

County Assessor's Office

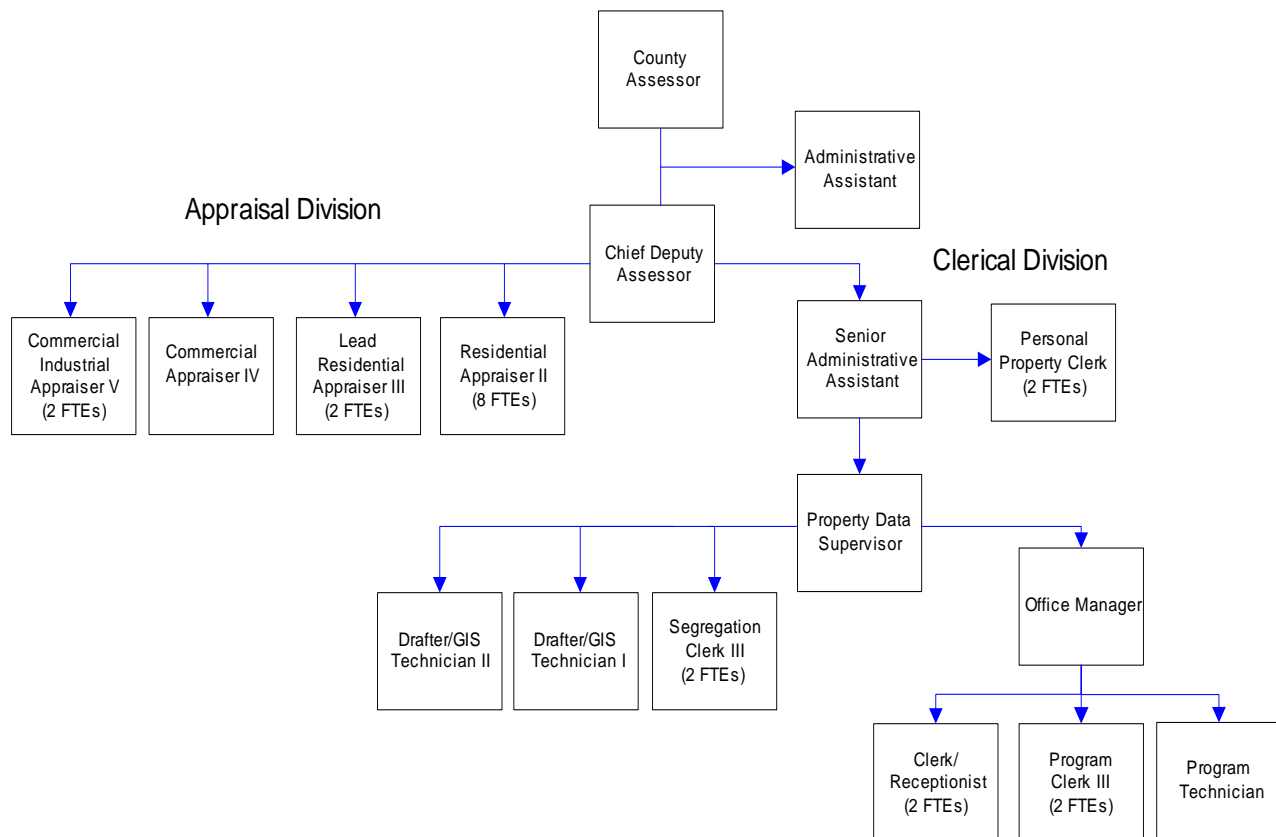
An elected official, the County Assessor determines property values (real and personal), calculates levy rates and certifies tax rolls to the Treasurer. The Assessor's Office maintains inventory, description, ownership, sales and mapping for all real property parcels in Whatcom County. This office also 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 | 2003 | 2004 | 2005 | *2006 | *2007 | *2008 |
|------|-------|-------|-------|-------|-------|-------|
| FTE | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 |

**budget*

The chart below shows the organizational structure for 2007 only.



