

**Whatcom County Property Tax Administration Review Follow-up
 Status of Work Completed
 December 2021**

NOTE: Refer to our original report issued in June 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Assessor must complete statutorily required reports by the due date	<p>Due to a new Assessor in 2020, impacts of COVID-19 restrictions and closures, frozen vacant positions, and staff learning new processes, the completion dates of valuation work were not accelerated as planned.</p> <p>In 2020/2021, the following actions were taken:</p> <p>1) Began regular management team meetings to discuss and track DOR reports' due dates and create plans to meet deadlines, 2) Modified Administrative Assistant position to include assistance with data control, SQL writing, and other valuation support tasks, 3) Created a goal mail date of 10/1/2021, for 2021 change of value notices (actual mailing was 10/8/2021, with Notice date of 10/12/2021). This was a 6-week acceleration from 2020. 4) Valuation work was completed by October 1, 2021.</p> <p>Additional Plans and actions being taken for 2022:</p> <p>1) Separating mail date of revaluation work and new construction change of value notices, for 2022. This will allow the Assessor's Certificate of Assessment Rolls to the County BOE to occur much earlier. 2) Aggressive timeline for 2022. The goal mail date is 8/1/2022. (This date is still behind the statutory requirement, but is a significant improvement and will allow us to get to the statutory requirements over the next couple of years.) 3) Begin stat update process earlier in the year, 4) Continue to streamline stat update process, 5) Restructured vacation time restrictions for staff to align with accelerated timeline goals.</p>	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"> • Their filing dates for the statutorily required reports for the 2022 assessment year.

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2	Dates of completion for inspection and valuation of real property	<p>Due to a new Assessor in 2020, impacts of COVID-19 restrictions and closures, frozen vacant positions, and staff learning new processes, the completion dates of valuation work were not accelerated as planned.</p> <p>In 2020/2021, the following actions were taken:</p> <ol style="list-style-type: none"> 1) Began regular management team meetings to discuss deadlines, 2) Modified Administrative Assistant position to include assistance with data control, SQL writing, and other valuation support tasks, 3) Created a goal mail date of 10/1/2021 for 2021 change of value notices (actual mailing was 10/8/2021, with a Notice date of 10/12/2021). Mail date was a 6-week acceleration from 2020. 4) Made changes to stat update process to streamline process, 5) Implemented measures to create more consistency, 6) Reinstated second Appraiser III (lead) position, late in 2021, to have specialized staff focused on stat update process and sales validation, and second appraiser specializing in Farm and AG properties, 7) Improved communication, including meetings with appraisers, and 90-day goals/deadlines shared with all staff, 8) Creation and distribution of procedure documents, to be included in appraisal manual once additional sections are complete, 9) Cross trained a number of staff on additional duties, to assist the needs of the office at specific times and when vacancies occurred, 10) Changed BOE petition answer process. All petition answers are being completed with new guidelines, being reviewed by 	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"> • Their dates of completion for inspection and valuation of real property during the 2022 assessment year.

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		<p>lead appraiser and/or assessor, and two residential appraisers will represent the office in all residential BOE hearings from here on. This has streamlined the BOE process and, along with earlier completion of valuation work in 2021 and subsequent earlier processing of BOE appeals by BOE clerk, has allowed staff to start working on 2022 valuation work earlier.</p> <p>2022 expectation dates: -Inspections of parcels scheduled for 2022- 7/1/2021 -Valuation of inspected parcels- 7/1/2021 -Valuation of parcels in the statistical update areas- 5/31/2021 -Inspection and valuation of new construction- 8/31/2021</p> <p>Methodology and tools for statistical update: Continue to streamline stat update process, Consolidation of and changes to neighborhood codes, Begin stat update process in March, Have newly created Appraiser III position focus/specialize in sales validation and data checks, as well as assist in the stat update process</p> <p>Process for updating values for inspection area and new construction: Begin inspections earlier in the year, Increased focus on consistency, modeling process, and work quality review.</p> <p>Additional Plans and actions being taken for 2022: 1) Separating mail date of revaluation work and new construction change of value notices, for 2022.</p>		

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		2) Aggressive timeline for 2022. The goal mail date is 8/1/2022. (This date is still behind the statutory requirement, but is a significant improvement and will allow the office to get to the statutory requirements over the next couple of years.) 3) Restructured vacation time restrictions for staff to align with accelerated timeline goals, 4) Office currently has two newly promoted lead residential appraisers who will be working on additional training and procedure documents, 5) Plans to create land tables, for valuation time saving and better consistency of land valuation, 6) Create plan to further restructure appraisal staff positions, to align with County budget planning, and going into effect in 2023 assuming the budget change is approved. This will allow for additional specialization of appraiser staff.		