

**Skamania County Board of Equalization Review Follow-up
Status of Work Completed
December 5, 2024**

NOTE: Refer to our original report issued in May 2023 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Approval to reconvene Board after the 28-day session	<p>The Skamania Board of Equalization (Board) did not meet after their regular 28-day sessions for the 2023 or 2024 assessment years.</p> <p>The Board provided the Department of Revenue (Department) with their desk reference manual with a procedure they will follow when the Board needs to reconvene after their regular 28-day session. The procedure includes using the Department's Notice of Approval to Hear Property Tax Appeals (REV 64 0049).</p>	Completed	No
2	Orders	The Board is reviewing their process for issuing orders to ensure each order reflects the mailing date.	Pending Completion	<p>Yes</p> <p>To determine if the Board has met the requirement, the Department expects them to provide copies of five complete petition files for the 2025 assessment year.</p>
3	Record of hearing	<p>The Board keeps a record of hearing form in each petition file.</p> <p>The Board did not publish the record of hearing for each appeal on their website, in the same manner as the proceedings of the Skamania County Legislative Authority.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board has met the requirement, the Department will access the Board's website to verify the requirement.</p>
4	Standard of proof	The Board will review the standard of proof requirements at the beginning of their session for the 2025 assessment year.	Pending Completion	<p>Yes</p> <p>To determine if the Board has met the requirement, the Department expects them to provide an explanation of their process for determining the standard of proof necessary for each appeal decision.</p>
5	Timely filed petitions	The Board discontinued the practice of extending the petition submission deadline due to difficulty in obtaining a petition form.	Completed	No

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6	Hearing notice	The Board provides the parties of an appeal with hearing notices at least 22 business days prior to the hearing.	Completed	No
7	Exchange of evidence prior to hearing	The Board's hearing notice states 21 business days as the required deadline for submitting additional evidence.	Completed	No
8	Incomplete petitions	The Board only accepts petitions filed by an agent of the taxpayer as complete when they are accompanied with written authorization from the taxpayer.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Control register	The Board updated their control register to include additional information to track the progress of each appeal more efficiently.	Completed	No
2	Letters and forms	The Board updated their letters to reflect accurate information and is using the Department's forms.	Completed	No
3	Desk reference manual	The Board updated their desk reference manual as recommended in the Department's 2023 Review of the Skamania County Board of Equalization Report.	Completed	No