Mission & Objectives

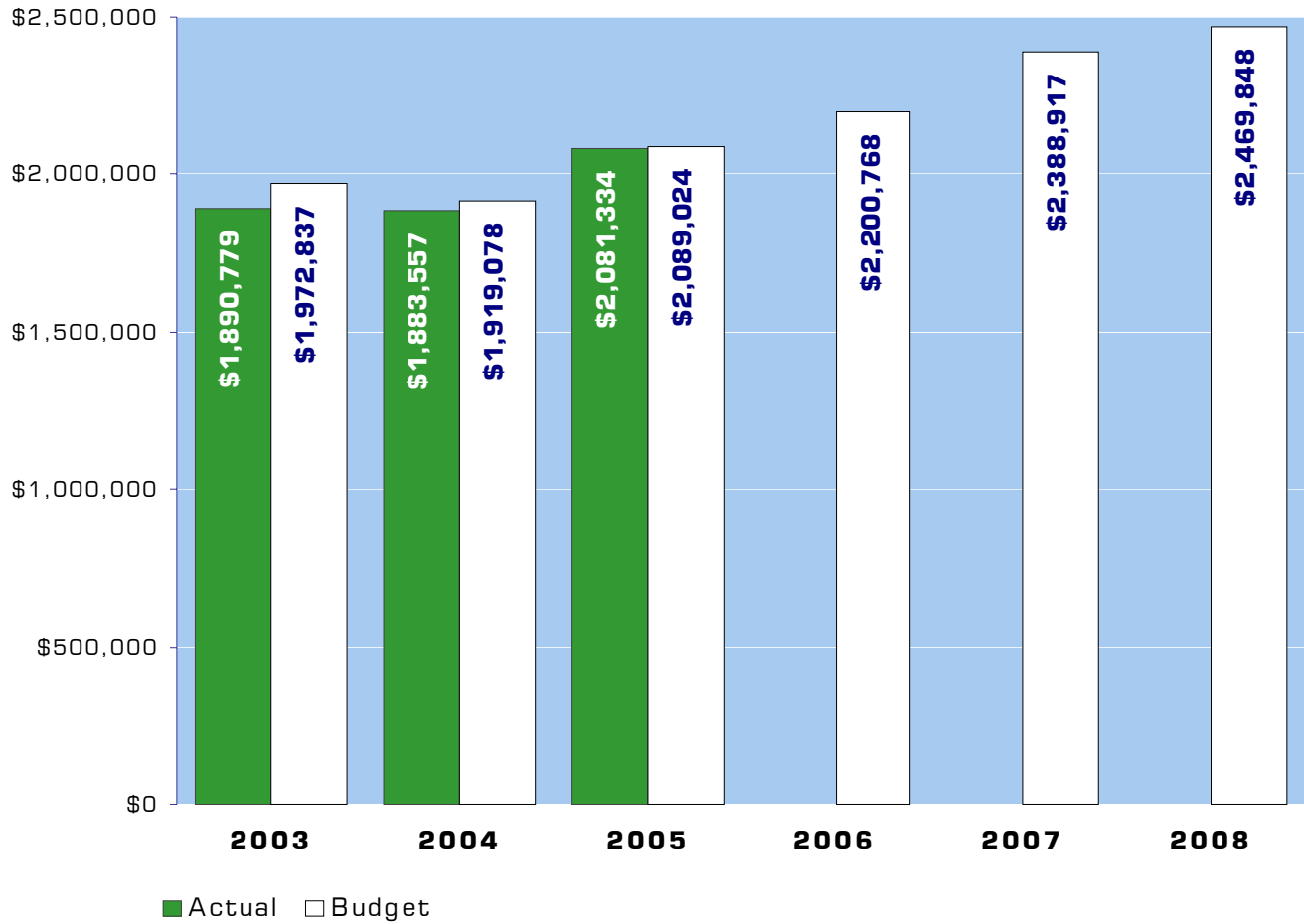
Mission

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 in Washington State Law (RCW), and directed by the Washington State Department of Revenue Administrative Code (WAC). 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

