

## Klickitat County Property Tax Administration Review Follow-up Status of Work Completed on Requirements April 30, 2013

NOTE: Refer to our original report issued in May 2012 for a complete explanation of each requirement

Requirement	Topic / Area of Review	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Reports and Timelines	The Assessor has provided an adequate plan for ensuring reporting is timely.	Pending Completion.  Due to the nature of reporting and timelines, the Assessor will continue to monitor adherence to the Property Tax Calendar.	Yes. As 2013 progresses, the Department will continue to monitor the timeliness of reporting.
2	Appraisal Methods	The Assessor has responded satisfactorily to the following required actions:  • Uniformity is required.  • Consider effect of value changes on surrounding parcels.  • Use correct methodology for value corrections.  • Prepare records explaining errors and corrections.  • The Assessor continues to provide a Mass Appraisal Report online as recommended.	Completed.	None Needed.
3	Commercial Property Values	The Assessor reports that all commercial properties were evaluated for the last assessment year. All three approaches to value were considered. Statistical testing of commercial data, as well as additional training for staff was noted.	Pending Completion. A number of the remaining items require monitoring. The Assessor is working on these items:  • The CAMA system is in the process of being updated to the most recent version.  • Automation, specific training, property characteristics, modeling, sales verification, and cross training were not specifically addressed for this requirement except through general reference included in the Assessor's response to other sections of the report.	Yes. The Department will continue to monitor the CAMA system, automation, commercial valuation training, property characteristics, modeling, sales verification, specific cross training, and the data required for accurate modeling.



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Requirement (continued)	Topic / Area of Review	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
4	Publicizing Senior Citizen and Disabled Person Exemption Program	The Assessor provided copies of the revaluation notice and Treasurer's statement showing language added to advertise the program and that there is a penalty for not notifying of a change in status. Treasurer's statement provides specific RCWs.	Completed.	None Needed.
5	Written Notification of Senior/Disabled Person Exemption Approval or Denial	The Assessor provided copies of the denial and approval notification letters.	Completed.	None Needed.
6	Computing Frozen Value and Calculating Exemption Amount	The Assessor reports that administrative changes to ensure proper calculations were made and that the upgrade of ProVal will bring automatic percentage calculation, improving accuracy over the current manual system of calculation.	Pending Completion.  Need more specific information on a sampling of 54 exemptions.	Yes. The Department has provided the Assessor a list of exemptions that we want to review further. We will continue to monitor the calculation of frozen value and exemption percentages.