

**Grays Harbor County Property Tax Administration Review Follow-up
 Status of Work Completed
 April 3, 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 Assessor was asked to report progress in meeting requirement for 2014 real property valuation work. Responses to Recommendation 1 and 5 are also relevant to progress in completing Requirement 1. The Assessor reported:</p> <ul style="list-style-type: none"> • Inspection Area Parcels <ul style="list-style-type: none"> – The 2014 inspection area will include the Tahola and Ocosta school districts, with four residential appraisers and two trainees working in the revaluation area. Two commercial appraisers complete inspections of commercial property in the inspection area. – The inspection area will be valued based on a sales analysis for each neighborhood. Each appraiser will independently determine quality, condition, and percent good to determine value. • Non-Inspection Statistical Update Parcels <ul style="list-style-type: none"> – 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). These inspected parcels will be valued using existing quality and condition and a STARS model. The Department of Revenue (Department) will help train the staff on STARS analysis, which will be integral to their success. – The Assessor’s office has a fully staffed appraisal team with the addition of two trainees and moved a senior appraiser to the lead sales analyst position to perform the analysis work on the non-inspected areas. <p>Attachment(s): valuation notices</p>	Pending Completion	<p>Yes.</p> <p>The completed work on this requirement is aligned with property tax calendar dates. Completion of the requirement will be determined later in 2014. The Department will continue closely monitoring the Assessor’s office for improvements in timely completing inspection and valuation work for 2014.</p> <p>The Department expects the Assessor to continue providing weekly progress reports on the completion of their assessment work. The Department will continue to request supplemental documentation of work and will continue to provide assistance and training.</p>

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2	Personal Property Administration	<p>The Assessor reported that staff mailed 2,750 Personal Property Change of Value Notices on November 19, 2013. Personal Property Listings were mailed on December 27, 2013.</p> <p><i>Assessor's 2014 Plan</i></p> <ul style="list-style-type: none"> • Delete Head of Household parcels with less than \$15,000 value. • Mail a letter explaining the change. <p>Attachment(s): proof of mailing date, copies of Change of Value Notices for requested parcel numbers</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"> • Copies of Change of Value Notices for two accounts with omitted property added in 2014, based on information independently gathered (not from a Department of Revenue audit). • This could be omitted property added from information gathered from the personal property listings or from independently discovered property.
3	Farm Machinery & Equipment Exemption	<p>The Assessor reported that they plan to have their IT Department change the personal property equipment screen to divide the farm machinery and equipment from the non-qualifying property value. They indicated that they have 19 accounts in the county that qualify.</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"> • A copy of a personal property listing for a non-qualifying equipment account, along with its corresponding qualifying equipment listing.
4	Reports and Timelines	<p>The Assessor reported that they are changing procedures in the 2014 revaluation area to ensure the timely completion of inspections, beginning with upfront sales analysis. Two appraiser trainees will assist the four existing appraisers in the revaluation area. The Assessor is:</p> <ul style="list-style-type: none"> • Reviewing the new construction process to ensure they have all permits and necessary IT information. • Working to ensure sales codes are properly applied (this should help expedite the Real Property Sales Study). • Focusing on mailing the industrial valuations earlier. 	Pending Completion	<p>Yes.</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to:</p> <ul style="list-style-type: none"> • Provide written procedures for processing new construction. • Provide written procedures developed for Mapping Department to ensure codes are properly applied.

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		<p><i>Reports and Timelines (continued)...</i></p> <p>The Assessor stated, “<i>the personal property stratification report was within the timeframe of receiving the information from DOR.</i>”</p> <p>Although a county may utilize information from the Department’s audits for verifying and/or updating the county’s existing information, this is not the purpose of the ratio study. The timing of the personal property roll closure is not associated with, nor dependent on, the Department’s completion of their current year personal property ratio study.</p> <p>Waiting to close the county’s personal property roll merely because the county is waiting on the results of the Department’s current year personal property ratio study is not a legitimate practice and further delays the Department’s start of the upcoming year’s study.</p> <p>If the Assessor discovers additional value after the roll closure (such as information obtained through the Department’s audits), the Assessor can utilize the manifest error process.</p> <p>Due to the late closure of the assessment and new construction rolls in 2013, all of the required reports and certificates were late.</p>		<p><i>The Department expects the Assessor to (continued)...</i></p> <ul style="list-style-type: none"> • Review with Commercial Department to see what steps they have taken to ensure timelier mailing of the industrial valuations. • Provide a copy of 2014 Assessor’s Certificate of Assessment Rolls to the County BOE, due by July 15, 2014 (when it is available). • Provide a copy of 2014 New Construction Certificate due by September 15, 2014 (when it is available). • Report on status of 2014 personal property input in preparation of running 2014 Personal Property Stratification Report for the Department. • Ensure sending the stratification report in timely manner.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Continue Preparation for Annual Revaluation	<p>The Assessor reported that he has:</p> <ul style="list-style-type: none"> • Divided the county into six inspection areas. • Added two appraiser trainees last year and is fully staffed in the area of appraisal staff. • Reestablished the "lead" role of the sales analyst and is emphasizing an office standard for quality, condition, and conducting fieldwork. <ul style="list-style-type: none"> – Provided appraisers with quality and condition standards to follow. • Worked with the Department's staff to receive training in the use of STARS for analysis of the non-inspected areas of the county (these areas are updated statistically). 	Pending Completion	<p>No.</p> <p>As with all counties, the Department will monitor the Assessor's adherence to their approved revaluation plan.</p>
2	Personal Property Administrator	<p>The Assessor reported that he has:</p> <ul style="list-style-type: none"> • Added a Personal Property Clerk (August of 2013). • Mailed personal property listings prior to the January 1 date. 	Completed	<p>No.</p> <p>As with all counties, the Department will monitor the mailing date of personal property listings.</p>
3	Head of Family Exemption	<p>In 2014, the Assessor plans to delete from their database listings of Head of Household accounts with less than \$15,000 value. The Assessor plans to provide a letter of explanation to the affected accounts. This should reduce the Change of Value mailings and future listings.</p>	Pending Completion	<p>No.</p>

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4	Personal Property Audit Program	The Assessor reported that in August of 2013, the Personal Property Clerk position was filled for the first time in a number of years. The Assessor's staff mailed personal property listings timely, and there has been progress made in the additions and deletions of personal property listing from the Department of Revenue listings. The Assessor stated, "As we continue to improve in our PP work completion, we will begin internal audits of the accounts."	Pending Completion	No.
5	Continue Developing and Updating Desk Reference Manuals	The Assessor reported that they have completed a simple quality guideline for the appraisal staff and they have documented how to use their Sales History Database.	Completed	No. The Department encourages the Assessor to continue developing and documenting procedures to minimize the loss of institutional knowledge.