

**Clallam County Board of Equalization Review Follow-up
 Status of Work Completed
 August, 24, 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	Regular convened session	The Clallam County Board of Equalization (Board) provided the Department of Revenue (Department) with the notice listing their meeting dates, for the 2020 assessment year. The Board posted the notice on their website, the courthouse announcement board, local newspapers, and local radio stations.	Completed	No
2	Standard of proof	<p>The petition files the Board provided to the Department demonstrate they are making decisions with the correct standards of proof.</p> <p>The Board created a <i>Hearing Decision Worksheet</i> that includes a section where the Board will select the standard of proof they used to make their hearing decision. They will complete a worksheet for each hearing. This procedure will aid the Board Clerk in writing the orders by clearly indicating the standard of proof the Board used to make their decision.</p>	Completed	No

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3	Exchange of evidence prior to hearing	<p>The Board discontinued the practice of forwarding additional evidence, provided by petitioners, to the Clallam County Assessor (Assessor). When a petitioner sends the Board additional evidence, a form letter/email is sent to remind the petitioner they must also send the evidence to the Assessor.</p> <p>The Board added language to their hearing notice that states petitioners have 21 business days to provide additional evidence.</p> <p>Two of the hearing notices the Board provided to the Department included evidence deadlines that are incorrect by one day. It appears this may be due to a typographical errors, there were incorrect years listed in the hearing dates.</p> <p>To avoid listing an incorrect evidence deadline date, the Board could simply state petitioners have 21 days to provide additional evidence and eliminate the specific deadline date.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> • Copies of two complete petition files. • Copies of the third petition files following the ones selected for the first bullet, for a total of four files.
4	Petition denial letter	<p>The Board added language to the denial letter for an incomplete petition. Currently the letter states the petition is denied as incomplete and informs petitioners of their right to appeal the denial to the State Board of Tax Appeals.</p>	Completed	No

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5	Retention of petition forms	<p>The Board is requiring appellants to submit separate petitions for each assessment year they wish to appeal.</p> <p>The Board incorrectly added language to the denial letter for a good cause waiver of the filing deadline. It states petitioners have the right to appeal the denial to the State Board of Tax Appeals. A board's decision for a good cause waiver request is not appealable.</p> <p>When the Board receives an untimely filed petition they must provide the appellant with a notice denying the petition as untimely filed. In addition to stating the petition is denied as untimely filed, the notice must inform the appellant they may:</p> <ol style="list-style-type: none"> 1. Appeal the denial for the untimely filed petition to the BTA. 2. Request a waiver of the filing deadline if they can show good cause for the late filing and make their request on or before the date required in the denial letter (RCW 84.40.038). <p>If the appellant makes a good cause waiver request the Board chooses to deny:</p> <ol style="list-style-type: none"> 1. Provide the appellant with a notice that specifically states the Board is <i>denying the good cause waiver request</i>. This notice must not include any language regarding an appeal. The Board's decision to deny a good cause waiver request is not appealable. 	Pending Completion	<p>Yes</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> • Copies of four complete petition files that include untimely filed petitions. Include two files with good cause waiver requests. • A copy of the Board's letter to deny good cause waiver requests.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Board orders	The petition files provided to the Department included orders that stated the standard of proof the Board used in their decisions.	Completed	No
2	Timely filed petition	The Board discontinued their use of April 30 as the deadline date for petitioners to request a good cause waiver of the filing deadline. Currently, the reply deadline is 30 days from the date of the late petition letter.	Completed	No