

**Grant County Property Tax Administration Review Follow-up  
Status of Work Completed  
September 2018**

NOTE: Refer to our original report issued in September 2017 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Assessor Must Complete Statutorily Required Reports by the Due Date</b>	The Assessor certified their assessment rolls and new construction values on 9/10/18 this year, which is quite an improvement over their certification date of the past few years. The Assessor noted they are on track to meet the deadlines next year. The Abstract of Assessed Value will also be filed on time for the 2018 year.	Completed	No
2	<b>Provide Taxpayers With Change of Value Notices</b>	The Assessor sent out change of value notices to all taxpayers for the 2018 assessment year and will continue to do so every year.	Completed	No
3	<b>Dates of Completion for Inspection and Valuation of Real Property</b>	The Assessor finished inspections and revaluation work for the 2018 assessment year on 6/15/18 and finished new construction by 7/31/18. The Assessor reports they are scheduled to finish next year (2019 for 2020) by 5/3/19. All NC will be inspected and entered by 7/31/19.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Audit Program For Personal Property</b>	The Assessor has assigned the Personal Property Deputy two part time helpers to make sure all personal property is entered, which will allow the deputy to begin auditing businesses in the field starting with the 2019 calendar year. They are also working with the software vendor to allow an excel import of personal property listings. It is still in development and should be deployed in the 2019 calendar year.	Completed	No
2	<b>Procedures Manual</b>	The Assessor is still finalizing the Policy and Procedures Manual for appraisers and will have it completed by 9/30/18.	Pending Completion	No. Assessor is still working on the manual and is expecting to have it completed by 9/30/18. The Assessor is to provide the Department with a copy of their new Policy and Procedures Manual once completed.

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3	<b>Training</b>	All appraisers have been going to training and are current on their accreditations. The support staff have also been attending training that is related to their field of work and are being cross trained.	Completed	No
4	<b>Verify Sales to Make Sure Property Information Is Correct</b>	The Assessor has sent sales questionnaires to all qualifying sales and has since 2016.	Pending Completion	No. We recommend that the Assessor adopt a policy that includes an internal verification of sales that doesn't rely solely on information provided by the buyer or the seller. Recommendations include: on-site inspections, use of available real estate websites, etc. In order to have reliable sales data, we also recommend that the Assessor establish a sales database that freezes the characteristics at the time the sale occurred.
5	<b>Collaborate with IT Staff and Software Vendor to Resolve System Issues</b>	The Assessor has setup monthly meetings with their software vendor and IT Staff to discuss any old and/or new issues that have come up. Emergency meetings will be scheduled if any stop work issues are occurring.	Completed	No
6	<b>Meet the IAAO Standard for Median Assessment Ratio</b>	The Assessor is currently going through each physical inspection area (by year) and valuation processes to correct issues where information may have been inaccurate or entered incorrectly and causing inaccurate assessed values (not reflecting market value). The Assessor reports policies are now in place on how to consistently enter information necessary for accurate market adjustments.	Pending Completion	No. The Assessor is correcting issues within their valuation processes to better reflect market value on their assessed values. The Department will continue to monitor their ratio and assist them when needed.