

Reference Report

A Comparison of County Assessor Statistics

2008 County Comparison



Property Tax Division
July 2009

***A Comparison of County Assessor Statistics is available on the DOR website in
Statistics & Reports. The Internet address is:***
http://dor.wa.gov/content/aboutus/statisticsandreports/stats_proptaxstats_assessor.aspx

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A Comparison of County Assessor Statistics

2009 Report of 2008 Assessment Year

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PREFACE

The purpose of the Comparison of County Assessor Statistics is to provide property tax assessment administrators and decision-makers with a uniform set of comparative statistics to assist in the analysis and evaluation of their assessment operations and the adequacy of assessment resources.

Data was compiled from various sources considered reliable, and verified when available, yet not guaranteed. Users of this report are cautioned to exercise judgment when drawing conclusions or using data contained within the report. Washington's thirty-nine county assessors operate within unique local geographical, political, and economic environments that often influence the attributes of a county's assessment system and the level of services they provide. Consequently, making direct comparisons between individual counties may result in distorted or misleading conclusions unless additional information is considered or more in-depth analysis is conducted.

The numbers counties reported for their budgets, FTE levels, and appeals were as of a specific point in time (May 2009). Due to county budgets being repeatedly revised and the number of appeals changing, the figures reported on the County Comparison Report may have changed since they were originally reported. The comparison report is designed to serve as a starting point for the administrator or decision-maker.

COUNTY REVALUATION CYCLES

2008 Assessment Year

CYCLICAL COUNTIES		ANNUAL COUNTIES
4 YEAR	3 YEAR	
ASOTIN	SAN JUAN	ADAMS
CHELAN		BENTON
COLUMBIA		CLALLAM
FERRY	2 YEAR	CLARK
GRANT	DOUGLAS	COWLITZ
GRAYS HARBOR		FRANKLIN
JEFFERSON		GARFIELD
KITTITAS		ISLAND
KLICKITAT		KING
LEWIS		KITSAP
MASON		LINCOLN
OKANOGAN		PIERCE
PACIFIC		SKAGIT *
PEND OREILLE		SKAMANIA **
STEVENS		SNOHOMISH
WAHAKIACUM		SPOKANE
WHATCOM		THURSTON
		WALLA WALLA
		WHITMAN
	YAKIMA	

SUMMARY						
Revaluation Cycle	Number of Counties	Inspection 1 / 2 yrs	Inspection 1 / 3 yrs	Inspection 1 / 4 yrs	Inspection 1 / 5 yrs	Inspection 1 / 6 yrs
Annual	20			1 *	1 **	18
2 Year	1	1				
3 Year	1		1			
4 Year	17			17		

2008 COUNTY ASSESSED VALUES

Real and Personal Property As % of Total Assessed Value

County	Reval Cycle	Total Assessed Value	As % of All Counties	Real Property	RP as % of Total	Personal Property	PP as % of Total
ADAMS	Annual	\$1,279,382,825	0.14%	\$1,185,351,100	92.7%	\$94,031,725	7.3%
ASOTIN	4 Year	\$1,265,448,238	0.14%	\$1,244,256,370	98.3%	\$21,191,868	1.7%
BENTON	Annual	\$12,487,651,542	1.38%	\$11,864,344,440	95.0%	\$623,307,102	5.0%
CHELAN	4 Year	\$8,672,940,158	0.96%	\$8,465,459,775	97.6%	\$207,480,383	2.4%
CLALLAM	Annual	\$8,549,166,013	0.95%	\$8,356,970,362	97.8%	\$192,195,651	2.2%
CLARK	Annual	\$47,029,496,395	5.20%	\$45,902,326,095	97.6%	\$1,127,170,300	2.4%
COLUMBIA	4 Year	\$323,646,279	0.04%	\$304,430,759	94.1%	\$19,215,520	5.9%
COWLITZ	Annual	\$9,188,988,649	1.02%	\$8,648,304,989	94.1%	\$540,683,660	5.9%
DOUGLAS	2 Year	\$3,614,227,129	0.40%	\$3,540,348,200	98.0%	\$73,878,929	2.0%
FERRY	4 Year	\$497,453,805	0.06%	\$480,951,485	96.7%	\$16,502,320	3.3%
FRANKLIN	Annual	\$4,357,286,129	0.48%	\$4,140,610,400	95.0%	\$216,675,729	5.0%
GARFIELD	Annual	\$190,582,836	0.02%	\$178,358,548	93.6%	\$12,224,288	6.4%
GRANT	4 Year	\$6,679,954,406	0.74%	\$6,164,358,826	92.3%	\$515,595,580	7.7%
GRAYS HARBOR	4 Year	\$6,357,978,198	0.70%	\$6,030,725,950	94.9%	\$327,252,248	5.1%
ISLAND	Annual	\$14,809,255,232	1.64%	\$14,729,387,220	99.5%	\$79,868,012	0.5%
JEFFERSON	4 Year	\$5,101,687,022	0.56%	\$5,056,667,107	99.1%	\$45,019,915	0.9%
KING	Annual	\$377,358,012,208	41.75%	\$365,599,712,440	96.9%	\$11,758,299,768	3.1%
KITSAP	Annual	\$32,315,136,039	3.58%	\$31,901,494,279	98.7%	\$413,641,760	1.3%
KITTITAS	4 Year	\$5,818,705,228	0.64%	\$5,693,283,663	97.8%	\$125,421,565	2.2%
KLICKITAT	4 Year	\$2,472,550,712	0.27%	\$2,074,444,901	83.9%	\$398,105,811	16.1%
LEWIS	4 Year	\$6,738,042,994	0.75%	\$6,501,763,094	96.5%	\$236,279,900	3.5%
LINCOLN	Annual	\$888,701,252	0.10%	\$829,175,010	93.3%	\$59,526,242	6.7%

