chart.

#### 8.2.1 Receiving and Review

Petitions may be submitted by mail, email or in person at the BOE office. If a taxpayer is appealing valuation on multiple parcels, a separate petition should be filed for each parcel. When mailed, the postmark establishes the petition filing date. Remove the petition from the envelope, but do not discard the envelope as it is part of the record.

Irrespective of their validity, all petitions are date stamped on the day received and assigned a BOE petition number. Helmet head will assign the next number.

Create a file folder for each petition labeling it with the BOE petition number, parcel number, and petitioner's name. The petition, mailing envelope and all associated documents are placed in the file folder. If the mailing envelope is too large, fold it to fit into the file.

As the petitions are received, review them for timeliness and completeness. Petitions appealing valuation determinations must be postmarked on or before July 1 of the current assessment year or 30 days of the Assessor's valuation notice. Refer to WAC 458-14-056(5) and the DOR Manual for requirements of a properly completed petition.

Information from petitions is then entered in the BOE database (helmet head) and the BOE Case log. Next, prepare the contents of the file folder for scanning and emailing to the Assessor.

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### **8.3. Intake Scanning**

Before scanning tape photographs, receipts and other small items to letter size paper. Remove staples, tabs, binders and dividers.

Scan all documents, e-mail to Assessor and put in I:Drive

All subsequent documents pertaining to the petition will be filed in the file folder (hard copies), as well as the electronic file on the I drive.

### **8.4 Incomplete and Not Timely Filed Petitions**

#### **8.4.1 Incomplete Petitions**

If a petition is not properly completed, inform the petitioner in writing (e-mail is ok but not preferred) of the deficiency, stating that the petition will be removed from the BOE docket if the defect is not cured within ~~30 days~~ 14 calendar days of the letter. Enclose or attach a copy of the petition filed, but retain the original in the BOE files. If the petitioner subsequently files a properly completed petition, date stamp it, scan it in. If the petitioner does *not* submit a completed petition within ~~30 days~~ 14 calendar days, the BOE Clerk sends the petitioner a letter or e-mail advising the appeal is being voided and informing them of their right to appeal to the State Board of Tax Appeals (BTA). The BOE database is updated, the letter or e-mail is scanned and sent via e-mail to the assessor, update the BOE case log.

#### **10/27/2022 CHANGES TO POLICY:**

- Petitioner is given 14 calendar days (last day must fall on a working day) to respond to incomplete petition letter/email sent by clerk of BOE.

#### **8.4.2 Petitions Not Timely Filed**

If a petition is not timely filed, notify the petitioner in writing or e-mail why the petition was rejected for that assessment year and it will be processed for the next assessment year once the Assessor sets the values for that year.

### **8.5 Assessor's Responses and Other Submissions**

Within 30 days of the date the petition is filed, the Assessor's Office is required to send additional valuation information if requested on the petition by the taxpayer. In addition, the Assessor's Office routinely, though not always, prepares and sends appeal responses to petitioners. The Assessor's Office may also send supplemental documentary evidence. All documentary evidence is typically submitted to the petitioners and the BOE at least 21 business days before the hearing.

These documents, as well as stipulations and, occasionally, withdrawals will be scanned by the Assessor's Office and e-mailed to the Clerk for the official record.

