

**Lewis County Board of Equalization Review Follow-up
 Status of Work Completed
 September 29, 2021**

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	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 did not inform 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> .	Pending Completion	Yes To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide: <ul style="list-style-type: none"> • Board letters and petition files selected by the Department at the time of the third follow-up for the <i>2019 Review of the Lewis County Board of Equalization</i>.
3	Board orders	The petition files provided to the Department included orders dated and signed by the Board within 45 days of their hearings. The orders reviewed did not contain the hearing date and only one included the date shipped.	Pending Completion	Yes To determine if the Board of Equalization has met the requirement, the Department expects the Board of Equalization to provide: <ul style="list-style-type: none"> • Copies of ten petition files from the most current assessment year.

**Lewis County Board of Equalization Review Follow-up
 Status of Work Completed
 September 29, 2021**

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 their meeting dates on the bulletin board at the main entrance of the Lewis County Courthouse for two weeks, beginning October 1, 2020.	Completed	No
2	Confidential information	The Board changed their procedure for filing confidential information electronically. Any confidential information is scanned into a separate folder. The folder is labeled as confidential information and includes the petition number. The Board files hard copy confidential information in an envelope labeled as confidential and the petition number.	Completed	No
4	Forms/publications	The Board updated the <i>Quick Checklist</i> to include the language recommended by the Department in the <i>2019 Review of the Lewis County Board of Equalization Report</i> .	Completed	No