

**Wahkiakum County Property Tax Administration Review Follow-up
 Status of Work Completed
 April 30, 2014**

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	Work completed in previous Follow-up Status Document		Due to the nature of reporting and timelines, the Assessor is expected to adhere to the Property Tax Calendar. As 2014 progresses, the Department will continue to monitor the accuracy and timeliness of reporting.
2	Annual Sales Study	Work completed in previous Follow-up Status Document		Due to the nature of reporting and timelines, the Assessor is expected to adhere to the Property Tax Calendar. As 2014 progresses, the Department will continue to monitor the accuracy and timeliness of reporting.
3	Personal Property Listings	The Assessor reports that work is completed. PACS, Wahkiakum County's CAMA/property tax administration software, has the ability to produce the personal property listing forms. These were printed and mailed on or about January 1, 2012 and 2013. No proof of the date of mailing is available. Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 3.pdf	Completed	No.
4	Personal Property Valuation & Assessment	The Assessor reports that work is completed. The Assessor provided requested Notices of Value. Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 4.pdf	Completed	No.

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5	Farm Machinery & Equipment Exemption	<p>The Assessor reports that various work-a-rounds employed in the former property tax administration software (Compu-Tech) to track and implement the farm exemption were no longer needed in PACS. As a result, they could not provide a list of farm accounts until they clean them up to resemble account 4736 (sample attached). They have learned to make segments to apply the farm exemption to the appropriate assets and not to other assets. This clean-up process should be complete by June 30, 2014.</p> <p>Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 5.pdf</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 a listing and a value change notice of a farm account that has both qualifying and non-qualifying equipment by the next follow-up (or when available).
6	Head of Family Exemption	<p>The Assessor reports that work is completed. The personal property listing form generated by PACS has questions for the property owner regarding eligibility for the HOF exemption, which the Assessor's staff uses to determine eligibility (see attached). The attached "Notice of Value" and "Business Personal Property Card" show the exemption is properly applied.</p> <p>Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 6.pdf</p>	Completed	No.
7	Late Filing Penalties	<p>The Assessor reported that work is completed. The Assessor relayed:</p> <ul style="list-style-type: none"> • Late filing penalties had not been assessed on a uniform basis. No penalties were assessed in 2011, 2012, and 2013 as they worked to reestablish the Personal Property Program. • For 2014 assessment year (AY), staff will assign late filing penalties using documented procedures (attached). <p>Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 7.pdf</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 a tax statement showing a late filing penalty applied (when available).

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8	Omitted Property	<p>The Assessor reported that work is not completed. In preparing the supporting documents (attached list), the Assessor determined that:</p> <ul style="list-style-type: none"> • The primary source of discovered omitted property is the personal property audits performed by the Department. • Omitted property from the Department’s audits was either: <ul style="list-style-type: none"> – added in the current valuation year – added in the next year – not added at all <p>The Assessor has developed and implemented the following procedure:</p> <ul style="list-style-type: none"> • Staff will add all omitted property found by the Department’s audits to the tax roll in the current AY and send a new Notice of Value to the taxpayer. <ul style="list-style-type: none"> – The omitted property will appear on the pre-list for the next year allowing the taxpayer to update the Assessor on its status. • The Assessor will determine if the omitted property existed and was taxable in prior years and supplement the prior year rolls appropriately. • Omitted property from the Department’s 2012 and 2013 audits will be added to the 2014 roll unless Assessor’s staff has information from the taxpayer indicating that it has been disposed of. <p>Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 8.pdf</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 listings, value change notices, and tax statements for accounts with omitted property/value (when available).
9	Appraisers Must be Accredited	Work completed in previous Follow-up Status Document		

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10	Physical Inspections	<p>The Assessor reported that 2013 AY work is completed and provided documentation of the following information:</p> <ul style="list-style-type: none"> • The Assessor completed the 2013 AY inspections and certified an initial assessment roll to the BOE on August 15, 2013. Note: A corrected version of the certification was later sent on October 25, 2013. • The Assessor completed all new construction inspections. The Department received a copy of the certification of assessed value on September 30, 2013. The Assessor provided a copy of the new construction inspection form. • The Assessor's staff take the hard cards to verify the property characteristics during physical inspections. The Assessor provided a copy of the physical inspection form used to gather data for inspections. <p>Supporting documents reviewed: R10-inspection sheet.pdf, R10-new construction percent com.pdf</p>	Completed	No.
11	Revaluation Methods	<p>The Assessor reported that 2013 AY work is completed and provided documentation of the following information:</p> <ul style="list-style-type: none"> • Land site values are evaluated using STARS. <ul style="list-style-type: none"> – Adjustments are then made for characteristics. – The Assessor also performs land studies to evaluate different types of land. The Assessor provided copies of land tables for revaluation areas 1, 2, and 3. 	Completed	No.