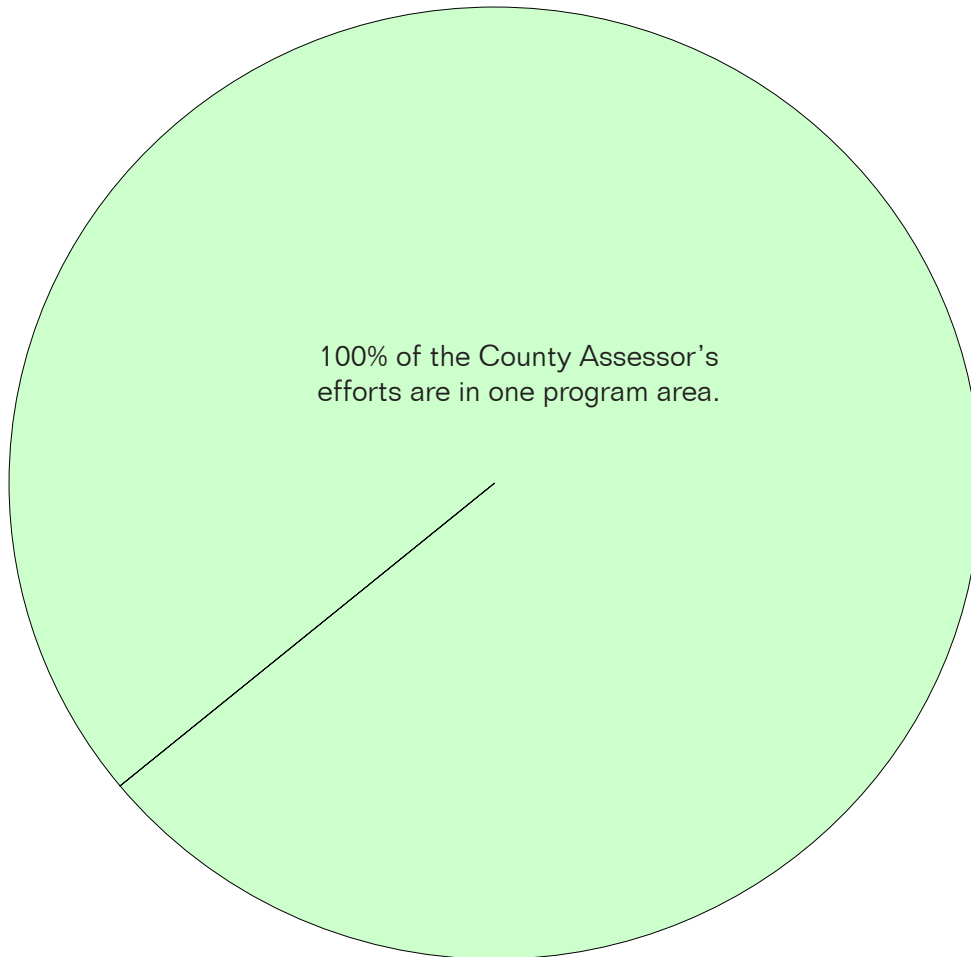
- Complete revaluation of approximately one quarter (26,000) of the parcels of real property to establish the county-wide tax base for taxing districts.
- Conduct evaluation of all personal property to establish the tax base.
- Discover, list and appraise all real and personal property new constructions to add valuations to the tax base.
- Maintain an accurate property ownership, parcel database and cartographic mapping for all property.
- Allocate valuation to taxing districts, administer statutory levy limitations, calculate levy/taxes, and certify 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.

2007-2008 Budget by Program



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

Program Summary

| Actual 2003 | Actual 2004 | Actual 2005 | Budget 2006 | Budget 2007 | Budget 2008 |
|----------------|----------------|----------------|----------------|----------------|----------------|
|----------------|----------------|----------------|----------------|----------------|----------------|

OPERATIONS

General Fund

| | | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 300 Assessor | 1,890,779 | 1,883,557 | 2,081,334 | 2,200,768 | 2,388,917 | 2,469,848 |
| <i>Total Assessor Operations</i> | 1,890,779 | 1,883,557 | 2,081,334 | 2,200,768 | 2,388,917 | 2,469,848 |

CAPITAL

General Fund

| | | | | | | |
|-------------------------------|---|---|--------|---|---|---|
| 300 Assessor - Capital | - | - | 21,815 | - | - | - |
| <i>Total Assessor Capital</i> | - | - | 21,815 | - | - | - |

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| TOTAL ASSESSOR | 1,890,779 | 1,883,557 | 2,103,149 | 2,200,768 | 2,388,917 | 2,469,848 |
| <i>Percent Change from Previous Year</i> | 7.4% | -0.4% | 11.7% | 4.6% | 8.5% | 3.4% |

