

# Washington Department of Revenue Property Tax Division

## 2024 Review of Property Tax Administration in Lewis County



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# Overview

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## Introduction

This report contains the results of the Department of Revenue's (Department) review of property tax administration processes in Lewis County (County).

## Purpose

The primary purpose of this review by the Department is to assist the Lewis County Assessor (Assessor) in successfully performing the duties associated with administration of the various property tax programs.

An effective review of the methods employed by the County in administering property tax will promote fair, timely, and uniform property tax assessments.

## Scope of Review

The review is limited in scope. We reviewed the Assessor's role in property tax program administration. We did not review the internal fiscal controls or the internal management of the Assessor's Office.

We reviewed select administrative procedures for compliance with state statutes and regulations. We did not examine all parcels or accounts enrolled in the various programs or the assessed values of these accounts. The processes used to determine value are within the scope of this review and may be addressed in this report.

## Background

### Duties of the Assessor

The Assessor is responsible for listing and valuing all real and personal property in the county. In addition to valuing property, the Assessor's Office is responsible for a number of complementary functions, including:

- Maintaining records of ownership and legal descriptions for all property parcels.
- Maintaining maps of all parcels and taxing districts.
- Calculating levy rates for the taxing districts.
- Administering the state-legislated tax exemption and deferral programs.
- Providing property tax related information to the public and government agencies.

### Duties of the Department

The Department has the responsibility of general supervision and control over the administration of the assessment of property and the property tax laws of the state. The Department is authorized to direct and advise assessors, boards of equalization, county boards of commissioners, county treasurers, and county auditors regarding their duties under state laws relating to property taxation.

## Overview, continued

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The Department has the authority to examine and test the work of county assessors at any time. The County Review Program is one of the Department's principal efforts used to address these interests and promote fair, timely, and uniform property tax assessments.

As part of the Department's commitment to assisting the Assessor, this review was conducted with these goals in mind:

- To ensure that assessment administration is in compliance with state statutes and regulations.
- To provide recommendations to improve assessment operations.
- To identify efficiencies and cost-effective operational improvements.
- To identify immediate and long-term resource needs in the Assessor's Office.

### Information Reviewed

To complete our review, we gathered information about property tax program administration via interviews, documents provided by the county, as well as through independent verification. The areas we reviewed included (but were not limited to):

- Reporting to officials
- Revaluation

To complete our review, we interviewed:

- The Assessor
- The Deputy Assessor
- The Chief Appraiser

### Acknowledgment

We thank the Assessor and staff for their cooperation throughout our review. We commend the Assessor 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 on-site visits to the Assessor's Office. We interviewed the Assessor's staff about the processes and procedures used in administering the County's various property tax programs.

An administrative review of this type is prone to underscore problem areas, even in a county that is doing well. Though we may have observed processes or procedures where the County is doing well, those items may not be reflected in this report.

## 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 Assessor. A change is required to adhere to the law.
- The second category, *Recommendations*, requires the attention of the Assessor. We believe improvements in these areas can improve service to the public.

The Department based the requirements and recommendations contained in this report on our analysis 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 requirement and one recommendation directed toward improving property tax administration in the County. A summary of these items follows.

## **Executive Summary**, continued

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### **Requirements**

1. The Assessor should work toward completing assessment and valuation work in a more timely manner. This is measured by the date the assessor certifies assessed values to the county board of equalization (BOE) and Department of Revenue (Department).

### **Recommendations**

1. The Department recommends the Assessor work with the county legislative authority to increase appraisal staffing levels.

## Requirement 1 – Dates of completion for inspection and valuation of real property

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### Requirement

The Assessor should work toward completing assessment and valuation work in a more timely manner. This is measured by the date the assessor certifies assessed values to the county board of equalization (BOE) and Department of Revenue (Department).

### What the law says

The Assessor must complete duties of listing and placing values on property by May 31 of each year and August 31 for new construction and mobile homes. In *Niichel v. Lancaster* addressing the May 31 date in RCW 84.40.040, the Washington Supreme Court determined “the word “shall” as used in the provision specifying the times at which assessment procedures are to take place, was intended to be directory rather than mandatory.” The Legislature included the May 31 date in statute as one of the crucial dates in the property tax process that helps ensure assessors complete work in enough time so as not to interfere with other statutorily mandated work or cause harm to taxpayers or taxing districts. The Assessor must notify the taxpayer of the change in value within 30 days of the appraisal. The Assessor should certify the assessed values to the county board of equalization by July 15 and new construction certification completed by September 15. These certifications should be copied to the Department.

Following statutorily prescribed dates for completing inspection and valuation work leads to timely completion of subsequent steps in the assessment process. The Department’s *Property Tax Calendar* publication outlines important dates and functions in the assessment and property tax process. Late completion of property inspections and valuation work may delay:

- Scheduling of county board of equalization (BOE) hearings.
- Completion of the Department’s Ratio Study.
- Distribution of centrally assessed values to counties by the Department.
- Preparation of taxing district budgets.
- Completion of the levy process.
- Completion of county reports required by the Department for calculating the state school levy.

Additionally, late completion of assessment work in one year usually results in a late start beginning work for the next year. The assessment and taxation process is dependent on following sequential steps and the process is most effective if each step is timely completed.

### What we found

The Assessor’s Office did not complete revaluation and new construction assessments in a timely manner for the 2024 assessment year. They certified values for new construction, real property, and personal property on October 14, 2024.