2008 COUNTY ASSESSED VALUES

Real and Personal Property As % of Total Assessed Value

County	Reval Cycle	Total Assessed Value	As % of All Counties	Real Property	RP as % of Total	Personal Property	PP as % of Total
MASON	4 Year	\$7,144,341,001	0.79%	\$7,040,121,766	98.5%	\$104,219,235	1.5%
OKANOGAN	4 Year	\$3,413,178,485	0.38%	\$3,311,177,032	97.0%	\$102,001,453	3.0%
PACIFIC	4 Year	\$2,406,263,466	0.27%	\$2,361,055,430	98.1%	\$45,208,036	1.9%
PEND OREILLE	4 Year	\$1,187,189,880	0.13%	\$1,141,892,462	96.2%	\$45,297,418	3.8%
PIERCE	Annual	\$91,643,248,594	10.14%	\$89,241,631,546	97.4%	\$2,401,617,048	2.6%
SAN JUAN	3 Year	\$7,980,641,918	0.88%	\$7,904,618,853	99.0%	\$76,023,065	1.0%
SKAGIT	Annual	\$16,443,556,074	1.82%	\$15,706,785,645	95.5%	\$736,770,429	4.5%
SKAMANIA	Annual	\$1,134,958,882	0.13%	\$1,095,179,549	96.5%	\$39,779,333	3.5%
SNOHOMISH	Annual	\$101,019,689,441	11.18%	\$97,810,393,346	96.8%	\$3,209,296,095	3.2%
SPOKANE	Annual	\$37,278,985,725	4.12%	\$35,904,294,493	96.3%	\$1,374,691,232	3.7%
STEVENS	4 Year	\$3,111,569,555	0.34%	\$3,043,439,785	97.8%	\$68,129,770	2.2%
THURSTON	Annual	\$29,741,891,155	3.29%	\$29,026,512,076	97.6%	\$715,379,079	2.4%
WAHKIAKUM	4 Year	\$456,458,601	0.05%	\$446,913,321	97.9%	\$9,545,280	2.1%
WALLA WALLA	Annual	\$4,524,417,942	0.50%	\$4,350,735,000	96.2%	\$173,682,942	3.8%
WHATCOM	4 Year	\$23,558,517,888	2.61%	\$22,922,411,993	97.3%	\$636,105,895	2.7%
WHITMAN	Annual	\$2,518,063,332	0.28%	\$2,385,945,872	94.8%	\$132,117,460	5.2%
YAKIMA	Annual	\$14,233,027,670	1.57%	\$13,355,442,311	93.8%	\$877,585,359	6.2%
Mean					96.2%		3.8%
Total - Weighted Mean		\$903,792,292,898	100.00%	\$875,941,275,493	96.9%	\$27,851,017,405	3.1%

Note:

Assessed Value includes only locally assessed value. These numbers do not include values of state assessed property.

Personal Property values include property subject to local levies (farm equipment exempt from state levy).

2008 COUNTY PARCEL COUNT

Taxable Real and Personal Property

COUNTY	REAL PROPERTY PARCELS	PERSONAL PROPERTY ACCOUNTS
ADAMS	13,195	1,264
ASOTIN	13,494	580
BENTON	68,797	4,798
CHELAN	41,277	2,216
CLALLAM	49,949	1,882
CLARK	160,490	12,036
COLUMBIA	5,325	263
COWLITZ	56,280	3,119
DOUGLAS	25,353	778
FERRY	9,742	381
FRANKLIN	27,398	3,087
GARFIELD	3,680	268
GRANT	53,647	5,837
GRAYS HARBOR	57,387	5,069
ISLAND	49,662	1,618
JEFFERSON	29,407	609
KING	658,486	100,221
KITSAP	111,509	4,589
KITTITAS	32,838	2,392
KLICKITAT	19,621	2,046
LEWIS	58,850	3,003
LINCOLN	16,739	1,832
MASON	57,113	1,111
OKANOGAN	45,787	2,755
PACIFIC	34,876	839
PEND OREILLE	16,246	557
PIERCE	321,568	13,312
SAN JUAN	17,174	1,392
SKAGIT	66,312	2,631
SKAMANIA (e)	6,666	839
SNOHOMISH	278,094	13,663
SPOKANE	200,221	13,323
STEVENS	39,677	2,118
THURSTON	108,940	5,046
WAHKIAKUM	4,100	236
WALLA WALLA	27,365	1,780
WHATCOM	104,891	5,470
WHITMAN	36,701	1,643
YAKIMA	100,956	5,574
TOTAL	3,029,813	230,177

Note: Numbers represent locally assessed taxable parcels and accounts.

