

**Grant County Property Tax Administration Review Follow-up
 Status of Work Completed
 March 27, 2014**

NOTE: Refer to our original report issued in July 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 has been working toward meeting the May 31 revaluation date and has made improvements to meeting the deadlines – and expects to meet the deadline in 2015. The Assessor provided an attachment referenced as “Reval 5” (a revaluation count worksheet) and is reviewing inspection progress each week, with a targeted completion date of May 1.</p> <p>Appraisal staff are creating market models to coincide with each neighborhood listed within the approved revaluation plan. Statistical reporting shows new construction was at the highest level of new construction for the past three years, but has significantly decreased the past year and will likely continue to decline this year. This will provide more time for inspections.</p> <p>The Assessor realigned the appraisal division to include a Sales Analyst position. Staff working in this position are working on all BOE/BTA hearings for the County and working closely with all appraisers to create market models for each neighborhood and they will be responsible for statistical adjustment of all parcels not in inspection cycle. Staff working in this position will work very closely with the Chief Appraiser and Assessor to accomplish this statistical adjustment in a timely fashion.</p> <p>The Assessor is currently working on an outline for this process and expects it to be available in the next couple of months.</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"> • An updated version of the attachment labeled “Reval 5”, showing progress at the stated goal date of May 1.

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		<p><i>Requirement 1 continued...</i></p> <p>Appraisers are conducting sales studies and preparing market models for each neighborhood that is currently in inspection. The Sales Analyst is preparing market models for each neighborhood not being inspected. They will compare values for parcels notbeing inspected with the market models for each neighborhood and then adjust the value of each parcel accordingly.</p> <p>Attachments: summary sheets, worksheets used last year (sent in electronic format).</p> <p>The Department determined:</p> <ul style="list-style-type: none"> • The methodology for statistically updating uninspected parcels is clearly demonstrated. • The process for updating inspected parcels and valuing new construction is adequately discussed. • The continued follow up for this requirement will be monitoring the inspection progress after May 1 (the estimated completion date given by the Assessor). 		

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2	Reporting to Officials	<p>The Assessor reports that no new policies have been created regarding timely reporting. The Assessor has prepared a worksheet with specific reports and due dates (attached) that lists the reports, their due dates, and how to complete them. This is reviewed weekly to ensure all reports are prepared and submitted timely.</p> <p>The Assessor has problems with the vendor (Terra Scan) reports not providing expected and reliable information. They have asked the vendor to meet with the Chief Deputy to go over all Assessor reports to ensure that their logic is correct. This request has not yet been addressed. For some of the reports, the math from left to right does not equal, though they are now able to determine why this occurs. They continue to work hard to ensure the ability to complete all reports accurately. The Assessor continues to make progress.</p> <p>Attachment(s): Annual DOR Assessor Reports</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"> • An updated version of the worksheet (possibly in excel) that can be updated by appropriate county staff when reports are actually completed. • A procedures worksheet developed by the Chief Appraiser and the Sales Analyst for validating and invalidating sales for the state ratio study. • A preliminary run of the 2014 valid and invalid sales report.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Continue Developing and Updating Desk Reference Manuals	<p>A desk reference manual has not been created but individual new procedures have been developed to ensure uniformity.</p> <p>The Assessor has requested copies of any desk reference manuals that the Department of Revenue (Department) may acquire from other counties. There are always three copies of procedures available for all staff, one in the Assessor's office, one for the Administrative staff that is kept in the front office and one for the Appraisal staff that is kept in the Appraisal Division.</p> <p>The Assessor conducts a full office meeting the last Thursday of each month in which staff reviews policies and procedures to ensure that all staff knows what is out there and where to find it. Policies and procedures are refined whenever the Assessor finds that staff are interpreting procedures differently.</p> <p>Attachment: copy of a procedure that uses a decisional model and is available to the Assessor's staff. This is typical of existing process documents.</p> <p>The step-by-step, detailed processes that the Assessor provided show a clear commitment to developing uniform standards to be used by all staff.</p>	Pending Completion	No.