

**Lincoln County Property Tax Administration Review Follow-up
Status of Work Completed
December 2024**

NOTE: Refer to our original report issued in November 2023 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Improve low county ratio used for equalization purposes	The Lincoln County Assessor (Assessor) had a real property weighted mean ratio of 74.9% in 2023, and 75.9% in 2024. This does not meet the IAAO (International Association of Assessing Officers) Ratio Standard for level of assessment. The Assessor had limited staffing, but is now staffed with two experienced appraisers. The county continues to input data into their CAMA system, while conducting physical inspections, reviewing sales, and establishing values.	Pending Completion	To determine if the Assessor has met the requirement, the Department expects the Assessor to: <ul style="list-style-type: none"> • Provide steps taken to test the quality and accuracy of their appraisal process and methods. Please submit examples of statistical analysis performed for this year's valuation updates. • Take actions to increase use and functionality of the CAMA system to update values throughout the county.
2	Updating values in areas that have not been inspected	The law requires all values to be updated to 100% of market value, regardless of whether the property was inspected. The Assessor only changed values for 3% of the non-inspected areas and approximately 50% county wide. The lack of consistent and accurate CAMA data does not preclude the county from making valuation adjustments to market value based on sales analysis.	Pending Completion	To determine if the Assessor has met the requirement, the Department expects the Assessor to: <ul style="list-style-type: none"> • Continue to improve CAMA data consistency and accuracy so that mass appraisal can be utilized in valuing property. • Provide sales analysis methodology and the percentage of parcels with updated values for the 2025 assessment year.
3	Procedure for adding new construction at percent complete to the assessment roll	The Assessor provided ten examples of where new construction was added to the assessment roll using the Department of Revenue's percent complete guide.	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 continues to add Marshall and Swift data for successful implementation of the mass appraisal update.	Completed	No
2	Appraisers' procedures manual	The Assessor initiated a draft manual that has not been finalized yet. They've reviewed another county's manual for guidance and will adapt a similar format.	Completed	No
3	Training	<p>The Assessor hired two new appraisers. One appraiser has a lot of experience and the other needs their USPAP certification, which was obtained this winter.</p> <p>One new appraiser inputs Marshall and Swift data into their CAMA system under the guidance of the accredited appraisers. They are also learning about sales gathering, field card usage, land value determinations, and sale quality assessments.</p>	Completed	No
4	Verification of sales	The Assessor implemented a duty schedule to coordinate efforts for sales verification. Sales have been verified through phone calls with both buyers and sellers. The county is actively updating their database as new information becomes available. They are also exploring options for setting up a dedicated sales database, both independent and integrated, with their existing CAMA system.	Completed	No