

**Lewis County Board of Equalization Review Follow-up
Status of Work Completed
June 2017**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Board Orders	<p>The Department reviewed eight files from 2015 and six files from 2016. All Board orders completed were issued within 60 days of the hearing.</p> <p>The Board's orders are now issued timely, but the orders do not contain a well-reasoned explanation as to how they arrived at their decision.</p>	Completed	No
2	Board Clerk's Record of Hearing	The Department verified the posting of the Clerk's Record of Hearing on the county website.	Completed	No
3	Valuation Change Notice	<p>The Department reviewed eight files from 2015 and six files from 2016. Four files from 2015 were received after July 1 and did not contain a value change notice.</p> <p>During the review of files, it was noted that Petition file 2016-017 submitted for this requirement does not include a valid reason for appeal (Question 4). This petition should not have been accepted as complete.</p>	Pending	Yes
4	Date Stamp Petitions and Attach Envelope	<p>The Department reviewed six files from 2016 and they were all date stamped. An envelope was attached for a file received after July 1.</p> <p>While 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>	Completed	No

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Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
5	Hearing Notice	The Department reviewed eight files from 2015 and six files from 2016. All Hearing Notice letters were mailed at least 15 business days prior to the hearing.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Motion Section of the Order	The Department verified the removal of the statement by reviewing orders posted on the county website.	Completed	No
2	Accuracy of Documents	The Board has implemented a review process for documents issued by the Board. The Department reviewed eight files from 2015 and six files from 2016. There is a considerable improvement in the accuracy of the orders and Hearing Notices in the files reviewed.	Completed	No
3	Scheduling Board Hearings	The Department found that the Board scheduled the hearing for petition 2015-099 without waiting for the Assessor's response.	Completed	No
4	Use of Notes vs Recordings to Write Orders	The Clerk takes notes, and only refers to the recording if there is a need to clarify details.	Completed	No
5	Forwarding Petitions to the Assessor	The Clerk scans petitions into the system after they are received, the Assessor is notified by email when files are scanned. They have access to the file at this time. Per the Clerk the majority of files are scanned within two weeks of receipt. The Department reviewed eight files from 2015 and six files from 2016. The majority of petitions were scanned two weeks to a month after receipt.	Completed	No