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Washington Department of Revenue Property Tax Division

2019 Review of the Cowlitz County Board of Equalization



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Overview

Introduction

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

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

Recommendations

1. The Board is required to reduce the standard of proof from clear, cogent, and convincing to the preponderance of evidence, when the Assessor offers a different value.

Recommendation – Board Orders

Recommendation

The Board is required to reduce the standard of proof from clear, cogent, and convincing to the preponderance of evidence, when the Cowlitz County Assessor (Assessor) offers a stipulated value agreement or different value.

What we found

One of the board decision letters (Petition 19-036) reviewed by the Department included a stipulated value agreement or different value offered by the Assessor. This reduces the standard of proof to a preponderance of evidence. The order issued by the Board incorrectly stated the standard of proof to overturn the Assessor's value was clear, cogent, and convincing.

Action recommended

The Department recommends the Board:

- When the Assessor offers a stipulated value agreement or recommends a different value, a preponderance of evidence is the standard of proof.

Why it's important

When the Assessor recommends a different value, they have acknowledged their certified value is not correct.

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 in twelve 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:

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