

Year End Review of the Klickitat County Assessor's Office

by Darlene R. Johnson

December 18, 2011

2011 Vision of Assessor's Office

At the beginning of the year, I shared with the Klickitat County Board of County Commissioners my goals and vision for the Assessor's Office. I would now like to review those goals and which items were accomplished.

2011 Goals for the Assessor's Office

- ▶ Clearly defined mission, vision, objectives, goals, and action plans in place. **Done and in Process**
- ▶ Restructure the organizational hierarchy to promote teamwork, cross train employees, and improve level of customer service **Done**
- ▶ Improve IAAO standards for uniformity of assessments **In Process**
- ▶ Decrease the number of BOE appeals **Done**
- ▶ Improved customer service **Done**
- ▶ Improved the understanding of the annual assessment process through an aggressive public relations program **Done and In Process**
- ▶ Create Standard Operating Procedures **Done and In Process**
- ▶ Provide customer service training for all staff by February 15. Measure success of training by scores on Customer Satisfaction Survey during following 30 days. Relates to objective and vision of responding to taxpayers courteously. **Done**
- ▶ Reinspect beyond Department of Revenue standards by June 1 revaluation deadline. Measure success by number of reinspections that exceed standard. Relates to objective and vision of uniform assessments. **Done**
- ▶ Create Public Relations Program. Step 1 Annual Revaluation Support involving public forums, educational flyers, website materials by May 1. Relates to objective and vision of improving understanding of assessment process and reducing the number of BOE appeals. **Done**

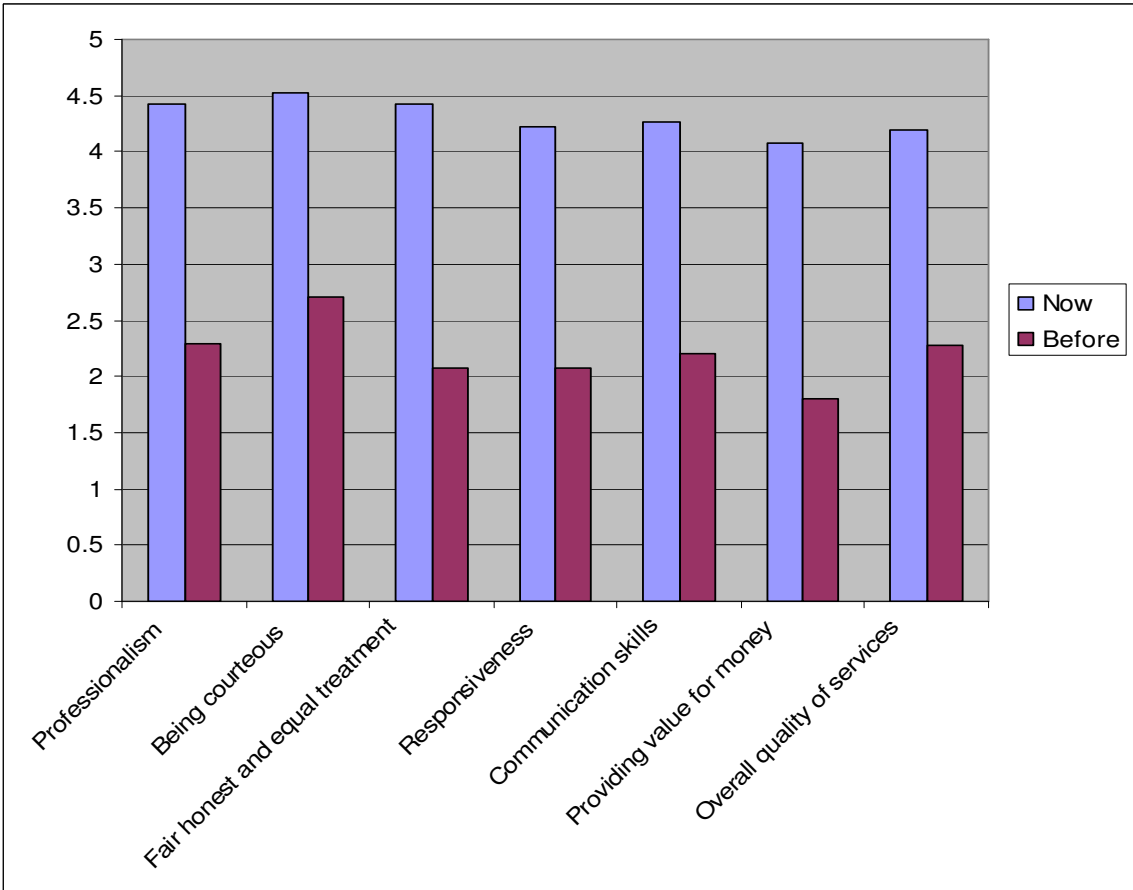
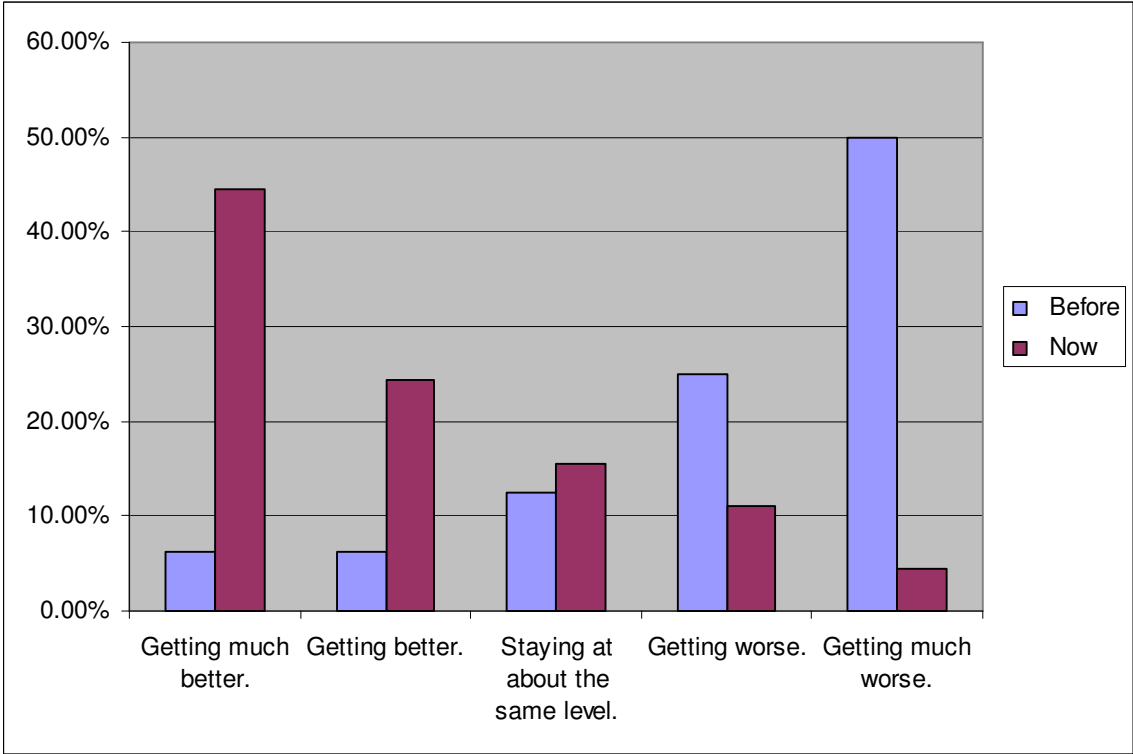
Board of Equalization Cases

