

**Wahkiakum County Property Tax Administration Review Follow-up  
 Status of Work Completed  
 March 2021**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Assessor Must Complete Statutorily Required Reports by the Due Date</b>	In 2019 and 2020, The Assessor mailed the Notice of Values on or before October 31. Their inspection and valuation work had remained behind schedule causing this delay. Although they are now caught up, they are expecting further delays as they implement Marshall & Swift in 2021. They intend to improve each year and close their roll by 11/15/2021, 10/15/2022, and 9/15/2023.	Pending Completion	To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: <ul style="list-style-type: none"> <li>Dates of your filed reports for the 2021 tax year.</li> </ul>

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Meet the IAAO Standard for Median Assessment Ratio</b>	The Assessor used the STARS program in 2020 and was able to obtain a median assessment ratio of 94.7 percent. They will continue using this as their target ratio while implementing Marshall & Swift this year into their CAMA system.	Completed	No
2	<b>Develop Mass Appraisal Valuation Practices</b>	The Assessor has acquired the Marshall & Swift valuation software for their PACS CAMA system. They are also acquiring desktop versions of Marshall & Swift in order to value manufactured homes. The improvement values generated by MS will update annually as new cost data tables are loaded each year.	Completed	No