

# **PACIFIC COUNTY BOARD OF EQUALIZATION**

## **AGENDA**

### **PACIFIC COUNTY GENERAL ADMINISTRATION**

*PO Box 6, South Bend, WA 98586*

*360-875-9334 or 360-642-9334*

**January 10, 2024 @ 10:45 AM**

**Commissioners' Meeting Room  
Courthouse Annex, South Bend**

1. Approve December 6, 2023 minutes
2. Consider approval of the January 10, 2024, Reponse Letter to Washington Department of Revenue regarding the 2023 Review of the Pacific County Board of Equalization, and authorize the Chair to sign
3. Adjournment

**PACIFIC COUNTY BOARD OF EQUALIZATION MINUTES**  
**December 6, 2023 at 8:45 AM**  
**Courthouse Annex**  
**BOCC Meeting Room, South Bend, Washington**

Minutes of a regular session of the Board of Equalization held on December 6, 2023 at 8:45 a.m. Present were Lisa Olsen-Chair, Jerry Doyle-Vice Chair, David Tobin-Member, and Mindy Young-Board of Equalization Deputy Clerk (*Please refer to audio recording of the meeting for more detailed discussion*).

Chair Olsen called the meeting to order at approximately 8:45 a.m.

David Tobin moved to approve the November 28, 2023 minutes. Jerry Doyle seconded; motion carried.

David Tobin moved to approve October 25, 2023 Amended Board of Equalization Order for the following petition. Jerry Doyle Seconded; motion carried.

- 23-022A Donald G. Cowan Living Trust  
(2023 Session for Taxes Payable in 2024)

David Tobin moved to approve Board of Equalization Orders for the following hearing date. Jerry Doyle seconded; motion carried.

- October 26, 2023  
(2023 Session for Taxes Payable in 2024)

David Tobin moved to approve Lisa Chair Olsen's recommendation regarding dismissal of the following petition due to failure to meet filing deadline per WAC 458-14-056(3). Jerry Doyle seconded; Lisa Olsen abstained; motion carried.

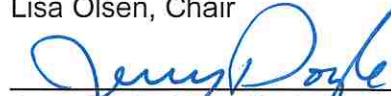
- 23-098 Yuko Nakaya  
(2023 Session for Taxes Payable in 2024)

With no further business to come before the Board of Equalization, the meeting was adjourned.

PACIFIC COUNTY  
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Jerry Doyle, Vice Chair



David Tobin, Member

ATTEST:



Mindy Young, Deputy Clerk



# *Pacific County* **BOARD OF EQUALIZATION**

**Kelli D. Buchanan, Clerk**

---

January 10, 2024

Marc Leverington, County Review Auditor  
Washington State Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia, WA 98504-7471

Re: 2023 Review of the Pacific County Board of Equalization

Dear Marc,

This letter is in response to your draft report containing the results of the Department of Revenue's (Department) review for the Pacific County Board of Equalization (Board). Please note the Board also acts as the Board of County Commissioners.

## **REQUIREMENTS**

1. **The Board is required to include a copy of the value change notice or other determination with all petitions filed after July 1 (RCW 84.40.08 and WAC 458-14-056).**

Response: The Board acknowledges this requirement, and the Clerk will ensure this requirement is met.

2. **The Board is required to hold a hearing and make a decision when the appellant has submitted a complete and timely filed petition.**

**What the Department found: One of the petitions (Petition 22-031) reviewed by the Department was accepted after the filing deadline. The petition was date stamped September 13, 2022. The deadline to file an appeal for the 2023 tax year was September 12, 2023. It is unclear what authority the acceptance of the late submission was based upon. There was no documentation in the petition file indicating it was a request for good cause waiver of the filing deadline.**

Response: Before petitions are processed as being timely and complete, the Clerk always ensures that the taxpayer meets the filing deadline.

The Clerk failed to provide the Department with the taxpayers' mailing envelope on Petition 22-031. The postmarked date of September 12, 2022, satisfies the filing deadline. The Clerk provided the Department with the scanned Petition that is electronically filed in a shared folder with the Assessor's Office. The original Petition in the Clerk's file has a handwritten note "\*\*postmarked 9/12/22 -KB" (See ATTACHMENT A).



**3. The Board is required to hold three meetings during the regular 28-day session.**

**What the Department found:** The Board did not meet on July 15, or within 14 days of the certification of the assessment roll by the Assessor, for the 2022 assessment year. The Assessor certified the 2022 assessment roll to the Board on September 12, 2022. The Board held two of their three required meetings before the Assessor certified the assessment roll for the 2022 assessment year on August 28, September 11, and September 12, 2022.