Personal Property numbers may include estimates of accounts with farm equipment subject to local levy but exempt from state levy.

The source for the number of personal property accounts is from the total reported in each county's 2008 Progress Report.

(e) Number of personal property accounts is an estimate based on the Abstract Report.

POPULATION, REAL PROPERTY, AND ASSESSED VALUE Annual vs. Cyclical Counties (2008 Data)

ANNUAL COUNTIES	POPULATION	REAL PROP. PARCELS	ASSESSED REAL PROPERTY VALUE	AVERAGE VALUE PER PARCEL
ADAMS	17,800	13,195	\$1,185,351,100	\$89,833
BENTON	165,500	68,797	\$11,864,344,440	\$172,454
CLALLAM	69,200	49,949	\$8,356,970,362	\$167,310
CLARK	424,200	160,490	\$45,902,326,095	\$286,014
COWLITZ	99,000	56,280	\$8,648,304,989	\$153,666
FRANKLIN	70,200	27,398	\$4,140,610,400	\$151,128
GARFIELD	2,300	3,680	\$178,358,548	\$48,467
ISLAND	79,300	49,662	\$14,729,387,220	\$296,593
KING	1,884,200	658,486	\$365,599,712,440	\$555,213
KITSAP	246,800	111,509	\$31,901,494,279	\$286,089
LINCOLN	10,400	16,739	\$829,175,010	\$49,536
PIERCE	805,400	321,568	\$89,241,631,546	\$277,520
SKAGIT	117,500	66,312	\$15,706,785,645	\$236,862
SKAMANIA	10,700	6,666	\$1,095,179,549	\$164,293
SNOHOMISH	696,600	278,094	\$97,810,393,346	\$351,717
SPOKANE	459,000	200,221	\$35,904,294,493	\$179,323
THURSTON	245,300	108,940	\$29,026,512,076	\$266,445
WALLA WALLA	58,600	27,365	\$4,350,735,000	\$158,989
WHITMAN	43,000	36,701	\$2,385,945,872	\$65,010
YAKIMA	235,900	100,956	\$13,355,442,311	\$132,290
TOTAL	5,740,900	2,363,008	\$782,212,954,721	MEAN VALUE OF
PERCENT OF STATE	87.1%	78.0%	89.3%	\$204,438

CYCLICAL COUNTIES	POPULATION	REAL PROP. PARCELS	ASSESSED REAL PROPERTY VALUE	AVERAGE VALUE PER PARCEL
ASOTIN	21,400	13,494	\$1,244,256,370	\$92,208
CHELAN	72,100	41,277	\$8,465,459,775	\$205,089
COLUMBIA	4,100	5,325	\$304,430,759	\$57,170
DOUGLAS	37,000	25,353	\$3,540,348,200	\$139,642
FERRY	7,700	9,742	\$480,951,485	\$49,369
GRANT	84,600	53,647	\$6,164,358,826	\$114,906
GRAYS HARBOR	70,900	57,387	\$6,030,725,950	\$105,089
JEFFERSON	28,800	29,407	\$5,056,667,107	\$171,955
KITTITAS	39,400	32,838	\$5,693,283,663	\$173,375
KLICKITAT	20,100	19,621	\$2,074,444,901	\$105,726
LEWIS	74,700	58,850	\$6,501,763,094	\$110,480
MASON	56,300	57,113	\$7,040,121,766	\$123,267
OKANOGAN	40,100	45,787	\$3,311,177,032	\$72,317
PACIFIC	21,800	34,876	\$2,361,055,430	\$67,699
PEND OREILLE	12,800	16,246	\$1,141,892,462	\$70,288
SAN JUAN	16,100	17,174	\$7,904,618,853	\$460,267
STEVENS	43,700	39,677	\$3,043,439,785	\$76,705
WAHKIAKUM	4,100	4,100	\$446,913,321	\$109,003
WHATCOM	191,000	104,891	\$22,922,411,993	\$218,536
TOTAL	846,700	666,805	\$93,728,320,772	MEAN VALUE OF
PERCENT OF STATE	12.9%	22.0%	10.7%	\$132,794
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)				\$289,107

