

Kittitas County Board of Equalization Review Follow-up
Status of Work Completed
January 9, 2024

NOTE: Refer to our original report issued in January 2023 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Record of hearing	<p>The Department of Revenue (Department) accessed the Kittitas County Board of Equalization (Board) website and determined the Board is keeping a record of hearings and publishing it on their website in the same manner as the county legislative authority meeting minutes.</p> <p>Their record of hearings form meets the requirements of having:</p> <ul style="list-style-type: none"> • Either completed copies of the Board Clerk’s Record of Hearing, REV 60 0002e, or a similar document with the following information posted on their website: <ul style="list-style-type: none"> ○ Petition number. ○ Taxpayer’s name and mailing address. ○ Parcel number. ○ Date of hearing, start and stop time. ○ Board members present at hearing. ○ Board’s decision regarding market value. ○ Location of audio recording. 	Completed	No
2	Incomplete petitions	The Department reviewed five files for the 2022 assessment year. All petitions reviewed were complete and contained sufficient information stating why the petitioner believes the assessor’s value does not represent the true and fair value of the property.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Board orders	<p>The burden of proof language has been included in the 2023 board orders. The Department reviewed a copy of a current board order that contains the standard of proof needed to overcome the assessor’s valuation and correctly states the standard of proof the Board used for their decision.</p> <p>The Board incorporated the Department’s suggested language including:</p> <ul style="list-style-type: none"> • Assessor’s presumption of correctness. • Language regarding the burden of proof. 	Completed	No
2	Appeal log	An excel spreadsheet for the 2022 assessment year was provided and reviewed by the Department. The spreadsheet includes when a petition is received, the petitioner, the hearing date, deadlines for parties, the Board’s decision, and more information. This allows the Board Clerk to efficiently track the progress of each appeal.	Completed	No
3	Postmarked petitions	Each petition and/or envelope is stamped with the date received. The petitions are scanned and envelopes are retained in a petition file folder. This practice is standard procedure.	Completed	No