

**King County Board of Equalization Review Follow-up
Status of Work Completed
December 21, 2022**

NOTE: Refer to our original report issued in September 2021 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Petition withdrawals	<p>The King County Board of Equalization (Board) is accepting petition withdrawals via their eAppeal software system. The eAppeal withdrawal documents provided to the Department of Revenue (Department) do not include a written request to withdraw the petition by the taxpayer or representative. The document states in the subject line, appellant has a request to withdraw appeal, but has no actual written request to withdraw by the appellant.</p> <p>The Board provided the Department with petition withdrawal requests by the taxpayer or representative for requests made outside of the Appeals format.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> Copies of five complete petition files that include a petition withdrawal request via the eAppeals format, for the 2023 assessment year.
2	Evidence	The Board discontinued their practice of forwarding additional evidence provided by appellants to the King County Assessor (Assessor).	Completed	No
3	Confidential information	<p>The Board has not changed their procedures as required in the Department's <i>2021 Review of the King County Board of Equalization</i>.</p> <p>The Board is currently working with their prosecuting attorney to resolve questions regarding their process for keeping confidential evidence within the petition files.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> A description of how the Board is keeping confidential information.

**King County Board of Equalization Review Follow-up
Status of Work Completed
December 21, 2022**

NOTE: Refer to our original report issued in September 2021 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
4	Record of hearing	<p>The Board is keeping a record of hearings and publishing it on their website in the same manner as the county legislative authority meeting minutes.</p> <p>The petition files provided to the Department did not include a record of hearing in each petition file.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> Copies of five complete petition files for the 2023 assessment year.
5	Regular convened session	The Board requested and received approval from the county legislative authority to meet outside of their regular 28-day session for the 2022 assessment year.	Completed	No
6	Complete and timely filed petitions	The Board is currently requiring petitioners to include a value notice when a petition is submitted after July 1. Those petitioners that do not have a value notice are referred to the Assessor to obtain a copy.	Completed	No
7	Good cause waiver request	The Board removed <i>e-appeal technical issues</i> as an option for a waiver of the filing deadline from their electronic form.	Completed	No
8	Notice of Dismissal of Appeal Letter	The Board is no longer sending notice of dismissal letters to petitioners whose request for a reconvene has been denied by the Department. In addition, the Board has removed the provision from their dismissal letter template.	Completed	No

**King County Board of Equalization Review Follow-up
 Status of Work Completed
 December 21, 2022**

NOTE: Refer to our original report issued in September 2021 for a complete explanation of each requirement.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Operations manual	<p>The Board has updated their operations material to reflect a notice of hearing must be provided to the parties to an appeal at least 22 business days prior to the hearing.</p> <p>The Board stated they have deferred making a change in their required deadline date for submission of a waiver of the filing deadline for good cause since a deadline may be codified in the near future. While there may be a legislation change, the Board should follow the guidance given in the Department's <i>County Boards of Equalization Manual</i>.</p>	Completed	No