Response: The Department erred in this finding. It appears the Department inadvertently looked at the 2023 meeting dates which were August 28, September 11, and September 12, 2023. Please see "ATTACHMENT B", which shows the Assessor's Certification of Assessment Rolls to the County Board of Equalization dated September 12, 2022, along with the 2022 meeting dates held on September 19, September 26, and September 27, 2022. These meeting dates fall within the requirement of holding three required meetings within 14 days of the Assessor's certification of the assessment roll.

**RECOMMENDATION**

**1. Desk Reference Manual – The Department recommends the Board develop a desk reference manual for the Board's administrative duties.**

**Action Recommended:** The Department recommends the Board develop a desk reference manual, which may include policy information and systematic procedures on how to administer Board duties. The Board and Clerk should follow procedures as stated in the manual.

Response: The Clerk is the Senior Accountant (primary role)/Board of Equalization Clerk for Pacific County General Administration. She is transitioning out of Pacific County government after almost 21 years of being the Board of Equalization Clerk. The Clerk is in the process of training staff and a new hire. Therefore, the future Clerk will develop a basic desk reference manual for the Board's administrative duties.

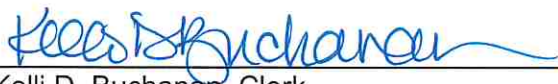
Thank you for being a valuable resource to the Pacific County Board of Equalization. We look forward to working with you to improve the uniformity and administration of property tax, and to ensure the citizens of Pacific County are satisfied with a fair and impartial appeal process.

Sincerely,

PACIFIC COUNTY  
BOARD OF EQUALIZATION



Lisa Olsen, Chair



Kelli D. Buchanan, Clerk



1021



98586

U.S. POSTAGE PAID  
FCM LG ENV  
ILWACO, WA  
98624  
SEP 12, 22  
AMOUNT

**\$1.44**

R2303\$100638

-01

PATTY & ROBERT W BRYANT  
PO BOX 422  
ILWACO WA 98624-0422

KELLI D BUCHANAN CLERK  
BOARD OF EQUALIZATION  
PACIFIC COUNTY  
PO BOX 6  
SOUTH BEND WA 98586-0006



Office Use Only

Petition: 22-031

Date Received: NB 1410

FEB - 9 2023

**Taxpayer Petition to the**  
**Pacific County Board of Equalization for**  
**Review of Real Property Valuation Determination**

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2022 for taxes payable in 2023 to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

Pet ID # 2901

RECEIVED  
PACIFIC COUNTY

1. Account/Parcel Number: 73057000005

2. Owner: Bryant, Robert W & Patricia A

SEP 13 2022

# postmarked 9/12/22-KB

Mailing Address for All Correspondence Relating to Appeal: Mailing Address: GENERAL ADMINISTRATION  
BOARD OF COMMISSIONERS

Street address: 3246 Overlook LP

PO Box 422  
Ilwaco, WA 98624

City, State, Zip Code: Ilwaco, WA 98624-0531

May we contact you by email? ☒ Yes ☐ No

E-mail address: r.bryant1873@outlook.com

Daytime Phone No: 806-679-6320

Fax No: None

Name of petitioner or authorized agent:

3. Assessor's determination of true & fair value:

Land ..... \$ 144,800

Improvement/Bldgs ..... \$ 472,400

TOTAL ..... \$ 617,200

(b) Your estimate of true & fair value:

Land ..... \$ 111,000

Improvement/Bldgs ... \$ 362,100

TOTAL ..... \$ 473,100

Date the assessor's "Change of Value Notice" or other determination notice was mailed: \_\_\_\_\_

I request the information the assessor used in valuing my property. ☒ Yes ☐ No

4. Specific reasons why you believe the assessor's value does not reflect the true and fair market value.

Parcels 73057000003 and 73057000007 are the most recent sales of comparable property. Both are identical in building size, design and layout and located in the same development. Lot size is within 0.01 acre of the 0.16 acre size of our Lot. Both comparable properties have similar views.

**NOTE:** Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

Other issues relevant to your case:

5. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.

The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.

Signature of Petitioner (Taxpayer) \_\_\_\_\_

I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

Signed this 3<sup>rd</sup> day of September, 2022.

