

**Stevens County Board of Equalization Review Follow-up
Status of Work Completed
January 31, 2023**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Regularly convened sessions	The Clerk provided a copy of the approval to hear property tax appeals beyond the regularly convened session dated October 11, 2022 and signed by the county legislative authority.	Completed	No.
2	Board orders	The Board incorporated the Department of Revenue's (Department) suggested language including: <ul style="list-style-type: none"> - Assessor's presumption of correctness - Language regarding the burden of proof 	Completed	No.
3	Comparable sales	The Stevens County Board of Equalization (Board) has not received evidence for this year's hearings, however, have updated the verbiage in their letters indicating that sales within five years of the petition date are acceptable.	Pending completion	Yes. To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide: <ul style="list-style-type: none"> • The Clerk will provide evidence submitted for the current year's appeals
4	Exchange of evidence prior to hearing	The notice of hearing letter and website clearly state the petitioner needs to submit evidence to both the Board and Steven County Assessor. However, the Board has not received any evidence for the 2022 assessment year hearings.	Pending completion	Yes. To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide: <ul style="list-style-type: none"> • Evidence provided during the 2022 assessment year appeals

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Board website	The Clerk has updated the website pursuant to the Department’s 2021 Review of the Stevens County Board of Equalization report.	Completed	No.
2	Forms	The Clerk has updated the links to forms on their website.	Completed	No.
3	Letters	<ol style="list-style-type: none"> 1. The “Preparing Your Appeal” letter had the current and correct assessment year. It also states that comparable sales provided as evidence need to be within five years of the date of the petition. 2. There have not been any incomplete petitions so there was no evidence the letter had been updated to state that boxes one through five are required for the petition to be considered complete. The Clerk acknowledged she will change the letter template. 	Pending completion	The Department will obtain a copy of the incomplete letter once updated.

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4	Desk reference manual	A desk reference manual has not been created.	Pending completion	The Clerk has agreed to send a copy of the desk reference manual when completed.