2008 COUNTY PARCEL COUNT
Real and Personal Property
Sorted By Real Property Parcel Count

COUNTY	REAL PROPERTY			PERSONAL PROPERTY		
	# of PARCELS	% OF TOTAL	CUM. %	# of ACCOUNTS	% OF TOTAL	Cum. %
KING	658,486	21.73%	21.73%	100,221	43.54%	43.54%
PIERCE	321,568	10.61%	32.35%	13,312	5.78%	49.32%
SNOHOMISH	278,094	9.18%	41.53%	13,663	5.94%	55.26%
SPOKANE	200,221	6.61%	48.13%	13,323	5.79%	61.05%
CLARK	160,490	5.30%	53.43%	12,036	5.23%	66.28%
KITSAP	111,509	3.68%	57.11%	4,589	1.99%	68.27%
THURSTON	108,940	3.60%	60.71%	5,046	2.19%	70.46%
WHATCOM	104,891	3.46%	64.17%	5,470	2.38%	72.84%
YAKIMA	100,956	3.33%	67.50%	5,574	2.42%	75.26%
BENTON	68,797	2.27%	69.77%	4,798	2.08%	77.35%
SKAGIT	66,312	2.19%	71.96%	2,631	1.14%	78.49%
LEWIS	58,850	1.94%	73.90%	3,003	1.30%	79.79%
GRAYS HARBOR	57,387	1.89%	75.80%	5,069	2.20%	82.00%
MASON	57,113	1.89%	77.68%	1,111	0.48%	82.48%
COWLITZ	56,280	1.86%	79.54%	3,119	1.36%	83.83%
GRANT	53,647	1.77%	81.31%	5,837	2.54%	86.37%
CLALLAM	49,949	1.65%	82.96%	1,882	0.82%	87.19%
ISLAND	49,662	1.64%	84.60%	1,618	0.70%	87.89%
OKANOGAN	45,787	1.51%	86.11%	2,755	1.20%	89.09%
CHELAN	41,277	1.36%	87.47%	2,216	0.96%	90.05%
STEVENS	39,677	1.31%	88.78%	2,118	0.92%	90.97%
WHITMAN	36,701	1.21%	89.99%	1,643	0.71%	91.68%
PACIFIC	34,876	1.15%	91.14%	839	0.36%	92.05%
KITTITAS	32,838	1.08%	92.23%	2,392	1.04%	93.09%
JEFFERSON	29,407	0.97%	93.20%	609	0.26%	93.35%
FRANKLIN	27,398	0.90%	94.10%	3,087	1.34%	94.69%
WALLA WALLA	27,365	0.90%	95.01%	1,780	0.77%	95.47%
DOUGLAS	25,353	0.84%	95.84%	778	0.34%	95.80%
KLICKITAT	19,621	0.65%	96.49%	2,046	0.89%	96.69%
SAN JUAN	17,174	0.57%	97.06%	1,392	0.60%	97.30%
LINCOLN	16,739	0.55%	97.61%	1,832	0.80%	98.09%
PEND OREILLE	16,246	0.54%	98.15%	557	0.24%	98.34%
ASOTIN	13,494	0.45%	98.59%	580	0.25%	98.59%
ADAMS	13,195	0.44%	99.03%	1,264	0.55%	99.14%
FERRY	9,742	0.32%	99.35%	381	0.17%	99.30%
SKAMANIA (e)	6,666	0.22%	99.57%	839	0.36%	99.67%
COLUMBIA	5,325	0.18%	99.74%	263	0.11%	99.78%
WAHKIAKUM	4,100	0.14%	99.88%	236	0.10%	99.88%
GARFIELD	3,680	0.12%	100.00%	268	0.12%	100.00%
TOTAL	3,029,813	100.00%		230,177	100.00%	

Note:

The source for the number of personal property accounts is from the total reported in each county's 2008 Progress Report.

(e) Number of personal property accounts is an estimate based on the Abstract Report.

