![Department of Revenue Washington State]

Kittitas County Property Tax Administration Review Follow-up
Status of Work Completed
April 2019

NOTE: Refer to our original report issued in September 2018 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	**Procedure for Adding New Construction at Percent Complete to the Assessment Roll**	The Assessor updated their appraiser policies to include adding foundations to new construction as a lump sum if no other work was complete by July 31st. Construction work that has advanced past the foundation stage is now listed and valued at the percentage complete. The adjustment to the value is calculated using Marshall and Swift percentage complete table. The Assessor provided a copy of their new 2018 New Construction Procedures Manual.	Completed	No
2	**Assessor Must Complete Statutorily Required Reports by the Due Date**	The Assessor has made significant improvements in getting their statutorily required reports submitted by the due dates. In 2017, they certified their rolls to the BOE on November 2nd. In 2018, they improved by certifying on October 5th and are hoping to certify their rolls by July 15th this year.	Pending Complete	Yes To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: • Their certification of assessment rolls and filing dates for the statutorily required reports for the 2019 assessment year.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	**Develop a Sales Database and Inspect Sales Promptly**	The Assessor's office is in the final year of data cleanup in T2 (assessment/appraisal software). When that is complete, they will be further examining the "time of sale" functions that T2 already has and how they can better utilize them. When their data is cleaned up and are back on the property tax calendar timeline, they will have time to dedicate more manpower to promptly fielding their sales.	Completed	No