

**Mason County Board of Equalization Review Follow-up
 Status of Work Completed
 August 14, 2013**

NOTE: Refer to our original report issued in November 2011 for a complete explanation of each requirement and recommendation.

Requirement	Topic / Area of Review	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Evidence	The Board stated it is their intention to consider all comparable sales when presented and include a statement in the order regarding the use of sales outside of Mason County in their decision.	Pending Completion	Yes. To determine if the Board has met the requirement, the Department expects the Board to provide: <ul style="list-style-type: none"> • An order referencing the use of a comparable sale that occurred outside of Mason County. Due to the timing of appeals, the Board may not be able to satisfy and document this requirement during the next follow-up questionnaire.
2	Hearing Notice	The Board provided documentation showing the hearing notice letters are being issued more than the minimum 15 business days before the hearing.	Completed	No.
3	Board Orders	The Board's orders now include a recap of the documentation provided by both parties to the hearing. They state the facts based on the evidence provided and the reason for their decision.	Pending Completion	Yes. To determine if the Board has met the requirement, the Department expects the Board to provide the supporting data as requested in the Follow-up Questionnaire: <ul style="list-style-type: none"> • Since Petition No. 129.2013 resulted in a stipulated agreement, provide Petition No. 130.2013. If Petition No. 130.2013 did not result in a hearing, provide the documentation indicating the petition was disposed of and provide documentation for the following petition(s) until one resulted in a hearing.
4	Board Clerk's Record of Hearing	The Board has posted the <i>Clerk's Record of Hearings</i> on the county website.	Completed	No.

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5	Complete and Timely Filed petitions	The clerk returns incomplete petitions to the appellant(s) notifying them of the following: <ul style="list-style-type: none"> • The information that is missing from the petition. • A deadline to return the completed petition. • The petition has been denied. 	Pending Completion	Yes. To determine if the Board has met the requirement, the Department expects the Board to: <ul style="list-style-type: none"> • Update their incomplete petition letter by deleting the statement that the petition has been denied. The petition should not be denied until the deadline to supply the additional information has past and the required information has not been provided. • State all items that are not included on the petition form in the incomplete petition letter. • Return petitions as incomplete that do not include a copy of the revaluation notice if the petition was submitted after July 1 of the assessment year in question. • Supply the Department with a copy of the letter that formally denies the appeal when the petition has not been submitted timely or is not complete. The letter must include a statement concerning the appellant's appeal rights to the Board of Tax Appeals. In the next follow-up, the Department will provide a list of petitions that we would like to review.

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6	Exchange of Valuation Information	The Board chairperson asks the Clerk if the appellant has any new or additional information that was not sent with the original packet during the opening statement of the hearing. If they have, the chairperson asks the Assessor if they object to the late admission.	Pending Completion	<p>Yes. To determine if the Board has met the requirement, the Department expects the Board to:</p> <ul style="list-style-type: none"> • Provide an updated opening statement in which the chairperson asks if either the appellant <i>or</i> Assessor has any information that was not exchanged timely. The appellant must <i>submit</i> their information to the Board and Assessor, not <i>receive</i> the information, at least seven business days before the hearing. The Assessor must <i>submit</i> their information to the Board and appellant, not <i>receive</i> the information, at least 14 business days prior to the hearing. <p>Supply the Department examples of orders issued by the Board demonstrating how the Board, not Assessor, decided to treat the untimely exchange of information.</p>
7	Confidential Information	The Clerk has a locked file cabinet to keep such information.	Pending Completion	<p>Yes. To determine if the Board has met the requirement, the Department expects the Board to:</p> <ul style="list-style-type: none"> • Provide the Department with a photocopy of a labeled and sealed envelope containing confidential evidence.
8	Regular Convened Session	<i>Notice of Approval to Hear Property Tax Appeals</i> for the 2011 assessment year completed. They also provided an agenda action sheet dated October 23, 2012, in which the county legislative authority approved the Board to continue with their hearings for the 2012 assessment year. The Clerk was unable to locate a signed copy of the 2012 <i>Notice of Approval to Hear Property Tax Appeals</i> .	Completed	No.