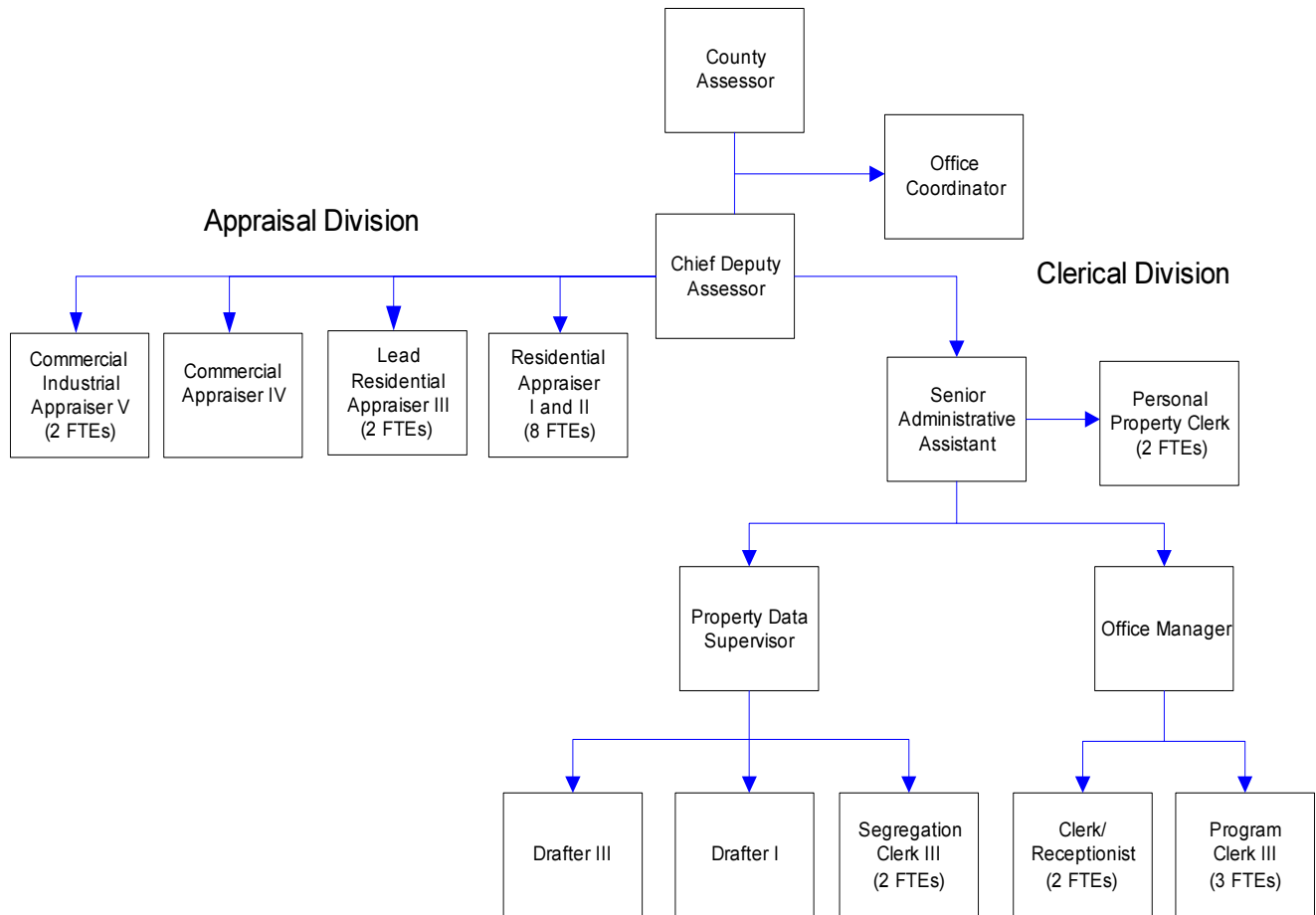


County Assessor's Office



Mission & Objectives

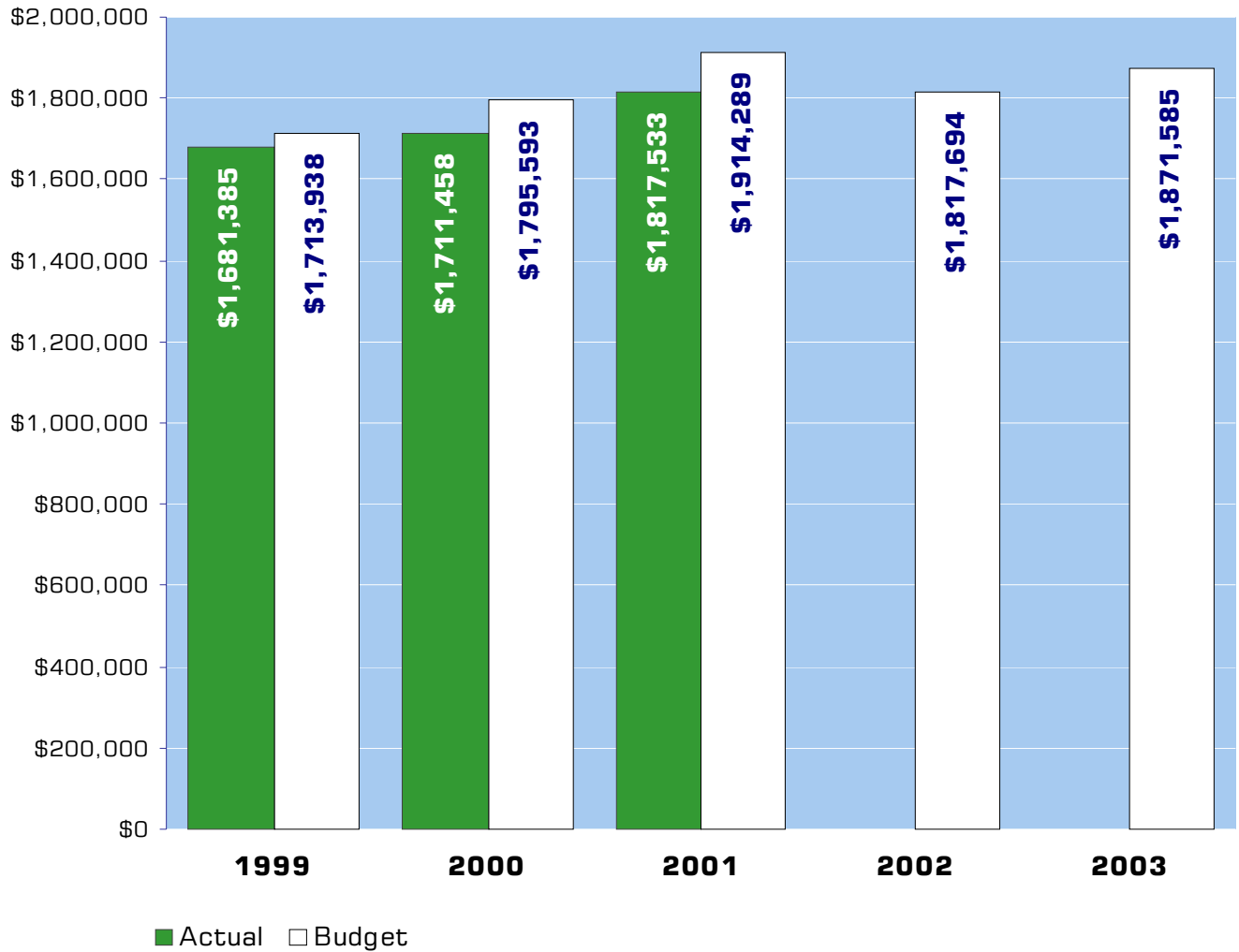
Mission

Provide a 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 performance that is irrefutable. Accomplish goals and objectives with a taxpayer responsive analysis of cost, intelligent alternatives, customer priorities and practicality.

