

**Skamania County Board of Equalization Review Follow-up
 Status of Work Completed
 February 7, 2022**

NOTE: Refer to our original report issued in July 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Board orders	One Board Order cited the incorrect burden of proof. In one hearing, the Assessor provided a corrected value, yet the burden of proof cited was “clear, cogent, and convincing evidence”. When the Assessor provides a corrected value, the burden of proof shifts to “preponderance of evidence”.	Pending Completion	Yes The Department will review additional orders during the next follow-up.
2	Timely filed petitions	The Board received two petitions for the 2021 assessment year, and both were timely. The Clerk also included a late filing letter for one petition that was not received timely. For the petition that was not received timely and sent a late filing letter, no response was received yet the petition was not dismissed in writing.	Pending Completion	Yes The Department will review untimely petitions that were ultimately dismissed.
3	Hearing Notice	There is no evidence in the two petition files to suggest the Clerk is forwarding assessor responses to the taxpayer. The Clerk added “The Assessor will send their answer to your real property petition appeal” to the hearing notice letter. The notice of hearing templates had hearing dates of 2018 for the 2021 assessment year petition hearings. The Clerk agreed to update the letter when she sends them out to ensure accuracy of information. The Department found incorrect deadline dates to provide additional evidence. The letter should use 21 business days prior to the hearing date as the deadline for evidence to be provided.	Pending Completion	Yes The Department will review additional hearing notices during the next follow-up.