

**San Juan County Board of Equalization Review Follow-up
 Status of Work Completed
 August 2017**

NOTE: Refer to our original report issued in July 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Board Clerk's Record of Hearing	<p>The Department reviewed four files for the 2016 assessment year, each file contained the Board Clerk's Record of Hearing form.</p> <p>The Clerk posts the agenda for each day hearings are held. The agenda contains information for each hearing held, the Clerk uses this as the posting of the Record of Hearing.</p>	Completed	No
2	Required Board Meetings	<p>The Clerk sent the agenda to show the Board met July 15, and twice on August 12, 2016.</p>	Pending	<p>Yes Per WAC 458-14-046 the Board must remain in session no less than three days. Meeting twice in one day does not count as the required three days.</p>
3	Regular Convened Sessions	<p>The Clerk provided a copy of the approved request to continue hearings after the regular 28 day session. This request was approved during the October 11, 2016 Council Meeting before the Board began holding hearings.</p> <p>The Department feels it is unlikely the Board received the required 25 or 10% of petitions by the date the Council approved the request to continue hearing after the regular 28 days session. The Assessor's office did not mail the Value Notices or certify the assessment roll to the Board until November.</p>	Completed	No
4	Confidential Evidence	<p>The Board has not received any petitions with confidential information since the 2016 Review was conducted. The Clerk understands the requirement and has made plans to update the desk reference manual.</p>	Pending	<p>Yes The Clerk must provide a copy of an envelope marked confidential.</p> <p>If no petitions are received with confidential information for the next follow-up, the Clerk must provide copy of desk manual with the procedure for handling confidential information.</p>

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5	Unresolved Petitions	The Board has resolved petition 2014-059 as requested, and issued the order. The Clerk provided the petition log for 2014 assessment year showing all petitions resolved.	Completed	No
6	Complete and Timely Filed Petitions	<p>The Department reviewed four files from the 2016 assessment year, one of the petitions has a clear date stamp. All but one petition contain the Notice of Value as required for petitions received after July 1. None of the files had the envelope with the post mark showing when the petition was mailed. It is unclear to the Department if the petitions reviewed were hand delivered or mailed. The envelope should be attached to all petitions mailed after July 1.</p> <p>Petition 2016-014:</p> <ul style="list-style-type: none"> • No Notice of Value attached. <p>Petition 2016-019:</p> <ul style="list-style-type: none"> • Petitioner did not complete #1 and #4, the petition is not complete and should not have been accepted. • Date Received is 12/20/2016, the date stamp and the date petition was signed is 12/23/2016. These dates do not match, it is unclear which date the petition was actually received. • Notice of Value is dated 11/18/2016, to be filed timely the petition should have been received by 12/18/2016. The petition is not timely and should not have been accepted. 	Pending	<p>Yes</p> <p>All files received after July 1st must contain the Notice of Value.</p> <p>The Board must only accept petitions with a valid reason for the appeal.</p> <p>All files include the date stamp as required, some of the stamps were very light and it was difficult to read the date. Please be sure the date is clearly legible.</p>
7	Evidence – Clear, Cogent, and Convincing	<p>The Department reviewed four files for the 2016 assessment year. The Board ruled in favor of the Assessor for each of the files provided.</p> <p>The Board reached their decision based on the Assessor’s presumption of correctness and that the petitioner’s did not provide clear, cogent, and convincing evidence in any of these cases.</p>	Complete	No

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8	Board Decisions	<p>The Department reviewed four files for the 2016 assessment year, each file contained an order. Each of the orders explained the evidence presented at the hearing and how the Board reached their decision. The Department is impressed with the thorough, well written orders.</p> <p>The order in file 2016-014 contains an error in Total Value for Assessor's and BOE True and Fair Value Determination.</p>	Complete	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Sign-in Sheet	<p>The Department reviewed four files for the 2016 assessment year, one file did not contain a sign-in sheet.</p> <p>The Clerk stated she always uses a sign-in sheet and has made it a practice to be sure the Board does not begin the hearing until it is signed by all participants.</p>	Complete	No
2	Desk Reference Manual	The Clerk is in the process of writing a desk reference manual.	Pending	No
3	Board Website	The Clerk added the Personal Property Appeal, Current Use Determination, and Exemption or Deferral forms as recommended by the Department in our report.	Complete	No