Objectives

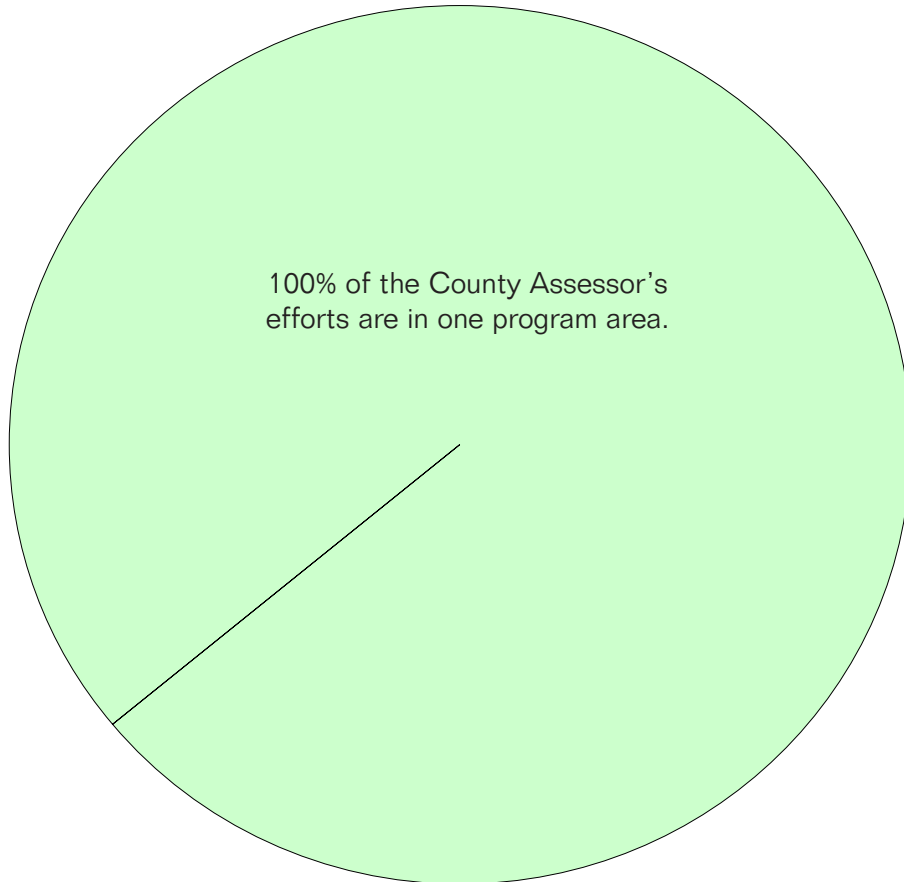
- A complete revaluation of approximately one quarter (24,000) of the parcels of real property to establish the county-wide tax base for taxing districts.
- A revaluation of all personal property to establish the tax base.
- Discover, list and appraise all real and personal property new constructions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

2003 Budget by Program



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

Program Summary

Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003	\$ Change 2002 to 2003	% Change 2002 to 2003
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OPERATIONS

General Fund

300 Assessor	1,681,385	1,711,458	1,817,533	1,817,694	1,871,585	53,891	2.96%
<i>Total Assessor Operations</i>	1,681,385	1,711,458	1,817,533	1,817,694	1,871,585	53,891	2.96%

CAPITAL

General Fund

300 Assessor - Capital	-	-	20,638	5,900	-	(5,900)	-100.00%
<i>Total Assessor Capital</i>	-	-	20,638	5,900	-	(5,900)	-100.00%

TRANSFERS

General Fund

300 Assessor - Transfers	-	-	15,080	-	-	-	0.00%
<i>Total Assessor Transfers</i>	-	-	15,080	-	-	-	0.00%

TOTAL ASSESSOR	1,681,385	1,711,458	1,853,251	1,823,594	1,871,585	47,991	2.63%
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2003 Funding Sources

