

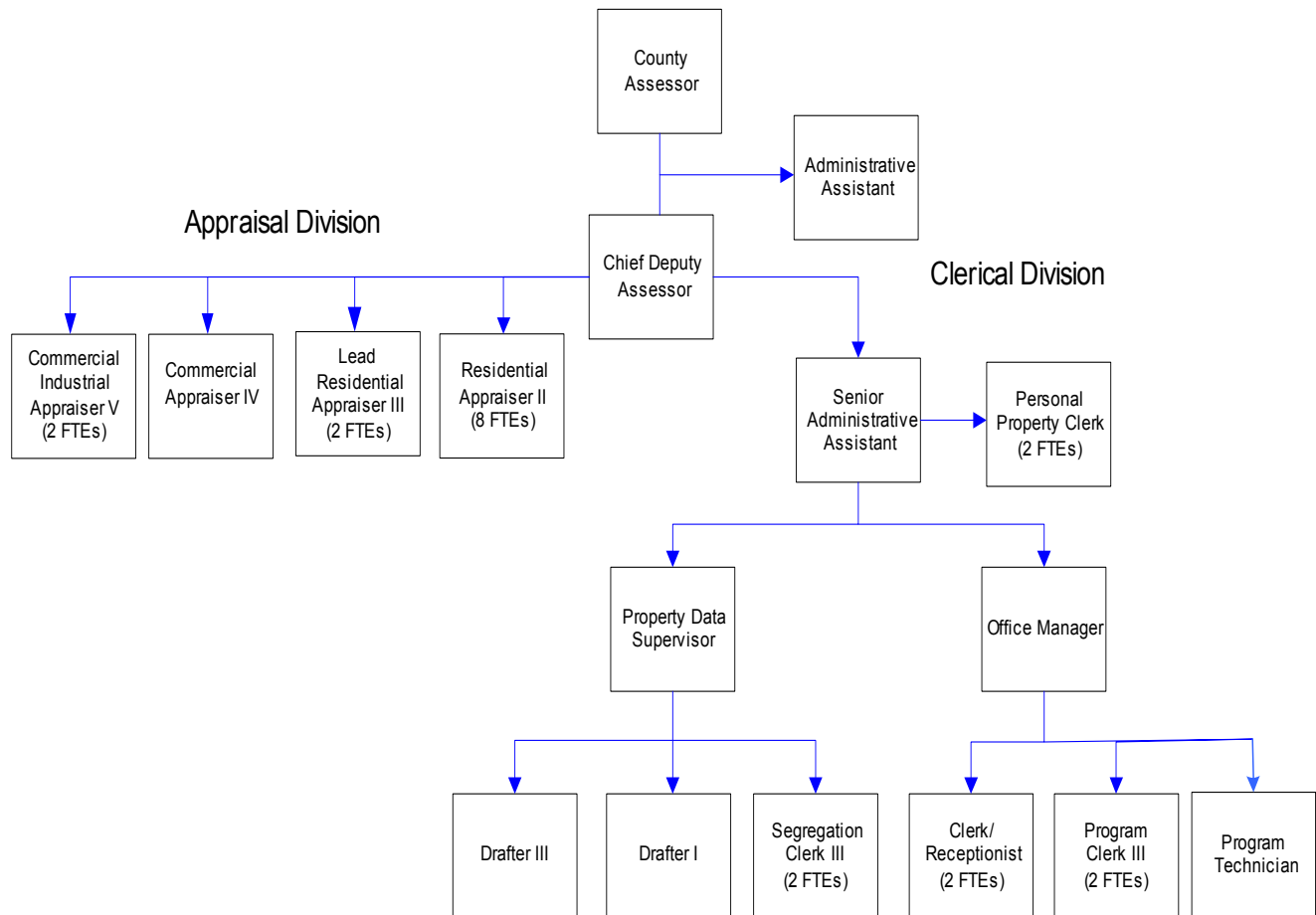
County Assessor's Office

An elected official, the County Assessor determines property values (real and personal), calculates levy rates and certifies tax rolls to the Treasurer. The Assessor's Office maintains inventory, description, ownership, sales and mapping for all real property parcels in Whatcom County. This office also administers and provides information regarding tax exemptions, such as senior citizen/disabled persons, open space, forest land, et cetera.

FTE's for this department

Year	2001	2002	2003	*2004	*2005	*2006	*budget
FTE	30.00	30.00	30.00	30.00	30.00	30.00	

The chart below shows the organizational structure for 2005 only.



