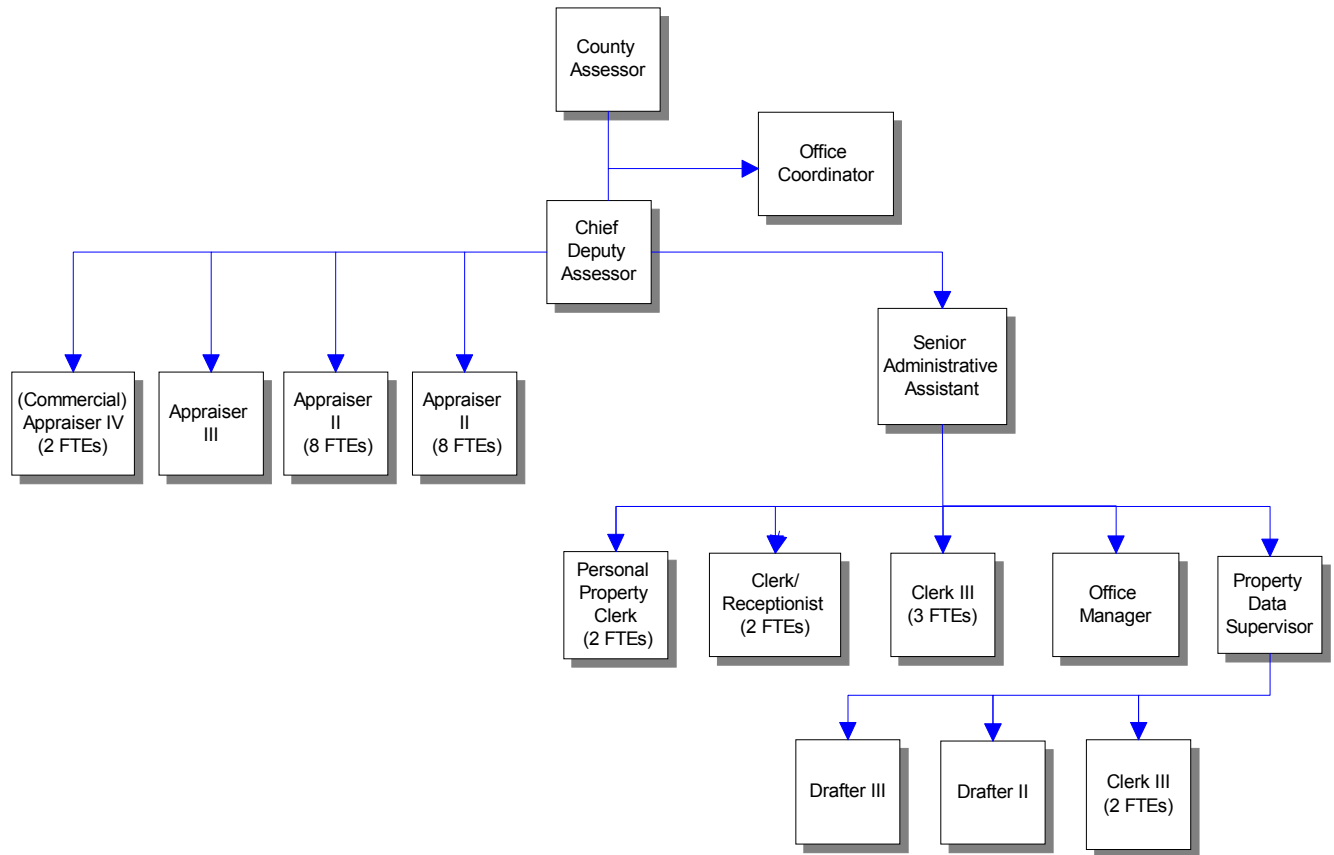


County Assessor's Office



Mission & Objectives

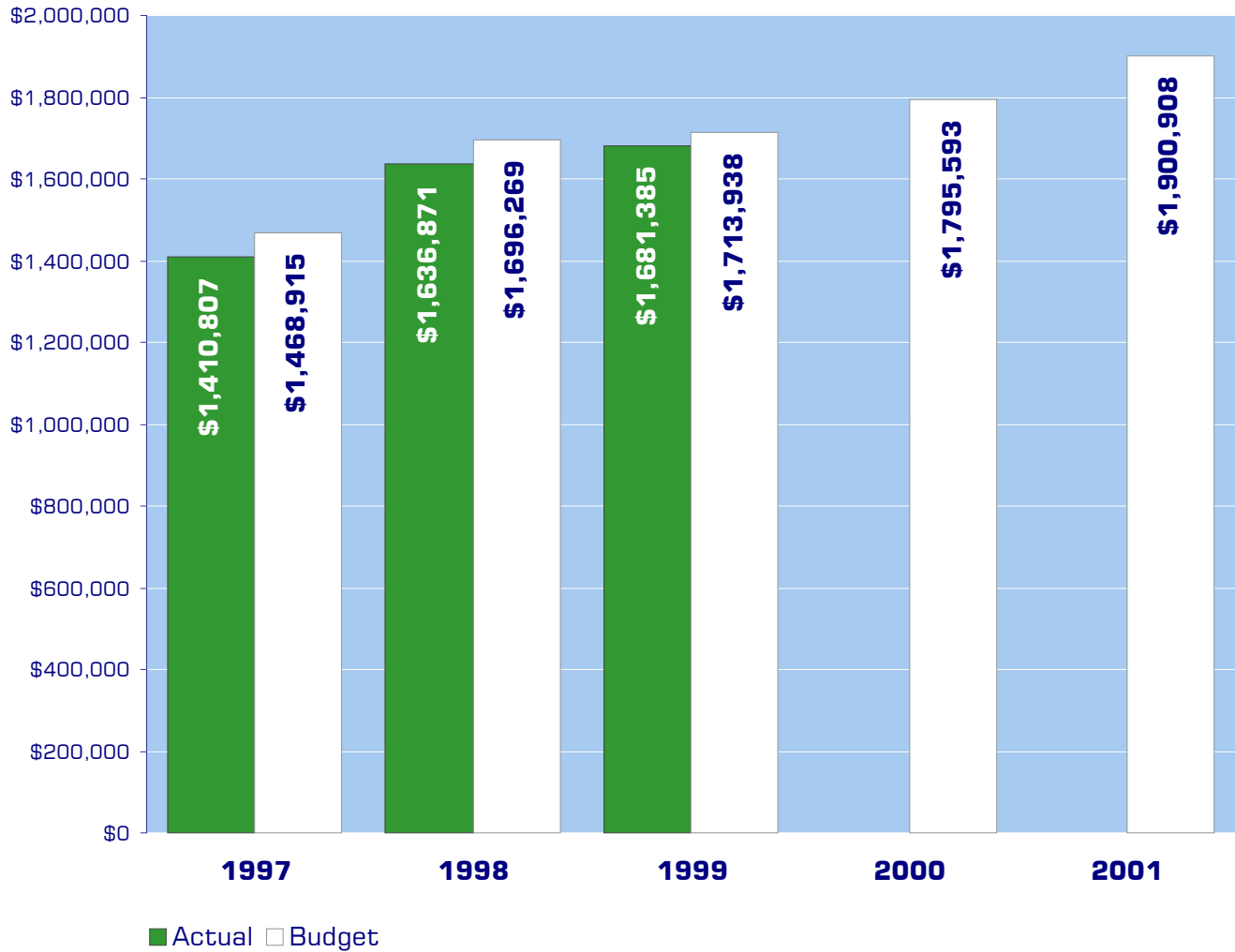
Mission

Discover, inventory, list and appraise all real and personal property. Maintain accurate configurations of land and ownership and establish valuations upon which various taxing bodies levy property taxes. The Assessor provides important mapping, parcel data and ownership/assessment information and assistance to taxpayers and government agencies. Individual assessments distribute an individual taxpayer's property tax liability. The rules, regulations, deadlines and supervision of the Assessor are established in the Constitution of the State of Washington, set by Washington State Law and enforced by the Washington State Department of Revenue. The County Assessor, as created by the adoption of the Whatcom County Home Rule Charter, is an elected, nonpartisan position with the powers and duties of the office as provided by general law.