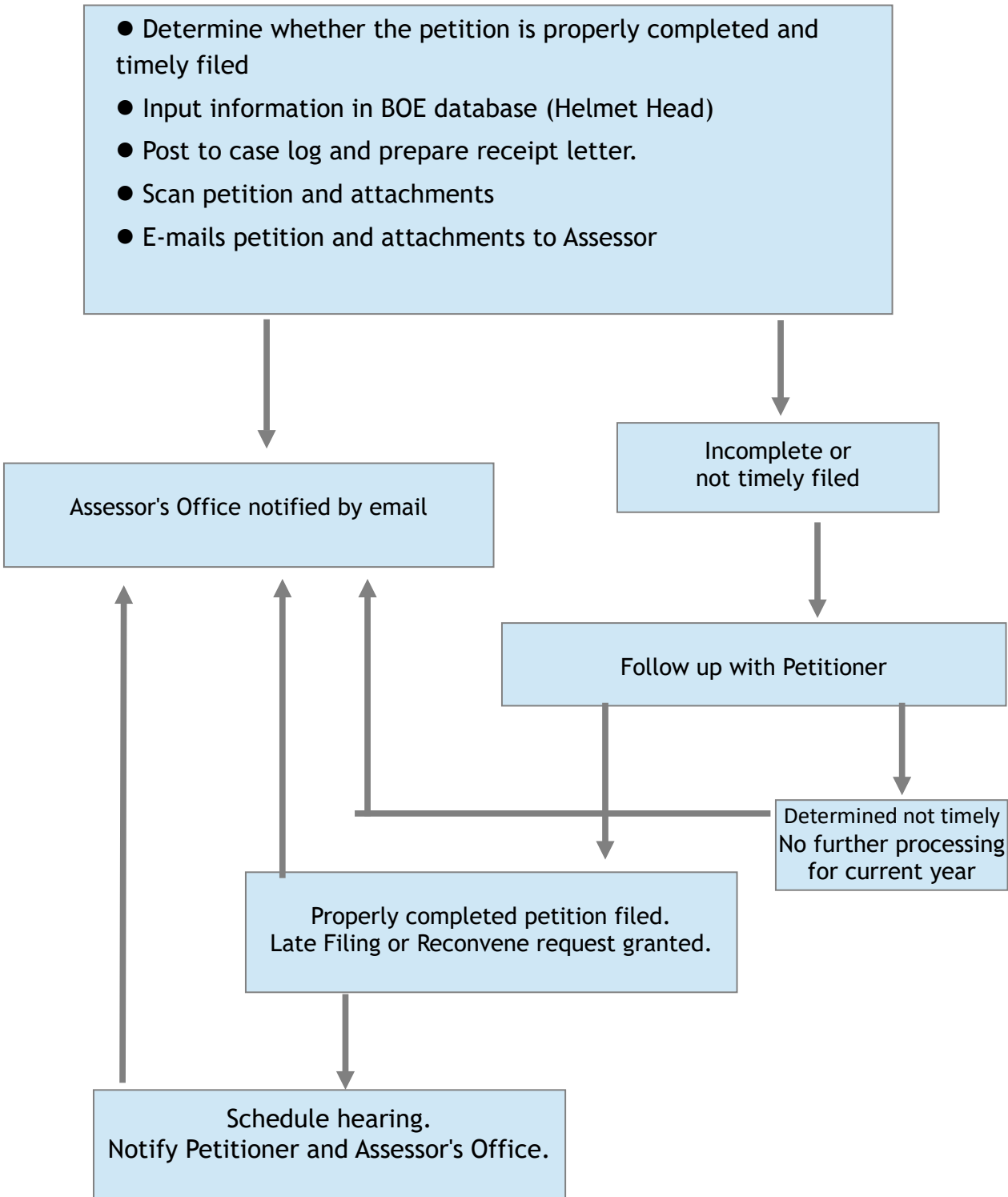
Check documents for missing pages, image quality or other problems. Check corrected evaluations for correct assessment year and tax year. If any problems are found, notify the Assessor's Office.

Print a hard copy for the file and file electronically in the correct BOE file.

## 10/27/2022 CHANGES TO POLICY:

- Late Additional Information  
The Board decided that options on how to handle Additional information received late from the Assessor's Office or from the petitioner after the 21-business day deadline will be discussed at the beginning of the originally scheduled hearing. Under WAC 458-14-066 DOR allows the board different options on how to handle late documents and instructs the board to create policy on which options provided work best for their county. The Board determined, by unanimous decision, that all options provided by DOR will be left in place for consideration on a case by case basis. The Board recognizes that there are many different reasons as to why documents may be presented late and has determined that having flexibility with the different options provided by DOR is the best practice.
- Clerk to distribute late information before hearing  
There was discussion on whether the clerk should provide the board members with late documents ahead of time before knowing if the late documents will be allowed, that it will be difficult to "unsee" the documents. The Board considered and requested that all late documents be provided to them ahead of time along with the rest of the days hearing documents. With only 10 minutes to hear each side there is just no time to review late documents at the actual hearing.

