

**Pierce County Board of Equalization Review Follow-up  
 Status of Work Completed  
 March 2023**

NOTE: Refer to our original report issued in August 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Standard of proof</b>	The Clerk provided examples where language was added to the Hearing Procedures introduction to include if the Assessor recommends a different value or the valuation method is flawed, it reduces the standard of proof from clear, cogent and convincing, to a preponderance of evidence to decide the appeal.	Completed	No
2	<b>Good cause waiver request</b>	The Clerk provided three petition packets that included the good cause waiver requests for each appeal.	Completed	No