Robert W. Bryant  
Patricia A. Bryant  
Signature of Taxpayer or Agent



# Assessor's Certificate of Assessment Rolls to the County Board of Equalization

State of Washington )  
)  
ss. )  
)  
\_\_\_\_\_  
PACIFIC County)

I, BECKY NISSELL, CHIEF DEPUTY, Assessor do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all the real and personal property subject to taxation in this county for the assessment year 2022, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in such case, except as otherwise provided by law, one hundred percent of true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe. The assessment valuation of locally assessed property upon the assessment rolls is:

	Assessed Value
1. Forest Land Assessed Value (chapter 84.33 RCW)	63,920,037
2. Current Use Land Assessed Value (chapter 84.34 RCW)	12,444,664
3. Improvement Value on Current Use Lands	55,052,800
4. Taxable Senior Freeze Assessed Value	66,117,700
5. Real Property Assessed Value (Excluding Items 1 thru 4)	4,523,856,599
6. Total Taxable Assessed Value of Real Property (Total of Items 1 thru 5)	\$ 4,721,391,800
7. Personal Property Assessed Value	70,518,510
8. Total County Locally Assessed Value (Total of Items 6 & 7)	\$ 4,791,910,310

Custody of the assessment rolls is hereby officially delivered to the County Board of Equalization.

Assessor Becky Nissell Chief Deputy  
Subscribed and sworn to before me this 12th day of September, (yr) 2022  
[Signature], Auditor of Pacific County.

- Original document to the clerk of the County Board of Equalization on or before July 15, or for counties with a 60 day appeal period August 15, for the purpose of equalization. (RCW 84.40.320)
- Copy to DOR for ratio study purposes, on or before July 15 or when the rolls for the current assessment year are complete. (WAC 458-53-135)

## Send Copy To:

Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia WA 98504-7471

See next page for instructions

**Assessor's Certificate of New Construction Value  
to the County Board of Equalization**

State of Washington )

)

PACIFIC County)

Pursuant to RCW 36.21.080 and 84.40.040, I, BECKY NISSELL, CHIEF DEPUTY, Assessor of  
PACIFIC County, hereby certify that the value of new construction added to the  
2022 assessment roll is \$ 66,156,800

Becky A. Nissell, Chief Deputy  
Signature of Assessor  
for Bruce Walker

Subscribed and sworn to before me this 12<sup>th</sup> day of September, (year) 2022.  
[Signature], Auditor for Pacific County.

**File a Copy on or Before September 15 with:**

Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia WA 98504-7471

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715.  
Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.



# PACIFIC COUNTY BOARD OF EQUALIZATION

---

## AGENDA

### PACIFIC COUNTY GENERAL ADMINISTRATION

PO Box 6, South Bend, WA 98586

360-875-9334 or 360-642-9334

**SEPTEMBER 19, 2022 @ 8:45 AM - CONVENE SESSION**

**Conference Room  
Courthouse Annex, South Bend**

1. Convene 2022 Session of Board of Equalization
2. Swear in Board Members
3. Select Chair and Vice-Chair for 2022 Session
4. Approve June 1, 2022 Minutes (*2021 Session*)
5. Adjournment

# PACIFIC COUNTY BOARD OF EQUALIZATION

---

## AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

*PO Box 6, South Bend, WA 98586*

*360-875-9334 or 360-642-9334*

**SEPTEMBER 26, 2022 @ 8:45 AM - 2ND REQUIRED MEETING**

**Conference Room  
Courthouse Annex, South Bend**

1. Approve September 19, 2022 Minutes
2. Adjournment

# **PACIFIC COUNTY BOARD OF EQUALIZATION**

---

## **AGENDA**

**PACIFIC COUNTY GENERAL ADMINISTRATION**

*PO Box 6, South Bend, WA 98586*

*360-875-9334 or 360-642-9334*

**SEPTEMBER 27, 2022 @ 8:45 AM - 3RD REQUIRED MEETING**

**Conference Room  
Courthouse Annex, South Bend**

1. Approve September 26, 2022 Minutes
2. Adjournment



P. O. Box 47471  
Olympia, WA 98504-7471

# Washington Department of Revenue Property Tax Division

## 2023 Review of the Pacific County Board of Equalization



# Table of Contents

Overview.....3

Executive Summary .....4

    Requirement – Value change or other determination notice to accompany petition .....6

    Requirement – Timely filed petitions.....7

    Requirement – Board meeting dates .....8

    Recommendation – Desk reference manual.....9

Next Steps..... 10

# Overview

---

## Introduction

The Department of Revenue (Department) conducted an interview with the Clerk of the Pacific County Board of Equalization (Clerk). The interview focused on the Pacific County Board of Equalization's (Board) processes and procedures used in hearing appeals.

## Purpose

The Department's primary purpose of this review is to assist the Board with 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 from the 2022 assessment year for taxes payable in 2023.
- Hearing procedures.
- Deliberation processes.
- Board orders.
- Regular convened sessions.
- 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 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 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 three 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 have shared components of responsibility. A summary of these items follows.