2007-2008 Funding Sources

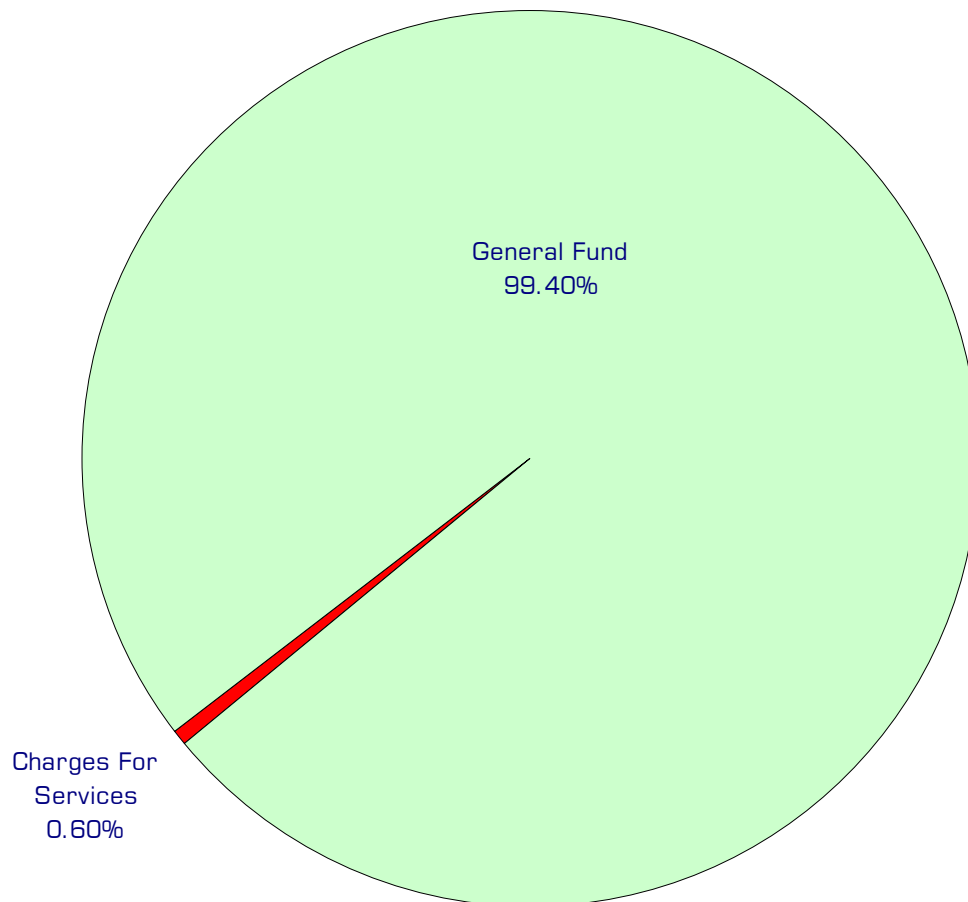
| | 2007 | 2008 |
|----------------------|-------------|-------------|
| Charges For Services | 14,500 | 14,500 |
| General Fund | 2,374,417 | 2,455,348 |
| Total Funding | 2,388,917 | 2,469,848 |

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 2003 | Actual 2004 | Actual 2005 | Projected 2006 | Projected 2007 | Projected 2008 |
|---|----------------|----------------|----------------|-------------------|-------------------|-------------------|
| Property Tax Dollars to County | 36,330,875 | 37,085,570 | 39,257,158 | 40,938,956 | 42,170,000 | 43,400,000 |
| Flood Control Zone District Dollars | 4,118,180 | 2,531,606 | 2,665,889 | 2,775,931 | 2,860,000 | 2,945,000 |
| Real Property Parcels | 102,025 | 102,261 | 104,389 | 106,097 | 107,950 | 109,840 |
| Combination/Segregations Processed | 5,165 | 3,872 | 1,980 | 2,150 | 2,200 | 2,300 |
| New Construction Dollars To County | 912,335 | 895,680 | 2,144,219 | 1,675,078 | 1,050,000 | 1,250,000 |
| New Construction Valuation (Total) | 332,691,325 | 348,837,740 | 674,087,413 | 599,848,225 | 400,000,000 | 450,000,000 |
| Building Permits Evaluated | 4,434 | 5,276 | 5,528 | 5,900 | 6,000 | 6,200 |
| New Single Family Res. Added Assessments | 1,916 | 1,992 | 2,295 | 2,498 | 2,500 | 2,600 |
| Board of Equalization Petitions | 300 | 199 | 325 | 350 | 390 | 450 |
| Total Property Tax Revenue | 160,226,167 | 169,179,734 | 181,614,722 | 191,507,442 | 203,000,000 | 215,500,000 |

Expenditures Summary

| | Actual 2003 | Actual 2004 | Actual 2005 | Budget 2006 | Budget 2007 | Budget 2008 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| GENERAL FUND | | | | | | |
| 300 Assessor | | | | | | |
| Salaries & Wages | 1,221,223 | 1,275,304 | 1,401,298 | 1,435,810 | 1,478,197 | 1,497,266 |
| Benefits | 330,711 | 368,754 | 407,073 | 464,924 | 538,869 | 590,110 |
| Supplies | 32,348 | 36,255 | 28,008 | 32,660 | 57,995 | 48,641 |
| Other Services & Charges | 306,497 | 203,244 | 244,955 | 267,374 | 313,856 | 333,831 |
| Capital Outlay | - | - | 21,815 | - | - | - |
| <i>TOTAL ASSESSOR</i> | 1,890,779 | 1,883,557 | 2,103,149 | 2,200,768 | 2,388,917 | 2,469,848 |
| <i>Percent Change from Previous Year</i> | 7.4% | -0.4% | 11.7% | 4.6% | 8.5% | 3.4% |

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.

