

**Whitman County Property Tax Administration Review Follow-up  
Status of Work Completed  
December 2024**

NOTE: Refer to our original report issued in October 2023 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Improve low county ratio used for equalization purposes</b>	The Whitman County Assessor (Assessor) had a real property weighted mean ratio of 73.3% in 2023 and 73.7% in 2024. This does not meet the IAAO (International Association of Assessing Officers) Ratio Standard for level of assessment. The Assessor is taking steps to develop land valuations in the CAMA system, starting in the 2024-2025 tax roll by requiring appraisers to add land characteristics for all PI areas. The Assessor has updated the cost values from Marshall Swift in the CAMA system and will continue to update the cost values every other year.	Pending Completion	To determine if the Assessor has met the requirement, the Department expects the Assessor to: <ul style="list-style-type: none"> <li>• Provide steps taken to test the quality and accuracy of their appraisal process and methods. Please submit examples of statistical analysis performed for this year's valuation updates.</li> <li>• Take actions to increase use and functionality of the CAMA system to update values throughout the county.</li> </ul>
2	<b>Updating values in areas that have not been inspected</b>	The law requires all values to be updated to 100% of market value, regardless of whether the property was inspected. The Assessor provided their progress report showing 100% of real property was inspected in the current inspection area and 95.5% in the non-inspection area.	Completed	No
3	<b>Procedure for adding new construction at percent complete to the assessment roll</b>	Appraisers have established working relationships with town/city clerks to obtain all new construction permits. The permits are entered into CAMA system for management. Appraisers use DOR guidance to value percentage of completion for new construction on those projects in process. Because we had only one appraiser actively working in 2024 for 2025, she was not able to get to the percentage completion work before NC was due. The Assessor will continue to work with the appraisers on amendments/additions to the procedure manual and guidance regarding the new construction requirements.	Pending Completion	To determine if the Assessor has met the requirement, the Department expects the Assessor to: <ul style="list-style-type: none"> <li>• Provide a report on value added to the roll as new construction and ten examples of percent complete calculations done on incomplete improvements.</li> </ul>

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4	<b>Physical appraisal within twelve months of issued permit</b>	The Assessor provided their spreadsheet of all building permits issued for tax year 2024 showing them all being physically inspected within twelve months of being issued.	Completed	No
5	<b>Personal property assessment timeline</b>	The Assessor mailed out the 2024 personal property value notices on June 29, 2023. The 2025 personal property value notices were mailed out on June 3, 2024.	Completed	No

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Develop mass appraisal valuation practices</b>	The Assessor has worked diligently to train and retrain appraisers to understand the CAMA system processes. Each outlier discovered, whether data field related or valuation related, launches a process to rectify the issues county wide. The CAMA system allows for mass appraisal, which is already being used in each physical inspection cycle 2024 forward and will be used for all parcels by the end of the current 6-year plan.	Completed	No
2	<b>Appraisers' procedures manual</b>	The assessor has developed a multi-section Appraiser manual for Whitman County within house procedure guidelines, County policy, applicable RCW, the DOR revaluation manual, DOR's timeline of tax assessments, local helpful information, DOR use codes, an extensive handbook of qualities and conditions guidance, and land characteristics information. Each Appraiser is encouraged to add their own how-to sheets to their handbook.	Completed	No

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3	<b>Staffing focused on Mass Appraisal Development</b>	The Assessor's office is currently fully staffed as well as 1 admin secretary, 1 program rep for segs/GIS/sales, 1 GIS tech, 1 commercial appraiser and 2 residential appraisers.	Completed	No
4	<b>Field Devices</b>	Whitman County is still under contract to receive field devices from Data Cloud Solution (DCS). DCS projects to release their basic version to Whitman County in January 2025.	Completed	No