Objectives

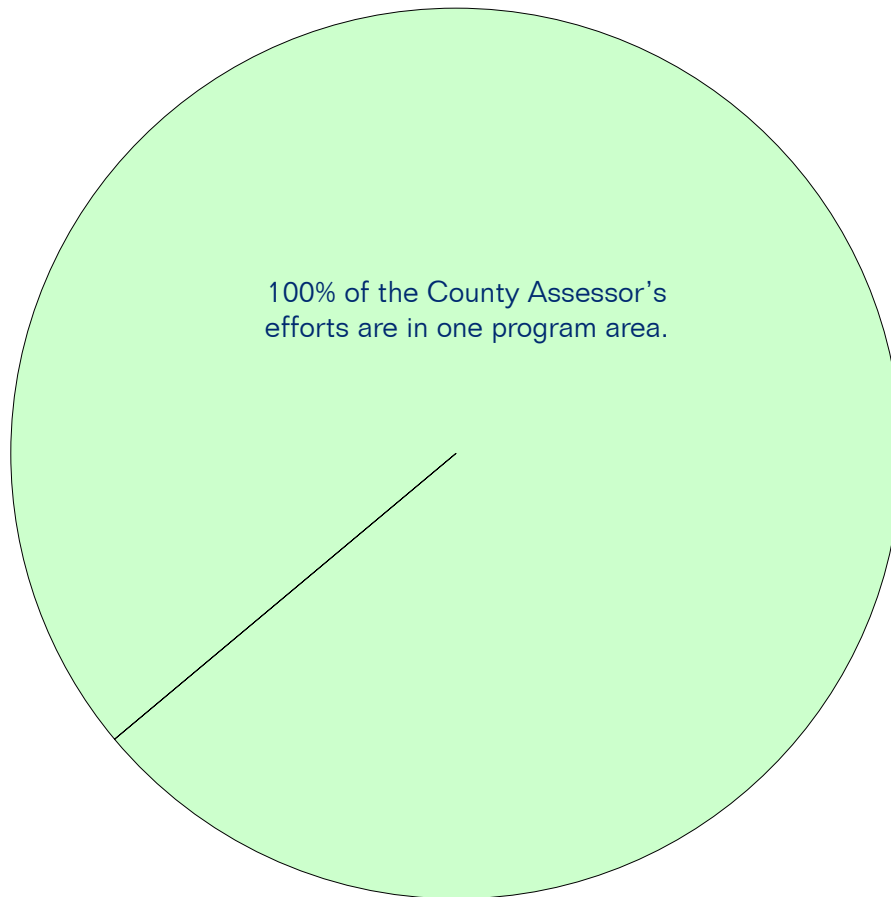
- A complete revaluation of approximately one quarter (24,000) of the parcels of real property to establish the county-wide tax base for taxing districts.
- A revaluation of all personal property to establish the tax base.
- Discover, list and appraise all real and personal property new constructions to add valuations to the tax base.
- Maintain an accurate property ownership, parcel data base and cartographic mapping for all property.
- Allocation of valuation to taxing districts, calculation of levy taxes and certification of tax rolls for the County Treasurer.

Expenditure Trends



NOTE: Capital expenditures and interfund operating transfers are not shown to more accurately reflect ongoing operational costs.

2001 Budget by Program



NOTE: Capital expenditures are not shown to more accurately reflect ongoing operational costs.

Program Summary

Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001	\$ Change 2000 to 2001	% Change 2000 to 2001
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OPERATIONS

General Fund

300 Assessor	1,410,807	1,636,871	1,681,385	1,795,593	1,900,908	105,315	5.87%
<i>Total Assessor Operations</i>	1,410,807	1,636,871	1,681,385	1,795,593	1,900,908	105,315	5.87%

CAPITAL

General Fund

300 Assessor - Capital	10,818	45,648	-	-	26,992	26,992	0.00%
<i>Total Assessor Capital</i>	10,818	45,648	-	-	26,992	26,992	0.00%

TRANSFERS

General Fund

300 Assessor - Transfers	-	88,252	-	-	-	-	0.00%
<i>Total Assessor Transfers</i>	-	88,252	-	-	-	-	0.00%

TOTAL ASSESSOR	1,421,625	1,770,771	1,681,385	1,795,593	1,927,900	132,307	7.37%
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2001 Funding Sources

