

**Wahkiakum County Property Tax Administration Review Follow-up
 Status of Work Completed
 August 19, 2013**

NOTE: Refer to our original report issued in August 2011 for a complete explanation of each requirement and recommendation.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Reports & Timelines	<p>The Assessor stated, “Most reports are late due to delays in completing revaluation. Some such as the Abstracts are late or suspect due to problems within the PACS software. But I believe that the reports were all eventually completed.”</p> <p>The Assessor did not provide any documentation on the policies or procedures enacted to ensure timely reporting. The Department’s records show the reports were received. <i>Note:</i> Due to the nature of reporting and timelines, the Assessor will continue to monitor adherence to the Property Tax Calendar.</p>	Completed	Yes. As 2013 progresses, the Department will continue to monitor the accuracy and timeliness of reporting.
2	Annual Sales Study	<p>The Assessor stated, “Done.”</p> <p>The Assessor did not provide any documentation on the policies or procedures enacted to ensure timely reporting. The Department’s records show the sales study was received.</p>	Completed	Yes. As 2013 progresses, the Department will continue to monitor the accuracy and timeliness of reporting.
3	Personal Property Listings	<p>The Assessor stated, “This has been done each year since 1/1/2012 by mailing the pre-list from PACS.”</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Explanation of procedures enacted to satisfy requirements. • Documentation of transmittal of 2011 AY personal property listings (“pre-lists”). • Include a copy of letter of explanation that was to be sent with 2011 AY personal property listing, if applicable. • Documentation showing when 2012 and 2013 AY personal property listings (“pre-lists”) were mailed to taxpayers.

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4	Personal Property Valuation & Assessment	<p>The Assessor stated, "Personal Property revaluation is delayed to coincide with Real Property notices."</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Explanation of procedures enacted to satisfy requirements. • Documentation of the timely processing of 2011 AY personal property listings. • Copy of the personal property statement of valuation for 2011 AY and 2012 AY. • Documentation showing when 2012 AY personal property listing valuations were complete and the tax rolls closed. • If any work on this is not completed, include a schedule for expected completion.
5	Farm Machinery & Equipment Exemption	<p>The Assessor stated, "Done."</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p>	Pending completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Copies of the policies and procedures enacted that were necessary to satisfy the requirement.
6	Head of Family Exemption	<p>The Assessor stated, "Done."</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Copies of the policies and procedures enacted that were necessary to satisfy the requirement. • Documentation showing how you implemented the exemption and what staff used to determine qualifications necessary for the exemption.

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7	Late Filing Penalties	<p>The Assessor stated, “Due to the chaos of dropping our Personal Property revaluation in 2010 and 2011, we have not enforced these as we catch-up with our listings. Penalties will be assessed in 2014 after a warning and a 30 day extension.”</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • The policies and procedures enacted to satisfy the requirements. • From the 2012 AY, provide documentation and samples of how late filing fees were administered by your office. • If any work on this is not completed, include a schedule for expected completion.
8	Omitted Property	<p>The Assessor stated, “As Personal Property is discovered during field inspections it is added to the roll.”</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Explanation of procedures enacted to satisfy the requirements. A list of all omitted personal property discovered and added to the tax rolls since (and including) 2011 AY.
9	Appraisers Must be Accredited	<p>The Assessor stated, “One of my Clerks is now an accredited appraiser and paid to act in this capacity half time. I have completed USPAP and renewed by accreditation.”</p> <p>The Department staff verified completion through accreditation records.</p>	Completed	No.

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10	Physical Inspections	<p>The Assessor stated, “While we are not quite done (10 parcels remain) we have been able to complete around 25 parcels in a day despite over an hour of travel time. We expect to maintain the four year inspection schedule.”</p> <p>The Assessor did not provide any documentation on the policies, procedures, or deocumentation developed for the physical inspection process.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Confirmation scheduled inspections for AY 2013 were completed. If not completed, when they are anticipated to be completed? • If written physical inspection processes and procedures exist, please provide copies. • If there are forms used in the physical inspection process, please provide copies.
11	Revaluation Methods	<p>The Assessor stated, “Despite attempts to thwart my spending funds allocated to me in my budget, I contracted with an appraiser who was familiar with PACS to help me set up the tables and methodologies required to value land in PACS in 2012. Improvements are valued using Marshall & Swift.”</p> <p>The Assessor did not provide any documentation on the procedures enacted.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • The details of any market and/or location analysis performed, which may include internal ratio studies. • The details of land valuation schedules or tables.
12	Listing and Assessment of New Construction	<p>The Assessor stated, “All New Construction is picked-up regardless of value.”</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • If work was done to correct the policy that places restrictions on the inspection and listing of new construction, include an explanation of the changes. • Copies of field cards or screen shots of five parcels with new construction added that had a building permit value of \$30,000 or less.

