

**Skagit County Board of Equalization Review Follow-up
Status of Work Completed
July 2017**

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	Confidential Evidence	The Clerk provided a copy of the envelope, marked "Confidential", that they have available for all confidential information. The Board has a separate recording device available during all hearings for confidential testimony.	Completed	No
2	Board Orders	The Department reviewed four files for the 2016 assessment year containing orders. Three of the orders did not contain a clear explanation of the reason why the Board made their decision.	Pending Completion	Yes The Department will review additional orders during the next follow-up.
3	Required Board Meetings	The Department was able to verify the three required meetings on the county website. The Board met July 15, July 28, and July 29, 2016.	Completed	No
4	Record of Hearing	The Department reviewed four files for the 2016 assessment year. The record of hearing for two of the files is located on the Board's website, two of the file's record of hearing are not posted. The Clerk indicated they are working on getting all the documents posted to the Board's website.	Pending Completion	Yes The Department will review additional records of hearing during the next follow-up.
5	Regularly Convened Sessions	The Clerk provided a copy of the Resolution #R20170064 authorizing the Board to continue hearings after the regular 28 day session.	Pending Completion	Yes The Board held hearings after their 2016 assessment year regular 28-day convened session and before the county legislative authority authorized them to continue hearing timely filed appeals on March 4, 2017.

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6	Complete and Timely Filed Petitions	<p>The Department reviewed four files for the 2016 assessment year containing petitions. Two of the petitions were received after July 1st, they were treated as complete petitions even though they did not contain a copy of the Notice of Value.</p> <p>Three of the petitions do not contain a valid reason for appeal.</p>	Pending Completion	<p>Yes</p> <p>All petitions submitted after July 1st must contain the Notice of Value.</p> <p>The Board must only accept petitions with a valid reason for the appeal.</p> <p>All petitions include the date stamp as required, some of the stamps were very light and it was difficult to read the date. Please be sure the date is clearly legible.</p>
7	Petition Forms	The Department verified the current forms used by the Board contain the correct assessment and tax payable years.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Scheduling Board Hearings	The Board is meeting to review this recommendation and will make necessary changes for the 2017 session.	Completed	No
2	Desk Reference Manual	<p>The Clerk provided a copy of their Desk Reference Manual for administrative duties.</p> <p>The Clerk sent the draft for their desk manual, she used the Thurston County Manual as a template. There are several areas in the manual that apply to Thurston County and need to be updated for Skagit County, some examples are:</p> <ul style="list-style-type: none"> • The manual references 60 day appeal period throughout. • Section 3: lists Aug 13 as last day of session; this date will change from year to year. • Section 4.1: lists The Olympian, Mixx 96; these are local to Olympia. • Section 6: the first paragraph on page 8 is incomplete. • Section 7: states “the board requested guidance from DOR on confidential evidence.” The Department has this as Requirement 1 in our report to Skagit County; this appears to be specific to Thurston. • Section 8.2: Taxpayer Help Clinics; this is from Thurston Manual. 	Completed	No

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3	Waiver of Filing Deadline for Good Cause	The Clerk provided a copy of the email being used to inform petitioners of the good cause waiver.	Completed	No
4	Track Petitions with Good Cause Waivers	The Clerk added a column to the petition log to track requests and the Board response.	Completed	No
5	Board of Equalization Website	The Department verified the addition of needed forms on the Board's website.	Completed	No
6	Hearing Notice Letter	<p>The Clerk provided an explanation on why they may schedule multiple hearings for the same appeal. According to the Clerk, there are times when a petitioner contacts the Board and asks for a hearing time to be changed. The Clerk notifies all parties if this occurs.</p> <p>The Hearing Notice states the following: "...if you wish to withdraw your petition or if you wish a hearing by telephone you must telephone or e-mail this office seven (7) prior to the hearing."</p> <p>This conflicts with WAC 458-14-076 which states the petition can be withdrawn no later than two business days prior to the scheduled hearing. The Hearing Notice must be updated to reflect this.</p>	Completed	No

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7	Orders Issued Before Hearing	The Board explained that the petition identified during the review was an unusual situation and does not normally occur.	Completed	No