

**Lincoln County Board of Equalization Review Follow-up  
Status of Work Completed  
October 31, 2024**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Record of hearing</b>	<p>One of the petition files provided to the Department of Revenue (Department) by the Lincoln County Board of Equalization (Board) included an incomplete Record of Hearing form.</p> <p>The Board did not publish the Record of Hearings on their website.</p> <p>Lincoln County is planning to update their website in 2025, including the Board's website.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board has met the requirement, the Department expects them to provide:</p> <ul style="list-style-type: none"> <li>• Copies of five complete petition files.</li> <li>• The Department will access the Board's website for the published Record of Hearing forms.</li> </ul>
2	<b>Hearing notice</b>	<p>The petition files provided to the Department by the Board included hearing notices provided to the petitioners at least 22 business days prior to the hearings.</p> <p>The Board did not update their Procedures for Filing a Petition published on their website to state that hearing notices are provided to petitioners at least 22 business days prior to their hearing.</p> <p>Lincoln County is planning to update their website in 2025, including the Board's website.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Board has met the requirement, the Department expects them to provide:</p> <ul style="list-style-type: none"> <li>• The Department will access the Board's website for the Procedures for Filing a Petition</li> </ul>

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<b>Recommendation</b>	<b>Topic</b>	<b>Work Completed on Recommendation</b>	<b>Completed / Pending Completion</b>	<b>Future Follow-up?</b>
1	<b>Desk reference manual</b>	The Board provided the Department with their desk reference manual for the Clerk's duties.	Completed	No
2	<b>Website</b>	The Board's website is accessible via a link on the Lincoln County Legislative Authority's website.	Completed	No
3	<b>Complete petition files</b>	The Board Clerk provided the Department with petition files that include documents pertaining to the appeal, including hearing notices, correspondence, and the Assessor's response.	Completed	No