**Figure 8-1: PETITION INTAKE PROCESS**



## SECTION 9. OTHER APPEALS

The vast majority of appeals filed with the BOE arise from the Assessor's annual valuation notices. However, other appeals are occasionally filed. (See list below.) The filing deadline for these appeals is July 1, or 30 days from the notice of determination or valuation, whichever is later. Refer to the DOR Manual for guidance on eligibility and the scope of the BOE's review authority. Follow the receiving and intake procedures described in Section 8.

- Senior Citizen/Disabled Person Exemption Or Deferral
- Current Use or Designated Forest Land Determination
- Destroyed property tax reduction claim
- Disqualification of historic property eligible for special valuation
- Denial of current use farm and ag classification
- Valuation reductions after government restriction
- Denial of claim for exemption of improvements on single family dwellings
- Valuation of property previously qualified for a multi-unit housing exemption

## SECTION 10. LATE FILING AND RECONVENING REQUESTS

When a taxpayer files a Late Filing Exception Request or a Request for Reconvening, date stamp the request. The Board usually gives the clerk the authority to accept or deny these requests on behalf of the Board. Notify the taxpayer in writing of the Board's decision. If the Late Filing Exception Request is approved by the Board, inform the taxpayer that a completed petition must be submitted within 30 days of the notification unless the taxpayer has previously submitted a properly completed petition for the current assessment year (for example, a petition that was not timely filed). If a petition was not previously filed, include a petition form. If a Request for Reconvening is approved by the Board, request that the taxpayer file a properly completed petition within 30 days. Petitions are not required per DOR staff which has advised that we may not require a petition form on a Request for Reconvening, so a hearing must be held even if a petition form is not returned. We may request a petition but it is not required.

In the case of a request for late filing, the Board's decision is final and not appealable to the BTA. The Board's decision to deny a reconvening request may be appealed to the BTA. Inform the taxpayer of their appeal rights.

Hold all correspondence for each taxpayer in a file until a petition is filed. If one is filed, scan all documents and follow the process described in Section 8.

## 10/27/2022 CHANGES TO POLICY:

- “Reasonable time”

RCW 84.40.038 refers to “Reasonable time” with regards to late filing. DOR requests that each county create its own policy to determine what their definition of “reasonable time” is. DOR has set April 30<sup>th</sup> as a drop-dead deadline to file late appeals. The Board determined, by unanimous decision, that they would continue to consider Department of Revenue’s April 30<sup>th</sup> deadline as “reasonable time”. This means that all late filed petitions will be considered by the board as long as they are received or date stamped by April 30<sup>th</sup> of the Assessment year.

## SECTION 11. STIPULATIONS AND WITHDRAWALS

A petition may be withdrawn at any time provided the petitioner submits a written withdrawal request to the BOE up to the start time of the scheduled hearing. The written request may be submitted by email, letter or on the withdrawal form.

When received, date stamp the request, scan it in and place it in the i drive the current BOE year. E-mail the assessor’s office and the appraiser involved of the withdrawal. Mark it as a withdrawal on the hearing calendar, place the hard copy of the withdrawal along with the e-mail to the Assessor’s Office in the file, and pull the file. Be sure and update helmet head and the BOE case file with the withdrawal. Remove the petition from the docket, file the withdrawal and close the petitioner’s file, move the file to the closed file section in the file cabinet for the BOE year.

When a stipulation agreement (corrected evaluation) is received the appeal is considered automatically withdrawn. Most stipulation agreements are submitted by the Assessor through e-mail. File the pdf file in the I:Drive for current BOE year under corrected evaluation. File the hard copy of the CE in the file and update helmet head as well as the BOE case log. If a hearing is scheduled remove the hearing from the docket. The petition will be removed from the docket and the file closed, and moved the file to the closed section in the file cabinets.

