

**Skamania County Board of Equalization Review Follow-up  
Status of Work Completed  
December 2020**

NOTE: Refer to our original report issued in July 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Board orders</b>	All petition files reviewed included the Order of the Board form and all were completed within 45 days.	Complete	No
2	<b>Timely filed petitions</b>	Two of the seven petition files reviewed included petitions that were filed later than July 1 and did not include a change of value notice.	Petition Completion	The Department will follow up to ensure only timely filed petitions are being accepted.
3	<b>Record of hearing</b>	The Record of Hearing was used for all petitions that resulted in a hearing. The record of hearing is published on the county's BOE website.	Completed	No
4	<b>Regular Convened Session</b>	The county legislative authority authorized the Board to meet beyond the regular 28-day convened session on August 20, 2019.	Completed	No
5	<b>Hearing notice</b>	<p>One of the seven petition files reviewed included a hearing notice that was sent fewer than 22 days before the hearing (Petition BE-19-R-08).</p> <p>The original review made two requirements to the letter/email notice of hearing:</p> <ol style="list-style-type: none"> <li>1) Do not send Assessor's answer to taxpayer and remove "Enclosed is the Assessor's answer to your real property petition appeal"</li> <li>2) Add that additional information should be submitted to the Assessor and the Board.</li> </ol> <p>Neither of these issues have been addressed as all notice of hearing emails &amp; letters still contain this verbiage.</p>	Pending Completion	<p>The Department will follow up to ensure the Assessor is providing the Taxpayer valuation information and it is not coming from the Board (WAC 458-14-066).</p> <p>The Department will follow up to verify the required changes have been made to the hearing notice emails &amp; letters.</p>

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Late filing letter</b>	The letter has been updated based on the recommendations made in the July 2018 review report.	Completed	No.
2	<b>Sign-in sheet</b>	All petitions reviewed that resulted in a hearing included a sign-in sheet.	Completed	No
3	<b>Post meeting dates</b>	The Board posts meeting dates on the county BOE website.	Completed	No
4	<b>Desk reference manual</b>	The County has created a BOE desk reference manual.	Completed	No

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5	<b>Tracking petitions</b>	The Board has created a control sheet to track petitions.	Completed	No
6	<b>Petition files</b>	Petitions files reviewed for the 2019 assessment year were well organized and complete. There were no issues with mixing of petition files.	Completed	No
7	<b>Board of equalization website</b>	The Board website has updated links to Department forms.	Completed	No