

Douglas County Board of Equalization Review Follow-up
Status of Work Completed
August 22, 2022

NOTE: Refer to our original report issued in December 2020 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Board orders	<p>Complete</p> <ul style="list-style-type: none"> The Douglas County Board of Equalization (Board) provided five petition files from the 2020 assessment year. All five files had Board Orders mailed within 45 days of the hearing. The Board has removed inaccurate language from Board Orders as required by the Department in the previous report and follow-ups. The Board provided meeting meetings for the 2020 assessment year that authorize the Clerk to sign Board Orders. <p>Incomplete</p> <ul style="list-style-type: none"> Both standards of proof are used in the board orders for all five petitions, but preponderance of evidence is not applicable in some. The Board has added a section to explain the reasons a value was upheld with canned language for either upholding or adjusting. 	Partially completed/pending completion	<p>To determine if the Board has met the requirement, the Department expects the Board to provide:</p> <p>Board Orders that use the correct burden of proof and explain it in the “Decision” section.</p> <ul style="list-style-type: none"> Clear, cogent, and convincing evidence – required for all valuation appeals Preponderance of evidence – use in non-valuation appeals, or for appeals in which the assessor recommends a different value <p>Board Orders that explain the reason the value was upheld or overturned. It is not clear which reason applies to each of the petition files reviewed. The reason behind the decision to either uphold or overturn should be easily identifiable and included in the Board Order.</p> <p>The Board Orders had the incorrect assessment year (2019) for petition files reviewed (2020 assessment year).</p>
2	Clear, cogent, and convincing evidence	The Board Order lists both standards of proof on valuation appeals.	Pending completion	The correct burden of proof needs to be cited on the Board Order. For non-valuation appeals, the burden shifts to preponderance of evidence from clear, cogent, and convincing.
3	Record of hearing	The Clerk has added a field for date & time of hearing, name of hearing examiner, and recording information.	Completed	No.