TAXABLE and EXEMPT PARCELS

Listed on 2008 Real Property Assessment Roll

COUNTY	REAL PROPERTY ASSESSMENT ROLL				ADMIN. ONLY
	TAXABLE	EXEMPT	TOTAL	EXEMPT %	
ADAMS	13,196	1,649	14,845	11.11%	0
ASOTIN	12,862	872	13,734	6.35%	No answer
BENTON	66,395	2,597	68,992	3.76%	0
CHELAN	42,862	3,951	46,813	8.44%	No answer
CLALLAM	47,014	6,794	53,808	12.63%	4158
CLARK	160,345	4,991	165,336	3.02%	235
COLUMBIA	5,416	383	5,799	6.60%	0
COWLITZ	53,604	2,735	56,339	4.85%	642
DOUGLAS	25,420	2,593	28,013	9.26%	0
FERRY	8,352	1,020	9,372	10.88%	1393
FRANKLIN	27,380	1,556	28,936	5.38%	No answer
GARFIELD	3,618	303	3,921	7.73%	No answer
GRANT	53,312	4,412	57,724	7.64%	No answer
GRAYS HARBOR	67,367	4,903	72,270	6.78%	No answer
ISLAND	48,274	4,116	52,390	7.86%	55
JEFFERSON	29,404	4,891	34,295	14.26%	No answer
KING	633,541	24,945	658,486	3.79%	No answer
KITSAP	110,852	3,250	114,102	2.85%	576
KITTITAS	32,867	3,479	36,346	9.57%	No answer
KLICKITAT	20,359	1,843	22,202	8.30%	22
LEWIS	55,768	6,050	61,818	9.79%	0
LINCOLN	16,792	1,189	17,981	6.61%	No answer
MASON	50,779	3,464	54,243	6.39%	336
OKANOGAN	45,682	4,501	50,183	8.97%	No answer
PACIFIC	32,340	2,400	34,740	6.91%	126
PEND OREILLE	16,144	653	16,797	3.89%	91
PIERCE	291,785	25,877	317,662	8.15%	2731
SAN JUAN	16,591	911	17,502	5.21%	568
SKAGIT	72,516	9,153	81,669	11.21%	201
SKAMANIA	7,262	1,132	8,394	13.49%	519
SNOHOMISH	266,880	10,676	277,556	3.85%	520
SPOKANE	200,054	7,902	207,956	3.80%	1856
STEVENS	39,726	1,004	40,730	2.47%	4012
THURSTON	110,729	4,673	115,402	4.05%	No answer
WAHKIAKUM	4,100	938	5,038	18.62%	225
WALLA WALLA	27,376	1,828	29,204	6.26%	No answer
WHATCOM	103,765	5,182	108,947	4.76%	332
WHITMAN	38,595	No answer	38,595	No answer	No answer
YAKIMA	97,171	8,075	105,246	7.67%	0
TOTAL	2,956,495	176,891	3,133,386		

Notes: N/A -- not available

(a) Due primarily to software limitations, not all counties are able to separately identify listed exempt property.

(b) This table may reflect a different number than the taxable parcels (locally assessed) on page 4.

Other report comparisons that reference parcel count are based on the locally assessed taxable parcels (pg. 4).

(c) Administrative parcels typically are secondary to a primary listed parcel--used for administrative purposes.

NUMBER OF REAL PROPERTY PARCELS - 2008

Defined by Land Use Code

COUNTY	Residential Properties			Commercial Properties			Agri (No CU) Properties		Other Real Properties (a)		TOTAL
	Single F.	Multi-F.	%	Mfg.	Comm.	%	Agri.	%	Other	%	
ADAMS	4,597	110	36%	25	494	4%	743	6%	7,226	55%	13,195
ASOTIN	7,040	375	55%	13	451	3%	158	1%	5,457	40%	13,494
BENTON	56,594	2,023	85%	488	4,218	7%	1,135	2%	4,339	6%	68,797
CHELAN	34,096	589	84%	290	1,635	5%	429	1%	4,238	10%	41,277
CLALLAM	30,722	471	62%	64	1,833	4%	44	0%	16,815	34%	49,949
CLARK	151,063	2,036	95%	1,980	5,411	5%	0	0%	0	0%	160,490
COLUMBIA	2,111	29	40%	13	316	6%	140	3%	2,716	51%	5,325
COWLITZ	35,751	1,292	66%	203	3,214	6%	0	0%	15,820	28%	56,280
DOUGLAS	13,072	366	53%	8	551	2%	1,003	4%	10,353	41%	25,353
FERRY	4,108	17	42%	10	178	2%	0	0%	5,429	56%	9,742
FRANKLIN	18,965	471	71%	96	1,256	5%	1,401	5%	5,209	19%	27,398
GARFIELD	1,202	12	33%	1	112	3%	96	3%	2,257	61%	3,680
GRANT	33,181	1,612	65%	47	5,896	11%	1,426	3%	11,485	21%	53,647
GRAYS HARBOR	40,640	802	72%	680	4,843	10%	61	0%	10,361	18%	57,387
ISLAND	35,682	359	73%	56	939	2%	1	0%	12,625	25%	49,662
JEFFERSON	17,648	139	60%	61	970	4%	11	0%	10,578	36%	29,407
KING	562,691	29,188	90%	3,059	22,997	4%	121	0%	40,430	6%	658,486
KITSAP	85,237	2,034	78%	64	4,278	4%	1	0%	19,895	18%	111,509
KITTITAS	18,117	437	57%	45	1,183	4%	1,117	3%	11,939	36%	32,838
KLICKITAT	8,393	105	43%	28	2,055	11%	40	0%	9,000	46%	19,621
LEWIS	30,775	575	53%	232	3,246	6%	3,627	6%	20,395	35%	58,850
LINCOLN	5,338	43	32%		641	4%	2,779	17%	7,938	47%	16,739
MASON	30,966	654	55%	54	912	2%	11	0%	24,516	43%	57,113
OKANOGAN	17,325	366	39%	75	1,513	3%	3,784	8%	22,724	50%	45,787
PACIFIC	17,041	177	49%	63	981	3%	278	1%	16,336	47%	34,876

