

County Assessor's Office

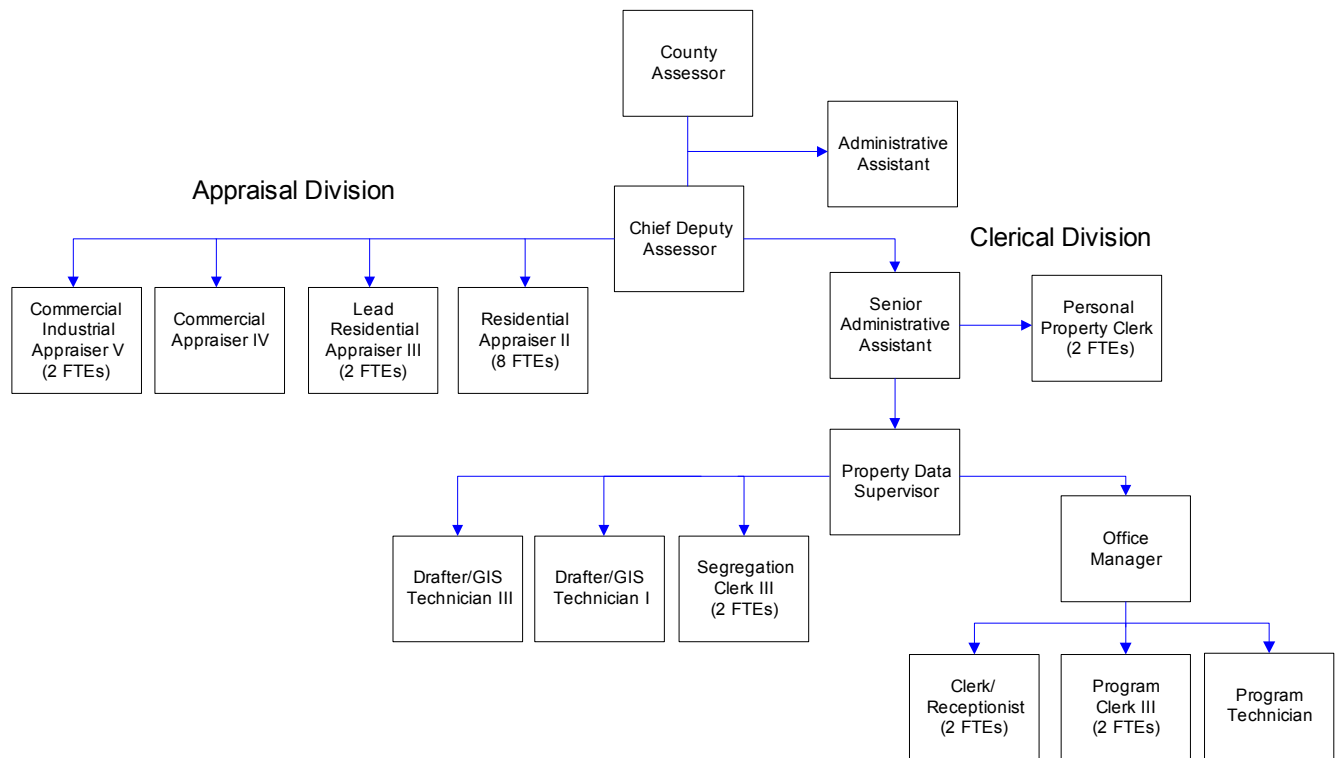
An elected official, the County Assessor determines property values (real and personal), calculates levy rates and certifies tax rolls to the Treasurer. The Assessor's Office maintains inventory, description, ownership, sales and mapping for all real property parcels in Whatcom County. This office also 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	2005	2006	2007	*2008	*2009	*2010
FTE	30.00	30.00	30.00	30.00	30.00	30.00

