

Lewis County Board of Equalization Review Follow-up
Status of Work Completed
October 30, 2020

NOTE: Refer to our original report issued in January 2020 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Regularly convened session	The Lewis County Board of Equalization (Board) provided the Department of Revenue (Department) with a copy the Notice of Approval to Hear Property Tax Appeals, signed by the Lewis County Legislative Authority, dated 12/2/2019.	Completed	No
2	Complete and timely filed petitions	<p>The Board provided petition files to the Department that included petitions accepted for hearings. Many of the petitions accepted for hearings were incomplete.</p> <p>The petition files reviewed that contained untimely filed petitions included Board letters that did not inform petitioners of the good cause waiver reasons.</p> <p>Based on the petition files reviewed by the Department, it appears the Board has not made the changes required in the <i>Complete and timely filed petitions</i> requirement of the <i>2019 Review of the Lewis County Board of Equalization Report</i>.</p>	Pending Completion	<p style="text-align: center;">Yes</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> • Board letters and petition files selected by the Department at the time of the second follow-up for the <i>2019 Review of the Lewis County Board of Equalization</i>.
3	Board orders	The orders the Board provided to the Department are incomplete. The orders reviewed did not include hearing dates and/or the date they were shipped to the petitioner.	Pending Completion	<p style="text-align: center;">Yes</p> <p>To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide:</p> <ul style="list-style-type: none"> • Petition files selected by the Department at the time of the second follow-up for the <i>2019 Review of the Lewis County Board of Equalization</i>.

**Lewis County Board of Equalization Review Follow-up
 Status of Work Completed
 October 30, 2020**

NOTE: Refer to our original report issued in January 2020 for a complete explanation of each requirement.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Publish meeting dates	The Board published two of their meeting dates on their website and on the bulletin board at the main entrance of the Lewis County Courthouse. It is unclear to the Department why the Board did not publish the meeting date for their third meeting.	Pending Completion	Yes
2	Confidential information	The Board does not scan confidential information into the laserfische system, as recommended in the <i>2019 Review of the Lewis County Board of Equalization Report</i> . The Clerk makes a note within the laserfische system to see the hardcopy file for confidential information.	Pending Completion	Yes
3	Desk reference manual	The Board updated the <i>Lewis County Board of Equalization Desk Reference Manual</i> as recommended in the <i>2019 Review of the Lewis County Board of Equalization Report</i> .	Completed	No
4	Forms/publications	The copy of the <i>Quick Checklist</i> the Board provided to the Department does not contain the recommended changes listed in the <i>2019 Review of the Lewis County Board of Equalization Report</i> .	Pending Completion	Yes