

**Adams County Board of Equalization Review Follow-up
Status of Work Completed
May 25, 2023**

NOTE: Refer to our original report issued in December 2021 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Regular convened session	The Adams County Board of Equalization (Board) provided the Department of Revenue (Department) with a document, dated December 14, 2022, that lists their meeting dates.	Completed	No
2	Ex-parte contact	The Board stated that the issue of ex-parte contact was reviewed during their January 4, 2023 meeting, to ensure they are not engaging in ex-parte contact.	Completed	No
3	Petition forms	Taxpayers can access petition forms in-person at the Board's office, on their website, or by phone request.	Completed	No
4	Confidential evidence	The Board stated confidential evidence provided by a party to an appeal will be kept in a sealed envelope labeled as confidential.	Completed	No
5	Waiver of the filing deadline for good cause	The Board provided the Department with updated untimely filed petition letters, provided to taxpayers, that included good cause waiver request information. Since the appeals these letters relate to remain unresolved, the Department will follow-up in 2024.	Pending Completion	Yes To determine if the Board has met the requirement, the Department expects them to provide: <ul style="list-style-type: none"> • A copy of the Board's late filing denial letter. • Copies of the complete petition files for the 2021, 2022, and 2023 assessment years.

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6	Hearing notice	The petition files provided to the Department did not include any hearing notice letters. The Board stated they plan to update their correspondence letters.	Pending Completion	Yes To determine if the Board has met the requirement, the Department expects them to provide: <ul style="list-style-type: none"> • A copy of the Board’s hearing notice. • An explanation outlining the time frame the Board uses when providing hearing notices to the parties of an appeal. • Copies of the complete petition files for the 2021, 2022, and 2023 assessment years. This information is also requested for Requirement 5.
7	Required Board meetings	The Board held their three required meetings and provided the Department with the meeting dates. The Board also published the meeting dates on their website.	Completed	No
8	Approval to meet after regular 28-day session	The Board provided the Department with a copy of their request and approval from the Adams County Legislative Authority to reconvene after the regular 28-day session.	Completed	No
9	Petition denial letter	The petition files provided to the Department did not include any petition denial letters. The Board stated they plan to update their correspondence letters.	Pending Completion	Yes To determine if the Board has met the requirement, the Department expects them to provide: <ul style="list-style-type: none"> • A copy of the Board’s petition denial letter. • Copies of the complete petition files for the 2021, 2022, and 2023 assessment years. This information is also requested for Requirements 5 and 6.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Publish meeting dates	The Department accessed the Board's website and determined the Board posted their meeting dates for the 2022 assessment year. The Board also posted their meeting dates on the courthouse entry bulletin board.	Completed	No
2	Board of Equalization website	The Department accessed the Board's website and determined the Board's website is available without accessing the Assessor's website. The Board updated their website to include links to the Department's website, providing taxpayers with access to petition forms and appeal information. The website also includes contact information for the Adams County Board Clerk (Clerk).	Completed	No
3	Clerk's manual	The Board has not created a Clerk's desk reference manual.	Pending Completion	<p align="center">Yes</p> <p>To determine if the Board has met the recommendation, the Department expects them to provide:</p> <ul style="list-style-type: none"> • A copy of the Clerk's desk reference manual.
4	Forms and letters	The Board stated they are using the Department's forms and plan to update their correspondence letters.	Pending Completion	<p align="center">Yes</p> <p>To determine if the Board has met the recommendation, the Department expects them to provide:</p> <ul style="list-style-type: none"> • Copies of the Board's current forms and letters.

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5	Training	<p>The Department used the attendance records for the 2022 Board of Equalization New Member Training class to verify that all Board members attended the training.</p> <p>A new Board member was appointed in 2023. The new member must attend the Department’s 2023 Board of Equalization New Member Training class.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board has met the recommendation:</p> <ul style="list-style-type: none"> The Department will use the attendance records for the 2023 Board of Equalization New Member Training class.