**budget*

The chart below shows the organizational structure for 2009 only



Mission & Objectives

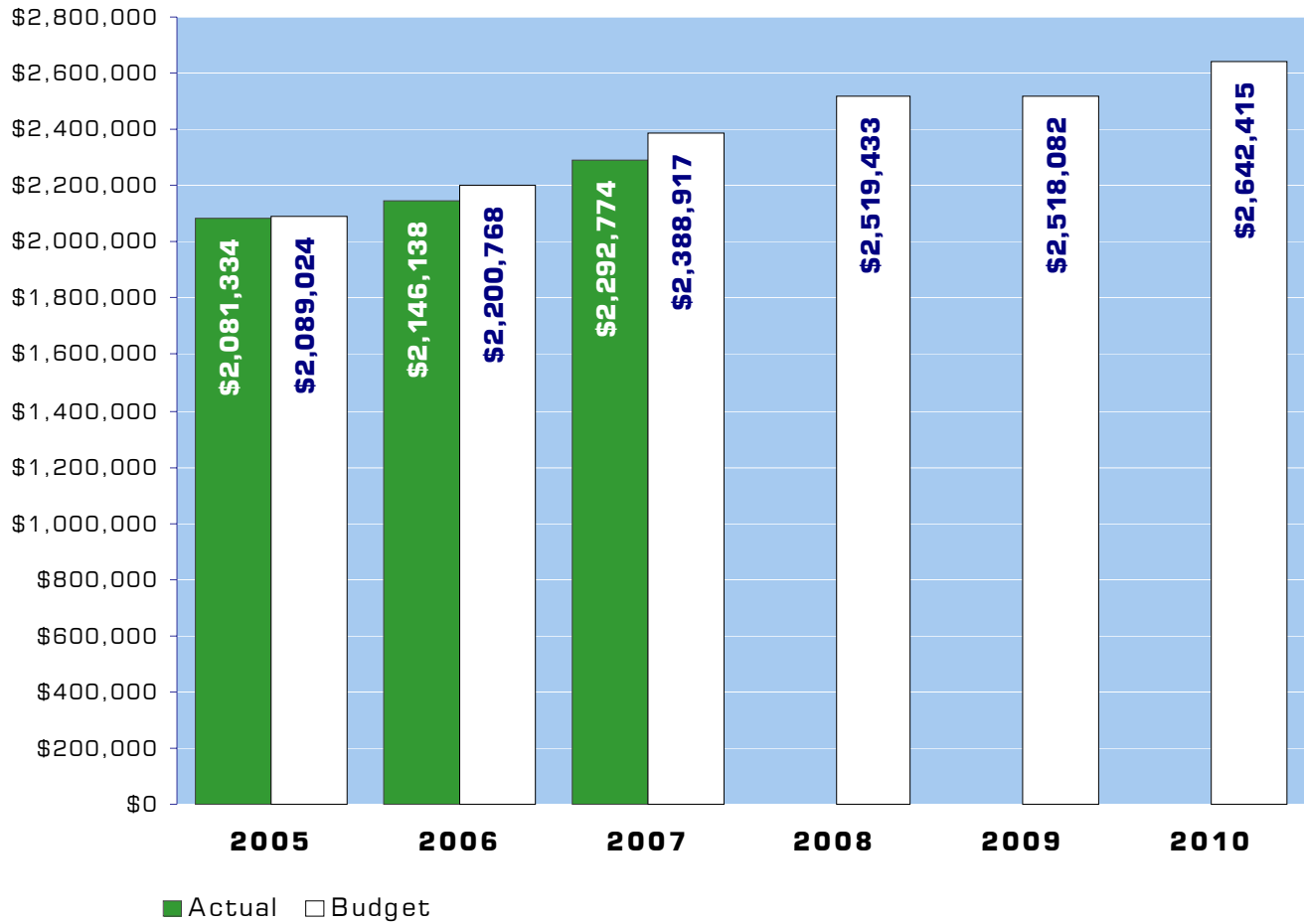
Mission

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

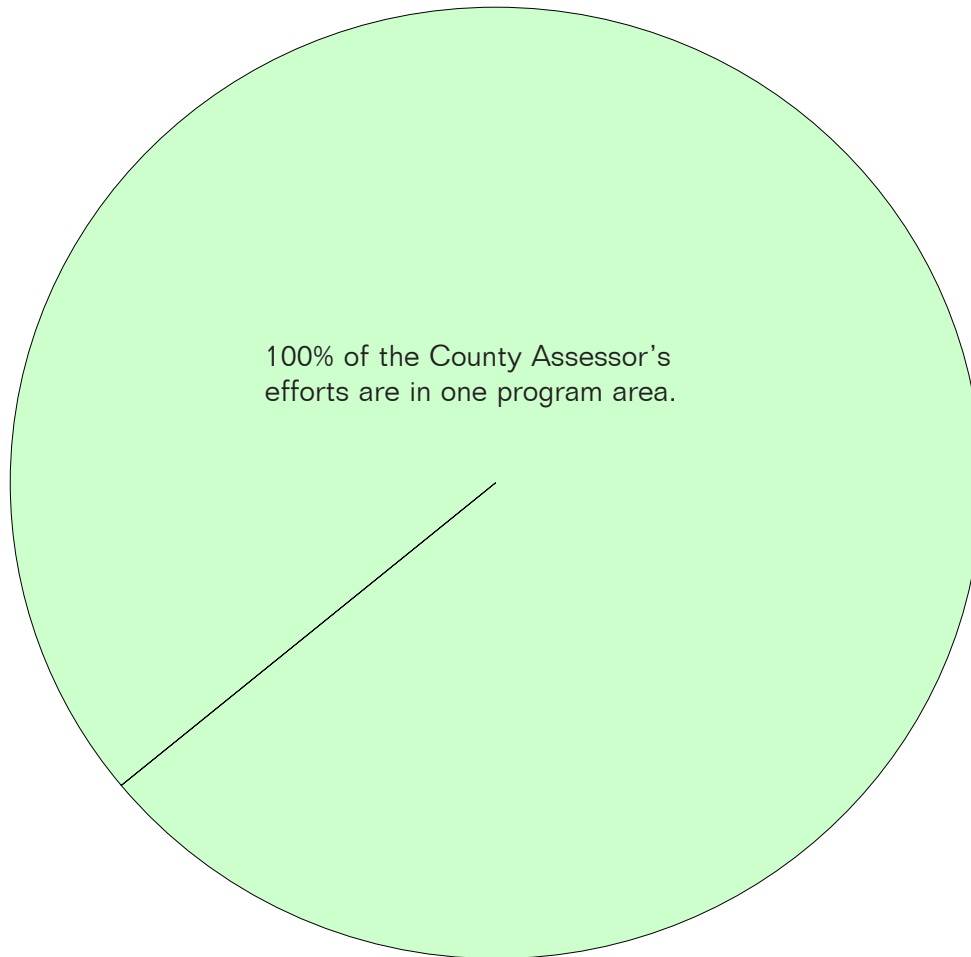
- Complete revaluation of approximately one quarter (26,000) of the parcels of real property to establish the county-wide tax base for taxing districts.
- Conduct revaluation of all personal property to establish the tax base.
- Discover, list, and appraise all real and personal property new constructions to add valuations to the tax base.
- Maintain an accurate property ownership parcel data base and cartographic manual / GIS 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.
- Replace the Assessor's legacy computer system, hardware and software.
- Develop and implement the data and business application modifications necessary to transition to an annual real property revaluation program with a six year physical inspection for a Department of Revenue (DOR) approved revaluation program.

Expenditure Trends



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

2009-2010 Budget by Program



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

Program Summary

Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
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OPERATIONS

General Fund

300 Assessor	2,081,334	2,146,138	2,292,774	2,519,433	2,518,082	2,642,415
<i>Total Assessor Operations</i>	2,081,334	2,146,138	2,292,774	2,519,433	2,518,082	2,642,415

CAPITAL

General Fund

300 Assessor - Capital	21,815	-	-	-	-	-
<i>Total Assessor Capital</i>	21,815	-	-	-	-	-
TOTAL ASSESSOR	2,103,149	2,146,138	2,292,774	2,519,433	2,518,082	2,642,415
<i>Percent Change from Previous Year</i>	11.7%	2.0%	6.8%	9.9%	-0.1%	4.9%

