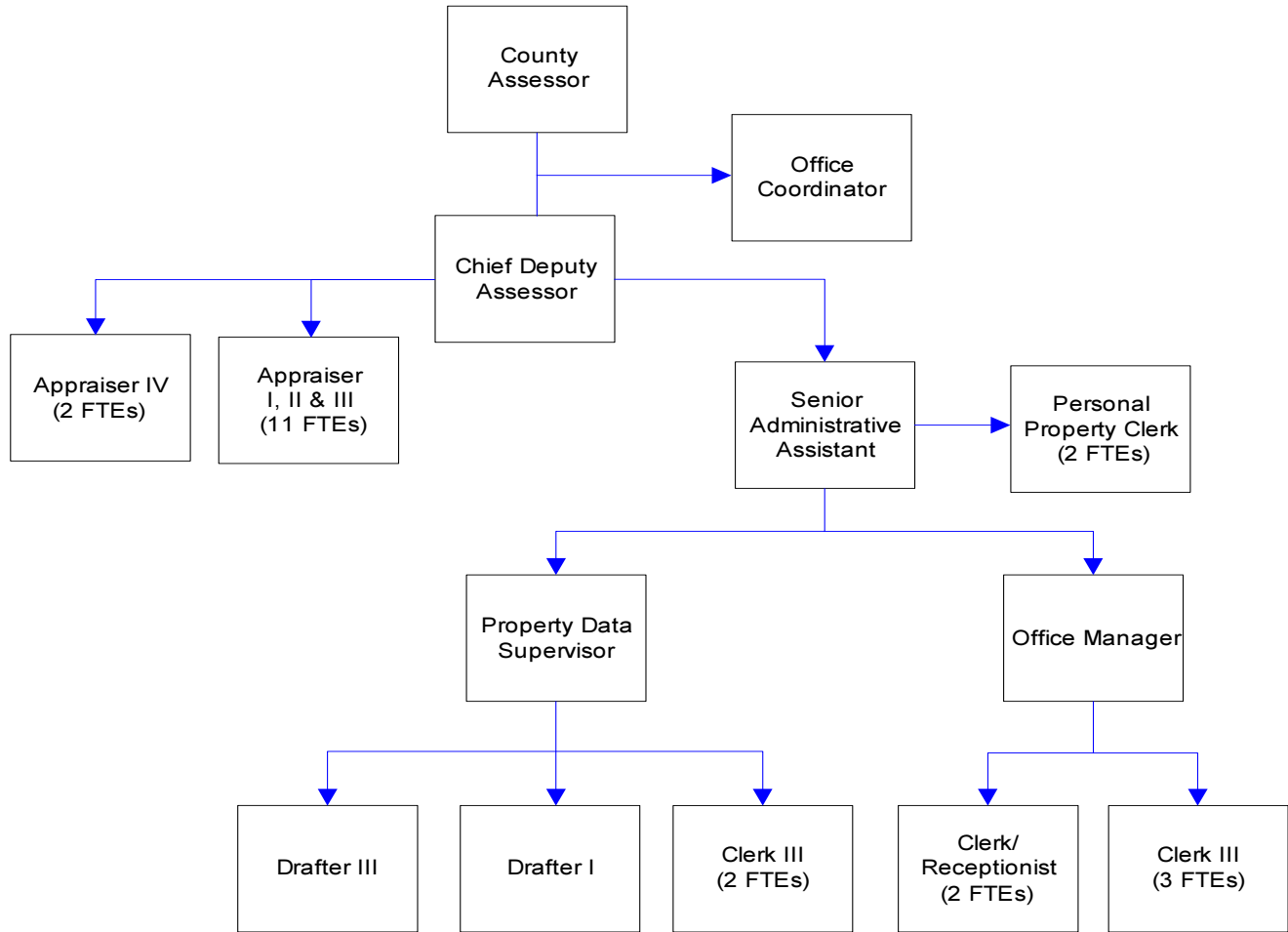


# County Assessor's Office



## Mission & Objectives

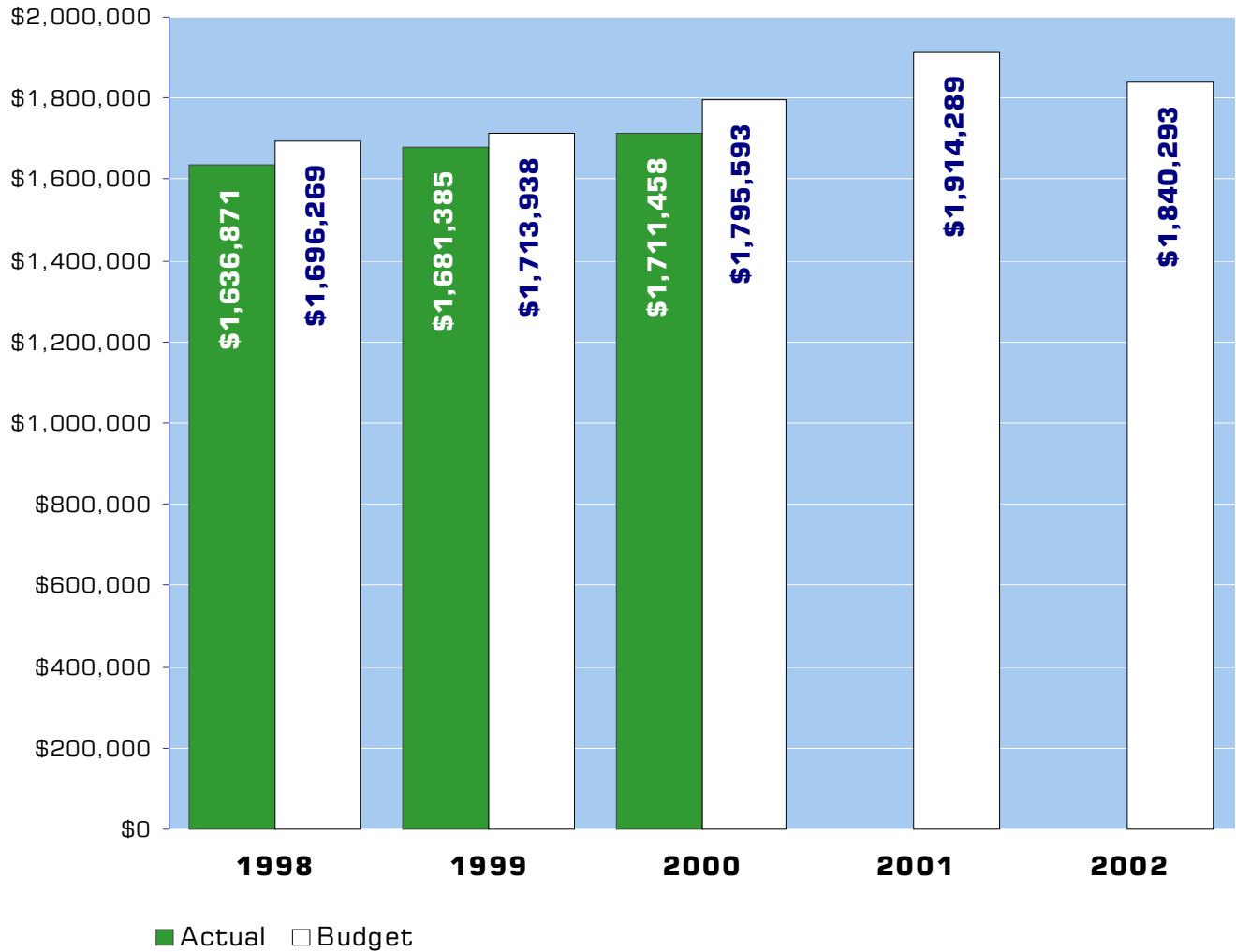
### Mission

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

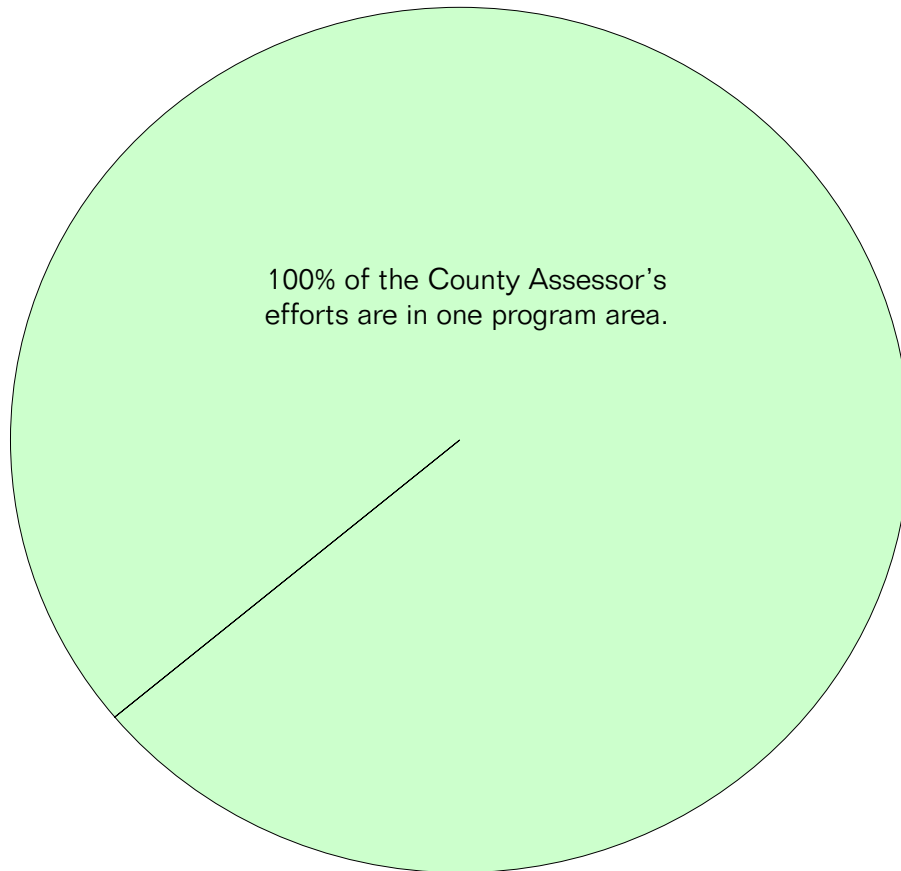
- Complete revaluation of approximately one quarter (24,000) of the parcels of real property to establish the county-wide tax base for taxing districts.
- Revaluation of all personal property to establish the tax base.
- Discover, list and appraise all real and personal property new constructions to 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.
- Provide information, education and assistance to taxpayers and governmental agencies.
- Prepare defenses of valuations and actions before the Whatcom County Board of Equalization, Washington State Board of Tax Appeals and the State Superior Court.

## Expenditure Trends



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

## 2002 Budget by Program



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

# Program Summary

Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002	\$ Change 2001 to 2002	% Change 2001 to 2002
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**OPERATIONS**

**General Fund**

300 Assessor	1,636,871	1,681,385	1,711,458	1,914,289	1,840,293	(73,996)	-3.87%
<i>Total Assessor Operations</i>	1,636,871	1,681,385	1,711,458	1,914,289	1,840,293	(73,996)	-3.87%

**CAPITAL**

**General Fund**

300 Assessor - Capital	45,648	-	-	26,992	5,900	(21,092)	-78.14%
<i>Total Assessor Capital</i>	45,648	-	-	26,992	5,900	(21,092)	-78.14%

**TRANSFERS**

**General Fund**

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

<b>TOTAL ASSESSOR</b>	1,770,771	1,681,385	1,711,458	1,941,281	1,846,193	(95,088)	-4.90%
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## 2002 Funding Sources

