

Lewis County Property Tax Administration Review Follow-up
Status of Work Completed
March 2017

NOTE: Refer to our original report issued in September 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Dates of Completion for Inspection and Valuation of Real Property	The Department spoke with the Assessor on 4/28/17 who confirmed they had just finished their scheduled inspections for 2017. The Assessor's Office also improved their certified values date this past year from 11/24/15 to 10/11/16 and stated they should have their new construction (NC) inspected, listed, and valued by August 31 st this year.	Pending Completion – Will review after revaluation and NC work has been completed. Assessor anticipates completion date of 8/31/17.	No
2	Physical Appraisal within Twelve Months of Issued Permit	The Assessor provided a list of approximately 1,100 permits issued between 8/3/15 and 7/29/16 from Community Development (CD) showing inspections were performed within 12 months of issuance date. The Assessor has been working with CD by requesting a monthly report of permits to compare with the complete 12-month report to ensure they have received all permits timely. The Assessor also enhanced their tracking system (ADEPT) to include the date permits are received from other jurisdictions as opposed to the actual issue date.	Completed	No
3	Procedure for Adding New Construction at Percent Complete to the Assessment Roll	The Assessor's Office obtained Pictometry including the module ChangeFinder, through which the company provides oblique and orthogonal imagery to the county. The first flight in 2016 will produce data of all changes to structures since the last flight in 2013. The Assessor anticipates this data will be ready by summer of 2017 and will be added to the NC inspection list for completion by 8/31/17. The Assessor provided four examples of percent complete calculations done on incomplete improvements since last October. The Assessor's Office also amended their New Construction Handbook in October 2016 for training purposes.	Completed	Assessor has agreed to provide documentation of new construction being inspected once completed.

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4	Current Use Removal Notification to the Taxpayer by Certified Mail	The Assessor provided all eleven photocopies of the certified mailing receipts that were mailed between 8/2016 and 12/2016 to taxpayers who had their current use classification removed.	Completed	No

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5	Riverside Fire Authority No. 1 General	<p>The Assessor provided the highest lawful levy worksheet and supporting documentation for the 2017 tax year. The Assessor did not use the 2016 corrected levy rate of \$1.50 per thousand dollars of assessed value that should have been levied when determining the increased levy capacity due to new construction and increased state assessed property value. In addition, the worksheet did not include a levy error correction amount.</p> <p>RCW 84.52.085(2) requires a levy error to be corrected on a proportional basis over a period of one to three years, this means the district would levy 100 percent (\$104,193.96), 50 percent (\$52,096.98), or 33.33 percent (\$34,731.32) in each respective year. The Assessor’s response to this follow-up stated, in part, the underlevy error correction “will, most likely be collected over three years”. It is unclear to the Department how the RFA intended to complete the underlevy correction, over a period of one, two, or three years. The Assessor must contact the RFA to clarify whether the district intended to levy the correction amount in one, two, or three years.</p> <p>The levy calculations must reflect the correction amount the RFA has provided to the Assessor, even if the additional levy is not obtained due to the statutory maximum rate limit.</p> <p>The Department will follow up on the status of the underlevy error correction in 2018.</p>	Pending Completion	Yes

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6	Riverside Fire Authority No. 1 Emergency Medical Services	<p>The Assessor provided the highest lawful levy worksheet and supporting documentation for the 2017 tax year. The worksheet included a levy error correction of \$29,878.65, this does not represent a proportional levy error correction amount.</p> <p>RCW 84.52.085(2) requires a levy error to be corrected on a proportional basis over a period of one to three years, this means the district would levy 100 percent (\$36,308.32), 50 percent (\$18,154.16), or 33.33 percent (\$12,102.77) in each respective year. The Assessor’s response to this follow-up stated, in part, the underlevy error correction “will, most likely be collected over three years”. It is unclear to the Department how the RFA intended to complete the underlevy correction, over a period of one, two, or three years. The Assessor must contact the RFA to clarify whether the district intended to levy the correction amount in one, two, or three years.</p> <p>The levy calculations must reflect the proportional correction amount the RFA has provided to the Assessor, even if the additional levy is not obtained due to the statutory maximum rate limit.</p> <p>The Department will follow up on the status of the underlevy error correction in 2018.</p>	Pending Completion	Yes

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Procedures for Permit Tracking	The Assessor has enhanced their tracking system and has met several times with CD to develop a better way for them to fulfill the Assessor's expectations of receiving all permits timely. The Assessor provides other jurisdictions with notification and reminders of the importance and benefit of timely getting permit information to her office.	Completed	No
2	Appraisal Procedures Manual	The Assessor has a comprehensive procedure manual and continues to update as needed. A copy is available in the Assessor's Office.	Completed	No
3	Annual Mass Appraisal Report for the Entire County	The Assessor's Office has produced an annual written report that is located on the Lewis County website, www.lewiscountywa.gov .	Completed	No