

**Mason County Board of Equalization Review Follow-up  
 Status of Work Completed  
 January 29, 2014**

NOTE: Refer to our original report issued in November 2011 and the August 2013 Status Document for a complete explanation of each requirement and recommendation.

<b>Requirement</b>	<b>Topic / Area of Review</b>	<b>Work Completed on Requirement</b>	<b>Completed / Pending Completion</b>	<b>Future Follow-up?</b>
1	Evidence	The Board provided an order based on a variety of evidence presented by the Assessor and the appellant, including comparable sales that occurred outside of Mason County.	Completed	No.
2	Hearing Notice	Work completed in previous Follow-up Status Document		
3	Board Orders	The Board provided Petition No. 131.2013, which included a recap of the documentation provided by both parties to the hearing. They stated the facts based on the evidence provided and the reason for their decision.	Completed	No.
4	Board Clerk's Record of Hearing	Work completed in previous Follow-up Status Document		
5	Complete and Timely Filed Petitions	<p>The Board provided correspondence for Petition No. 158.2014, which clearly explains the reason for denying the petition is due to failure to return proper documentation within the time allotted.</p> <p>Additional correspondence was provided for a petition that was denied due to the petition not being received or postmarked by the filing deadline.</p>	Completed	No.

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6	Exchange of Value Information	<p>The Board provided Petitions 152.2014 and 156.2014, which illustrate the opening remarks and the Board's orders.</p> <p>The opening remarks includes a statement that all information presented during the hearing must have been submitted at least seven business days prior to the hearing. It also states both the Board and the Assessor must approve the acceptance of information not submitted timely.</p>	Pending Completion	<p>Yes. To determine if the Board has met the requirement, the Department expects the Board to:</p> <ul style="list-style-type: none"> <li>• Provide an updated opening statement in which the chairperson states:               <ul style="list-style-type: none"> <li>– The deadlines for the Assessor and the appellant to provide written evidence for the hearing.  <i>Note:</i> An untimely submission of evidence would be if the Assessor submitted evidence less than 14 business days prior to the hearing and/or the appellant submitted evidence less than seven business days prior to the hearing.</li> <li>– The Board, not the Assessor, makes the final decision regarding how untimely submitted evidence is treated.</li> </ul> </li> <li>• Supply the Department examples of orders issued by the Board demonstrating how the Board decided to treat the untimely exchange of evidence. For example:               <ul style="list-style-type: none"> <li>– If either party objected to the acceptance of late information</li> <li>– If the Board decided not to accept the late information</li> <li>– If the Board decided to postpone the hearing allowing the parties time to review the late information</li> <li>– If the Board decided to proceed with the hearing and allow the party's time to rebut the evidence before issuing an order.</li> </ul> </li> </ul>
7	Confidential Information	The Board provided a copy of the sealed envelope marked: "confidential information," for Petition 88.2014.	Completed	No.
8	Regular Convened Session	Work completed in previous Follow-up Status Document		