

**Whatcom County Property Tax Administration Review Follow-up
Status of Work Completed
April 2019**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Assessor Must Complete Statutorily Required Reports by the Due Date	<p>The Assessor made some progress by certifying their rolls to the county BOE on 11/8/18 as compared to 11/22/17 the year prior. The Assessor also noted that just after our review period in November 2017, they lost a second commercial appraiser that remained vacant for all of 2018.</p> <p>The Assessor intends to make significant progress in 2019 with earlier completion and filing dates across all measures. Staffing is now stabilized after having multiple retirements.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Their filing dates for the statutorily required reports for the 2019 assessment year.
2	Dates of Completion for Inspection and Valuation of Real Property	<p>The Assessor has expedited processes for filling appraisal vacant positions, modified job descriptions for higher level appraisal positions to ease recruitment challenges, improved BOE petition response and hearing preparation times, and monitored time lapses between mobile data collection (property inspections) and final value determinations to identify impediments and streamline processing.</p> <p>The Assessor plans to complete:</p> <ul style="list-style-type: none"> • inspections by July 1, 2019 • valuation of inspected parcels by August 1, 2019 • valuation of parcels in the statistical update areas by October 1, 2019 • inspection and valuation of new construction by October 1, 2019 	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Their dates of completion for inspection and valuation of real property during the 2019 assessment year.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Appraisal Procedures Manual	The Assessor is actively seeking a satisfactory solution to consolidate three different appraisal manuals into one single source document. Their current appraisal manuals are divided up between vendor supplied documentation for CAMA elements (PACS 9.0), property inspection data collection (MobileAssessor+), and collected works for task-specific user guides, directives, and instructions.	Completed	No
2	Appraisal Positions with Specialized Duties	The Assessor had been analyzing appraisal and supervisory staffing levels with specialized duties from five comparable counties, but were informed by Human Resources that the union representing most county staff would bring action if attempts were made to reassign duties outside the bargaining process.	Completed	No