

Okanogan County Board of Equalization Review Follow-up Status of Work Completed October 4, 2024

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	Required Board meetings	The Okanogan County Board of Equalization (Board) provided the Department of Revenue (Department) with minutes from the three required meetings held during their regular 28-day session, for the 2022 assessment year.	Completed	No
2	Untimely filed petitions	The Okanogan County Clerk stated the Board discontinued the practice of holding over untimely filed petitions for appeal in the following year.	Completed	No
3	Incomplete petitions	The Board provided the Department with petition files to verify they require a value notice be included to consider a petition complete and timely when submitted after July 1.	Completed	No
4	Waiver of the filing deadline for good cause	The Board provided the Department with a petition file that included an untimely filed petition letter. The letter informs the taxpayer of their right to request a waiver of the filing deadline for good cause and states if the necessary documentation is not submitted by the deadline provided, the petition must be dismissed. This letter serves as the petition denial notice when taxpayers do not provide the necessary documentation for a complete and timely petition. However, the letter does not inform the taxpayer of their right to appeal to the State Board of Tax Appeals (BTA). When the Board denies a petition, the taxpayer must be informed of their right to appeal that decision to the BTA.		Yes To determine if the Board has met this requirement, the Department expects them to provide: • A copy of the Notice of Untimely and Incomplete Petition. • A copy of the petition denial letter.
5	Record of hearing	The Board did not include record of hearing forms in the petition files reviewed by the Department. The Board did not publish record of hearing forms on their website.	Pending Completion	Yes To determine if the Board has met the requirement, the Department expects them to provide: Copies of five complete petition files that include hearings. The Department will access the Board's website for record of hearing documentation.



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6	Standard of proof	The petition files provided to the Department for non-valuation appeals include orders that incorrectly state the standard of proof was clear, cogent, and convincing. The standard of proof for non-valuation appeals is a preponderance of evidence.	Pending Completion	 Yes To determine if the Board has met the requirement, the Department expects them to provide: Copies of four petition files that require the Board to decide the outcome of the appeal based on a preponderance of evidence. Two of the petition files must be for valuation appeals and two for non-valuation appeals.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Forms and publications	The Clerk stated the Board will use the current version of the Department's order form to issue their decisions for hearings held in the 2024. The Board's petition files reviewed by the Department include orders written on an outdated version of the Department's order form. The Board updated their letters and notices to make the paper and electronic versions match.	Pending Completion	Yes To determine if the Board has met the recommendation, the Department expects them to provide: No documentation. The Department will use the petition files provided for the requirements.
2	Regular convened session	The Board published their meeting dates for the 2024 assessment year on their website.	Completed	No
3	Original taxpayer petitions	The Board discontinued their use of electronically submitted petitions as a placeholder for a paper copy of the petition. The Board currently accepts petitions in both paper and electronic formats.	Completed	No
4	Clerk's manual	The Board is in the process of creating a desk reference manual for the duties of the Clerk. In addition, they use the Department's Operations Manual for County Boards of Equalization.	Pending Completion	Yes To determine if the Board has met the recommendation, the Department expects them to provide: • A copy of the Board's manual for the duties of the Clerk.