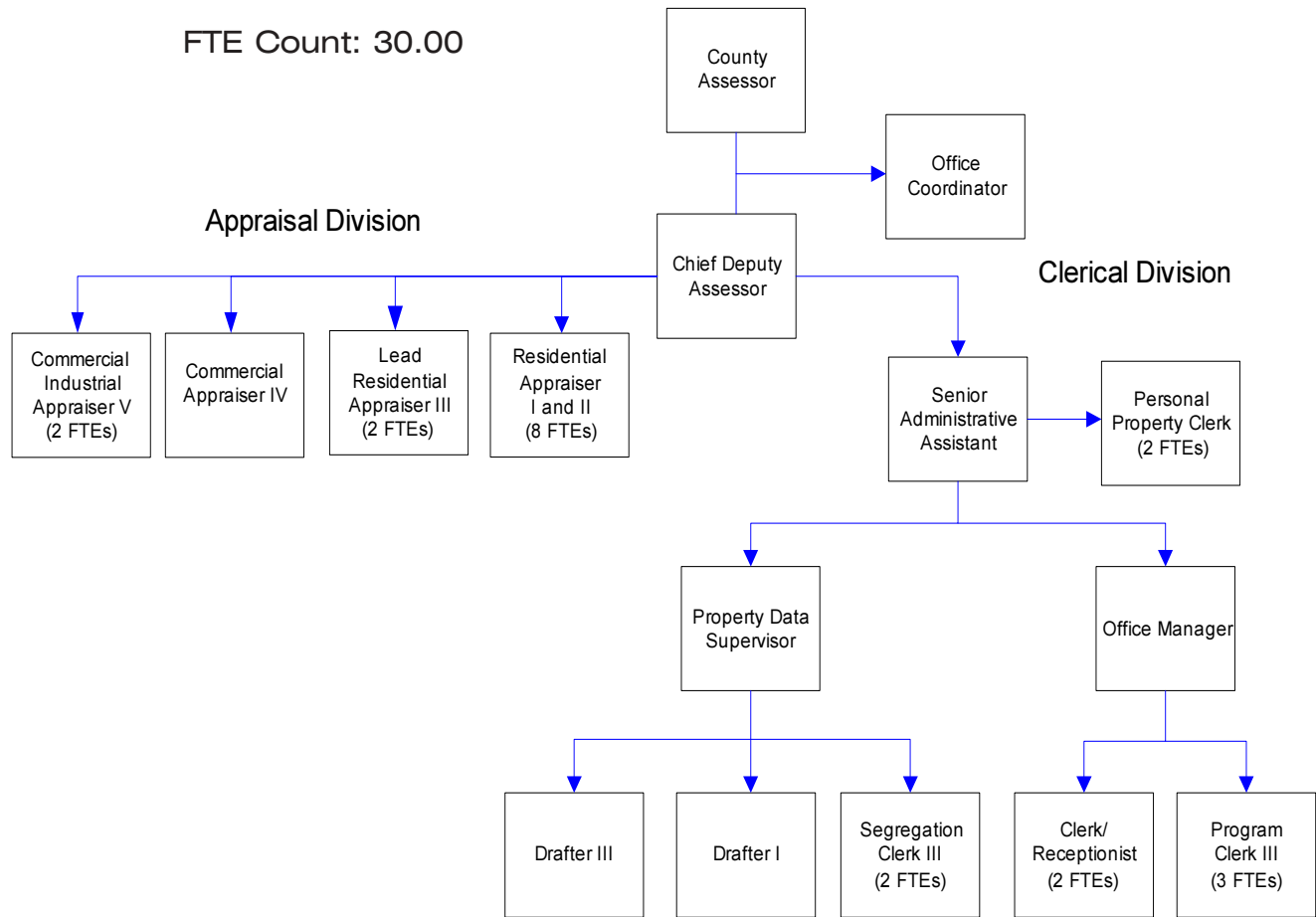


County Assessor's Office

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, etcetera.