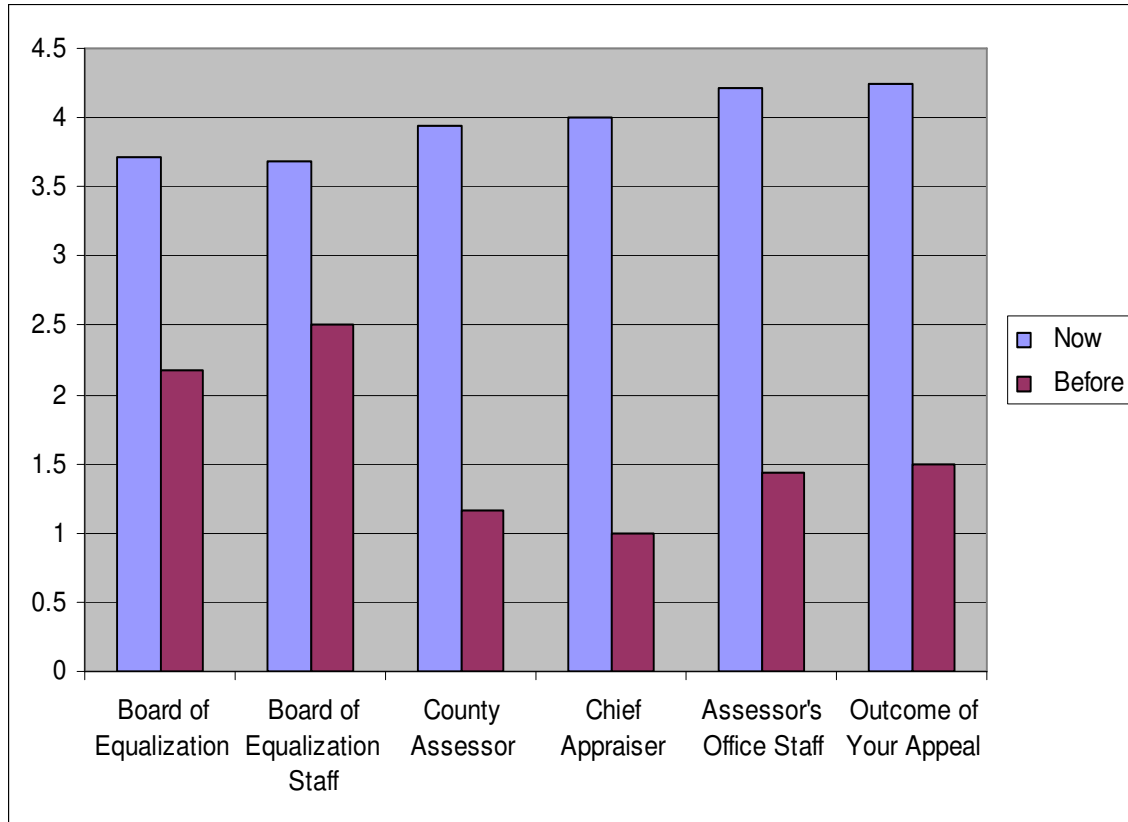
- ▶ 2008 539 Total BOE Cases
- ▶ 2009 388 Total BOE Cases
- ▶ 2010 392 Total BOE Cases
- ▶ 2011 211 Total BOE Cases