NUMBER OF REAL PROPERTY PARCELS - 2008

Defined by Land Use Code

COUNTY	Residential Properties			Commercial Properties			Agri (No CU) Properties		Other Real Properties		TOTAL
	Single F.	Multi-F.	%	Mfg.	Comm.	%	Agri.	%	Other	%	
PEND OREILLE	6,374	65	40%	30	685	4%	626	4%	8,466	52%	16,246
PIERCE	248,576	8,916	80%	766	20,108	6%	22	0%	43,180	13%	321,568
SAN JUAN	12,883	652	79%	21	907	5%	19	0%	2,692	16%	17,174
SKAGIT	47,530	1,219	74%	324	4,527	7%	391	1%	12,321	19%	66,312
SKAMANIA	4,142	75	63%	19	145	2%		0%	2,285	34%	6,666
SNOHOMISH	220,888	5,966	82%	786	10,990	4%	109	0%	39,355	14%	278,094
SPOKANE	144,989	6,797	76%	368	8,182	4%	52	0%	39,833	20%	200,221
STEVENS	17,022	258	44%	100	825	2%	1,111	3%	20,361	51%	39,677
THURSTON	84,519	2,470	80%	110	4,438	4%	60	0%	17,343	16%	108,940
WAHKIAKUM	1,635	62	41%	16	95	3%	63	2%	2,229	54%	4,100
WALLA WALLA	15,858	700	61%	117	1,476	6%	826	3%	8,388	31%	27,365
WHATCOM	62,555	9,950	69%	260	6,068	6%	601	1%	25,457	24%	104,891
WHITMAN	16,526	761	47%	27	2,621	7%	441	1%	16,325	44%	36,701
YAKIMA	64,491	3,073	67%	637	7,754	8%	5,237	5%	19,764	20%	100,956
Grand Total	2,210,343	85,246		11,236	138,944		27,964		556,080		3,029,813

Note:

- (a) Includes Designated Forest Lands administered under RCW 84.33, Current Use Properties - properties as defined by RCW 84.34, & activities related to agriculture, fishing, mining, resource production, noncommercial forests, and water areas (WAC 458-53-050).
- (b) Parcel count by specific property type is not available in all counties; however, the total parcels for each county is listed.

2008 NEW CONSTRUCTION

Sorted by 2008 N. C. Parcels as % of County Real Property Parcels

COUNTY	TOTAL REAL PROP. PARCELS	PARCELS WITH N. C.	NC % of COUNTY	N. C. CURRENT	N. C. % of COUNTY	
			2008		2007	2006
GRANT	53,647	3,732	6.96%	NO	7.10%	2.08%
ISLAND	49,662	3,345	6.74%	YES	7.54%	10.01%
KITTITAS	32,838	2,146	6.54%	YES	8.02%	7.43%
FRANKLIN	27,398	1,673	6.11%	YES	5.89%	9.21%
WHATCOM	104,891	5,833	5.56%	YES	5.64%	6.82%
THURSTON	108,940	5,632	5.17%	YES	7.16%	7.19%
SKAMANIA	6,666	308	4.62%	YES	3.97%	6.02%
BENTON	68,797	2,829	4.11%	YES	2.90%	3.21%
MASON	57,113	2,215	3.88%	NO	4.02%	4.98%
FERRY	9,742	375	3.85%	YES	5.70%	4.90%
WALLA WALLA	27,365	975	3.56%	YES	3.51%	2.89%
SKAGIT	66,312	2,313	3.49%	NO	3.96%	3.85%
CLARK	160,490	5,578	3.48%	YES	2.84%	6.17%
KING	658,486	22,901	3.48%	YES	4.24%	2.65%
KLICKITAT	19,621	682	3.48%	YES	5.95%	3.08%
STEVENS	39,677	1,376	3.47%	YES	3.43%	3.91%
KITSAP	111,509	3,820	3.43%	YES	4.27%	5.08%
SAN JUAN	17,174	580	3.38%	YES	8.37%	7.69%
PIERCE	321,568	10,030	3.12%	YES	4.15%	4.26%
DOUGLAS	25,353	778	3.07%	YES	3.26%	10.23%
SPOKANE	200,221	5,982	2.99%	YES	2.54%	3.20%
ADAMS	13,195	392	2.97%	YES	2.74%	2.75%
LEWIS	58,850	1,701	2.89%	YES	3.75%	4.27%
CHELAN	41,277	1,179	2.86%	YES	3.06%	3.46%
JEFFERSON	29,407	760	2.58%	YES	2.97%	3.43%
SNOHOMISH	278,094	6,528	2.35%	NO	3.23%	3.30%
PACIFIC	34,876	808	2.32%	NO	1.97%	2.12%
YAKIMA	100,956	2,303	2.28%	YES	2.36%	2.32%
PEND OREILLE	16,246	370	2.28%	YES	1.92%	0.92%
CLALLAM	49,949	1,086	2.17%	YES	3.72%	4.70%
LINCOLN	16,739	351	2.10%	YES	2.15%	3.67%
COLUMBIA	5,325	109	2.05%	YES	2.15%	2.24%
ASOTIN	13,494	273	2.02%	YES	2.60%	2.10%
OKANOGAN	45,787	905	1.98%	YES	1.70%	2.37%
GRAYS HARBOR	57,387	1,062	1.85%	YES	1.90%	2.09%
GARFIELD	3,680	50	1.36%	YES	2.09%	1.56%
COWLITZ	56,280	637	1.13%	NO	2.69%	2.96%
WAHKIAKUM	4,100	22	0.54%	YES	3.54%	2.04%
WHITMAN	36,701	184	0.50%	YES	0.61%	0.89%
TOTAL	3,029,813	101,823				
MEAN			3.25%		3.84%	4.16%
MEDIAN			3.07%		3.43%	3.43%