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		<p><i>The Assessor's work on Revaluation Methods (continued)...</i></p> <ul style="list-style-type: none"> • Improvement values are determined using Marshall & Swift. • A local adjustment factor is used based on Marshall & Swift factors. • The revaluation area for 2013 is referred to as R3 and comprises the portion of the county west of the summit of KM Mountain. • A land valuation model as shown in the attached "R3 2013 Values Prelim" was applied to 13 land sales and analyzed using STARS after appropriate trending was applied. The attached "R3 Land" statistics page from STARS shows that a reduction of \$4,500 per parcel was indicated. <ul style="list-style-type: none"> – This model as modified above was applied to 22 improved sales and analysed using STARS after appropriate trending was applied. The attached "R3 All Improved" statistics page from STARS shows that a reduction of \$2,500 in land value and an increase of 8% in improvement value was indicated. • All of these changes were incorporated into the final valuation model used as shown in the attached "R3 2013 Values Final". The Assessor provided pre and post ratio studies indicating the county level of assessment. The level of assessment as indicated by the DOR's ratios study for 2013 was 99. <p>Supporting documents reviewed: R11- R1 land table, R11-R2 land table, R11-R3 land table, DOR Wahkiakum PTAR2 Reqt 11.pdf</p>		

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12	Listing and Assessment of New Construction	<p>The Assessor reported that work is completed and provided documentation of the following information:</p> <ul style="list-style-type: none"> • Thresholds no longer exist and all new construction is picked up. • Screen shots of properties with new construction picked up showing a building permit value of \$30,000 or less. <i>Note:</i> If a permit is issued, the building department will frequently include "N/A" for permit value. • The county building department does not require permits for many significant outbuildings, so the Assessor is challenged in discovering all new construction. <p>Supporting documents reviewed: R12-NC value screen shot.pdf, R12-NC value screen shot2.pdf</p>	Completed	No.
13	Percentage of Completion	<p>The Assessor reported that work is completed and provided documentation of the following information:</p> <ul style="list-style-type: none"> • The Assessor receives a listing of issued building permits from the permitting department (when available). • Due to the county building department not requiring a permit for some types of improvements, the Assessor also discovers property through drive bys and during the physical inspection process. • A copy of the new construction percent complete form the county utilizes during inspections. • If the Assessor discovers prior year new construction, he will list the value, but does not add it as new construction value. • In April 2014, the Assessor provided a list of new construction parcels for 2013 AY with the percent complete and date of inspection. <p>Supporting documents reviewed: Wahkiakum PTAR2 Reqt 13.pdf</p>	Completed	No.

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14	Notice of Value Change	<p>During a site visit on August 21, 2013, the Assessor provided the Department the following information:</p> <ul style="list-style-type: none"> • A copy of a change of value notice from 2012 AY with new construction value. • New construction notices for 2013 AY had not been mailed. <p>In April 2014, the Assessor provided a copy of the change of value notices sent for 2013 AY new construction, dated August 30, 2013.</p> <p>Supporting documents reviewed: R14 AY 2012 NC notice.pdf, Wahkiakum 2013 NC Notice of Value.pdf</p>	Completed	No.
15	Listing of Land or Lots Subject to Taxation	<p>During a site visit on August 21, 2013, the Assessor provided the Department the following information:</p> <ul style="list-style-type: none"> • The established procedures for processing ownership transfers: <ul style="list-style-type: none"> – Get REET forms from Treasurer. – Determine transfers and analyzes them. – Determine if additional information is required, etc. – Input them into PACS and process them. • The backlog was accomplished by staff getting back to full time employment and setting up processes for handling the ownership transfers (staff is more comfortable with the process and has no current backlog). • Segs and ownership transfers are caught up and typically processed within a 30-day time frame. 	Completed	No.