Mission & Objectives

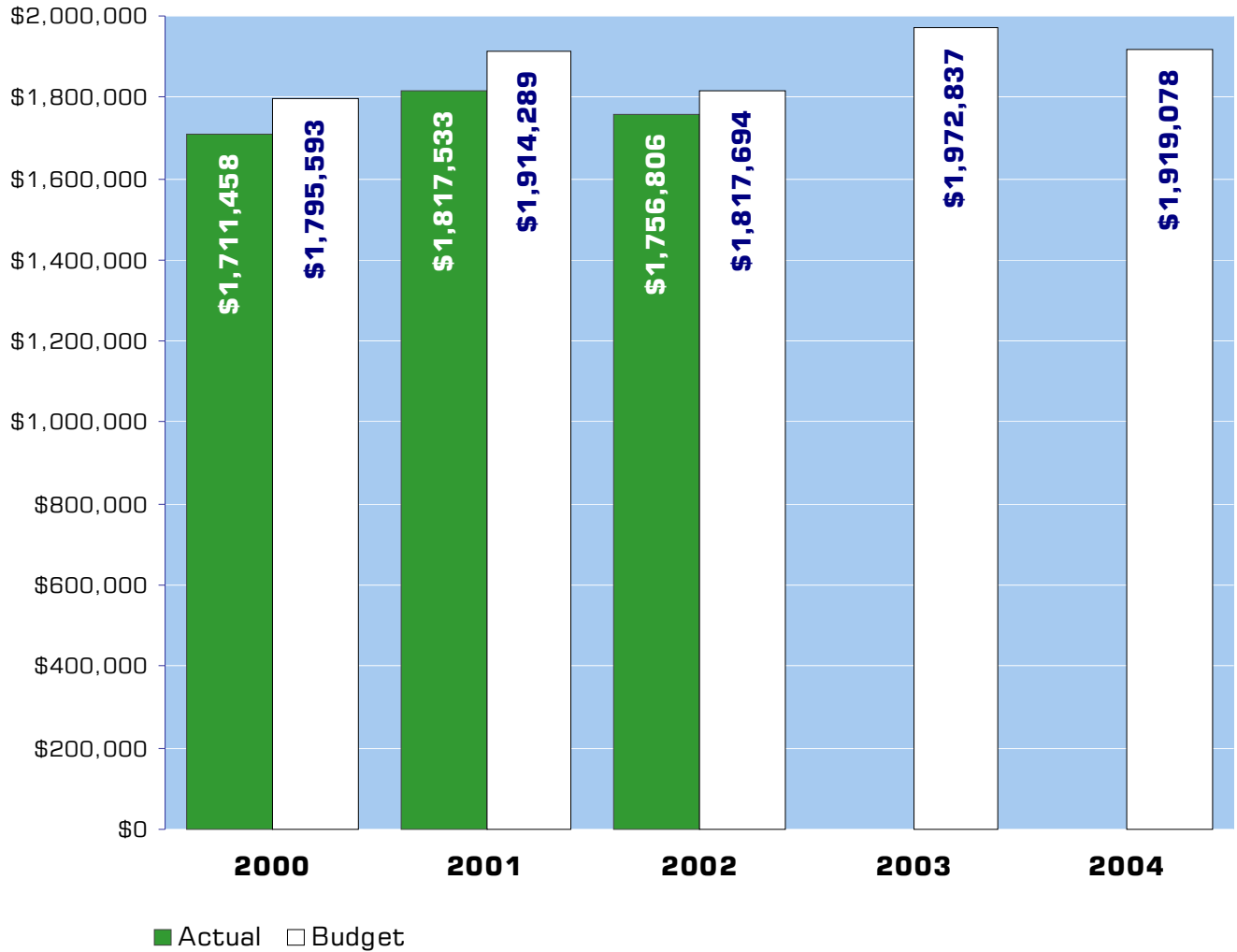
Mission

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

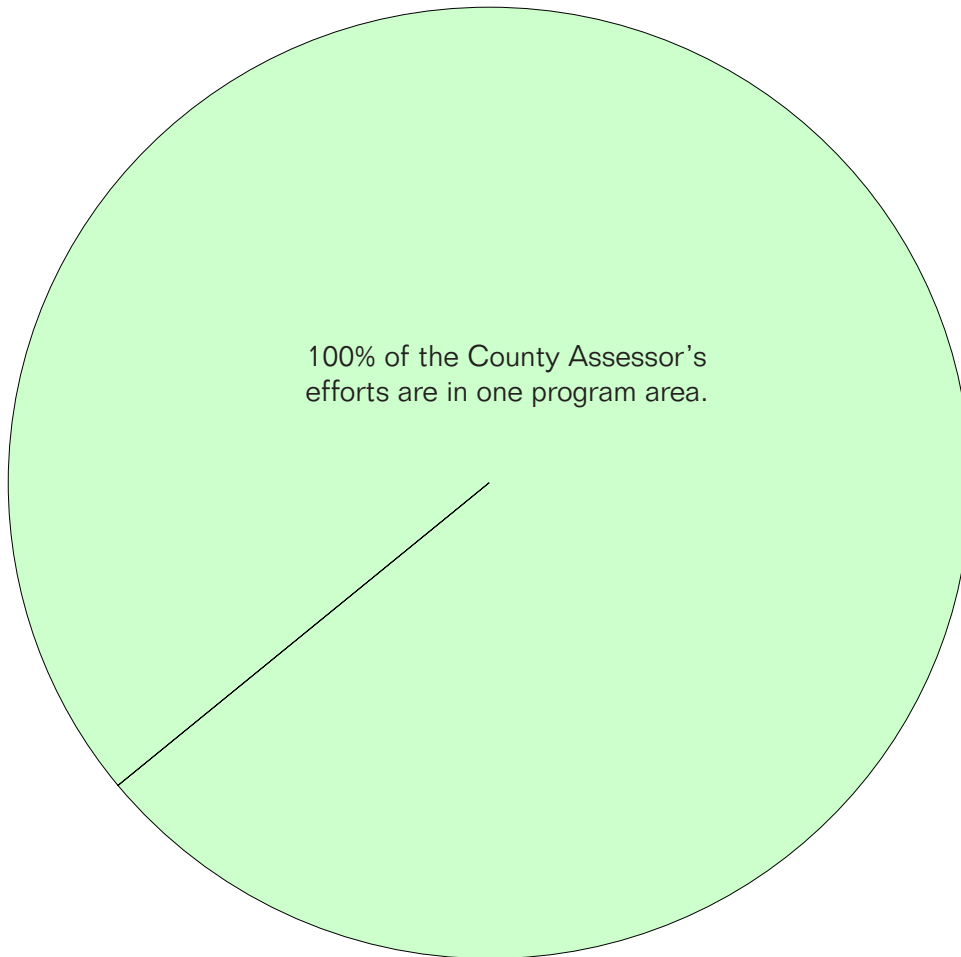
- A complete revaluation of approximately one quarter (24,000) of the parcels of real property to establish the county-wide tax base for taxing districts.
- A revaluation of all personal property to establish the tax base.
- Discover, list and appraise all real and personal property new constructions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

2004 Budget by Program



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

Program Summary

Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	\$ Change 2003 to 2004	% Change 2003 to 2004
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OPERATIONS

General Fund

300 Assessor	1,711,458	1,817,533	1,756,806	1,972,837	1,919,078	(53,759)	-2.72%
<i>Total Assessor Operations</i>	1,711,458	1,817,533	1,756,806	1,972,837	1,919,078	(53,759)	-2.72%

CAPITAL

General Fund

300 Assessor - Capital	-	20,638	3,428	-	-	-	0.00%
<i>Total Assessor Capital</i>	-	20,638	3,428	-	-	-	0.00%

TRANSFERS

General Fund

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

TOTAL ASSESSOR	1,711,458	1,853,251	1,760,234	1,972,837	1,919,078	(53,759)	-2.72%
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2004 Funding Sources

