

**Grays Harbor County Board of Equalization Review Follow-up
 Status of Work Completed
 January 3, 2019**

NOTE: Refer to our original report issued in December 2017 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Complete and Timely Filed Petitions	The Grays Harbor County Board of Equalization (Board) provided the Department of Revenue (Department) with a copy of Petition 2017-20 and a supporting email string. Review of these documents show the Board is currently requiring copies of value notices for petitions to be considered complete, when filed after July 1.	Completed	No
2	Regular Convened Session	The Board provided the Department with a copy of the Notice of Approval to Hear Tax Appeals, dated 12/18/17, signed by the county legislative authority. The notice gives the Board authorization to convene after the regular 28-day session.	Completed	No
3	Form Letters	The Board provided the Department with the following letters they updated to correct inaccurate information: <ul style="list-style-type: none"> • Petition Acknowledgment Letter • Welcome Letter • Real Property Hearing Notice 	Completed	No
4	Record of Hearing	The Board currently completes the Board Clerk's Record of Hearing form for all hearings. A copy of the form was provided to the Department for Petition 2017-14.	Completed	No
5	Board Composition	The county legislative authority is currently acting as the Board, there are three members.	Completed	No
6	Board Orders	The Board is aware the standard of proof is a preponderance of evidence when the Assessor's methodology or approach is proven incorrect.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Regular Convened Sessions	The Board met on time and held three meetings during the 28-day session, for the 2018 assessment year. The dates of the meetings are posted on the Board's website.	Completed	No
2	Appeal Denial Notice	The Board provided the Department with an updated copy of their Petition Rejection Notice-Late Filing. The current version includes the good cause waiver information.	Completed	No
3	Board Order Form	The Board removed the language in their orders that stated taxpayers will receive a revaluation notice yearly.	Completed	No