

**Grant County Board of Equalization Review Follow-up  
Status of Work Completed  
December 21, 2022**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Board orders</b>	The Department of Revenue (Department) verified board orders were issued within 45 days of the hearing by looking at Records of Hearing on the Grant County Board of Equalization's (Board) website from the following dates: March 17, 2022 April 21, 2022 June 9, 2022 June 23, 2022 July 14, 2022 August 15, 2022	Completed	No.
2	<b>Waiving filing deadline for good cause</b>	The Clerk provided a waiver of late filing deadline attachment for late petitions and an updated version of a letter that goes out for untimely petitions. The Clerk indicated; however, the Board did not receive untimely petitions in 2021 assessment year.	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"> <li>• Documentation of an untimely petition and the accompanying letter/good cause waiver.</li> </ul>
3	<b>Record of hearing</b>	The Department verified record of hearing forms for each hearing were being posted online in the same manner as the proceedings from the county legislative authority.	Completed	No.
4	<b>Hearings on properly filed petitions</b>	There were no properties that sold while pending a hearing. The Board has acknowledged that if that were the case going forward, a hearing will still be held unless the petition is withdrawn in writing.	Completed	No.

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5	<b>Complete and timely filed petitions</b>	A petition was accepted timely on October 19, 2021, one day after the deadline date. One petition accepted as complete by the Board did not have a substantial reason to appeal the assessor's value. The other petitions the Department reviewed were timely and complete.	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"> <li>• Timely and complete petitions from the 2023 tax year</li> <li>• Box four on the petition should have a legitimate reason for appealing the assessor's value</li> </ul>
6	<b>Deadline to provide evidence</b>	The notice of hearing letters gives accurate dates to provide evidence, no later than 21 business days prior to the hearing.	Completed	No.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Forms</b>	The Board's website is now linked directly to the Department's forms website to ensure the most accurate and up-to-date forms are being provided.	Completed	No.