

**Klickitat County Property Tax Administration Review Follow-up
 Status of Work Completed on Requirements
 January 8, 2015**

NOTE: Refer to our original report issued in May 2012 and previous status documents for a complete explanation of each requirement

Requirement	Topic / Area of Review	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Reports and Timelines	<p>The Assessor stated the following reports were submitted timely:</p> <ul style="list-style-type: none"> • The Assessor’s Certificate of Assessment Rolls to County BOE. • The Assessor’s Certificate of New Construction Value to the County BOE. <p>The Assessor stated the following reports were submitted late:</p> <ul style="list-style-type: none"> • Real Property Sales Study (Valid and Invalid Sales Report) was submitted on September 19, 2014. • Personal Property Stratification Report was submitted on September 19, 2014. • Real Property Stratification Report was submitted on September 19, 2014. <p>The Assessor stated that personal property was delayed due to issues with their vendor, who was mailing the notices. Due to computer issues countywide, the county was unable to complete and email the three late reports by September 15, 2014.</p>	Completed	<p>No.</p> <p>The Department expects that the Assessor will meet the 2015 reporting timelines. As with all counties, the Department will monitor 2015 reporting.</p>
2	Appraisal Methods	Work completed in previous Follow-up Status Document(s).		
3	Commercial Property Values	Work completed in previous Follow-up Status Document(s).		
4	Publicizing Senior Citizen and Disabled Person Exemption Program	Work completed in previous Follow-up Status Document(s).		

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5	Written Notification of Senior/Disabled Person Exemption Approval or Denial	Work completed in previous Follow-up Status Document(s).		
6	Computing Frozen Value and Calculating Exemption Amount	The Assessor reported that the administrative segregations have been completed on parcels that had been previously valued as a percentage. They have developed an Excel spreadsheet titled "senior tracker" which identifies the parcels needing an administrative segregation. Additionally, they have developed an ATC (Assessor Treasurer Change) spreadsheet to notify the Treasurer of parcels needing their taxes recalculated. This is also utilized as a checks and balances to ensure their values balance. The taxpayers then receive a letter notifying them the county split the tax account number into two tax parcels so the property owner may benefit from the Property Tax Exemption Program for Senior Citizens and Disabled Persons as provided in RCW 84.36.81 through 389. The letter identifies the "parent parcel" as allowed land and improvements and the "child parcel" as the residual land and improvements. A notice to the lender is also provided for them to send to their mortgage company, if needed.	Completed	No.