Petitions submitted to a reconvened Board may not be stipulated (no CE’s). A hearing must be scheduled and the Assessor’s Answer provided to the Board. The Board must make a determination on the value and issue an order.

## SECTION 12. HEARINGS

### 12.1 Overview

See Figure 12-1 at the end of this section for the flow chart.

The Board meets all day on most Wednesdays and/or Thursdays to hear cases. More hearing days are scheduled as needed. Morning sessions typically begin at 9:00 a.m. and afternoon sessions at 1:30 p.m. After the last petition of each session is heard, the Board goes into a closed executive session to deliberate and make its determination on all the petitions heard during that session.

Each hearing is allotted 30 minutes, with the taxpayer and Assessor having 10 minutes each to testify. Depending on the complexity of the case, some appeals may be scheduled for additional time.

### 12.2 Scheduling

Try best to allow at least 45 calendar days from the time of scheduling the hearing to the actual hearing date. This gap in time allows the petitioner time to submit additional information to meet the mandated 21 business days.

For the convenience of petitioners filing multiple petitions and tax representatives with multiple appeals before the Board, all petitions submitted by a taxpayer or a tax rep are bundled to be heard on the same day whenever possible. This reduces the number of times a taxpayer or tax rep must appear before the Board during a given assessment year.

The number of petitions that can be heard varies from hearing to hearing depending on several factors, such as whether the Assessor's appraisers testify, the complexity of the cases, or if numerous related petitions with the same ownership can be consolidated. On a typical day of two grouped sessions, approximately 10 to 12 residential petitions can be scheduled.

Although the Assessor's response to an appeal is helpful to both the taxpayer and the Board, it is not a prerequisite for scheduling a hearing. Do not delay scheduling either commercial or residential appeals due to the lack of a response from the Assessor.

We try to schedule hearings at least six weeks in advance.

### 12.3 Hearing Notices

Use Helmet head to schedule hearings. Notify the taxpayers and the Assessor at the same time of the scheduled hearing. E-mail the helmet head calendar to the Assessor's office. Petitioners and the Assessor must be notified of the hearing no later than 22 business days before the hearing date. Any additional documentary evidence from the Petitioner is due 21 business days before the hearing. Instruct the taxpayer to submit one copy to the BOE and another copy directly to the Assessor's Office.

Two copies of the hearing notice will print from helmet head, prepare one for mailing with the Please note instructions. The other is filed in the BOE file.

Keep each day's hearings together. This will make it easier when the packet is prepared for the Board members. Email council staff of hearing dates.

## **Rescheduling**

We try to accommodate petitioners requesting to be rescheduled. The circumstances around the reschedule and the scheduling of hearings are all taken into consideration when a reschedule is requested. Extenuating circumstances (such as illness and family emergencies) may be accommodated. We do not reschedule to allow more time for additional information. (see motion)

### **12.4 Additional Evidence**

If additional documentary evidence is submitted by the Assessor, they will email it to the Clerk. The document will need to be printed, and a hard copy placed in the petitioner's file.

If evidence is submitted by the taxpayer, date stamp it, then fill out the additional information cover sheet, scan it, save it in the I:Drive. Place the original in the file.

Documentary evidence received from either party after the submission deadline is processed as usual. The Assessor's office will notify the Clerk if they need more time to process the additional information.

### **12.5 Hearing Packets**

Assemble hearing packets to each Board member approximately one week in advance of the hearing. Each packet should contain the hearing agenda and a copy of all documents properly submitted by both the taxpayer and the Assessor for each petition to be heard. Print all the documents directly from the I drive. (You may already have most of the information copied)

If additional evidence from the petitioner is received after the hearing packets have been distributed, provide copies to the Board.

If changes are made to the hearing agenda because of withdrawals, stipulations, unavoidable rescheduling, etc., provide a corrected copy to the Board members.

