

Adams County Property Tax Administration Review Follow-up

Status of Work Completed

June 20205

NOTE: Refer to our original report issued in December 2022 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Assessor must complete statutorily required reports by the due date	The Assessor was unable to complete their statutorily required reports by their due date.	Pending Completion	To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none">Dates of your filed reports for the 2025 tax year.
2	Accreditation of real property appraisers	A consultant appraiser was hired to train their real property appraisers. The Assessor now has an accredited real property appraiser on her staff.	Completed	No.

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3	Improve low county ratio used for equalization purposes	<p>The Assessor has taken steps to test the quality and accuracy of their appraisal process/methodology by:</p> <ul style="list-style-type: none">• Recalibrated their quality and conditions based on experience and input from other counties.• Post-physical inspection reviewed land and improvement sales to determine how unadjusted costs were valuing compared to local sales.• Statistical analysis of sales for the prior three years.• Terrascan allows for a larger than needed number of options to make up segments and features of properties.• Promoted equalization throughout neighborhoods in the active revaluation year. <p>Actions were taken to increase use and functionality of the CAMA system:</p> <ul style="list-style-type: none">• Updated the Marshall & Swift costs in T2 to the most current on offer from our CAMA developer.• Developed consistent usage across staff.• Consolidated into a smaller available selection of improvements and segments to use in the valuation of property.• Utilizing iPads for in-field inspections, data collection, and ease of data transfer. <p>Although the Assessor is making effective changes and their real property ratio continues to improve, their 2024 real property ratio was 80.2 percent, which is below the IAAO Standard of between 90 to 110 percent.</p>	Pending Completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none">• Adams County’s 2025 real property ratio.

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4	Updating values in areas that have not been inspected	<p>The Assessor has taken these actions to update their values in areas that have not been inspected:</p> <ul style="list-style-type: none">• Statistical analysis of sales for the prior three years.• Trending of values per sales analysis, per RCW 84.40.030. Trends were performed on a land and improvement level, as needed.• Quality Control reports to reflect value changes of all properties, reviewed before certification of the year layer. <p>The Assessor has made progress in updating values in non-inspected areas to 76.3 percent for total real property in 2024.</p>	Pending Completion.	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none">• Their 2025 Progress Report that reflects their percentage for updating values in non-inspected areas.
5	Physical appraisal within twelve months of issued permit	The Assessor provided copies of permits that have been inspected within twelve months of the permit being issued.	Completed.	No.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Develop mass appraisal valuation practices	The Assessor is taking necessary steps to help improve their mass appraisal valuation practices by utilizing their CAMA software and statistical analysis.	Completed.	No.
2	Appraisers procedures manual	The Assessor did not provide a copy of their appraisers procedures manual, but the Department advises the Assessor to create one if they have not all ready.	Completed.	No.
3	Staffing focused on mass appraisal development	The Assessor has staff focused on improving their statistical analysis of mass appraisal.	Completed.	No.