COVER SHEET

Assessor Property Records

Timing, Personal Interest & Ethical Considerations

The attached records relate to a second parcel that is **co-owned by the current Skamania County Assessor**, giving the Assessor a personal and financial interest in the property.

According to the records reviewed, this property had **not received an appraisal increase for approximately two years**.

On **July 19**, a Skamania County resident submitted a public-records request to the Auditor's Office concerning this property. The responsive records were provided on **July 21** and did not reflect any unusual recording transactions. These records are included as **Attachment A**.

A separate public-records request concerning the same property was later obtained from the Assessor's Office. Those records, included as **Attachment B**, show that **an appraisal was posted to the property on July 20** - one day after the first public-records request was submitted and one day before the Auditor's Office provided its response.

The timing raises an important question: Was this simply coincidental, or did the public-records request bring attention to a property in which the Assessor had a personal interest and which had not seen an appraisal increase for two years?

The records themselves should be reviewed and the public can draw its own conclusions. What they clearly demonstrate, however, is why **strong internal controls are necessary** whenever an Assessor or employee has a personal or financial interest in a property.

An Assessor should not be placed in the position of reviewing, changing, or participating in the appraisal of property in which he or she has a personal interest. Another qualified employee should handle those matters to protect both the integrity of the assessment process and public confidence in the office.

Accountability, transparency, and ethical leadership must be the standard.

ATTACHMENT A

Three Rivers Recreational Area-Sauer LLC
26300 NE 16th Street
Camas, WA 98607

SKAMANIA COUNTY
REAL ESTATE EXCISE TAX
35997
MAR 03 2022

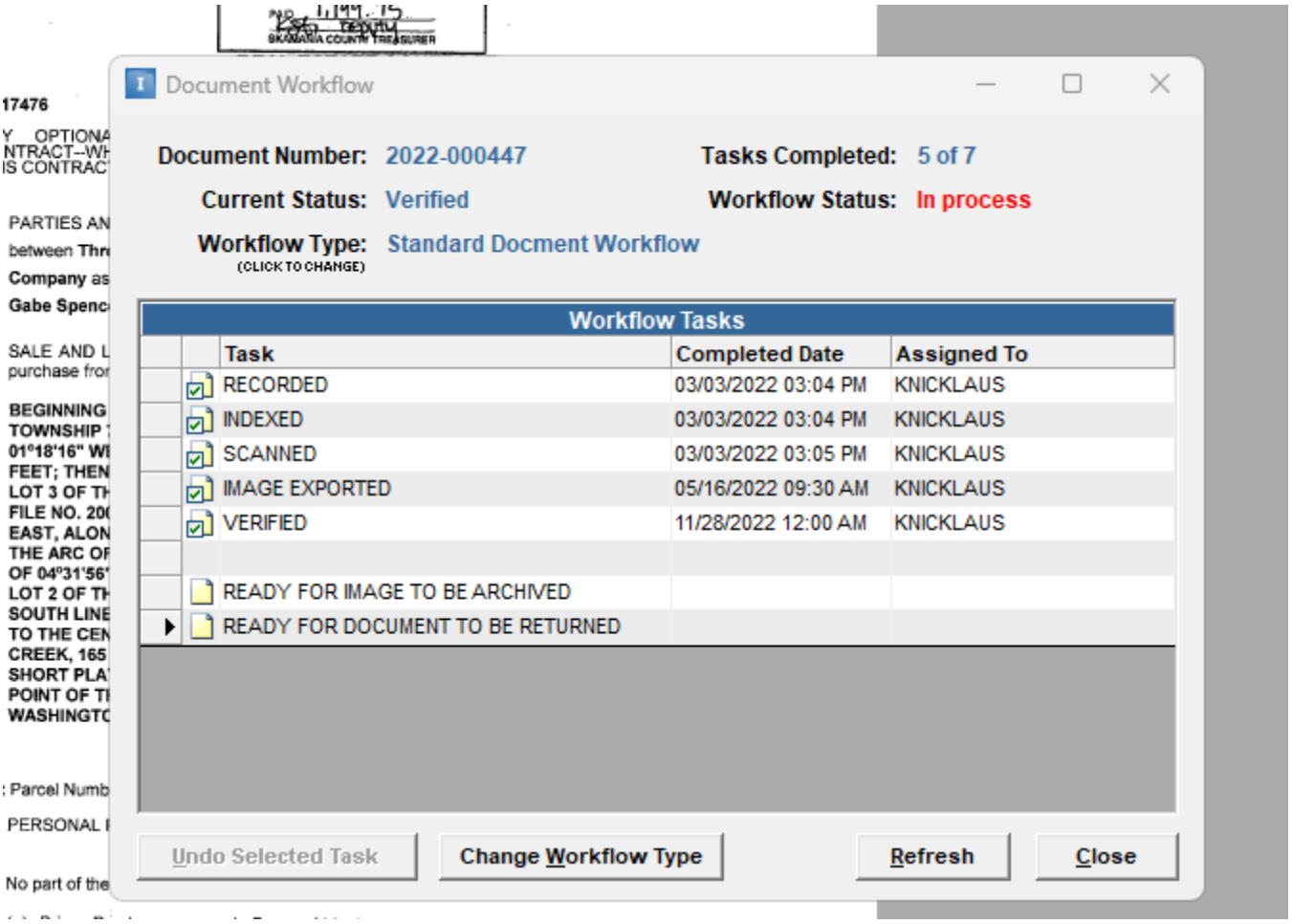
Audit Trail Information for Document 2022-000447

Date & Time	Station	User Name	Title	Action	Comment
11/28/2022 12:00:00 AM	2	nicklaus		VERIFIED	Task manually perfo
05/16/2022 09:30:40 AM	17	Grudd		IMAGE EXPORTED	
03/17/2022 04:51:56 PM	2	nicklaus		IMAGE EXPORTED	
03/03/2022 05:45:38 PM				IMAGE CHECK IN (JOB SCHEDUL...	
03/03/2022 03:05:38 PM	2	nicklaus		IMAGE SCANNED	
03/03/2022 03:04:30 PM	2	nicklaus		INDEXED	
03/03/2022 03:04:30 PM	2	nicklaus		RECEIPT FINALIZED	
03/03/2022 03:04:30 PM	2	nicklaus		NUMBER ASSIGNED	

Print

No part of the purchase price is attributed to personal property.

4. (a) Price. Purchaser agrees to Pay: $88,500.00 Total Price


Document Workflow
Document Number: 2022-000447
Tasks Completed: 5 of 7
Current Status: Verified
Workflow Status: In process
Workflow Type: Standard Docment Workflow
(CLICK TO CHANGE)
Workflow Tasks
Task
Completed Date
Assigned To
RECORDED 03/03/2022 03:04 PM KNICKLAUS
INDEXED 03/03/2022 03:04 PM KNICKLAUS
SCANNED 03/03/2022 03:05 PM KNICKLAUS
IMAGE EXPORTED 05/16/2022 09:30 AM KNICKLAUS
VERIFIED 11/28/2022 12:00 AM KNICKLAUS
READY FOR IMAGE TO BE ARCHIVED
READY FOR DOCUMENT TO BE RETURNED
Undo Selected Task
Change Workflow Type
Refresh
Close

ATTACHMENT B

| | | |