Notes:

There may be counties that use internal cut-offs, based on cost or location, for listing new construction. These are internal measures, not supported by statute, which may distort the "current" status of NC.

2008 COUNTY NEW PROPERTY \$ Amount Placed on Assessment Roll

Sorted by 2008

New Property % of County Assessed Value

COUNTY	New Property A. V. (a)	As % of State N. P.	Total County A. V. (b)	New Prop. % of Total Cnty AV		
				2008	2007	2006
GRANT	908,668,681	4.43%	\$6,679,954,406	13.60%	8.52%	4.07%
KITTITAS	486,304,172	2.37%	\$5,818,705,228	8.36%	9.49%	6.39%
KLICKITAT	179,679,882	0.88%	\$2,472,550,712	7.27%	9.74%	2.76%
GRAYS HARBOR	398,732,264	1.94%	\$6,357,978,198	6.27%	3.18%	2.32%
COWLITZ	396,396,300	1.93%	\$9,188,988,649	4.31%	2.95%	3.25%
FRANKLIN	177,062,030	0.86%	\$4,357,286,129	4.06%	4.32%	6.08%
ADAMS	49,384,799	0.24%	\$1,279,382,825	3.86%	1.83%	1.78%
WALLA WALLA	158,468,595	0.77%	\$4,524,417,942	3.50%	2.91%	3.31%
BENTON	434,756,477	2.12%	\$12,487,651,542	3.48%	3.42%	3.86%
PACIFIC	79,217,590	0.39%	\$2,406,263,466	3.29%	2.00%	2.96%
ASOTIN	39,652,100	0.19%	\$1,265,448,238	3.13%	2.84%	2.34%
OKANOGAN	96,378,001	0.47%	\$3,413,178,485	2.82%	3.39%	2.75%
DOUGLAS	98,742,300	0.48%	\$3,614,227,129	2.73%	3.65%	4.44%
LEWIS	178,783,380	0.87%	\$6,738,042,994	2.65%	4.53%	4.93%
THURSTON	760,515,638	3.70%	\$29,741,891,155	2.56%	3.87%	4.31%
STEVENS	78,806,291	0.38%	\$3,111,569,555	2.53%	3.17%	2.75%
PEND OREILLE	29,854,465	0.15%	\$1,187,189,880	2.51%	2.63%	3.24%
CHELAN	213,686,806	1.04%	\$8,672,940,158	2.46%	2.82%	2.77%
MASON	170,432,643	0.83%	\$7,144,341,001	2.39%	2.93%	4.08%
PIERCE	2,155,799,126	10.50%	\$91,643,248,594	2.35%	2.91%	3.17%
SKAGIT	365,720,208	1.78%	\$16,443,556,074	2.22%	3.28%	4.21%
SPOKANE	810,182,778	3.95%	\$37,278,985,725	2.17%	2.96%	3.28%
SKAMANIA	24,504,750	0.12%	\$1,134,958,882	2.16%	2.79%	2.95%
WHITMAN	54,152,169	0.26%	\$2,518,063,332	2.15%	3.45%	2.17%
KING	7,975,403,623	38.85%	\$377,358,012,208	2.11%	2.03%	2.02%
LINCOLN	18,623,490	0.09%	\$888,701,252	2.10%	1.82%	1.85%
FERRY	10,349,400	0.05%	\$497,453,805	2.08%	3.08%	2.85%
CLALLAM	175,156,773	0.85%	\$8,549,166,013	2.05%	2.78%	4.18%
WAHKIAKUM	9,001,800	0.04%	\$456,458,601	1.97%	2.11%	2.88%
YAKIMA	268,517,737	1.31%	\$14,233,027,670	1.89%	2.03%	2.27%
KITSAP	591,074,806	2.88%	\$32,315,136,039	1.83%	2.54%	2.57%
CLARK	783,792,123	3.82%	\$47,029,496,395	1.67%	2.50%	3.46%
SAN JUAN	131,035,390	0.64%	\$7,980,641,918	1.64%	1.77%	1.59%
ISLAND	240,915,719	1.17%	\$14,809,255,232	1.63%	2.01%	2.65%
SNOHOMISH	1,551,805,589	7.56%	\$101,019,689,441	1.54%	2.17%	2.51%
WHATCOM	346,877,349	1.69%	\$23,558,517,888	1.47%	2.18%	3.47%
JEFFERSON	72,915,375	0.36%	\$5,101,687,022	1.43%	1.90%	2.82%
COLUMBIA	4,616,920	0.02%	\$323,646,279	1.43%	1.36%	1.65%
GARFIELD	1,648,172	0.01%	\$190,582,836	0.86%	1.29%	0.84%
TOTAL OR MEAN	\$20,527,615,711	100%	\$903,792,292,898	3.04%	3.21%	3.12%
WEIGHTED MEAN				2.27%	2.53%	2.72%
MEDIAN				2.35%	2.84%	2.88%

