

**Skagit County Board of Equalization Review Follow-up
 Status of Work Completed
 March 2018**

NOTE: Refer to our original report issued in September 2016 for a complete explanation of each requirement.

| Requirement | Topic | Work Completed on Requirement | Completed / Pending Completion | Future Follow-up? |
|-------------|------------------------------------|--|--------------------------------|---|
| 1 | Board Orders | <p>The Department reviewed seven files for the 2017 assessment year. Three of the files contained a stipulated agreement and did not result in a hearing.</p> <p>Four of the files reviewed contained orders. Two of the orders reviewed do not contain a clear explanation of the reason why the Board made their decision. Both orders contain a “canned” phrase: “After review of all documentation submitted the Board finds that the evidence presented does not provide clear, cogent, and convincing evidence to support a change in value.”</p> <p>The decision must explain how and why the Board made their decision. Please refer to the original report for more examples.</p> | Pending Completion | <p>Yes</p> <p>The Department will review additional orders during the next follow-up.</p> |
| 2 | Record of Hearing | The Department was able to verify the Record of Hearing is posted on the Skagit County Board of Equalization’s Website. | Completed | No |
| 3 | Regularly Convened Sessions | The Skagit County Board of County Commissioners passed Resolution #R20170183 on September 11, 2017 authorizing the Board to conduct hearings. This was passed before the Board began their hearings. | Completed | No |

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| 4 | Complete and Timely Filed Petitions | <p>The Department reviewed seven files for the 2017 petition year, five of the files contain the Notice of Value as required. All petitions submitted after July 1st must contain the Notice of Value.</p> <p>One of the petitions does not contain a valid reason for appeal. The reason given on the petition is “Mobil homes do not increase in value at 75% a year. Especially for seniors. This is a senior home park, not a Park Ave home!”</p> <p>This does not offer any reason why the Assessor’s true and fair market value is incorrect. The Board must only accept petitions with a valid reason for appeal.</p> | Pending Completion | <p>Yes The Department will review additional petitions during the next follow-up.</p> |