

**Lewis County Board of Equalization Review Follow-up  
 Status of Work Completed  
 December 6, 2022**

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?
2	Complete and timely filed petitions	<p>The Lewis County Board of Equalization (Board) provided petition files to the Department of Revenue (Department) that contained untimely filed petitions. The petition files provided informed petitioners of the good cause waiver reasons, as required in the <i>Complete and timely filed petitions</i> requirement of the Department's <i>2019 Review of the Lewis County Board of Equalization Report</i>.</p> <p>The petition denial letters provided to the Department did not inform petitioners of their appeal rights to the State Board of Tax Appeals. In addition, the letters did not include a deadline for submission of a good cause waiver or reconvene request.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board of Equalization has met the requirement:</p> <ul style="list-style-type: none"> <li>Copies of five complete petition files that include incomplete or untimely filed petitions.</li> </ul>
3	Board orders	<p>The petition files provided to the Department included orders dated and signed by the Board within 45 days of their hearings.</p> <p>The orders reviewed included the date shipped.</p>	Completed	No