

**Whitman County Board of Equalization Review Follow-up
 Status of Work Completed
 December 6, 2021**

NOTE: Refer to our original report issued in December 2020 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Record of hearing	The Board is publishing Record of Hearings on their website.	Completed	No
2	Withdrawn petitions	There were no withdrawn petitions from the 2021 assessment year. The Board has educated themselves and the assessor's office and has made it a policy to only accept withdrawn petitions in writing at least two days prior to the hearing.	Completed	No
3	Late filing letter	The Board has not sent out any late filing letters in 2021, however, did provide text of a template letter they have on file now that has added a dismissed petition can be appealed to the State Board of Tax Appeals (BTA).	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Form letters	<p>The Clerk had not updated incorrect Washington Administrative Code (WAC) citing in the Incomplete Petition letter template. However, the Department provided language to use in the letter template.</p> <p>The Board has gone through the Department’s forms website to ensure the most current versions of forms are being used.</p> <p>The Clerk uses a template notice of hearing letter that indicates the 21-day deadline for taxpayers to provide evidence to the Board and the Assessor.</p>	Completed	No
2	Board website	<p>The Board has established a website with board member information, forms, agendas and minutes, and board decisions as well as information on the appeals process.</p>	Completed	No