Mission & Objectives

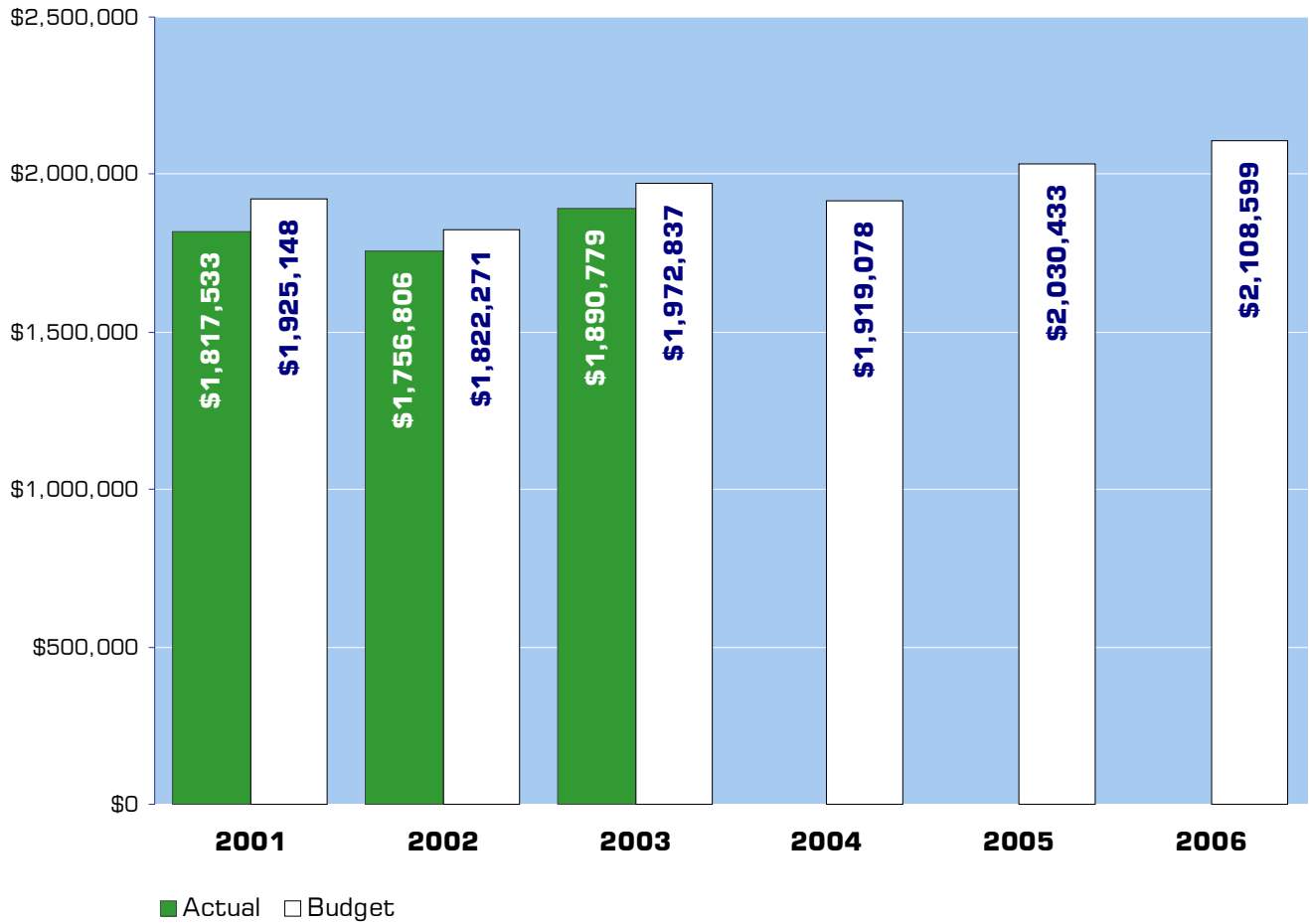
Mission

Provide fair and equitable professional property tax administration. Operate under the rules, regulations, and supervision contained in the Constitution of the State of Washington, set by Washington State Law, and directed by the Washington State Department of Revenue. Deliver quality customer service with irrefutable performance. Accomplish goals and objectives with a taxpayer responsive analysis of cost, intelligent alternatives, customer priorities and practicality.

