

**Wahkiakum County Property Tax Administration Review Follow-up
 Status of Work Completed
 December 9, 2014**

NOTE: Refer to our original report issued in August 2011 for a complete explanation of each requirement and recommendation.

| Requirement | Topic | Work Completed on Requirement | Completed / Pending Completion | Future Follow-up? |
|-------------|--|---|--------------------------------|-------------------|
| 1 | Reports & Timelines | Work completed in previous Follow-up Status Document(s) | | |
| 2 | Annual Sales Study | Work completed in previous Follow-up Status Document(s) | | |
| 3 | Personal Property Listings | Work completed in previous Follow-up Status Document(s) | | |
| 4 | Personal Property Valuation & Assessment | Work completed in previous Follow-up Status Document(s) | | |
| 5 | Farm Machinery & Equipment Exemption | <p>The Assessor reports that work is completed. The Assessor included a listing from Aegerter Dairy and their application for the farm machinery & equipment exemption. Review of the application determined that the supplies, computer and fuel reported did not qualify for the exemption. The Assessor included screenshots generated from PACS which show that these items are not classified as farm assets in their software system. The notice of value included in the documentation shows that only a portion of the value is state farm exempt assets.</p> <p>Supporting documents reviewed: DOR Wahkiakum PTAR Reqt 5.pdf</p> | Complete | No. |
| 6 | Head of Family Exemption | Work completed in previous Follow-up Status Document(s) | | |

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| 7 | Late Filing Penalties | <p>The Assessor reported that work is not completed. The Assessor relayed the following:</p> <ul style="list-style-type: none"> • While it was intended to apply late filing penalties this year, the Assessor and staff did not completely understand how to apply them in the PACS software. • Personal property notices have been sent that show no penalty and the assessment roll has been certified, thus the Assessor believes it will be best to begin applying late filing penalties in 2015 for taxes payable in 2016. • During the process of filling out this questionnaire, the Assessor determined there are questions and uncertainty regarding the administration of personal property taxation. The Assessor requests DOR's assistance in cross-training the real property appraiser on personal property. | Pending Completion | <p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • A copy of a tax statement showing a late filing penalty applied (when available). |

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| 8 | Omitted Property | <p>The Assessor reported that work is completed.</p> <p>The Assessor has developed and implemented the following procedure:</p> <ul style="list-style-type: none"> • Staff will add all omitted property found by the Department's audits to the tax roll in the current assessment year (AY) and send a new Notice of Value to the taxpayer. – The omitted property will appear on the pre-list for the next year allowing the taxpayer to update the Assessor on its status. • The Assessor will determine if the omitted property existed and was taxable in prior years and supplement the prior year rolls appropriately. • In addition to the procedures, the Assessor provided an example where a taxpayer submitted a listing with no changes from the previous year, the DOR audit revealed omitted personal property, the changes made to the appraisal roll, the changes to the supplemental roll, the notice of value for the 2014/2015 year, and the change of value notice for previous years. <p>Supporting documents reviewed: DOR Wahkiakum PTAR Reqt 8</p> | Complete | No. |
| 9 | Appraisers Must be Accredited | Work completed in previous Follow-up Status Document(s) | | |
| 10 | Physical Inspections | Work completed in previous Follow-up Status Document(s) | | |
| 11 | Revaluation Methods | Work completed in previous Follow-up Status Document(s) | | |

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| 12 | Listing and Assessment of New Construction | Work completed in previous Follow-up Status Document(s) | | |
| 13 | Percentage of Completion | Work completed in previous Follow-up Status Document(s) | | |
| 14 | Notice of Value Change | Work completed in previous Follow-up Status Document(s) | | |
| 15 | Listing of Land or Lots Subject to Taxation | Work completed in previous Follow-up Status Document(s) | | |
| 16 | Updating Maps and Property Records | Work completed in previous Follow-up Status Document(s) | | |
| 17 | Data Collection | <p>The Assessor reported that work is not completed. Work on current use has been deferred until the 2015/2016 valuation cycle because the focus has been on completing work required for annual revaluation.</p> <p>The Assessor expects to meet with the newly appointed farm advisory board by March 31, 2015, at which time he will have collected data from sources such as the American Society of Farm Managers and Rural Appraisers, and WSU Extension. This will enable the Assessor and the farm advisory board to review the data collected and discuss its relevance to Wahkiakum County.</p> | Pending Completion | <p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Examples of data sources used to gather lease and productive capacity of agricultural lands (when they are available). |

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| 18 | Calculating Current Use Value | <p>The Assessor reported that work is not completed. Farm and agricultural land are being valued using the same values developed by the previous assessors.</p> <p>The Assessor expects to update farm and agricultural land values by June 30, 2015.</p> | Pending Completion | <p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Documentation showing how farm and agricultural lands are valued. • Copies of procedures used to determine current use value. • Print screens showing specific changes in value for current use properties for 2013 and 2014 AYs. |
| 19 | Valuing Integral Homesites | <p>The Assessor reported that work is not completed. Current Use integral homesite values developed prior to 2011 are still being used.</p> <p>The Assessor expects this process to be complete by June 30, 2015.</p> | Pending Completion | <p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Documentation showing the calculation for valuing qualified integral homesites. • Policies and procedures used to determine if a homesite is integral to the farming operation on the land. • Documentation (print screens) showing specific changes in value for qualified integral homesite parcels for 2013 and 2014 AYs. |
| 20 | Open Space Advisory Committee | Work completed in previous Follow-up Status Document(s) | | |

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| 21 | Open Space and Timber Land Approval and Procedures | <p>The Assessor reported that no hearings have been held due to the Assessor prioritizing annual revaluation over all other work.</p> <p>The first hearings should be held by December 31, 2014.</p> | Pending Completion | <p>Yes. To determine if the county legislative authority has met the requirement, the Department expects the county legislative authority to provide:</p> <ul style="list-style-type: none"> • Copies of their documented procedures and processes. <p>The Department will continue to follow-up in 2015 to review actual applications going through the application, hearing, and approval/denial process.</p> |
| 22 | Written Taxpayer Notification | <p>The Assessor reported that work is completed. The denial notice form was modified. A copy of the new form is included.</p> <p>Supporting documents reviewed: DOR Wahkiakum PTAR Reqt 22</p> | Completed | No. |
| 23 | Changes in Status | <p>The Assessor reported that work is completed. The procedure for making changes in status that affect prior years is:</p> <ul style="list-style-type: none"> • Property is supplemented for correction in years when there is an income change. • Notice of application approval or notice of removal or denial sent to taxpayer and change of value notice. <p>The Assessor included two examples of the formal notice of change in status.</p> <p>Supporting documents reviewed: DOR Wahkiakum PTAR Reqt 23</p> | Completed | No. |