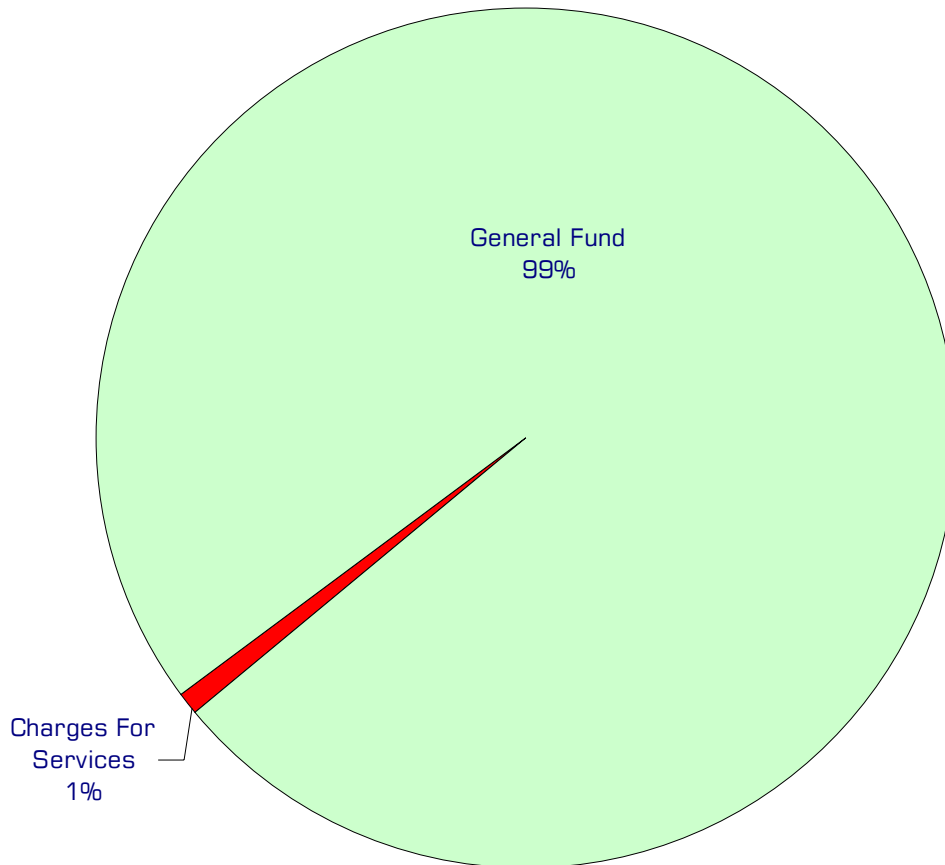
Charges For Services	14,500
General Fund	1,825,793
<hr/>	
Total Funding	1,840,293

### Charges for Services

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

### General Fund

Undedicated General Fund resources.



## Performance / Activity Measures

	Actual 1998	Actual 1999	Actual 2000	Projected 2001	Projected 2002
<b>Assessor</b>					
Property Tax Dollars to County	29,537,370	32,040,120	33,064,575	34,225,240	35,250,000
Flood Control Zone District Dollars	1,695,265	3,470,606	3,676,535	3,830,535	3,983,000
Real Property Parcels	97,502	98,240	98,941	100,483	101,680
Combination/Segregations Processed	3,938	5,217	5,300	5,700	5,700
New Construction Dollars To Co.	555,340	811,567	692,935	868,686	700,000
New Construction Valuation (Total)	222,637,445	309,746,172	264,046,425	318,081,235	250,000
Building Permits Evaluated	4,112	4,196	4,516	4,139	4,200
New SFR's added assessments	1,592	1,635	1,874	1,887	1,800
Board of Equalization Petitions	396	311	231	334	300
Total Property Tax Revenue	132,692,775	138,981,570	143,328,659	149,225,555	150,717,000

# Expenditures Summary

	Actual 1998	Actual 1999	Actual 2000	Budget 2001	Budget 2002	\$ Change 2001 to 2002	% Change 2001 to 2002
<b>GENERAL FUND</b>							
300 Assessor							
Salaries & Wages	1,044,207	1,094,771	1,090,514	1,180,173	1,171,446	(8,727)	-0.74%
Benefits	302,056	302,073	283,317	319,606	313,293	(6,313)	-1.98%
Supplies	27,027	24,010	27,765	47,040	34,100	(12,940)	-27.51%
Other Services & Charges	263,581	260,531	309,862	367,470	321,454	(46,016)	-12.52%
Capital Outlay	45,648	-	-	26,992	5,900	(21,092)	-78.14%
Operating Transfers	88,252	-	-	-	-	-	0.00%
<b><i>TOTAL ASSESSOR</i></b>	<b>1,770,771</b>	<b>1,681,385</b>	<b>1,711,458</b>	<b>1,941,281</b>	<b>1,846,193</b>	<b>(95,088)</b>	<b>-4.90%</b>