### **12.6 Public and Closed Hearings**

All hearings are open to the public. If confidential financial and proprietary information is disclosed during the hearing process, that part of the hearing is closed to the public.

For in office hearings, place the appropriate notice on the door to the hearing room informing taxpayers whether they can enter or should wait outside the room. Executive Sessions are closed and no recording is made.



## 12.7 Audio Recording

The BOE uses either a digital audio device or Zoom recording to record all hearings.

Each recording should begin with the Chair calling the hearing to order. The Chair introduces the Board, the Assessor's representative and the Clerk. The Chair reads the summary sheet into the record and then the Clerk swears in the Petitioner, and Assessor's representative. The Petition is read into the record. The recording ends when the Chair closes the hearing for that petition.

Deliberations of the Board in executive session are not recorded.

After each day of hearings upload/download the recording and place it in the I:Drive. These recordings will be transferred onto a CD for archival purposes.

## 12.8 Sign-in Sheets, Clerk's Record of Hearing, and Other Preparation

When preparing for in office hearings, before hearings start set up conference room tables and chairs, digital audio recorder and test, teleconferencing equipment if necessary and test, and start the computer. Place the name plates for the BOE members on the table, along with pens and the sign in sheets.

If hearing will be done via Zoom you will need to open up Zoom meeting 20 minutes before the first hearing starts. Instead of a sign in sheet you will track all in attendance on the Record of Proceedings.

## 12.9 Chair's Opening Remarks

At the beginning of each hearing session, the Chair welcomes the Petitioner and introduces members...something like this:

Good (morning or afternoon). My name is \_\_\_\_\_ and I am the current chair of the Board of Equalization. To my left is board member \_\_\_\_\_ and to my right is board member \_\_\_\_\_. Also present is \_\_\_\_\_, the BOE clerk. The Assessor's Office is represented today by \_\_\_\_\_.

Then the Chair provides a brief explanation about the hearing process. (Note: This opening statement is in the drawer in the BOE room and is given to the Chair to read from on the mornings of the hearings.)

## 12.10 Administering Oath of Truthfulness

After the parties have signed in, administer the following oath:

Ask each appellant and the Appraiser: Do you affirm that the testimony you give today will be the truth?

