

**Clallam County Board of Equalization Review Follow-up
 Status of Work Completed
 July 21, 2022**

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?
3	Exchange of evidence prior to hearing	The Clallam County Board of Equalization (Board) updated their hearing letter to inform petitioners that supporting evidence must be submitted to the Board and the Assessor 21 business days prior to the hearing.	Completed	No
5	Retention of petition forms	<p>The Board discontinued the practice of retaining untimely filed petitions for hearings in the following year. They currently require appellants to submit a separate petition for each assessment year they wish to appeal.</p> <p>When the Board receives an untimely filed petition, sometimes they inform the appellants with a phone call, instead of sending them a letter of denial.</p> <p>When the Board receives an untimely filed petition, they may wish to inform the appellants via a telephone call. However, in addition they must:</p> <ul style="list-style-type: none"> • Inform appellants of the denial in writing. The notice must state: <ul style="list-style-type: none"> ○ The petition is denied as untimely filed. ○ Appellants may request a good cause waiver or a reconvene. ○ The good cause waiver reasons and a deadline for providing the request to the Board. 	Pending Completion	<p>Yes</p> <p>To determine if the Board has met the requirement, the Department expects the Board to provide:</p> <ul style="list-style-type: none"> • A copy of the letter of denial for an untimely filed petition. • A copy of the good cause waiver approval letter. • A copy of the good cause waiver denial letter. • Copies of four complete petition files that contain good cause waiver requests.