This is a **46.37% reduction** from last year. Goal for next year is to have a BOE case load that is similar to the state average around 150 cases.

Improve Quality of Customer Service in Assessor's Office

- ▶ Survey results from prior year showed a significant dissatisfaction with the service of the Assessor's Office. We implemented a customer service attitude combined with online and paper survey's to allow the public the opportunity to directly communicate their satisfaction or dissatisfaction with our office. We had over 45 surveys turned in with 25 comments. Results speak for themselves.





I fully expected that it would take several years in order for the public's perception of the Assessor's Office to improve. However the results of these surveys show that the changes we have made implemented in the Assessor's Office have really made a difference. I am especially proud that the Assessor's Office Staff now has a rating that is above 4 on a scale of 5 when it was barely over 1 before.

2011 Potential Litigation Issues

Both of the two potential litigation issues were raised at the beginning of the year have been resolved.

1. Dan McCabe is now our Public Disclosure Officer. We now have all of our Public Disclosure Act information including contact information and forms for requests online. Dan has attended training and is a member of the Washington Association of Public Records Officers.
2. The issues surrounding the valuation of wind turbines in Klickitat County have been resolved. For the 2011 assessment year, the Department of Revenue recommended deducting 30% for the Investment Tax Credit (ITC) from the historical cost to build and then using the 8.5% Trend 1 column from the combined tables in the Department of Revenue's Personal and Industrial Property Valuation Guidelines to approximate the current market value for the wind turbines. No pending BOE appeals for values at this time.

Example of how the new methodology works:

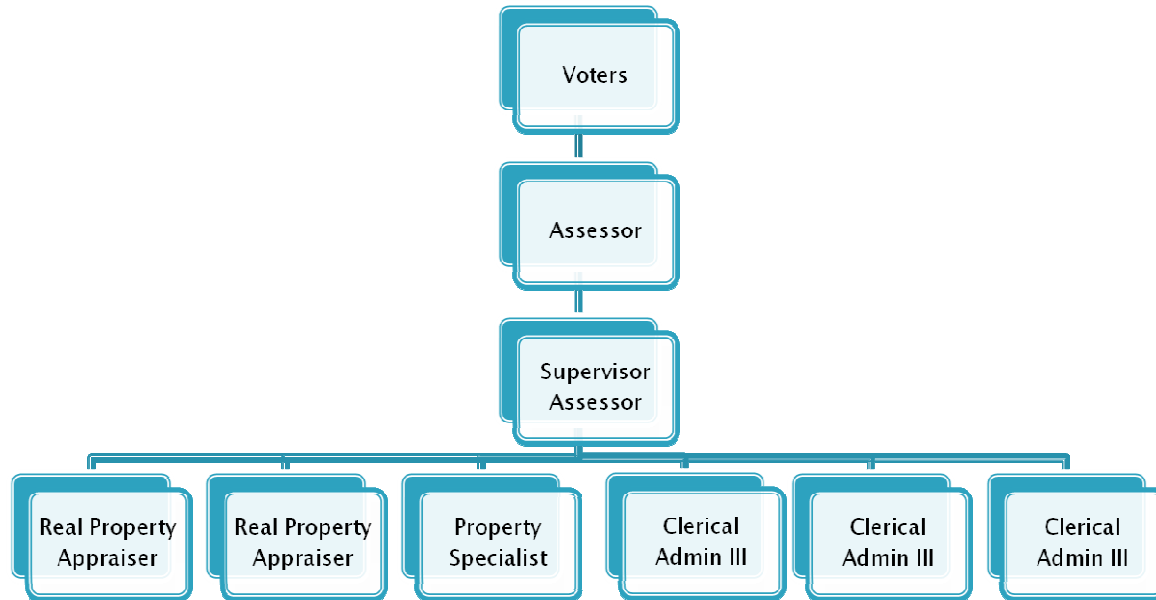
Year	Percent Good	DOR Method	Old Method
1	0.915	\$ 1,139,107	\$ 660,000
2	0.844	\$ 1,050,718	\$ 660,000
3	0.798	\$ 993,451	\$ 660,000
4	0.754	\$ 938,674	\$ 660,000
5	0.718	\$ 893,857	\$ 660,000
6	0.685	\$ 852,774	\$ 660,000
7	0.656	\$ 816,671	\$ 660,000
8	0.612	\$ 761,895	\$ 660,000
9	0.565	\$ 703,383	\$ 660,000
10	0.521	\$ 648,606	\$ 660,000
Total		\$ 8,799,137	\$ 6,600,000