## **Executive Summary**, continued

---

### **Requirements**

1. The Board is required to include a copy of the value change notice or other determination with all petitions filed after July 1 (RCW 84.40.038 and WAC 458-14-056).
2. The Board is required to hold a hearing and make a decision when the appellant has submitted a complete and timely filed petition.
3. The Board is required to hold three meetings during the regular 28-day session.

### **Recommendation**

1. Create a desk reference manual for the Board's administrative duties.

## **Requirement – Value change or other determination notice to accompany petition**

---

### **Requirement**

The Board is required to include a copy of the value change notice or other determination with all petitions filed after July 1 (RCW 84.40.038 and WAC 458-14-056).

### **What the law says**

Boards of equalization must only consider complete and timely filed taxpayer petitions. Petitions must be made on a form prescribed or approved by the Department. Any petitions not conforming to form requirements cannot be considered complete.

### **What we found**

During the review of the Board's files, we discovered nine of the twelve petitions filed after July 1, did not include a copy of the value change notice or other determination notice made by the Pacific County Assessor (Assessor) as required on the petition form.

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

The Board is required to take the following action:

- Petitions made after July 1, that do not include a value change notice or other determination notice, must be returned to the taxpayer with a letter explaining it is unclear if the petition was filed timely or not. The letter should include a reasonable deadline for the taxpayer to return the petition with the appropriate value change notice or other determination notice. If the petition is not returned by the deadline stated, the petition must be rejected. The rejection letter must include appeal rights to the Board of Tax Appeals (BTA).

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

Without a copy of the value change notice or other determination notice when the petition is received after July 1, it is impossible to determine if the petition has been filed timely. Only complete and timely filed petitions can be granted a hearing.



## **Requirement – Timely filed petitions**

---

### **Requirement**

The Board is required to hold a hearing and make a decision when the appellant has submitted a complete and timely filed petition.

### **What the law says**

A taxpayer may appeal an assessed valuation placed on such property by the county assessor for any reason authorized by statute. The appeal must be made with a complete and timely filed petition, on the form prescribed (RCW 84.40.038).

A taxpayer must file a timely petition for a specific assessment year to preserve their right to appeal (WAC 458-14-056).

### **What we found**

One of the petitions (Petition 22-031) reviewed by the Department was accepted after the filing deadline. The petition was date stamped September 13, 2022. The deadline to file an appeal for the 2023 tax year was September 12, 2022. It is unclear what authority the acceptance of the late submission was based upon. There was no documentation in the petition file indicating it was a request for a good cause waiver of the filing deadline.

The Board makes petition forms available to taxpayers by US Mail, on the Board's website, over email, and in-person at the Assessor's Office, as required by law. Taxpayers wishing to appeal must obtain and submit a timely petition to the Board. There is no provision in the law allowing for the extension of the filing deadline due to difficulty in obtaining a petition.

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

The Board is required to take the following action:

- Only accept timely filed petitions that are post marked or hand delivered by the deadline date posted on the change of value notice.

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

To ensure all taxpayers receive fair and equitable treatment within the property tax appeals process.

## Requirement – Board meeting dates

---

### Requirement

The Board is required to hold three meetings during the regular 28-day session.

### 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 (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 certification of the assessment roll by the Assessor, for the 2022 assessment year. The Assessor certified the 2022 assessment roll to the Board on September 12, 2022. The Board held two of their three required meetings before the Assessor certified the assessment roll for the 2022 assessment year on August 28, September 11, and September 12, 2022.

### Action needed to meet requirement

The Board is required to take the following action:

- Hold three meetings during the regular 28-day session. The Board may wish to use the Department's *Notice of Meeting of the County Board of Equalization* form (REV 64 0050) to document and publish their meeting dates.

### Why it's important

The board of equalization must meet as required to publicly examine and equalize the assessments extended in the current year on the taxable property of the county and to correct all errors in valuation, description, or qualities of property assessed by the assessor.

## **Recommendation – Desk reference manual**

---

### **Recommendation**

Create a desk reference manual for the Board's administrative duties.

### **What we found**

The Board does not currently have a desk reference manual for the duties of the Clerk.

### **Action recommended**

The Department recommends the Board take the following action:

- Develop a desk reference manual, which may include policy information and specific steps to administer the duties of the Board.

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

Desk reference manuals are useful for training staff, maintaining consistency within the office, and retaining institutional knowledge.



## 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 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 the recommendation in our report, please contact us at:

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