

**Benton County Board of Equalization Review Follow-up  
 Status of Work Completed  
 July 30, 2014**

NOTE: Refer to our original report issued in July 2013 for a complete explanation of each requirement.

<b>Requirement</b>	<b>Topic</b>	<b>Work Completed on Requirement</b>	<b>Completed / Pending Completion</b>	<b>Future Follow-up?</b>
1	<b>Clear, Cogent, and Convincing Evidence</b>	The Board provided the requested sampling of orders for the 2013 assessment year. The orders stated the facts and evidence in which their decision was based on.	Completed	No.
2	<b>Confidential Evidence</b>	The Board provided a photocopy of an envelope sealed and labeled confidential. The Board also stated they shred additional copies of confidential information used by the board members following the completion of the appeal.	Completed	No.
3	<b>Certification of Assessment Roll</b>	The Board's first 2013 assessment hearings started July 31, 2013, following receipt of the 2013 Assessment Roll Certification from the Benton County Assessor.	Completed	No.

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<b>Recommendation</b>	<b>Topic</b>	<b>Work Completed on Recommendation</b>	<b>Completed / Pending Completion</b>	<b>Future Follow-up?</b>
1	<b>Desk Reference Manual</b>	The Board provided a copy of their current <i>BOE Desk Manual</i> . They also commented they would update the manual as needed.	Completed	No.
2	<b>Board Member Training</b>	The Board provided a copy of their records demonstrating when the members were appointed to the board of equalization and when they last attended the Department's training.	Completed	No.
3	<b>Conflict of Interest</b>	The Department recommended the Board implement a policy altering the members to possible conflicts of interest. The Board stated they try to limit their own personal input or knowledge about the case into the hearing. They will base their decision on what is provided to them.	Completed	No.
4	<b>Form Letters</b>	The Board implemented the recommended changes to the form letters as requested.	Completed	No.