

Chelan County Property Tax Administration Review Follow-up  
 Status of Work Completed  
 January 2019

NOTE: Refer to our original report issued in February 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Procedure for Adding New Construction at Percent Complete to the Assessment Roll</b>	The Assessor stated that all new construction has been added to the tax rolls as of July 31 of each year. When a property has started construction, but it is not far enough along to determine an accurate percent complete, they give it a flat value of \$10,000 based on an estimate of concrete costs.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Appraiser Procedures Manual</b>	The Assessor stated, "we have started piecing together a procedures manual for basic functions, but so much of what the appraisers do is "opinion". We will keep moving forward with this process. We currently use standardized forms and checklists for quality and EYB (depreciation) tables."	Completed	No