

**Lincoln County Property Tax Administration Review Follow-up
 Status of Work Completed
 December 2020**

NOTE: Refer to our original report issued in February 2020 for a complete explanation of each requirement.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Updating Values Annually	Our office has achieved progress in the data comparison and ratio studies and were able to perform valuation changes in our regular scheduled inspection areas as well as some areas outside of the regular inspection. We continue to utilize resources to streamline our current practices.	Completed	No
2	Meeting the IAAO Standard for Median Assessment Ratio	We continue to make progress in raising our median ratio by expanding our techniques, and maximizing data entry to utilize our CAMA software as intended. We have utilized experienced appraiser assistance on a consult basis.	Completed	No
3	Develop Mass Appraisal Valuation Practices	Mass Appraisal using a CAMA system is based on accurate data. We have implemented an accelerated schedule to collect and enter data with the limited staff on hand and balance all other necessary duties as prescribed by The Department of Revenue.	Completed	No
4	Consider Additional Staff Positions to Help Develop Mass Appraisal Techniques	While we strongly agree on the need for additional, experienced staffing, we are met with a limited small county budget which continues to tighten. The current staff regularly seeks information and assistance from The Department of Revenue, outside appraisal experience, as well as take useful training when made available.	Completed	No