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		<p><i>Assessor's work on Listing of Land or Lots Subject to Taxation (continued)...</i></p> <p>In April 2014, the Assessor provided a copy of their procedure from PACS, "Transferring Ownership."</p> <p>Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 15.pdf</p>		
16	Updating Maps and Property Records	<p>During a site visit on August 21, 2013, the Assessor provided the Department the following information:</p> <ul style="list-style-type: none"> • Procedures for timely reflecting combinations and divisions of land parcels: <ul style="list-style-type: none"> – Get REET forms from Treasurer. – Determine transfers and analyzes them. – Determine if additional information is required, etc. – Input them into PACS and process them. • The backlog was accomplished by staff getting back to full-time employment and setting up processes for handling them (staff is more comfortable with the process and has no current backlog). • Segs and ownership transfers are caught up and typically processed within a 30-day time frame. <p>In April 2014, the Assessor provided a copy of their procedures from PACS: "Splitting Properties", "Merging Properties", and "Managing Splits and Merges".</p> <p>Supporting documents reviewed: DOR Wahkiakum PTAR2 Reqt 16.pdf</p>	Completed	No.

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17	Data Collection	The Assessor reported that work is not completed. With the appointment of the Agricultural Tax Advisory Committee in 2014, the Assessor plans to work with them to collect the necessary data to accurately appraise farm and agricultural land. The Assessor expects this process to be complete by May 30, 2015.	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"> • Examples of data sources used to gather lease and productive capacity of agricultural lands (when they are available).
18	Calculating Current Use Value	The Assessor reported that work is not completed. Current Use values developed prior to 2011 are still being used. With the appointment of the Agricultural Tax Advisory Committee in 2014, the Assessor plans to work with them to collect the necessary data to accurately appraise farm and agricultural land. This data will be used to update the current use values. The Assessor expects this process to be complete by May 30, 2015.	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"> • Documentation showing how farm and agricultural lands are valued. • Copies of procedures used to determine current use value. • Print screens showing specific changes in value for current use properties for 2013 and 2014 AYs.
19	Valuing Integral Homesites	The Assessor reported that work is not completed. Current Use integral homesite values developed prior to 2011 are still being used. With the appointment of the Agricultural Tax Advisory Committee, the Assessor will be able to work with them to collect the necessary data to accurately appraise farm and agricultural land. This data will be used to update the current use integral homesite values. The Assessor expects this process to be complete by May 30, 2015.	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"> • 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 2013 and 2014 AYs.

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20	Open Space Advisory Committee	The county legislative authority has worked to appoint members to the committee and appointed two members in February (appointment letters provided). They have advertised for additional members. They expect to have a full committee appointed by September 30, 2014. Supporting documents reviewed: Agri Tax Advisory.pdf, Appt Letters.pdf	Completed	No. The county legislative authority should keep records of appointments made, copies of policies, procedures, or guidance provided to the committee/board, and copies of committee meeting minutes. There is no penalty if the county legislative authority is unable to appoint a full advisory committee. The county legislative authority should continue each year to attempt to appoint a full committee and document their efforts.
21	Open Space and Timber Land Approval and Procedures	The county legislative authority reported that they have received two applications, which are both in the Assessor's office waiting for his report.	Pending Completion	Yes. To determine if the county legislative authority has met the requirement, the Department expects the county legislative authority to provide: <ul style="list-style-type: none"> • Copies of their documented procedures and processes. The Department will continue to follow-up in 2014 to review actual applications going through the application, hearing, and approval/denial process.
22	Written Taxpayer Notification	The Assessor reported that work is not completed. The Assessor is developing a formal notice of denial based upon that used by Cowlitz County and expects this notice to be in use by April 30, 2014.	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 the written denial notice provided to Property Tax Exemption Program for Senior Citizens/Disabled Persons applicants/participants. • A copy of the written notice provided when there is a change in status.

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23	Changes in Status	<p>The Assessor reported that work is not completed. Currently, when the Assessor becomes aware of changes in income which result in a change in status, they:</p> <ul style="list-style-type: none"> • Contact the taxpayer by telephone to discuss our understanding of the changes in income reported to ensure that they have correct income amounts and effective dates. • Process supplements for up to three tax-years prior to the current tax-year to reflect the change in status. This results in either a tax refund or an additional tax bill. • Make changes in the current tax-year. • Make notification of the changes via telephone and when either the tax refund or additional tax bill is received from the Treasurer. <p>The Assessor is developing a formal notice of change in status based upon that used by Cowlitz County. This notice is expected to be in use by April 30, 2014.</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. <ul style="list-style-type: none"> – Processes should include corrections to up to five tax years per RCW 84.36.385(5). • Provide a copy of the formal notice of change in status (when available).