2009-2010 Funding Sources

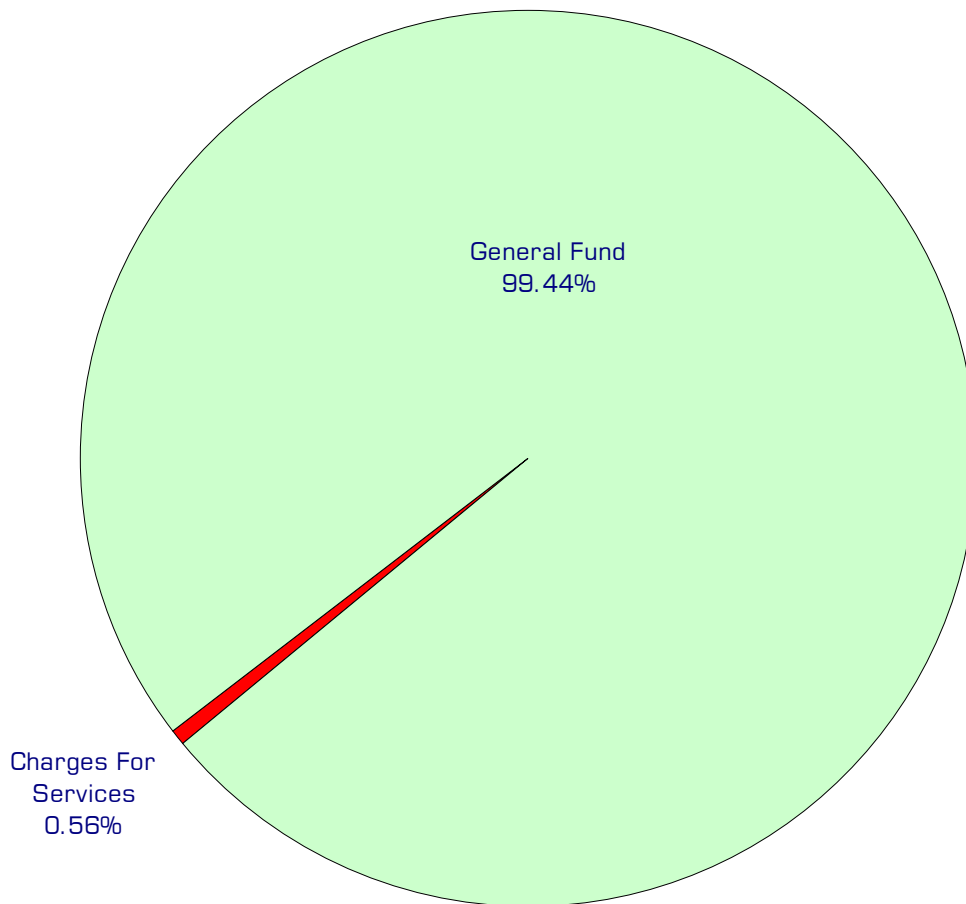
	2009	2010
Charges For Services	14,500	14,500
General Fund	2,503,582	2,627,915
Total Funding	2,518,082	2,642,415

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 2005	Actual 2006	Actual 2007	Projected 2008	Projected 2009	Projected 2010
Property Tax Dollars to County	39,257,158	40,938,956	42,885,604	44,627,276	46,323,100	48,083,390
Flood Control Zone District Dollars	2,665,889	2,775,931	2,910,854	3,024,704	3,136,620	3,258,940
Real Property Parcels	104,389	106,097	107,022	109,261	110,150	111,100
Combination/Segregations Processed	1,980	2,150	1,958	2,996	2,200	1,900
New Construction Dollars To Co.	2,144,219	1,675,078	1,873,284	1,457,484	950,000	925,000
New Construction Valuation Total (\$)	674,087,413	599,848,225	782,372,695	683,485,995	545,000,000	525,000,000
Building Permits Evaluated	5,528	5,900	6,974	5,833	4,200	4,000
New Single Family Res. added assessments	2,295	2,498	2,649	2,281	1,550	1,480
Board of Equalization Petitions	325	350	1,652	349	450	500
Total Property Tax Revenue (\$)	181,614,722	191,507,442	211,800,019	218,200,630	235,656,000	247,438,000

Expenditures Summary

	Actual 2005	Actual 2006	Actual 2007	Budget 2008	Budget 2009	Budget 2010
GENERAL FUND						
300 Assessor						
Salaries & Wages	1,401,298	1,409,593	1,468,060	1,497,266	1,569,785	1,645,608
Benefits	407,073	454,860	521,710	590,110	597,706	643,010
Supplies	28,008	28,357	27,110	74,226	30,595	30,595
Other Services & Charges	244,955	253,328	275,894	357,831	319,996	323,202
Capital Outlay	21,815	-	-	-	-	-
<i>TOTAL ASSESSOR</i>	2,103,149	2,146,138	2,292,774	2,519,433	2,518,082	2,642,415
<i>Percent Change from Previous Year</i>	11.7%	2.0%	6.8%	9.9%	-0.1%	4.9%

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

Physically 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.

Tax roll 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.