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13	Percentage of Completion	The Assessor stated, "Done." The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.	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"> • If written processes and procedures exist for inspecting and listing new construction, please provide copies of those documents.
14	Notice of Value Change	The Assessor stated, "Done." The Assessor did not provide any requested documentation (specific value change notices), nor documentation on the policies or procedures enacted.	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"> • Copy of a change of value notice with new construction value. • Copy of a change of value notice for a parcel with both new construction and located within the revaluation area for AY 2013.
15	Listing of Land or Lots Subject to Taxation	The Assessor stated, "Done." The Assessor did not provide any documentation on the procedures used for ownership transfers, the 2010 backlog and the current status of 2011/2012/2013 segregations.	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"> • If written processes and procedures exist for processing ownership transfers, please provide copies of those documents. • An explanation of how the 2010 backlog was handled and what the status is for 2011, 2012 and 2013.

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16	Updating Maps and Property Records	<p>The Assessor stated, “Few (less than 12) remain to be done. They will all be completed by the end of this year.”</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • If written processes and procedures exist for processing combination and division of parcels, please provide copies of those documents. • An explanation of how the 2010 backlog was handled and what the status is for 2011, 2012 and 2013.
17	Data Collection	<p>The Assessor stated, “Not Done. We are using historical data/values until after we begin annual revaluation.”</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide examples of data sources used to gather lease and productive capacity of agricultural lands.</p>
18	Calculating Current Use Value	<p>The Assessor stated, “Not Done. We are using historical data/values until after we begin annual revaluation.”</p> <p>The Assessor did not provide any of the documentation on the policies or procedures enacted to satisfy the requirement.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Documentation showing how farm and agricultural lands are valued. • Copies of procedures used to determine current use value. • Documentation (print screens) showing specific changes in value for current use properties for AYs 2012, 2013, and 2014.

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19	Valuing Integral Homesites	<p>The Assessor stated, “Not Done. We are using historical data/values until after we begin annual revaluation.”</p> <p>The Assessor did not provide any of the documentation on the plan for auditing and updating all qualified integral homesites in the farm and agricultural land classification.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Documentation showing the calculation for valuing qualified integral homesites. • Policies and procedures used to determine if a homesite is integral to the farming operation on the land. • Documentation (print screens) showing specific changes in value for qualified integral homesite parcels for AYs 2012, 2013, and 2014.
20	Open Space Advisory Committee	<p>The Assessor stated, “In process.”</p> <p>The Assessor did not provide any documentation on the policies or procedures enacted.</p> <p>The BOCC stated, “The county does not have a full committee. Letters went out to two members and we are seeking a third member.”</p> <p>The BOCC provided copies of solicitation letters sent to potential Farm Advisory Board members and they are hoping to get appointments made soon.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the county legislative authority to provide:</p> <ul style="list-style-type: none"> • Copies of appointments made to the committee/board. • Copies of policies, procedures, or guidance provided to the committee/board. • Copies of committee meeting minutes.

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21	Open Space and Timber Land Approval and Procedures	<p>The Assessor stated, "In process."</p> <p>The Assessor did not provide documentation of the policies or procedures.</p> <p>The BOCC stated, "The county is in the process of adopting fees."</p> <p>The county received no applications in 2012.</p> <p>The BOCC provided copies of their procedures.</p>	Pending Completion	Yes. The Department will continue to follow-up on 2013 applications to review actual applications going through the application, hearing, and approval/denial process.
22	Written Taxpayer Notification	<p>The Assessor stated, "Not done yet."</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of the written denial notice provided to applicants/participants in Property Tax Exemption Program for Senior Citizens/Disabled Persons. • A copy of the written notice provided when there is a change in status.
23	Changes in Status	<p>The Assessor stated, "Done."</p> <p>The Assessor did not provide any of the description of their process.</p> <p>The Assessor did not provide any of the documentation that the Department requested.</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to:</p> <ul style="list-style-type: none"> • Describe the processes performed when there is a change in status affecting prior years.