

**Klickitat County Property Tax Administration Review Follow-up
 Status of Work Completed on Requirements
 October 31, 2013**

NOTE: Refer to our original report issued in May 2012 for a complete explanation of each requirement

Requirement	Topic / Area of Review	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Reports and Timelines	<p>In the previous status document, the Assessor provided an adequate plan for ensuring reporting is timely. In the time since, the Assessor was unable to complete the Assessor's Certificate of Assessment to the County Board of Equalization (BOE) on July 15.</p> <p>The Assessor is making progress by:</p> <ul style="list-style-type: none"> • Updating the CAMA system to the latest version. <ul style="list-style-type: none"> – Upgrading our operating platform from informix to SQL which occurred May and June. – Working through communication issues between the Assessor's Office and Treasurer's Office that arose from this transfer. • Working through compatibility issues when attempting to roll our assessed values from our CAMA program Proval in to our taxation program Ascend. The issues were not resolved until late July (the technical services department was not familiar with some of the processes that were needed to resolve this issue. Currently working on out sourcing some technical services to Yakima County). <p>Value notices were mailed on July 28, 2013. The Assessor certified values to the BOE September 6 (providing documentation of the certification). The Assessor will provide the other reports as they are available. Due to the nature of reporting and timelines, the Assessor will continue to monitor adherence to the Property Tax Calendar.</p>	Pending Completion.	<p>Yes.</p> <p>Due to the nature of reporting and timelines, as 2013 progresses, the Department will continue to monitor the timeliness of reporting.</p>
2	Appraisal Methods	Work completed in previous Follow-up Status Document		

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3	Commercial Property Values	<p>In the previous status update, the Assessor reported that her staff evaluated all commercial properties for the last assessment year. All three approaches to value were considered. Statistical testing of commercial data, as well as additional training for staff was noted.</p> <p>The Assessor reported the following progress update:</p> <ul style="list-style-type: none"> • Completed step one of upgrading our operating system from informix to SQL. • Will be working to get our CAMA system upgraded to the latest version, as soon as the values are certified to our BOE (expect to complete this process this Fall). Once upgraded, the CAMA vendor will be onsite to provide two days of staff training. • Sending three appraisers to the CAMA providers conference in September for three days of training, including commercial. • Additional commercial appraisal training has been completed by Assessor's staff, including: <ul style="list-style-type: none"> – Collection, Interpretation and Modeling Building (Karen and Darlene) – IAAO 102 (Karen) – IAAO Workshop 257- Fundamentals of Industrial Valuation (Karen and Darlene) – 2013 Evaluating Commercial Construction (Darlene and Don) – Cross training Karen, Darlene, and Don in commercial analysis – In the fall, Don will attend IAAO 102 • All sold properties receive a sales verification questionnaire. 	Completed.	<p>No.</p> <p>The Department will continue to provide guidance to Klickitat and other counties about evaluating and revaluing commercial property within the period of an annual revaluation plan.</p>

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3 (continued)	Commercial Property Values (continued)	<p>The Department reviewed additional information to determine if the Assessor is actively evaluating and updating values for commercial property. To further verify completion of the requirement, the Department:</p> <ul style="list-style-type: none"> • Reviewed CAMA system sales reports generated for each of the four commercial neighborhoods. • Reviewed assessed values of parcels in a sales sample to verify if assessed values changed from 2011 to 2012. • Reviewed assessed values of a small sample of non-sold parcels in commercial neighborhoods to verify if values changed from 2011 to 2012. Many of the parcels reviewed had no change in improvement value; however, most parcels reflected a change in land value. • Reviewed the Klickitat County Assessor's 2013 Mass Appraisal Report for summary of value change in four commercial neighborhoods. Overall, the change in value by area ranged from .08% to 10.96%. • Reviewed Assessor's 2011 and 2012 Revaluation Progress Report to DOR. Reports indicate that commercial inspections, valuation work, and statistical updates were completed for 2011 and 2102 assessment years. 	Status of Follow-up listed on Page 2	
4	Publicizing Senior Citizen and Disabled Person Exemption Program	Work completed in previous Follow-up Status Document		
5	Written Notification of Senior/Disabled Person Exemption Approval or Denial	Work completed in previous Follow-up Status Document		

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6	Computing Frozen Value and Calculating Exemption Amount	<p>The Assessor reports that administrative changes to ensure proper calculations were made and the upgrade of ProVal will bring automatic percentage calculation, improving accuracy over the current manual system of calculation.</p> <p>The Assessor provided:</p> <ul style="list-style-type: none"> • Information in a Senior Exemption spreadsheet. • Copies of tax statements from the Treasurer's office. 	Pending Completion.	<p>Yes.</p> <p>The Department has provided the Assessor a list of exemptions that we want to review further (54-parcel sampling). The Department requested that the County provide the information highlighted on spreadsheet and provide copies of tax statements and the system displayed “Values Tab” for each of the selected parcels. The Assessor provided the requested information on the spreadsheet and the Treasurer provided tax statements. The Department still requires Need more specific information on a sampling of 54 exemptions (the system screen print information since we do not have system access).</p> <p>The Department will continue to monitor the calculation of frozen value and exemption percentages.</p>