
Assessor

Mission Statement:

The mission of the Assessor's Office is to create accurate, equitable, and timely property tax assessments to fund public services; and to be a source of current, accurate property information for local government and for the citizens of Clallam County to use for their respective purposes.

Please note that to a significant degree, the well being of local government, and the community it serves, depends on the thoroughness and fairness with which the duties of the Assessor are discharged. Through sound, diligent and effective decision-making and management practices, the Assessor can help assure that essential services to the local government and the citizens of Clallam County are adequately funded, while providing fair and equitable tax administration to property owners.

Functions:

The Assessor is charged with a multitude of administrative and statutory duties. The Assessor's primary responsibility is to make sure all real and personal property within their jurisdiction is assessed for taxing purposes, except where the law provides otherwise. This includes residential, commercial, industrial, and agricultural classes of real and personal property. The following list highlights the assessor's main functions:

- Value all property (real and personal) for tax purposes per Washington State statutes.
- Revalue all property with fairness and impartiality on a systematic routine basis.
- Discover and assess all new construction and all new subdivisions for each year; adding these values onto the assessment rolls separately from other valuation changes.
- Produce property tax assessment rolls in accordance with the laws of the State of Washington.
- Administer Washington State's property tax relief and exemption programs.
- Maintain a series of detailed parcel maps of the county.
- Maintain current, accurate (abbreviated) legal descriptions, sales and ownership histories, and property characteristics for all real and personal property tax parcels.
- Assist property owners in understanding their property assessments and the valuation processes.
- Inform and instruct the community about Washington State's complex property tax program, including tax relief and exemption programs, and the assessments review and appeals processes.
- Maintain accurate property tax related information on a continuous basis in a timely manner.
- Provide access to property tax related information to the public and to other government agencies.

Long Term Goals:

- Replace existing appraisal/assessment mainframe programming with "next generation" fully integrated programming capable of completely digitized data collection, input, storage and retrieval, including associated documents imaging; which has electronic hardware for field use; the capability of directly accessing the Geographical Information Systems (GIS) and mainframe databases for uploading and downloading data; all designed to eliminate the paper based system currently in place today, including manual processing and filing, and redundant data recording and data entry—all of which is costly in staff time, supplies, and resources.

- Full implementation of a computerized statistical analysis program in conjunction with the GIS mapping program to achieve automated, more precise sales/assessment analysis for application in the valuation of all assessed properties in the county.
- Establish an efficient program for upgrading all GIS mapping products—the end results of the 5-year cooperative (Assessor/Roads/DCD) (GIS) mapping program—to the highest standards of accuracy established in this cooperative program.
- Provide all assessment related property information on the internet, including photos, diagrams, and other non-text items as appropriate.
- Completion of a comprehensive Office Policy Manual for consistent decision-making in all aspects of office business practices and procedures. (This is an ongoing task.)
- Achieve full compliance with Standard 6 of Uniform Standards of Professional Appraisal Practice.
- Cross-train staff in the areas of commercial and industrial real property appraisal; Personal Property appraisal: Current Use program administration; and Senior Citizen/Disabled Exemption program administration.

Short Term Objectives:

- Further revision of procedures in order to complete the revaluation of all real property by May 31st each year with minimum staffing level changes. (RCW 34.40.040) - subject to approval by the Washington State Department of Revenue (DOR).
- Further revision of procedures in order to complete personal property listing revisions and revaluation no later than May 31st each year with existing staffing levels. Per DOR approval (RCW 34.40.040).
- Further revision of procedures in order to inspect and value all new construction and all new subdivisions by August 31st. Per DOR approval (RCW 36.21.070 through 36.21.090).
- Create a fully automated computerized program for accurately and consistently calculating levy rates for all taxing districts by December 31st.
- Streamline the continuous State mandated 4-year cyclical Senior/Disabled Property Tax Exemption eligibility re-verification program, first initiated in 2001.
- Continue to provide training opportunities to staff to insure consistency in the decision-making processes and community contacts regarding the administration of State exemption and tax relief programs, uniform appraisal standards, conservation easements, and other tax related business.
- Continue compiling a comprehensive Office Policy Manual for consistent decision-making in all aspects of office business practices and procedures.
- Initiate digital document imaging project, beginning with Current Use documents; set up software for retrieval of scanned data in the office, the field, and on the internet—eliminating the processing and storage of paper documents.
- Move 5-year cooperative GIS mapping plan into next phase of program — upgrading products to the higher established accuracy standards; create automatic data conversion into various formats; enhance website maps; and establish a long term administration and a comprehensive plan for the project.
- Continue a countywide audit of properties in current use programs for compliance with RCW's 84.33 and 84.34.

Accomplishments in 2007:

- The Assessor's old tax number cards are now scanned onto the network. These paper index cards were the only remaining source of information regarding previous tax numbers and many property legal descriptions. They are still used frequently to describe property today.

