



King County



KING COUNTY AUDITOR'S OFFICE




AUGUST 1, 2025

Third Follow-Up on Property Tax Exemptions: Stronger Systems Needed to Meet Demand

The Department of Assessments (DOA) completed a key recommendation to develop a staffing model to efficiently distribute staff across functional areas, manage yearly workload cycles, and inform budget requests. Over the three years since our audit, DOA has taken steps to prepare for creating a staffing model. In 2025, the agency incorporated application volume, time data on staff activities, and updated organizational structures to quantify the number of staff required to meet operational goals. Managers found the new staffing model so helpful for data-driven decision-making that they expanded it to serve the rest of the Accounting Division, of which the Exemptions program is a part.

Incomplete outreach and application assistance recommendations reflect lack of focus on equity for potential exemptions recipients. DOA focused its outreach on senior centers, despite its 2024 plan to prioritize efforts based on equity analysis and to include disabled veterans and people unable to work because of a disability. Additionally, DOA did not act on our recommendation to engage representatives of vulnerable communities to develop a plan to help people complete property tax exemption applications, which require submitting financial documents and tax records. DOA's lack of action on equity recommendations may result in spending limited resources on people who need the least help accessing the Exemptions program's benefits. DOA did not receive its requested additional full-time equivalent (FTE) to support outreach and application assistance, but the agency could choose to reprioritize current staff resources to address our equity recommendations.

Eight recommendations were completed previously. Of the four remaining:

 1 DONE	 3 PROGRESS	 0 OPEN
FULLY IMPLEMENTED Auditor will no longer monitor.	PARTIALLY IMPLEMENTED Auditor will continue to monitor.	REMAIN UNRESOLVED Auditor will continue to monitor.

See details below for implementation status of each recommendation.

Recommendation 1

PROGRESS



The Department of Assessments should monitor and manage customer wait times to meet internal targets for prompt exemption decisions.

STATUS UPDATE: DOA averages about four months to review completed applications for property tax exemptions, which does not meet its target of a two-to-three-month average customer wait time. DOA is working with King County Information Technology to develop ways to reduce processing time for paper applications, which could improve the average wait time. Managers state that they anticipate reaching their target of a two-to-three-month average application processing time by the end of 2025.

WHAT REMAINS: To complete this recommendation, DOA should continue work to achieve its internal goal of two to three months for exemption application processing time.

Recommendation 2

JANUARY 10, 2022

DONE



Recommendation 3

DONE




The Department of Assessments should develop a staffing model for the Exemptions program and use it to make budget decisions for new hires. The model should reflect workload, training, standard operating procedures, goals, and performance targets, including those described in the comprehensive customer service strategy in Recommendation 5. To increase the model's accuracy and efficiency, actions described in Recommendations 8 and 11 should come before or at the same time as the model.


STATUS UPDATE: DOA used time data it collected on standard work for various roles related to exemptions application processing and created a model incorporating the time data, application volume, and staffing modifications (e.g., vacations, family medical leave, retirements, etc.). The model predicts how many people DOA will need for each type of work each month. Managers said the model helps them:

- allocate resources effectively throughout the annual workload cycle
- identify areas where staff have additional bandwidth to support other functions
- identify potential resource shortfalls
- inform budgeting and hiring decisions.

After successfully implementing a staffing model for the Exemptions team, DOA expanded it to use it for the Accounting Division to manage staffing resources and inform budget requests.

IMPACT: Implementing our recommendation to use quantitative data to accurately track and manage staffing across workflows enabled DOA to efficiently allocate resources and make data-based requests for more staff when necessary. During the audit, Exemptions employees pointed to inadequate staffing as a stressor that reduced morale; completing this recommendation enabled DOA to improve efficiency and noted that it has reduced stress on staff.

Recommendation 4	JANUARY 10, 2022	DONE 
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Recommendation 5	JANUARY 10, 2022	DONE 
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Recommendation 6	PROGRESS 
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The Department of Assessments should develop, document, and implement a plan to offer relevant application assistance to exemptions customers by collaborating with seniors, people with disabilities, disabled veterans, and their advocates. This plan should be in the comprehensive customer service strategy described in Recommendation 5.

STATUS UPDATE: DOA’s 2024 customer service strategy documents its intent to provide application support to eligible taxpayers regardless of language, resources, or abilities. It also states that DOA will work to understand barriers in technology and communication to ease the application process for applicants, both individually and systematically. DOA did not report taking any proactive efforts to develop, document, or implement a plan to assist customers struggling to manage the exemption application process. Managers stated that they requested, but were not allocated, an additional FTE to coordinate direct application support for customers and conduct ongoing outreach.

WHAT REMAINS: To complete this recommendation, DOA should identify opportunities to improve application assistance in line with its customer service strategy, develop a plan to offer the assistance, and then begin implementing the plan.

Recommendation 7	PROGRESS 
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The Department of Assessments should refine, document, and implement a plan to provide regular outreach to prospective exemptions applicants by collaborating with seniors, people with disabilities, disabled veterans, and their advocates. This plan should be in the comprehensive customer service strategy described in Recommendation 5.

STATUS UPDATE: DOA increased outreach activities to senior centers in 2025, but it did not provide evidence that it followed its 2024 outreach plan. Specifically, the plan called for aligning outreach priorities with equity goals, emphasizing areas where there are fewer program participants than expected, and targeting organizations that serve disabled veterans and people unable to work because of a disability, instead of, primarily, senior centers. The outreach plan directs DOA to “consider both how to prioritize outreach to include historically marginalized groups at higher risk of needing assistance, and how to conduct that outreach in ways that are culturally informed.” DOA did not provide evidence that it has taken these actions.

DOA managers noted that new applications in 2025 are more numerous than expected and credited increased outreach efforts for bringing new customers to the Exemptions program. The team set a goal of conducting outreach at every senior center in King County in 2025. As of June 2025, the team has completed outreach at 12 of the 23 centers, with the remainder scheduled for outreach by the end of the year. As noted in Recommendation 6, DOA is requesting an additional FTE for ongoing and “enhanced outreach” to identify opportunities in underserved communities.

WHAT REMAINS: To complete this recommendation, DOA should implement its plan to take a proactive and equitable approach to outreach by broadening its efforts to engage and include groups other than seniors.

Recommendation 8	JANUARY 10, 2022	DONE	
Recommendation 9	JANUARY 10, 2022	DONE	
Recommendation 10	JANUARY 10, 2022	DONE	
Recommendation 11	JANUARY 10, 2022	DONE	
Recommendation 12	JANUARY 10, 2022	DONE	

Luc Poon conducted this review. If you have any questions or would like more information, please contact the King County Auditor’s Office at KCAO@KingCounty.gov or 206-477-1033.