The DOR table is based on the average cost to build per megawatt of \$1,778,465.80. This new methodology results in nearly \$2.2 Million more added to tax rolls over the first ten years of the wind turbine's life.

Office Reorganization

Our office was reorganized to save money and improve office structure. Originally we were adding additional appraiser/clerical cross trained positions, however due to budget constraints and the fact that the Board of County Commissioners did not set a salary level for the Senior Real Property Appraiser position that enabled the Assessor's Office to attract an accredited experienced commercial appraiser, we will not fill the appraiser position. The reduction in the number of appraisal staff will result in the number of inspections per appraiser per year increasing from 1,080 inspections to 1,562 inspections per year-an increase of 44.7%. I would like to find a part time clerical support person for the appraisers. They have an increased workload and need the support. We will work on a getting a work source person for a temporary fix and work for a longer term solution. Until then we will be asking the front staff to help support the appraisers.

New Organizational Chart for Assessor's Office



2012 Goals for Assessor's Office

Improve quality of appraisal data

- ▶ Verify size of all parcels 2012
- ▶ Convert to a 6 year inspection cycle 2012
- ▶ Update and verify depreciation schedules 2012
- ▶ Update and improve quality of neighborhoods 2012
- ▶ Inspect all state exempt parcels and set value (Area 1 2012, Area 2 2013, Area 3 2014, Area 4 2015)
- ▶ Upgrade ProVal, using Field Tablets by Early 2013
- ▶ Property Revaluation Complete April 30 (DOR May 30)
- ▶ Inspections done Jan 31st
- ▶ Data analysis Feb 15, Integrity Reports March 31
- ▶ Print Notices April 30, Mail Notices June 1

Improve Segregations, Mergers and Transfers Process

- ▶ Create a process and timeline for completion of segregations, mergers and transfers to decrease the number of mistakes
- ▶ Create a 3 day prior approval for legal descriptions in transfers
- ▶ Create a 7 day minimum prior request for segregations or mergers.
- ▶ Create forms, etc.

Improve quality of valuations of Current Use Parcels

- ▶ Create Farm and Ag Board to work with public in improving current use values.
- ▶ Create a Farm and Ag Board Manual
- ▶ Continue audits of Current Use Parcels for compliance
- ▶ Provide telephone training for basic current use questions for all front staff by Dec 14 Wed 8 to 9 a

Improve quality of Personal Property valuations

- ▶ Verify that we can value wind turbines in Ascend instead of Proval
- ▶ Mail Listing Requests by Dec 31, 2011
- ▶ Provide telephone training for basic personal property questions for all front staff by Dec 14 Wed 8 to 9 a
- ▶ Verify that all active businesses have listing requests by Jan 15.
- ▶ Complete Listings and Certify values by May 31

Immediate Action Items

- ▶ State Assessed Utilities asap
- ▶ Train with Kurt Layman Manatron and Diann Locke DOR for Levies Dec 12
- ▶ Certify Levies asap Dec 31?
- ▶ Provide updated Levy Spreadsheet asap Dec 31?

Intermediate Action Items

- ▶ Create a Six Year Inspection Cycle
- ▶ Get BOCC Approval of Proval Upgrade
- ▶ Fill remaining Farm and Ag Board members and BOCC Approval
- ▶ Audit Current Use Program
- ▶ Employee Evaluations
- ▶ Public Relations-Wind Turbine Presentation for TCAs
- ▶ Finish Levy work and Levy SOP with screen shots

Long Term Action Items

- Upgrade Proval and get Field Tablets BOCC
- Get ProVal information online for public BOCC
- Commercial training for Appraisers
- Public Relations Improvement
- Continue Standard Operating Procedures