

**Grays Harbor County Property Tax Administration Review Follow-up
 Status of Work Completed
 September 11, 2014**

NOTE: Refer to our original report issued in May 2013 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Real Property Valuation	<p>The Grays Harbor County Assessor (Assessor) reported the following regarding this requirement:</p> <ul style="list-style-type: none"> • Inspection Area Parcels <ul style="list-style-type: none"> - The county has been divided into six inspection areas. - The Assessor’s office has a fully staffed appraisal staff with two appraiser trainees added last year. - Appraisers have been provided quality and condition standards to follow. - The current inspection area was completed the middle of July. • Non-Inspection Statistical Update Parcels <ul style="list-style-type: none"> - The Assessor is re-enforcing the “lead” role of their sales analysis with an emphasis on supporting an office standard for quality, condition and field work. - The assessed values for the remaining non-inspected five-sixths of parcels in the county will be updated based on a statistical model using STARS (analysis tool). The Department of Revenue (Department) is engaged in training the Assessor staff on use of STARS. - The assessed values of the entire county are essentially set the same way. A sales analysis is completed and all property values are set to reflect the market value. 	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"> • Provide geographical information on the inspection area for 2014 and CAMA system printout of a selection of parcels in different school districts as showing inspection completion dates. • Provide STARS sales analysis by area. Provide STARS output or CAMA system printout showing the five non-inspected areas and the market adjustments that were applied to land and improvements by neighborhoods/ school districts/inspections area, divisions or land type. • Provide listing of building permits and inspection dates by parcel number.

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		<i>Real Property Valuation (continued)....</i> <ul style="list-style-type: none"> New Construction <ul style="list-style-type: none"> The county has approximately 1,800 building permits and has completed about 40 percent of the new construction inspections. 		
2	Personal Property Administration	The Assessor reported the following regarding this requirement: <ul style="list-style-type: none"> Personal property listings were mailed on December 28, 2013 and the Assessor's office is applying late filing penalties in a uniform manner. Head of Household parcels with less than \$15,000 will be deleted. Letters will be mailed to these accounts informing them of these procedures, New accounts and prior year's accounts will be added to the Assessor's rolls this year and parcels that are no longer in business will be deleted. 	Pending Completion	Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> Copies of Change of Value Notices for two accounts with omitted property added in 2014. Documentation of any policy or procedural changes since our review.
3	Farm Machinery & Equipment Exemption	The Assessor reported the following regarding this requirement: <ul style="list-style-type: none"> The Grays Harbor IT Department will change the Assessor's personal property equipment screen to divide the Farm Machinery & Equipment from the non-qualifying property value. The Assessor indentified 19 accounts in the county that qualify for this exemption. 	Pending Completion	Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> A copy of a personal property listing for a non-qualifying equipment account, along with its corresponding qualifying equipment listing. Documentation of any policy or procedural changes since our review.

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4	Reports and Timelines	The Assessor reported the following regarding this requirement: <ul style="list-style-type: none"> • Revaluation work will be completed by October 24, 2014 and then supporting reports will be sent to the Department and county officials. • Inspections were completed mid July. • The county has approximately 1,800 building permits for new construction and has completed inspections on 40 percent of them. 	Pending completion	Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> • Provide a copy of the 2014 Assessor's Certificate of Assessment Rolls to the County BOE (when it's available). • Provide a copy of the 2014 New Construction Certificate (when it's available). • Provide the 2014 Personal Property Stratification Report (requested on June 30, 2014 and due by September 2, 2014) (when the assessed values have been updated).