

**Grant County Board of Equalization Review Follow-up  
 Status of Work Completed  
 March 25, 2014**

NOTE: Refer to our original report issued in May 2012 for a complete explanation of each requirement.

<b>Requirement</b>	<b>Topic</b>	<b>Work Completed on Requirement</b>	<b>Completed / Pending Completion</b>	<b>Future Follow-up?</b>
1	<b>Waiver of Filing Deadline</b>	The Board provided a letter to a taxpayer advising them on their options to waive the filing deadline for good cause.	Completed	No.
2	<b>Clear, Cogent, and Convincing Evidence</b>	The Board provided five orders, two of their choice, and three requested by the Department. The orders that overruled the Assessor's values included statements regarding the appellant's market-based evidence.	Completed	No.
3	<b>Confidential Evidence</b>	The Board provided a copy of their procedure regarding how to properly store confidential information and provided a copy of a sealed envelope market confidential.	Completed	No.

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<b>Recommendation</b>	<b>Topic</b>	<b>Work Completed on Recommendation</b>	<b>Completed / Pending Completion</b>	<b>Future Follow-up?</b>
1	<b>Scheduling of Board Hearings</b>	The Board provided examples of the issuance of hearing notice letters provided to appellants prior to the Board's receipt of the Assessor's Response to Petition.	Completed	No.
2	<b>Desk Reference Manual</b>	The Board provided a copy of their desk reference manual. The manual provides a great resource of procedures and forms used in the appeals process.	Completed	No.
3	<b>Board of Equalization Website</b>	The Board provided a listing of appeal forms and property tax publications available on their website. They also indicated that they will be adding links to the Department's website to ensure the most recent form or publication is available to property owners.	Completed	No.
4	<b>Policy to Reconvene the Board for Intervening Years</b>	The Board provided a copy of their policy and form letter to alert appellants when they may qualify to have the Board reconvene as allowed in RCW 84.40.038(2)(f).	Completed	No.