



**Adams County Board of Equalization Review Follow-up
Status of Work Completed
December 5, 2024**

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	
5	Waiver of the filing deadline for good cause	The Adams County Board of Equalization (Board) provided the Department of Revenue (Department) with their notice for an untimely filed petition, which informs taxpayers they may request a waiver of the filing deadline for good cause or request a reconvene.	Completed	No
6	Hearing notice	The Board provided the Department with their petition files for the 2023 assessment year. The hearing notices included in the files stated the correct deadline for submission of additional evidence and were provided to the parties to the appeal more than 30 days prior to the hearings.	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 petition denial letter. The Department will follow-up in 2025.	Pending Completion	Yes To determine if the Board has met the requirement, the Department expects them to provide a copy of the Board's updated petition denial letter.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
3	Clerk's manual	The Clerk obtained a desk reference manual from a neighboring county and is customizing it for Adams County.	Completed	No
4	Forms and letters	The Board has created templates to standardize their letters. They are also using the Department's petition and order forms.	Completed	No
5	Training	The Board member appointed in 2023 attended the Department's 2023 Board of Equalization New Member Training. The Clerk attended the Department's Board of Equalization Clerk Training in 2024.	Completed	No