

**Columbia County Property Tax Administration Review Follow-up  
 Status of Work Completed  
 October 2019**

NOTE: Refer to our original report issued in October 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 provided an example of new construction value being picked up and added to the Assessment Roll at the percent complete at the time of inspection. They have changed their policy so that all new construction is picked up regardless of the percent complete. | Completed                      | No                |

| Recommendation | Topic                              | Work Completed on Recommendation  | Completed / Pending Completion | Future Follow-up? |
|----------------|------------------------------------|---|--------------------------------|-------------------|
| 1              | <b>Appraisal Procedures Manual</b> | The Assessor does not plan on developing a procedures manual as their office only consists of three people. They have regular meetings to discuss issues as they arise. | Completed                      | No                |