Objectives

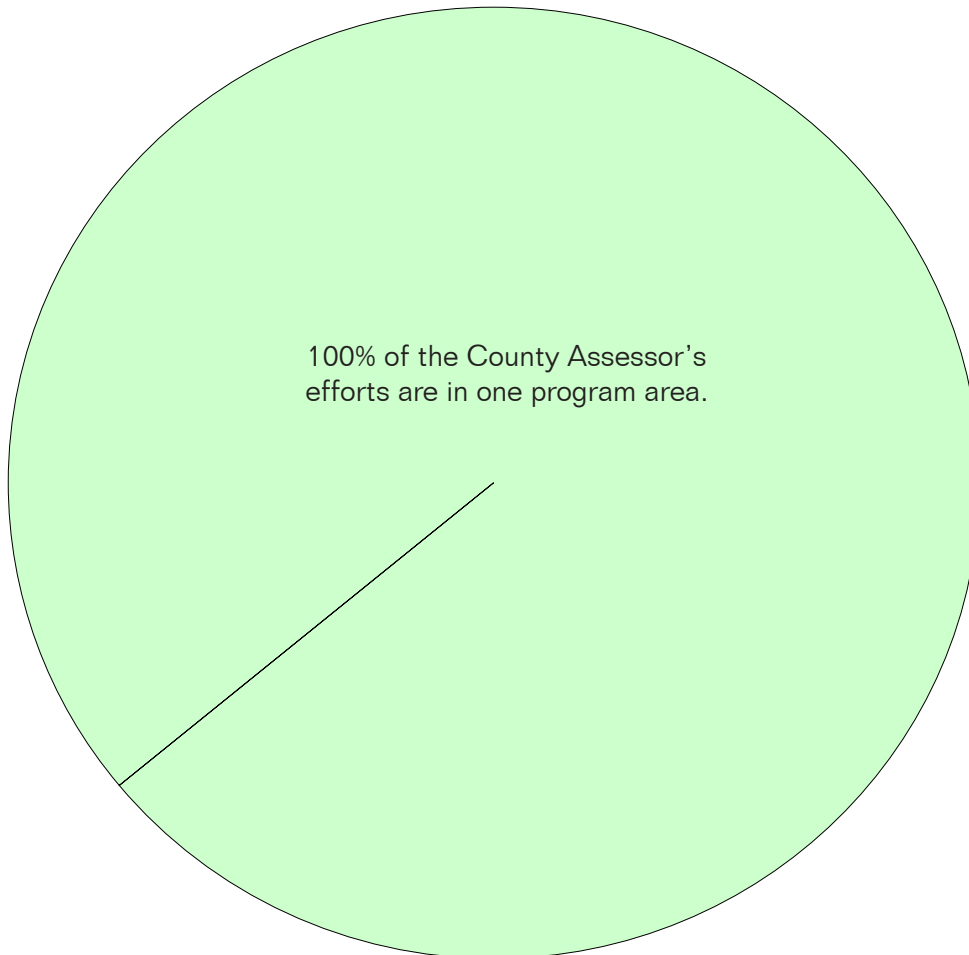
- A complete revaluation of approximately one quarter (24,000) of the parcels of real property to establish the county-wide tax base for taxing districts.
- A revaluation of all personal property to establish the tax base.
- Discover, list and appraise all real and personal property new constructions 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.
- 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.

2005-2006 Budget by Program



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

Program Summary

Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
----------------	----------------	----------------	----------------	----------------	----------------

OPERATIONS

General Fund

300 Assessor	1,817,533	1,756,806	1,890,779	1,919,078	2,030,433	2,108,599
<i>Total Assessor Operations</i>	1,817,533	1,756,806	1,890,779	1,919,078	2,030,433	2,108,599

CAPITAL

General Fund

300 Assessor - Capital	20,638	3,428	-	-	23,995	-
<i>Total Assessor Capital</i>	20,638	3,428	-	-	23,995	-

TRANSFERS

General Fund

300 Assessor - Transfers	15,080	-	-	-	-	-
<i>Total Assessor Transfers</i>	15,080	-	-	-	-	-

TOTAL ASSESSOR	1,853,251	1,760,234	1,890,779	1,919,078	2,054,428	2,108,599
<i>Percent Change from Previous Year</i>	8.3%	-5.0%	7.4%	1.5%	7.1%	2.6%

