

**Spokane County Board of Equalization Review Follow-up  
 Status of Work Completed  
 January 2022**

NOTE: Refer to our original report issued in June 2021 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Waiver of filing deadline for good cause</b>	The Clerk has been providing the appeal denial notice to appellants since 2020. The audit period covered 2019 and the Clerk was unaware of this requirement at that time.	Completed	No
2	<b>Board orders</b>	The Clerk provided a copy of a more current board order where there was a recommended value provided by the Assessor, which reduces the standard of proof to a preponderance of evidence. The Clerk is now doing this for all recommended value cases that are brought before the Board.	Completed	No
3	<b>Board decisions</b>	The Clerk is now mailing out all board orders to taxpayers and the Assessor.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Board of equalization website</b>	The Clerk has updated their website providing the most current revisions of the appeal petitions for current use and personal property. Their customized real property appeal petition has been previously approved by the Department of Revenue.	Completed	No