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# 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

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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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup>. 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 31<sup>st</sup>.
- 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.

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## Accomplishments in 2008:

- All Senior Exemption and Current Use records are now scanned onto the network. These are indexed and cross referenced for easy access and retrieval. The paper records for these programs have all been moved to a storage area, clearing out many filing cabinets, making room for expanding work areas.
- Scanning has begun on commercial property records, and Personal Property records will be scanned shortly after. These records will be processed and handled in the same manner as Senior Exemption records.
- The annual compliance audit of one quarter of the participants in the Senior Exemption program is nearly finished for the year. This is the first audit using the scanned records exclusively. The transition from paper to scans was remarkably smooth, and the use of the scans improved processing and efficiency beyond expectations.
- The Assessor/Treasurer's Offices now have a signed contract with True Automation. Data conversion and preliminary program setup will begin September/October 2008, with the final migration to these new programs early in the first quarter of 2009.
- 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 at a time.
- This is the second year in a row that nearly all Assessor's employees have been able to attend continued education courses. This benefits the County and its citizens by providing improved customer service with better informed, more capable staff members.
- Land surveys and new plats are now as current as the process allows. "Lag time" between receiving final documents and having them input in the Assessor's records has been reduced from several months (at times) to only a couple of weeks.
- The administrative and 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.

## Performance Indicators:

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Goals
Assessment Ratio (State's measure of Assessed Values to Market Values)	82.1%	80.1%	Unknown	90%
New personal property accounts added (deletes not included)	175	163	153	150
Assessor's Budget without capital outlay for new software	1,034,708	1,145,861	560,565	1,246,060
Cost per real and personal property appraisal- Does not include new construction parcels	21.39	23.53	24.17	23.88

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## Workload Indicators:

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Estimated
Parcels	46,492	46,974	46,974	47,300
Personal Property Accounts	1,871	1,721	1,800	1,800
New Construction parcels to be inspected	1903	1844	500	1500
New Construction Parcels (millions)	\$273.7	\$225.0	\$75.0	\$150.0
Total Assessed Value (billions)	\$7.47	\$8.19	\$8.5	\$8.75
Real property parcels to be inspected for revaluation	7768	8500	8000	8000
Parcels to statistically updated (approx)	40,921	38,500	40,000	40,000
Land Subdivisions	339	300	200	200
Property transfers (sales)	3,368	2,480	2,500	2,000
Tax appeals to Board of Equalization	571	248	32	200

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

## Staffing Level:

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Budgeted
Full Time Equivalent	15.69	16.69	16.69	16.63

\*1 FTE transferred from Road Dept in 2007.

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## Operating Budget

### Revenues:

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Budgeted
Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	0	0	0	0
Charges for Goods and Services	9,334	8,120	3,770	6,850
Miscellaneous Revenues	0	0	0	0
Other Financing Sources	0	0	0	0
General Tax Support	1,003,533	1,212,198	556,795	1,538,417
<b>TOTAL</b>	<b>\$1,012,867</b>	<b>\$1,220,318</b>	<b>\$560,565</b>	<b>\$1,545,267</b>

### Expenditures:

	2006 Actual	2007 Actual	6/30/08 Actual	2009 Budgeted
Salaries and Wages	714,519	799,782	401,083	872,051
Personnel Benefits	125,616	262,869	134,856	303,637
Supplies	10,347	13,603	8,859	15,429
Other Services and Charges	18,910	19,354	6,998	72,600
Intergovernmental Services	0	0	0	0
Interfund Payments for Services	125,036	26,960	8,769	21,550
Capital Outlay	18,439	97,750	0	260,000
<b>TOTAL</b>	<b>\$1,012,867</b>	<b>\$1,220,318</b>	<b>\$560,565</b>	<b>\$1,545,267</b>

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# Agency Structure:

## Clallam County Assessor's Office Year 2009 Organization Chart

