

**Clallam County Current Use Program Review Follow-up
 Status of Work Completed
 January 26, 2015**

NOTE: Refer to our original report issued in July 2013 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Rating Land Under the Public Benefit Rating System (PBRs)	<p>The Assessor reported that on June 18 the Planning Department (Planning) lost staff members who were were working on the PBRs analysis. Currently, Planning has no staff with current use experience.</p> <p>The Assessor and Planning have agreed to have the Assessor's Exemptions Specialist conduct the PBRs analysis, write the staff reports, and prepare the Planning Commission and BOCC presentations with guidance from their new Lead Planner. The Exemptions Specialist had previously worked in the Planning Division and has a background in science and mapping. The Assessor's must make it a priority to train staff in the planning code and processes.</p> <p>The first round of 2014 Open Space applications and PBRs analysis and attendant staff reports, etc. were completed and approved by the county legislative authority on December 9, 2014 and is in the final stages of processing.</p> <p>Round two of the 2014 Open Space applications will go before the Planning Commission and county legislative authority in the Spring of 2015. The plan at this time is to begin processing the PBRs reviews of currently classified properties in batches with this round. Once round two is complete, Clallam County should be able to provide the documentation required.</p>	Pending Completion	<p>Yes. The county legislative authority must act to approve the rating of any parcels that need initial rating or re-rating under the PBRs, as amended.</p> <p>To determine if Planning/county legislative authority/Assesor has met the requirement, the Department of Revenue (Department) expects Planning/county legislative authority/Assessor to provide:</p> <ul style="list-style-type: none"> • An electronic listing of all classified open space parcels in the county as of January 1, 2015 with: <ul style="list-style-type: none"> – Parcel number and owner – Notation of the rating points awarded under the PBRs – Notation of the year of rating under the PBRs – Notation of any parcels that have <u>not</u> been rated under the PBRs (as amended) • Copies of the public notice for two of the hearings held for the parcels identified in the electronic listing requested above. • Documentation of the county legislative authority's approval or denial of the ratings for the parcels identified in the electronic listing requested above. • Documentation of notice to the Assessor of the approved rating or re-rating of the parcels identified in the electronic listing requested above.

**Clallam County Current Use Program Review Follow-up
 Status of Work Completed
 January 26, 2015**

NOTE: Refer to our original report issued in July 2013 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
2	Valuing Open Space Land	<p>In August, the Assessor's staff provided an interim progress report advising that there had been no change in valuing open space land. Completion of this requirement is dependent on first completing Requirement 1 (rating the land under the PBRs).</p> <p>The county legislative authority must first act on the parcels noted in Requirement 1 before the Assessor can complete this requirement.</p>	Pending Completion	<p>Yes. Though the change in process noted in Requirement 1 provides a viable plan to finish rating the remaining open space parcels, the Department cannot consider the requirement complete until valuations (based on the PBRs) are completed.</p> <p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> • Documentation of the change of value notices sent to the property owners identified in Requirement 1 that reflect the change of value based on the approved PBRs rating by the county legislative authority.
3	Calculating Farm and Agricultural Land Values	The Assessor hired a new data manager/analyst. Staff is working on the existing files and queries for valuing farm and agricultural land. Staff intends to use the members of the County's Agriculture Commission to gather the information needed to update the net cash rental, a component of farm and agricultural land valuation.	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/or productive capacity of agricultural lands (when they are available). • Documentation showing how the data sources are used to calculate the value of farm and agricultural land and the procedures used to determine current use value. • Print screens showing the assessed values for two farm and agricultural land properties for AY 2014 and AY 2015 (when available).

**Clallam County Current Use Program Review Follow-up
 Status of Work Completed
 January 26, 2015**

NOTE: Refer to our original report issued in July 2013 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
4	Valuing Qualified Integral Homesites	<p>In August, the Assessor's staff provided an interim progress report advising that a new data manager was hired. Staff is working on valuing the integral home sites on parcels 20 acres or more in the farm and agricultural land classification.</p> <p>The data manager has been working through the 2014 BOE appeals. After the first of the year, focus will shift to farm and agricultural land valuation (including qualified integral homesites).</p>	Pending Completion	<p>Yes. To determine if the Assessor has met the requirement, the Department expects the Assessor to provide copies of:</p> <ul style="list-style-type: none"> • Procedures used to determine if a homesite is integral to the farming operation. • Procedures for updating the parcels each year. • The calculation for valuing qualified integral homesites. • Print screens showing specific changes in value for qualified integral homesite parcels for AY 2014 and AY 2015 (when available).
5	Updating Forest Land Values	<p>In August, the Assessor's staff provided an interim progress report advising that staff has been trained on updating the forest land values in their software (PACS). The 2014 values are completed.</p> <p>Supporting documents reviewed: Documentation_for_completion_Requirement_5_DOR_Audit.pdf (this included ipdated forest land values, PACS Matrix Maintenance Detail, Instructions, 3 TL parcel PACS screen shots).</p>	Completed	No.
6	Advisory Committee	Work completed in previous Follow-up Status Document(s).		