

**Columbia County Board of Equalization Review Follow-up
Status of Work Completed
August 2023**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Incomplete petitions	The Columbia County Board of Equalization (BOE) Clerk provided a blank letter template that will be mailed when appeal petitions are not correctly filed. The incomplete letter includes language that says, "if appealing after July 1, 2023, a copy of the Official Valuation Change Notice must be attached."	Completed	No
2	Forms	The Clerk removed the old forms and provided the Department of Revenue (Department) approved forms, in the county office and BOE website .	Completed	No
3	Hearing notice	The Clerk provided a new hearing notice letter that will be provided to the appellant and assessor at least twenty-two business days prior to the hearing.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Training	The BOE Board (Board) attended training in 2022, but were unable to attend in 2023. The Board must attend the basic and senior BOE classes in 2024. The Clerk must attend the BOE Clerk training in 2024 as well.	Completed	No
2	Clerk's manual	The Clerk is using the County Board of Equalization Manual that is provided by the Department.	Completed	No
3	BOE website	A new BOE website has been created and lists all current petition forms and contact information on how to appeal property tax values.	Completed	No
4	Forms and letters	The Clerk created letter templates for communications with parties of an appeal and is using the most current forms on the Department's website.	Completed	No
5	Publish meeting dates	The dates of the required meetings have been posted in the county assessor and commissioner's offices and on the BOE website .	Completed	No