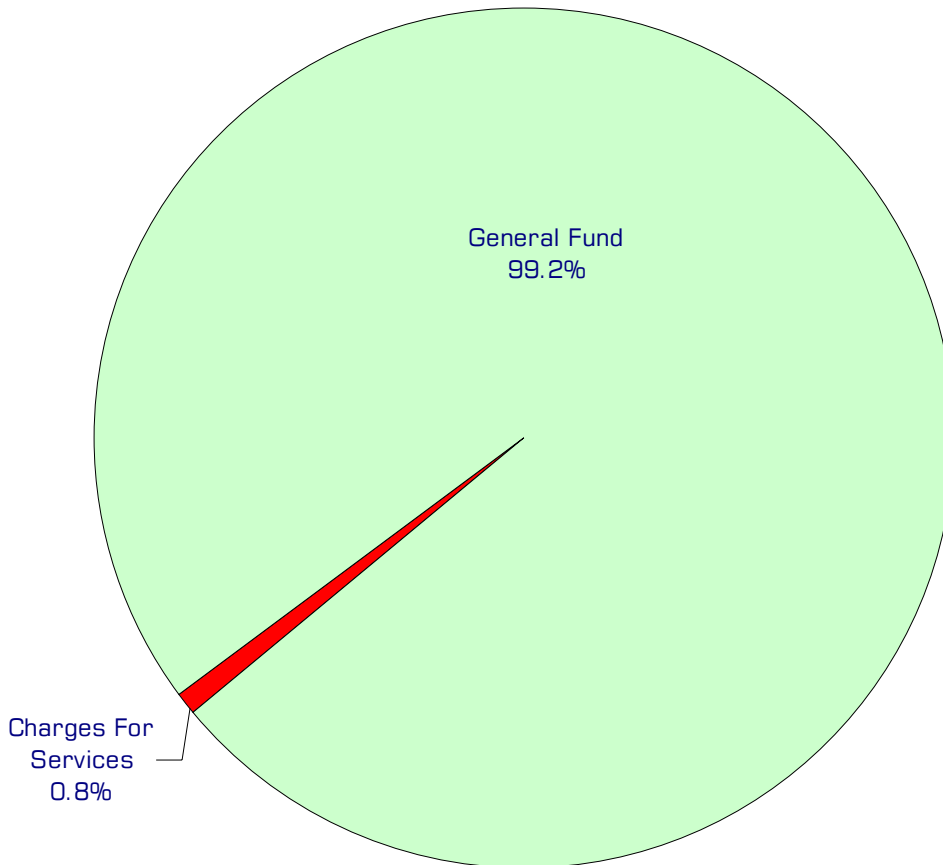
Charges For Services	14,500
General Fund	1,857,085
<hr/>	
Total Funding	1,871,585

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 1999	Actual 2000	Actual 2001	Projected 2002	Projected 2003
Property Tax Dollars to County	32,040,120	33,064,575	34,225,240	35,382,670	36,656,400
Flood Control Zone District Dollars	3,470,606	3,676,535	3,830,535	3,991,895	4,151,570
Real Property Parcels	98,240	98,941	100,483	101,362	102,270
Combination/Segregations Processed	5,217	5,300	5,561	5,700	5,950
New Construction Dollars To Co.	811,567	692,935	868,686	707,880	750,000
New Construction Valuation (Total)	309,746,172	264,046,425	318,081,235	285,033,285	265,000,000
Building Permits Evaluated	4,196	4,516	4,139	3,987	4,200
New SFR's added assessments	1,635	1,874	1,887	1,792	2,000
Board of Equalization Petitions	311	231	334	300	350
Total Property Tax Revenue	138,981,570	143,328,659	149,225,555	154,832,280	160,251,400

Expenditures Summary

	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Budget 2003	\$ Change 2002 to 2003	% Change 2002 to 2003
GENERAL FUND							
300 Assessor							
Salaries & Wages	1,094,771	1,090,514	1,126,189	1,144,643	1,174,022	29,379	2.57%
Benefits	302,073	283,317	305,716	304,975	336,884	31,909	10.46%
Supplies	24,010	27,765	38,146	44,773	36,705	(8,068)	-18.02%
Other Services & Charges	260,531	309,862	347,482	323,303	323,974	671	0.21%
Capital Outlay	-	-	20,638	5,900	-	(5,900)	-100.00%
Operating Transfers	-	-	15,080	-	-	-	0.00%
TOTAL ASSESSOR	1,681,385	1,711,458	1,853,251	1,823,594	1,871,585	47,991	2.63%

County Auditor's Office

