

**Yakima County Board of Equalization Review Follow-up  
 Status of Work Completed  
 October 23, 2013**

NOTE: Refer to our original report issued in December 2011 for a complete explanation of each requirement.

| Requirement | Topic                                     | Work Completed on Requirement   | Completed / Pending Completion | Future Follow-up?   |
|-------------|---|---|--------------------------------|---|
| 1           | Regular Convened Sessions                 | Yakima County Commissioners passed Resolution No. 77-2013 authorizing the Yakima County Board of Equalization (Board) to reconvene outside of the regular 28 day session to continue hearing the 2012 assessment appeals. A copy of resolution was reviewed and met the Department's requirement.   | Completed                      | None.   |
| 2           | Incomplete Petitions                      | The Clerk returned incomplete petitions to the appellant requesting the additional information.   | Completed                      | None.   |
| 3           | Yakima County Real Property Petition Form | <p>The Clerk stated they used the forms that had already been printed, but now use the Department's Real Property Petition form.</p> <p>Two of the nine petitions furnished for this follow-up included an updated customized petition form asking the question if the appellant wanted a copy of the information used by the county assessor to value their property. None of the samples provided were made on the Department's form.</p> <p>The Board's website continues to offer the out of compliance customized Real Property Petition form.</p> | Pending Completion             | <p>Yes. To determine the Board has met the requirement, the Department expects the Board to provide:</p> <ul style="list-style-type: none"> <li>• Documentation illustrating their website contains the updated version of their customized appeal form, or</li> <li>• Documentation illustrating their website contains the Department's most current version of the Real Property Petition form.</li> </ul> |
| 4           | Confidential Evidence                     | The Clerk stated they keep confidential information in a sealed envelope that is labeled with the petition number. A sample envelope was provided to the Department.  | Completed                      | None.   |

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| 5           | Board Orders | <p>The Board provided four orders for the follow-up review.</p> <p>Two of the orders stated the facts, evidence, testimony provided, and a well-reasoned decision.</p> <p>One order did not state the market-based evidence supplied by the appellant, yet gave a well-reasoned decision.</p> <p>The fourth order stated, “The appellant submitted no other additional information regarding this appeal.” It appears from the petition file the appellant did not provide any evidence supporting their overvaluation claim. The reference to the appellant not supplying “additional” information could lead the reader to believe some type of evidence was submitted.</p> | Completed                      | None.             |