
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:

- Gain proficiency with the newly replaced "next generation" fully integrated appraisal/assessment/collection mainframe programming; capable of completely digitized data collection, input, storage and retrieval, including associated documents imaging; has electronic hardware for field use; and it is capable of directly accessing the Geographical Information Systems (GIS) and mainframe databases for uploading and downloading data; all designed to eliminate the paper-based system we have used for the last 25 plus years,

including manual processing and filing with redundant data recording and data entry—all of which is costly in staff time, supplies, and resources. This will be an ongoing change in our office for some time, but this new software will allow us to better serve the taxpayers of Clallam County.

- 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 properties in the county for assessment purposes.
- Establish an efficient program for upgrading all GIS mapping products. The end results will be a cooperative (Assessor/Roads/DCD) (GIS) mapping program, set to the highest standards of accuracy determined by the user community.
- 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 – subject to approval by the Washington State Department of Revenue (DOR) per RCW 34.40.040.
- Further revision of procedures in order to complete personal property listing updates 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 State mandated continuous 4-year cyclical Senior/Disabled Property Tax Exemption eligibility re-verification program, first initiated in 2001.
- Continue to provide training opportunities for staff to insure consistency in decision-making in working with: community contacts; regarding the administration of various State exemption and tax relief programs; and conservation easements; and applying uniform appraisal standards; 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.
- Move the cooperative GIS mapping plan into next phase of program — upgrading products to attain higher established accuracy standards; create automatic data conversion into various formats; enhance web site maps; and establish a long term a comprehensive plan and administration 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 2009:

- We have replaced the old Assessor/Treasurer's operating software program (Assessment, Administration, and Collections) with a fully integrated "next generation" programming. This is a major upgrade from the old Compu-Tech programming that has been in use for 26-year. We in the process of auditing and correcting information from the conversion process; this will be an ongoing process for some time.
- Nearly all of the Assessor's paper records, such as copies of Cancellation/Supplementals, Segregations, Mobile home movements, Personal Property records, and Commercial and Industrial records have now been scanned into digital form for easier access and retrieval. These paper records have been moved to a secure storage area, clearing many filing cabinets out of the office, making room for open expanded work areas.
- We are currently scanning directly into our new program various types of information that affect property valuation and ownership, which will help provide more accurate analysis and results.
- The Assessor's public terminals and internet sites now display real property sales information. This is an improvement over showing sales information only on individually selected parcels—one parcel at a time. With the new Appraisal/Collection software we will be updating our website this year with current and more complete information, enhancing the public's use of the internet.
- All of the appraisal staff and most of the Assessor's administration staff were able to attend continuing education courses again this past year. Appropriate staff education is essential to better meet the needs of the public—this is a priority.
- The administrative and public counter area in the office has been reorganized for more efficiency and better customer service. Allowing this to occur is another benefit derived from the documents scanning programs.
- We are continuing to work with several government agencies in a community GIS group. Participants include the County, the City of Port Angeles, P.U.D., and others. This group is sharing information to streamline processing and reduce redundant efforts by individual agencies.
- We have reorganized workflows and personnel to better serve the public. This is a work in process and we will continue to make changes to make the public more comfortable.
- We are continually increasing more lines of communication with other county departments which we have been actively developing. This has reduced or even eliminated duplicated efforts by multiple departments and cut down staff workloads.

Performance Indicators:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Goals
Assessment Ratio (State's measure of Assessed Values to Market Values)	80.1%	82.1%	Unknown	90%
New personal property accounts added (deletes not included)	163	153	150	Unknown
Assessor's Budget without capital outlay for new software	1,145,861	1,181,731	642,634	1,246,154
Cost per real and personal property appraisal- Does not include new construction parcels	23.53	24.10	26.12	25.33

Workload Indicators:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Estimated
Parcels	46,974	47,173	47,400	47,400
Personal Property Accounts	1,721	1,871	Est. 1,800	1,800
New Construction parcels to be inspected	1844	1,488	Est. 1,200	1,000
New Construction Parcels (millions)	\$225.0	152.8	Est. 75	70
Total Assessed Value (billions)	8.19	8.58	Est. 8.2	8.25
Real property parcels to be inspected for revaluation	8,500	9,540	8,490	8,500
Parcels to statistically updated (approx)	38,500	37,630	38,910	38,950
Land Subdivisions	300	200	Unknown	150
Property transfers (sales)	2,480	1,650	Unknown	1,200
Tax appeals to Board of Equalization	248	368	Unknown	500

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

Staffing Level:

	2006 Actual	2007 Actual	6/30/09 Actual	2010 Budgeted
Full Time Equivalents	16.69	16.69	16.69	16.43

*1 FTE transferred from Road Dept in 2007.

Operating Budget

Revenues:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Budgeted
Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	0	0	0	0
Charges for Goods and Services	8,120	6,285	4,965	6,500
Miscellaneous Revenues	0	0	0	0
Other Financing Sources	0	0	0	0
General Tax Support	1,212,198	1,210,684	674,006	\$1,217,224
TOTAL	\$1,220,318	\$1,216,969	\$678,971	\$1,223,724

Expenditures:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Budgeted
Salaries and Wages	799,782	800,412	407,743	831,082
Personnel Benefits	262,869	276,299	142,139	297,740
Supplies	13,603	11,667	3,668	13,400
Other Services and Charges	19,354	11,403	3,562	63,100
Intergovernmental Services	0	0	0	0
Interfund Payments for Services	26,960	19,438	11,014	18,402
Capital Outlay	97,750	97,750	110,845	0
TOTAL	\$1,220,318	\$1,216,969	\$678,971	\$1,223,724

Agency Structure:

Clallam County Assessor's Office Year 2010 Organization Chart