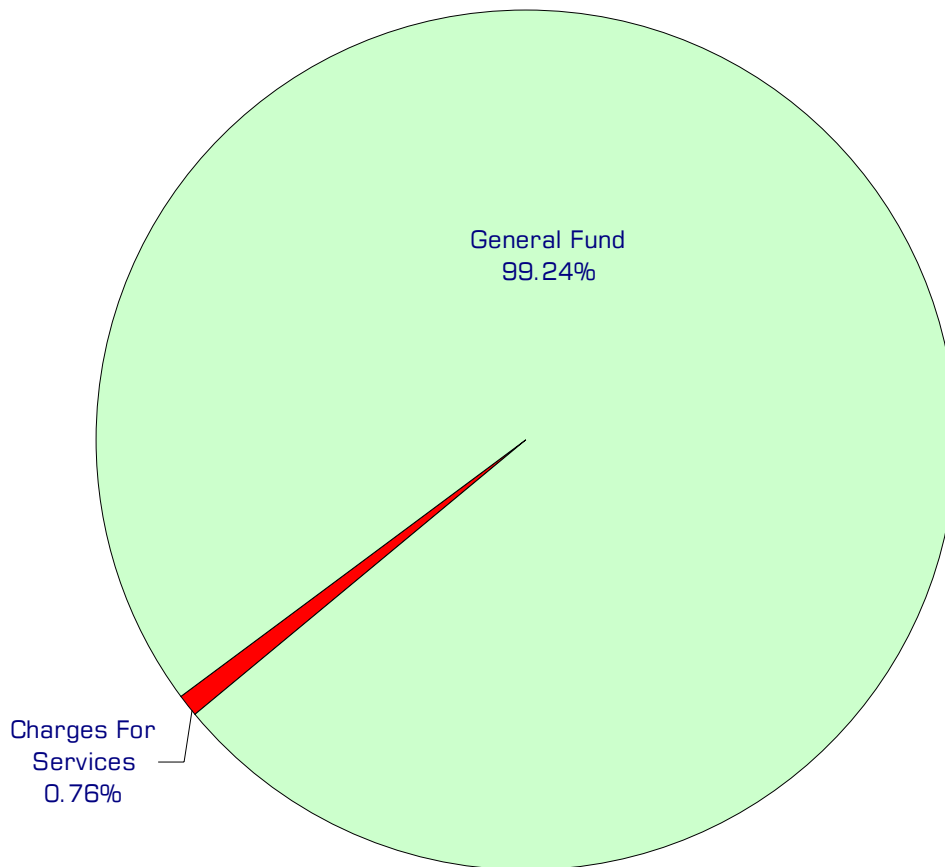
Charges For Services	14,500
<u>General Fund</u>	<u>1,904,578</u>
Total Funding	1,919,078

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 2000	Actual 2001	Actual 2002	Projected 2003	Projected 2004
Property Tax Dollars to County	\$ 33,064,575	\$ 34,225,240	\$ 35,382,670	\$ 36,330,875	\$ 41,900,000
Flood Control Zone District Dollars	\$ 3,676,535	\$ 3,830,535	\$ 3,991,895	\$ 4,118,180	\$ -
Real Property Parcels	98,941	100,483	101,362	102,025	102,800
Combination/Segregations Processed	5,300	5,561	5,700	5,165	4,000
New Construction Dollars To Co.	\$ 692,935	\$ 868,686	\$ 707,880	\$ 912,335	\$ 1,100,000
New Construction Valuation (Total)	\$ 264,046,425	\$ 318,081,235	\$ 285,033,285	\$ 332,691,325	\$ 320,000,000
Building Permits Evaluated	4,516	4,139	3,987	4,434	5,125
New Single Family Res. Assessments	1,874	1,887	1,792	1,916	2,400
Board of Equalization Petitions	231	334	209	300	300
Total Property Tax Revenue	\$ 143,328,659	\$ 149,225,555	\$ 154,832,280	\$ 160,226,167	\$ 166,000,000

Expenditures Summary

	Actual 2000	Actual 2001	Actual 2002	Amended Budget 2003	Budget 2004	\$ Change 2003 to 2004	% Change 2003 to 2004
GENERAL FUND							
300 Assessor							
Salaries & Wages	1,090,514	1,126,189	1,106,842	1,262,932	1,280,887	17,955	1.42%
Benefits	283,317	305,716	293,092	345,296	372,729	27,433	7.94%
Supplies	27,765	38,146	32,511	36,705	37,080	375	1.02%
Other Services & Charges	309,862	347,482	324,361	327,904	228,382	(99,522)	-30.35%
Capital Outlay	-	20,638	3,428	-	-	-	0.00%
Operating Transfers	-	15,080	-	-	-	-	0.00%
<i>TOTAL ASSESSOR</i>	1,711,458	1,853,251	1,760,234	1,972,837	1,919,078	(53,759)	-2.72%