### **12.11 Board Deliberations and Decisions**

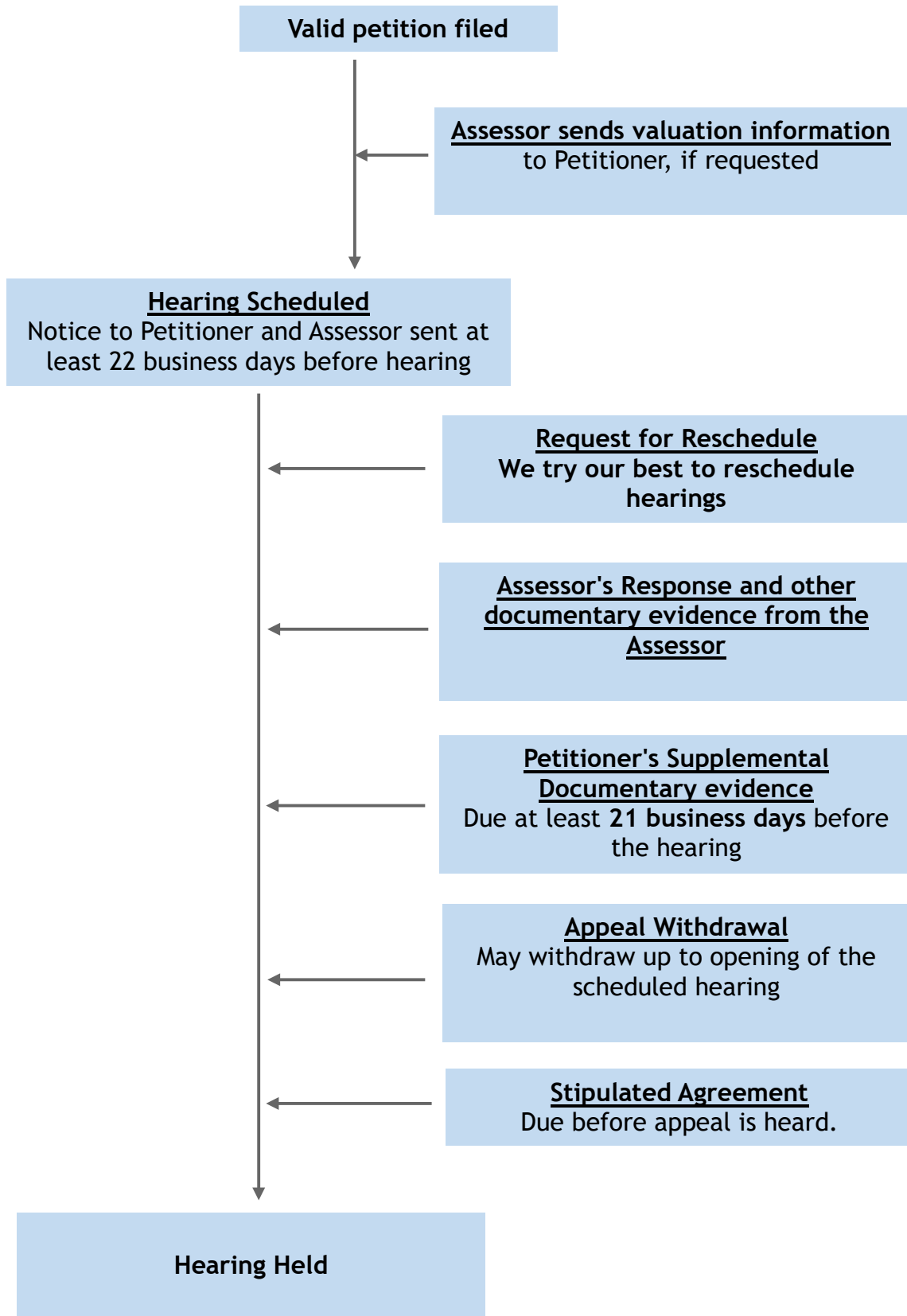
After the Chair closes the last hearing of each session, the Board goes into executive session to deliberate. Executive sessions are closed to both the public and the parties to the appeal, and audio is not recorded. Upon conclusion of the deliberation, the Chair will indicate to the Clerk that the Board will go back on the record. Start the audio recorder and record the Board's votes.

Sometimes the Board will deliberate in between hearings if there is time in between.

### **12.12 Disposing Copies of Confidential Information**

Collect all BOE members' copies of confidential information and shred that information, all other hearing info can be placed in the recycle bin.

**Figure 12-1: FILING–TO–HEARING FLOW CHART**



## SECTION 13. BOARD ORDERS

Draft Board orders from the minutes taken during the hearings. Use Helmet Head and print the Board orders, the Clerk should have authorization from the Chair to sign the Board Orders.

The Original Board order is mailed to the Petitioner. Scan the order and e-mail the order to the Assessor's office, a digital copy is kept in the appropriate i drive folder, and a hard copy is placed in the file.

Be sure and update the BOE case log, and add a Record of Proceedings for the day's hearings to the website. When all documents have been distributed and hard copies are in the file, place the file in the file cabinet for closed cases.

## SECTION 14. STATE BOARD OF TAX APPEALS (BTA)

### 14.1 Submitting Documents to BTA

When the BTA accepts an appeal by either the petitioner or assessor of a BOE decision, the BTA will notify both parties by email and cc the BOE Clerk..

Prepare a cover letter to the BTA, attach all scanned documents that make up the record. PDF the email sent for our BOE record saving it in the I:Drive/BOE/date?/BTA Appeals.

Print BTA's appeal notice, the BOE confirming email and the cover letter, and place those in the hard copy filed. Next be sure and note in helmet head that the case did go to the BTA and the date the record was sent. In the I drive – add the appeal to the list of appeals filed to the BTA. Be sure and note any withdrawals, or decisions done recording this record.

