

**Pierce County Board of Equalization Review Follow-up
 Status of Work Completed
 January 2018**

NOTE: Refer to our original report issued in February 2017 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Board Clerk Record of Hearing	The Department reviewed four files for the 2017 assessment year. The record of hearing is now posted on the Pierce County Board of Equalization (Board) website. A record of hearing is posted for all files reviewed.	Completed	No
2	Confidential Evidence	The Clerk provided a photocopy of an envelope, marked "Confidential", with the appeal number, which was used for confidential information.	Completed	No
3	Board Clerk's Hearing Attendance	The Clerk provided a statement that she attended all hearings since the Board convened on July 17, 2017.	Completed	No
4	Timely Filed Petitions	The Department reviewed four files for the 2017 assessment year, all of the files contained a Real Property Value Notice.	Completed	No
5	Evidence – Clear, Cogent, and Convincing	The Department reviewed four files for the 2017 assessment year. The Board sustained the Assessor's value in three of the files, and overruled the Assessor in one. The one that was overruled contained an explanation of how the Board came to the conclusion and why they used the appellant's comparable sales. The Clerk provided the Board members with Part 5 – Standards of Review from the Department's Operations Manual as a reminder of this requirement.	Completed	No

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6	Board Orders	<p>The Department reviewed four files for the 2017 assessment year containing orders. Each of the orders reviewed contained an explanation of what the Board considered to make their decision.</p> <p>The Clerk alerted the Board to their responsibility to issue orders stating the facts, evidence, and reason on which their decision is based.</p>	Completed	No
7	Publication – What to Expect After Filing Your Petition	The Clerk provided a copy of the publication with the requested change made.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Regular Convened Sessions	<p>The Clerk provided a copy of Form 64 0050 which listed the dates the Board was scheduled to meet for the 2017 assessment year.</p> <p>This form was posted for two weeks on the Public Notice Board at the Pierce County Annex Building and at the Pierce County City Building on May 30, 2017. The form was also posted on the Board Website on May 30th and remained through June 13, 2017.</p>	Completed	No
2	Desk Reference Manual	<p>The Clerk provided a copy of the Pierce County Board of Equalization Desk Reference Manual.</p> <p>The Department identified a couple of items to update in the manual:</p> <ul style="list-style-type: none"> • Section 3: July 15 First day of session; this has changed because of new law. Now July 15 or 14 days after roll is certified, whichever is later. • Section 4.1: Notice of Meeting; law change same as above. • Section 11: “The written request may be submitted be email, letter on the withdrawal form.” It appears this should say ...email, letter, or the withdrawal form. • Section 12.3: Assessor should provide additional evidence within 60 days but no later than 15 business days prior to the hearing date. 	Completed	No
3	Publication – Original Signature on Taxpayer Petition	The Clerk provided a statement that they no longer require the original signature for a petition to be considered complete.	Completed	No

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4	Hearing Opening Statement	<p>The Clerk provided a copy of the Hearing Procedure with the opening statement used by the Board at the beginning of each hearing with the requested changes made.</p> <p>The Department compared the statement to section 12.8 of the Procedure Manual provided for Recommendation 2. The Department recommends updating the opening statement to match the manual, some differences are:</p> <ul style="list-style-type: none"> • 2nd Paragraph: Last sentence about the hearing being informal. • 3rd Paragraph: Last sentence “no additional evidence will be accepted at this time.” 	Completed	No