## Requirement 1 – Dates of completion for inspection and valuation of real property, continued

The Assessor has not certified the assessment roll to the Lewis County Board of Equalization (BOE) prior to October for the past four years. See the table below for details:

Assessment Year	Assessment Roll Deadline	Certification Submission Dates		
		Real Property	Personal Property	New Construction
2024	July 15	October 14, 2024	October 14, 2024	October 14, 2024
2023	July 15	November 2, 2023	November 2, 2023	October 25, 2023
2022	July 15	November 2, 2022	November 2, 2022	November 2, 2022
2021	July 15	November 1, 2021	October 4, 2021	November 1, 2021

Delaying the certification of the assessment rolls resulted in the following consequences:

- The assessment roll was not officially closed timely.
- The BOE was unable to proceed with hearing petitions until officially notified of the roll closure.

### Action needed to meet requirement

The Assessor is required to take the following actions:

- **Complete required certifications by statutory deadlines.** The Department will look for improvement in dates the Assessor submits the certifications. Once there is evidence of incremental improvement, the requirement will be considered complete. If late certification continues to delay the performance of other statutorily required duties and reports, follow up may be necessary.
- **Complete revaluation and new construction work by following the Property Tax Calendar.**
- **Develop policies, procedures, and training to ensure the accurate and timely reporting to the BOE, County Auditor, County Treasurer, and the Department.** Although some reporting dates are guidelines and not absolute requirements, missing them can adversely affect other property tax processes, departments, and entities that rely on the Assessor's work.
- **Certify the Certificate of New Construction Value to the County Board of Equalization.** The Assessor must certify the value of new construction added to the assessment roll (RCW 84.40.040 and RCW 36.21.080). The Assessor's Certificate of New Construction Value to the Board of Equalization (Form 64 0059) provides the value of new construction added to the assessment roll.
  - The Assessor is also required to deliver the certificate to the BOE and send a copy to the Department by September 15.



## Requirement 1 – Dates of completion for inspection and valuation of real property, continued

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- **Certify the Certificate of Assessment Rolls to the County Board of Equalization.** The Assessor must certify the taxable (assessed) value of all locally assessed real and personal property after revaluation is complete. The Assessor's Certificate of Assessment Rolls to the County Board of Equalization (Form 64 0051) serves as a permanent record of locally assessed values for the county, including forest land, current use land, improvements on current use land, senior frozen value, real property, and personal property.
  - The Assessor is also required to deliver the certificate to the BOE and send a copy to the Department by July 15, or August 15, if the county legislative authority has extended the petition filing time from thirty to sixty days (RCW 84.40.320 and WAC 458-53-135).

### **Reliance on Assessor to Report Timely**

The Department, and other state/local officials, rely on assessor reports to complete several critical functions throughout the year. The timeliness of these reports keeps work on schedule. Delays in reporting prevent the Department, the BOE, and other county officials from completing their obligations in accordance with the Property Tax Calendar due dates and the [County Assessor's Manual](#).

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

Completing work in alignment with the Property Tax Calendar promotes timely completion of each step in the valuation, assessment, levy, and taxation processes. If assessment and valuation processes are not completed in a timely manner, those delays have significant impacts on the entire assessment process, including the work of other county officials such as the treasurer, county boards of equalization, and the various local taxing districts.

## Recommendation 1 – Additional staffing

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### Recommendation

The Department recommends the Assessor work with the county legislative authority to increase appraisal staffing levels.

### What we found

The Assessor certified the tax rolls after the deadlines required by statute for the past four years.

The Assessor needs more staffing to accomplish the required work and the additional work required for their upcoming conversion to new software. In addition to the conversion itself, the appraisers will require training on the new software system, this should include:

- A comprehensive plan for doing data entry in the new system, so:
  - Incorrect or corrupted data is corrected.
  - Data entry is done consistently and uniformly among staff.
- A comprehensive plan for doing property inspections, so:
  - Data is captured uniformly and consistently to ensure that the major characteristics are updated.
  - Valuation models can be built.
  - Mass appraisals can be performed accurately.

Staff should be trained to perform data entry that fully covers what is required in order to perform their duties in compliance with the new software system requirements.

### Action recommended

The Department recommends fully funding the Assessor's office with the staffing needed to meet mandated state requirements for property tax assessments, including:

- Performing necessary property inspections and mass appraisal functions.
- Implementing and maintaining mass appraisal system improvements.
- Timely completion of the revaluation work in order to timely certify the values for new construction, real property, and personal property to the county stakeholders and the Department.
- Conversion to a new software program.

In addition, the conversion to new software will require additional staff to manage the transition and oversee the processes described above. A staff member who is dedicated to this task will help maintain consistency and uniformity in the implementation of the new software.

## **Recommendation 1 – Additional staffing, continued**

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

Having a fully staffed Assessor's Office will help the County develop and maintain a mass appraisal system with complete and accurate property records and assessed values, which provides greater equity for taxpayers.

## Next Steps

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### **Prioritizing Requirements and Recommendations**

The Department is committed to assisting the County in the implementation of the requirements and recommendations contained in this report. Once the Assessor receives a final copy of this review, the Department will (if requested) consult with the Assessor to help prioritize the work that must be completed.

### **Follow-up**

The Department is committed to the success of the Assessor by ensuring they comply with state statutes and regulations.

The Department will follow up in 2025 to review the changes implemented. This will give the Assessor an opportunity to provide information to the Department about any issues they encountered during the implementation process.

### **Questions**

For questions about specific requirements or recommendations in our report, please contact us at:

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