

**Klickitat County Property Tax Administration Review Follow-up  
 Status of Work Completed on Requirements  
 February 26, 2014**

NOTE: Refer to our original report issued in May 2012 and previous status documents 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	The Assessor stated that the only reports that were late in 2013 were due to technical issues with the upgrade from the informix to SQL platform. The Assessor has provided an adequate plan for ensuring reporting is timely and does not anticipate any change in procedure needed to assure timely reporting. The Assessor will continue to monitor adherence to the Property Tax Calendar.	Pending Completion.	Yes.  The Department expects that the Assessor will meet the 2014 reporting timelines. Due to the nature of reporting, the Department cannot determine the requirement completion until the 2014 reporting cycle is finished. As with all counties, the Department will monitor 2014 reporting.
2	Appraisal Methods	Work completed in previous Follow-up Status Document(s).		
3	Commercial Property Values	Work completed in previous Follow-up Status Document(s).		
4	Publicizing Senior Citizen and Disabled Person Exemption Program	Work completed in previous Follow-up Status Document(s).		
5	Written Notification of Senior/Disabled Person Exemption Approval or Denial	Work completed in previous Follow-up Status Document(s).		
6	Computing Frozen Value and Calculating Exemption Amount	The Assessor reports the current method using the current market value percentage does not provide accurate exemptions for parcels where the frozen value is lower than the market value. The Assessor is proceeding with administrative segregations. As new exemptions are received, they will be processed using administrative segregation. The Assessor anticipates processing administrative segregations on existing accounts this summer, with completion before levies are calculated for the next year.	Pending Completion.	Yes.  The Department will continue to monitor the segregation process as it relates to the calculation of frozen value and exemptions.