2005-2006 Funding Sources

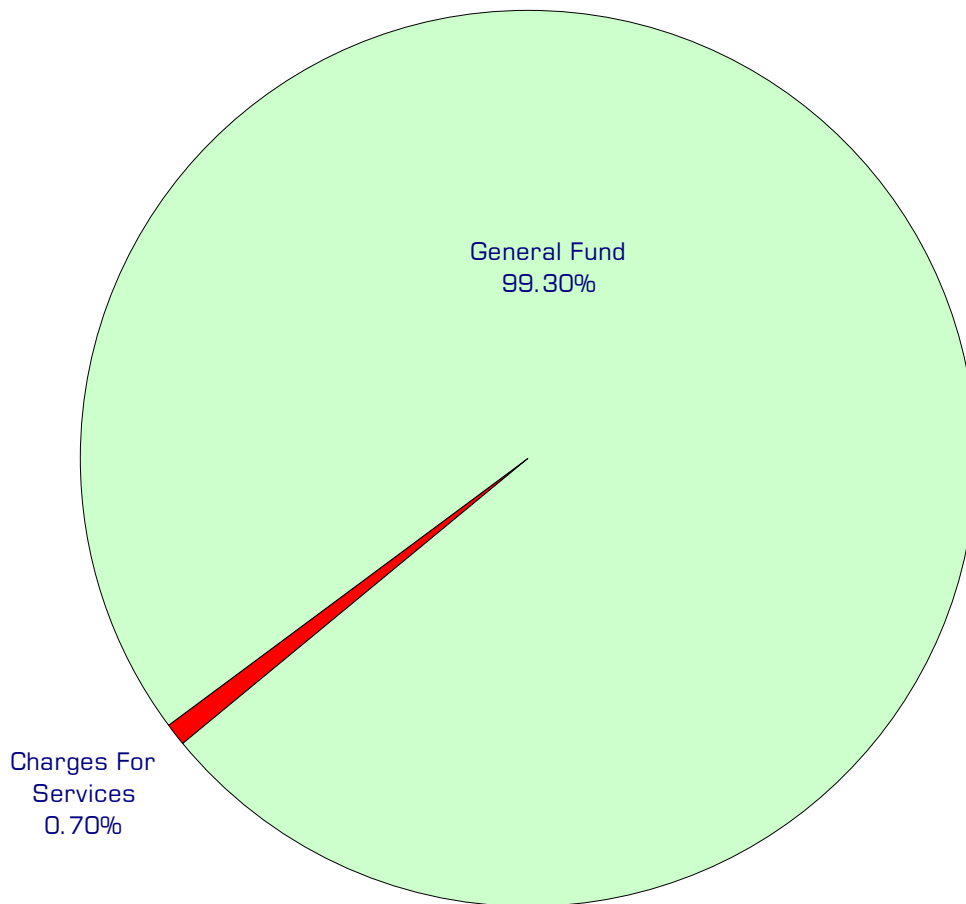
	2005	2006
Charges For Services	14,500	14,500
General Fund	2,015,933	2,094,099
Total Funding	2,030,433	2,108,599

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 2001	Actual 2002	Actual 2003	Projected 2004	Projected 2005	Projected 2006
Property Tax Dollars to County	34,225,240	35,382,670	36,330,875	37,085,570	38,200,000	39,600,000
Flood Control Zone District Dollars	3,830,535	3,991,895	4,118,180	2,531,606	2,629,925	2,710,000
Real Property Parcels	100,483	101,362	102,025	102,261	102,600	103,250
Combination/Segregations Processed	5,561	5,700	5,165	3,872	3,500	3,500
New Construction tax dollars to county	868,686	707,880	912,335	895,680	1,500,000	1,000,000
New Construction Valuation (Total)	318,081,235	285,033,285	332,691,325	348,837,740	625,000,000	400,000,000
Building Permits Evaluated	4,139	3,987	4,434	5,276	5,600	5,250
New Single Family Res. added assessments	1,887	1,792	1,916	1,992	2,100	2,000
Board of Equalization Petitions	334	209	300	157	250	300
Total Property Tax Revenue	149,225,555	154,832,280	160,226,167	169,179,734	179,300,000	187,250,000

Expenditures Summary

	Actual 2001	Actual 2002	Actual 2003	Budget 2004	Budget 2005	Budget 2006
GENERAL FUND						
300 Assessor						
Salaries & Wages	1,126,189	1,106,842	1,221,223	1,280,887	1,315,487	1,337,341
Benefits	305,716	293,092	330,711	372,729	422,802	472,549
Supplies	38,146	32,511	32,348	37,080	32,660	32,660
Other Services & Charges	347,482	324,361	306,497	228,382	259,484	266,049
Capital Outlay	20,638	3,428	-	-	23,995	-
Operating Transfers	15,080	-	-	-	-	-
<i>TOTAL ASSESSOR</i>	1,853,251	1,760,234	1,890,779	1,919,078	2,054,428	2,108,599
<i>Percent Change from Previous Year</i>	8.3%	-5.0%	7.4%	1.5%	7.1%	2.6%

Services

Assessor - Public Assistance

Provide assistance to public inquiries by phone and at office counter. Also provide outreach program of public educational seminar presentations to interested groups on property tax related topics.

Assessor's Database Management

Maintains an accurate property ownership/taxpayer, parcel inventory data, taxing district boundary definitions, land use definition, assessed valuation data and mapping for all properties and accounts.

New Construction Valuation

Inspects and determines value of new construction.

Personal Property Valuation

Businesses must report their equipment and asset listings annually. These are valued at 100% assessed value to market value relationships.

Real Property Revaluation

Physically inspects and revalues real property parcels on a continuous systematic cycle, at least once every four years to re-establish a 100% assessed value to market value relationship.

Taxroll Processing

Process assessment roll to certification as a Property Tax receivable collection roll for the Treasurer's billing, collection and distribution. Reports and audit verification are required by statute, and accurate calculations and distributions must be provided.

Valuation Defense

Answers to valuation and procedures before a distinct and separate administrative appeals mechanism.