### 14.2 Direct Appeals to BTA

A taxpayer who would like to take an appeal directly to the BTA without first having it heard by the BOE must submit Form 64 0079 to the Assessor. If the Assessor agrees with the request, the request is submitted to the Board. The Board may agree with the request or deny it on a simple majority vote without a public hearing, but it must do so within **15 calendar** days after receiving the request. When a request for direct appeal is submitted to the BOE, notify the Chair and present it to the Board for a decision at its next meeting. The Chair will sign the request indicating the Board's decision.

The Board then notifies the taxpayer and the Assessor of its decision in writing. If the Board agrees with the direct appeal, it forwards the request to the BTA, which has 30 days to accept or deny. If BTA denies the request, the appeal is heard by the Board.

See WAC 458-14-171, the DOR Manual, for further information and guidance.

## SECTION 15. EQUALIZATION

If the Board becomes aware of disparities and discrepancies in assessed property values, whether it involves one property or several, it has the authority to unilaterally investigate and adjust the assessed values up or down if the evidence supports the adjustment. A taxpayer petition is not required for the Board to undertake equalization; however, the Assessor must have certified the assessment rolls prior to the Board commencing equalization. Unless the equalization process begins and concludes during the annual regularly convened 28-day session, the Board must first receive approval from the DOR to reconvene for the purpose of equalizing.

Once the DOR approval is granted (if required), the Board begins by gathering market data evidencing the true market value. It may rely on data available in the Assessor's database, or may seek outside expertise.

When the Board determines the true market value, it submits the equalized roll to the Assessor and issues orders to the affected property owners with an explanation of why the assessed values were changed. The letter should also state that both the property owner and the Assessor may appeal the determined values to the Board within 30 days of the order.

## **10/27/2022 CHANGES AND ADDITIONS TO POLICY:**

- Incomplete Petition  
The Board has determined that the petitioner be allowed 14 calendar days (last day must fall on a working day) to respond to the clerks Incomplete Petition letter/email. This is a change from a 30-calendar day timeframe to respond.
- Previous Board Orders  
Oftentimes we have petitioners coming before the board on a routine basis because of the same issue with their house/property. The Board decided that the history of the decisions made in these cases will be prepared in advance only if a board member requests the history. The clerk will note, on the prepared packet, if petitioner has been before the board with the same issues. This will allow the board members an opportunity to request the petitioner's history in advance.
- "Reasonable time"  
RCW 84.40.038 refers to "Reasonable time" with regards to late filing. DOR requests that each county create policy to determine what their definition of "reasonable time" is. DOR has set April 30<sup>th</sup> as a drop-dead deadline to file late appeals. The Board determined, by unanimous decision, that they would continue to consider Department of Revenue's April 30<sup>th</sup> deadline as "reasonable time". This means that all late filed petitions will be considered by the board as long as they are received or date stamped by April 30<sup>th</sup> of the Assessment year.
- Late Additional Information  
~~The Board decided that options on how to handle Additional information received late from the Assessor's Office or from the petitioner after the 21 business day deadline will be discussed at the beginning of the originally scheduled hearing. Under WAC 458-14-066 DOR allows the board different options on how to handle late documents and instructs the board to create policy on which options provided work best for our county. The Board determined, by unanimous decision, that all options provided by DOR will be left in place for consideration. The Board recognizes that there are many different reasons as to why documents may be presented late and has determined that having flexibility with the different options provided by DOR is the best practice.~~  
(see 2/23/2023 policy change)
- Clerk to distribute late information before hearing  
There was discussion on whether the clerk should provide the board members with late documents ahead of time before knowing if the late documents will be allowed, that it will be difficult to "unsee" the documents. The Board considered and requested that all late documents be provided to them ahead of time along with the rest of the days hearing documents. With only 10 minutes to hear each side there is just no time to review late documents at the actual hearing.

## **2/23/2023 CHANGES TO POLICY:**

- Late Additional Information  
The Board of Equalization will not accept written additional information after the 21 business day deadline but additional information may be presented verbally at the hearing.