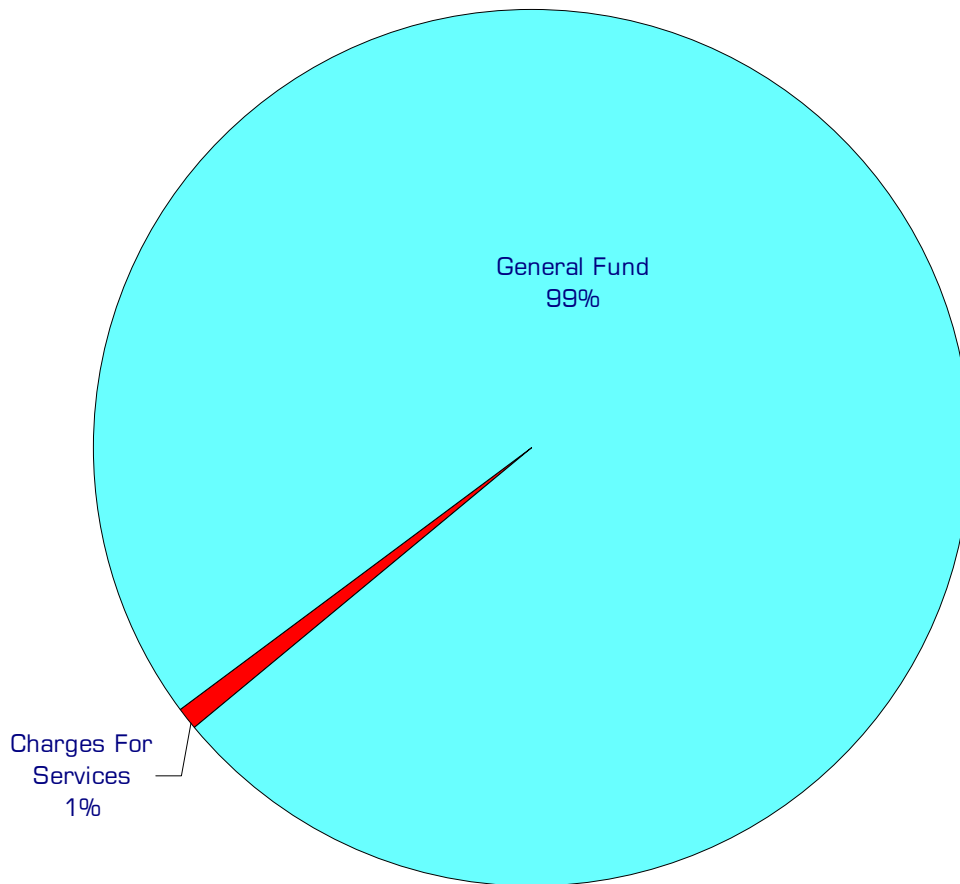
Charges For Services	15,700
General Fund	1,885,208
<hr/>	
Total Funding	1,900,908

Charges for Services

The Assessor collects revenues from its fire patrol fee and printing and duplication of documents and records.

General Fund

Undesignated General Fund resources.



Performance / Activity Measures

	Actual 1997	Actual 1998	Actual 1999	Projected 2000	Projected 2001
Property Tax Dollars to County	28,790,647	29,537,370	32,040,120	33,064,575	35,800,000
Flood Control Zone District Dollars	1,629,876	1,695,265	3,470,606	3,676,535	3,825,000
Real Property Parcels	96,173	97,502	98,240	98,941	99,600
Combination/Segregations Processed	3,708	3,938	5,217	5,300	5,700
New Construction Dollars To Co.	620,909	555,340	811,567	692,935	575,000
New Construction Valuation (Total)	255,041,583	222,637,445	309,746,172	264,046,425	225,000,000
Building Permits Evaluated	4,011	4,112	4,196	4,516	4,500
New SFR's added assessments	1,235	1,592	1,635	1,874	1,900
Board of Equalization Petitions	525	396	311	231	300
Total Property Tax Revenue	127,693,230	132,692,775	138,981,570	143,328,659	147,500,000

Expenditures Summary

	Actual 1997	Actual 1998	Actual 1999	Budget 2000	Budget 2001	\$ Change 2000 to 2001	% Change 2000 to 2001
GENERAL FUND							
300 Assessor							
Salaries & Wages	996,626	1,044,207	1,094,771	1,140,223	1,196,859	56,636	4.97%
Benefits	293,640	302,056	302,073	300,978	326,296	25,318	8.41%
Supplies	22,329	27,027	24,010	32,700	52,563	19,863	60.74%
Other Services & Charges	98,212	263,581	260,531	321,692	325,190	3,498	1.09%
Capital Outlay	10,818	45,648	-	-	26,992	26,992	0.00%
Operating Transfers	-	88,252	-	-	-	-	0.00%
TOTAL ASSESSOR	1,421,625	1,770,771	1,681,385	1,795,593	1,927,900	132,307	7.37%