



KING COUNTY AUDITOR'S OFFICE




AUGUST 2, 2021

Follow-up on Tax Title Properties Audit





The Real Estate Services Section of the Facilities Management Division has completed implementation of the final recommendation of our audit of tax title properties. Since our August 2020 follow up, the Real Estate Services Section (RES) has made it a standard practice to suggest that parties encroaching on tax title properties should obtain special use permits if they are using the property and do not plan to purchase it. By taking these steps, RES is helping to reduce liability for the County.

By completing the implementation of this recommendation, RES has helped mitigate risk to the County and has implemented the final recommendation from our 2018 audit of tax title properties.

Of the seven audit recommendations from the 2018 audit:

	7 DONE		0 PROGRESS		0 OPEN
Fully implemented Auditor will no longer monitor.		Partially implemented Auditor will continue to monitor.		Remain unresolved Auditor will continue to monitor.	




Please see details below for implementation status of each recommendation.

Recommendation 1	On August 3, 2020	DONE	
Recommendation 2	On August 3, 2020	DONE	
Recommendation 3	On August 3, 2020	DONE	
Recommendation 4		DONE	

The Real Estate Services Section should use its authority to require special use permits for the ongoing use of tax title properties when current users are unwilling to purchase the property.

STATUS UPDATE: The Real Estate Services Section has continued its efforts to use special use permits as a means to encourage the sale of tax title parcels. It has made it a standard procedure to strongly suggest that parties encroaching on tax title parcels obtain a special use permit. It is tracking whether special use permits are proposed to encroaching parties and also tracking whether people opt to purchase properties instead of obtaining special use permits. To date, there has been one customer who has decided to purchase a property when pushed to obtain a special use permit.

IMPACT: By implementing this recommendation, RES has established a process that will help transfer some of the risks associated with tax title properties to the people who are using them and which may also help encourage people using tax title properties to pursue purchasing the properties instead of obtaining a permit.

Recommendation 5	On August 3, 2020	DONE	
Recommendation 6	On August 3, 2020	DONE	
Recommendation 7	On April 1, 2019	DONE	

Brooke Leary 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.