- About one quarter of the participants in the Senior/Disabled Exemption program have been compliance audited in accordance with the Assessor's systematic four-year audit schedule. These audits ensure that participants meet program requirements and that they receive the full benefits they're entitled to. People that no longer qualify are removed from the program, since their remaining in it puts an unwanted tax shift on the rest of the community.
- As the Senior/Disabled Exemption audit progresses, these records are getting scanned onto the network for efficiency and archiving purposes. Paper files are eliminated and office space is freed up.
- A contract is very close to being finalized and signed for replacing the aging Assessor/Treasurer's property tax programs (assessment, Administration, and collections) with fully integrated "next generation" programming. This will be a major upgrade from the 26-year old Compu-Tech programs in use today.
- Several government agencies are working on the groundwork to form a community GIS group. Participants include the County, the City of Port Angeles, P.U.D., and others. This group is looking into creating a GIS program which will streamline processing and reduce redundant efforts by individual agencies through data and process sharing.
- An Open Space Public Benefit Rating System Group has been formed. Its purpose is to research properties in the Open Space Land exemption program, or those that are applying for it, using uniform standards to determine if they truly are beneficial to the public and should receive property tax breaks.
- The value adjusting processes in the Assessor's Annual Update program have been changed completely. These new processes will simplify and streamline the program; and produce values that will be more accurate and uniform throughout the county.
- More complete property inspections are being conducted this year due to continuing assessment processing revisions. More time in the field, less time in the office. This is an ongoing priority for the Assessor.
- New methods for handling recorded documents have been worked out since the Auditor's Eagle Recording system has been installed. Some routine research and processing is now done electronically, streamlining these processes and reducing the need for paper copies.
- More open lines of communication have been actively developed with other county departments. This has reduced or even eliminated duplicated efforts by multiple departments and cut down staff workloads.
- The Assessor's public terminals now have the same digital mapping features available to the public on the internet. This is another step towards doing away with the paper counter maps, reducing maintenance, and providing the public with GIS based research capabilities.
- All of the appraisal staff and most of the Assessor's support staff were able to attend continuing education courses this past year. It has been several years since some staff members last attended a class. Previously, this was not possible due to some budgetary problems and staffing level limitations.
- Change-of-Value notices are being converted from letter sized notices requiring window envelopes to mail back to the postcards that were used a few years ago. Substantial savings in time, labor, extra help, supplies and materials will be realized.

Performance Indicators:

	2005 Actual	2006 Actual	06/30/2007 Actual	2008 Goal
Assessment Ratio <i>(State's measure of Assessed Values to Market Values)</i>	86.7%	82.1	Unknown	91%
New personal property accounts added <i>(deletes not included)</i>	160	175	163	175
Assessor's budget	975,854	1,034,708	1,052,600	1,591,741
Cost per real and personal property appraisal – <i>(does not include new construction parcel count)</i>	19.75	21.61	23.44	23.17

Workload Indicators:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Estimate
Parcels	45,951	46,492	46,886	47,380
Personal property accounts	1,843	1,871	1,721	1,886
New construction parcels to be inspected	1,734	1,903	300	1,900
New construction assessed (millions)	\$201.4	\$273.7	\$100	\$250
Total assessed value (billions)	\$6.05	\$7.47	\$8	\$8.3
Real property parcels to be inspected for revaluation	7,939	7,768	5,000	8,000
Parcels to statistically updated	40,343	40,921	40,000	40,000
Land Subdivisions	401	339	240	350
Parcels receiving tax relief <i>(current use, senior citizen, etc.)</i>	6,489	5,052	9,683	9,708
Property transfers (sales)	5,017	3,668	1,240	3,700
Tax appeals to Board of Equalization *	352	571*	17	400

* Note: 2006 increase in Board Petitions due to elevated market values.

Staffing Level:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
<i>Full Time Equivalent</i>	15.69	15.69	16.69	16.63*

* 1 FTE transferred from Road Dept.

OPERATING BUDGET

Revenues:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	0	0	0	0
Charges for Goods and Services	7,442	9,334	5,983	10,000
Fines and Forfeits	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Other Financing Sources	0	0	0	0
General Tax Support	926,517	1,003,533	533,394	1,621,194
TOTAL	\$933,959	\$1,012,867	\$539,377	\$1,631,194

Expenditures:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Salaries and Wages	682,566	714,519	388,718	827,949
Personnel Benefits	68,465	125,616	122,347	284,891
Supplies	13,617	10,347	8,293	16,929
Other Services and Charges	13,641	18,910	9,899	29,887
Intergovernmental Services	0	0	0	0
Interfund Payments for Services	155,670	125,036	10,120	21,538
Capital Outlay	0	18,439	0	450,000*
TOTAL	\$933,959	\$1,012,867	\$539,377	\$1,631,194

* Carry-over from 2007 budget. Funds will not be used until 2008 budget year.

Agency Structure:

