

**Clallam County Current Use Program Review Follow-up  
 Status of Work Completed  
 May 12, 2014**

NOTE: Refer to our original report issued in July 2013 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Rating Land Under the Public Benefit Rating System (PBRs)	<p>The county legislative authority has delegated the review and rating of open space parcels to the Planning Division (PD) staff in the Department of Community Development (DCD).</p> <p>The Assessor's staff reports that they are working closely with the PD staff to determine the best way to proceed with this requirement. The Assessor's staff has identified approximately 490 properties currently classified as open space that were classified prior to the 2001 PBRs amendment. It is unclear if these 490 properties have been rated under the 2001 PBRs, as amended.</p> <p>The Deputy Assessor was working on this project (conducting analysis and writing a query) at the time of his death. The Assessor is evaluating how to move forward on the partially completed query that the Deputy Assessor wrote (retrieve the query, re-build it, or work around it).</p> <p>The Assessor's staff plans to provide a list of properties that require rating to the PD staff. The PD staff plans to review and rate the properties.</p>	Pending Completion	<p>Yes. The county legislative authority must act to approve the rating of any parcels that need initial rating or re-rating under the PBRs, as amended.</p> <p>To determine if the PD/county legislative authority has met the requirement, the Department of Revenue (Department) expects the PD/county legislative authority to provide:</p> <ul style="list-style-type: none"> <li>• An electronic listing of all classified open space parcels in the county as of January 1, 2014 (please consult with the Assessor's staff regarding an export of data from the Assessor's electronic records) with:             <ul style="list-style-type: none"> <li>– Parcel number and owner</li> <li>– Notation of the rating points awarded under the PBRs</li> <li>– Notation of the year of rating under the PBRs</li> <li>– Notation of any parcels that have <u>not</u> been rated under the PBRs (as amended)</li> </ul> </li> <li>• Copies of the public notice for two of the hearings held for the parcels identified in the electronic listing requested above.</li> <li>• Documentation of the county legislative authority's approval or denial of the ratings for the parcels identified in the electronic listing requested above.</li> <li>• Documentation of notice to the Assessor of the approved rating or re-rating of the parcels identified in the electronic listing requested above.</li> </ul>

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2	Valuing Open Space Land	<p>The Assessor's staff reports that, once the review process outlined in Requirement 1 is completed, all Clallam County open space properties will be valued according to the same rating system. Since the rating system translates to a percentage of market value, this will create a uniform valuation system for all properties in the open space classification.</p> <p>The county legislative authority must first act on the parcels noted in Requirement 1 before the Assessor can complete this requirement.</p>	Pending Completion	<p>Yes. Though the Assessor does not control when the PD/county legislative authority will finish rating the remaining open space parcels, the Department cannot consider the requirement complete until valuations (based on the PBRS) are completed.</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> <li>• Documentation of the change of value notices sent to the property owners identified in Requirement 1 that reflect the change of value based on the approved PBRS rating by the county legislative authority.</li> </ul>
3	Calculating Farm and Agricultural Land Values	<p>The Assessor's staff reports that they intend to use the members of the County's Agriculture Commission to gather the information needed to update the net cash rental, a component of farm and agricultural land valuation.</p> <p>The Assessor is in the process of selecting a data manager/analyst. This analyst will be responsible to apply the new rates and update the farm and agricultural land values.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> <li>• Examples of data sources used to gather lease and/or productive capacity of agricultural lands (when they are available).</li> <li>• Documentation showing how the data sources are used to calculate the value of farm and agricultural land and the procedures used to determine current use value.</li> <li>• Print screens showing the AY 2013 and 2014 assessed values for two farm and agricultural land properties.</li> </ul>

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4	Valuing Qualified Integral Homesites	<p>The Assessor's staff reports that at the time of the Deputy Assessor's death, he was working on a query that would help extract, analyze, and update these properties. They believe there are very few of these properties.</p> <p>The Assessor is in the process of selecting a data manager/analyst. This analyst will be responsible to calculate the qualified integral homesite value and apply the new rate each year to qualified parcels in the farm and agricultural land classification.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide copies of:</p> <ul style="list-style-type: none"> <li>• Procedures used to determine if a homesite is integral to the farming operation.</li> <li>• Procedures for updating the parcels each year.</li> <li>• The calculation for valuing qualified integral homesites.</li> <li>• Print screens showing specific changes in value for qualified integral homesite parcels for AY 2014.</li> </ul>
5	Updating Forest Land Values	<p>The Assessor's staff reports that the updating of the forest land values was overlooked in 2011 and 2012 due to staff changes and software transitions.</p> <p>The Assessor's staff updated the rates in 2013. The Assessor has assigned the annual updating of forest land rates to the Exemption Specialist. The 2014 update is scheduled as part of the training plan for the Exemption Specialist.</p> <p>Supporting documents reviewed: Clallam DFL forest values sample.xlsx</p>	Pending Completion	<p>Yes. The Department verified updated values for AY 2013 on a random sample of designated forest land parcels. We were unable to verify timber land parcel values without information from the Assessor.</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide copies of:</p> <ul style="list-style-type: none"> <li>• Print screens showing the AY 2014 value of forest land for three classified timber land parcels.</li> <li>• Written procedures for annually updating forest land values.</li> </ul>

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6	Advisory Committee	<p>The county legislative authority has reauthorized the Agricultural Commission, solicited new members, and made appointments. The Agricultural Commission met on Wednesday, March 26, 2014 and has scheduled meetings for April, May, and June.</p> <p>Supporting documents reviewed: Ag Comm Minutes 20140326.pdf, BOCC Farm Ag Comm Resolution 22_2014.pdf</p>	Completed	No.