Notes:

(a) New Property--Includes new construction and improvements to property.

(b) Total County Assessed Value--Total of locally assessed real property and personal property.

2008 PROPERTY DIVISION AND CONSOLIDATION Segregations, Subdivisions, Merges, and Adjustments

COUNTY	Prior Year Backlog	Current Projects	Projects Processed	Parcels Touched	% Total Cnty Parcels	Current Year Backlog
ADAMS	Current	110	110	290	2%	Current
ASOTIN	Current	29	29	232	2%	Current
BENTON	3 Months	737	482	1,836	3%	3 Months
CHELAN	Current	158	158	525	1%	Current
CLALLAM	4 Months	351	351	1,575	3%	Current
CLARK	Current	753	399	1,681	1%	Unknown
COLUMBIA	Current	2	2	?	0%	Current
COWLITZ	3 Months	500	500	800	1%	Current
DOUGLAS	Current	31	31	247	1%	No answer
FERRY	Current	39	39	94	1%	Current
FRANKLIN	Current	95	95	133	0%	Current
GARFIELD	Current	6	6	16	0%	Current
GRANT	Current	249	249	1,279	2%	current
GRAYS HARBOR	Current	400	400	No answer	0%	Current
ISLAND	18 Months	535	302	1,221	2%	8 Months
JEFFERSON	Current	14	14	173	1%	Current
KING	Current	5,468	5,059	8,630	1%	Current
KITSAP	Current	424	424	1,930	2%	Current
KITTITAS	Current	can't track	can't track	1,145	3%	Current
KLICKITAT	Current	130	118	362	2%	45 days
LEWIS	Current	495	495	1,040	2%	Current
LINCOLN	Unknown	20	20	375	2%	Current
MASON	Current	195	211	1,311	2%	Current
OKANOGAN	Current	266+	263+	Not tracked	0%	Current
PACIFIC	Current	123	123	394	1%	Current
PEND OREILLE	Current	28	28	121	1%	Current
PIERCE	Current	835	784	6,965	2%	Current
SAN JUAN	Current	110	110	415	2%	Current
SKAGIT	Current	1,500	1,500	2,800	4%	Current
SKAMANIA	Current	282	282	No answer	0%	Current
SNOHOMISH	9 Months	4,508	5,161	18,782	7%	4 Months
SPOKANE	6 Months	1,130	955	5,378	3%	3 Months
STEVENS	Current	515	268	1,933	5%	3 years
THURSTON	Current	911	760	3,542	3%	1-3 Months
WAHKIAKUM	Current	19	0	Unk	0%	4 Months
WALLA WALLA	Current	105	93	425	2%	Current
WHATCOM	Current	265	265	925	1%	Current
WHITMAN	Current	327	327	405	1%	Current
YAKIMA	Current	551	551	2,321	2%	Current
TOTAL		21,950	20,701	69,301		

Notes:

- (a) Segregations are an on-going process. A county is listed as current if there is less than a one-month backlog.
- (b) % -- The number of parcels touched expressed as a percentage of county's total taxable parcels.

DATES OF ASSESSMENT ROLL CERTIFICATION

Real, Personal, and New Construction

COUNTY	REVAL CYCLE	REAL PARCEL COUNT	REAL & PERSONAL PROPERTY			NEW CONSTR. 2008
			2006	2007	2008	
ADAMS	Annual	13,195	9/21/06	10/15/07	10/28/08	10/24/08
ASOTIN	4 Year	13,494	11/27/06	10/18/07	11/20/08	10/16/08
BENTON	Annual	68,797	9/25/06	10/18/07	11/12/08	11/12/08
CHELAN	4 Year	41,277	10/9/06	10/16/07	11/17/08	9/19/08
CLALLAM	Annual	49,949	11/22/06	11/27/07	10/20/08	10/15/08
CLARK	Annual	160,490	11/20/06	11/16/07	10/27/08	10/27/08
COLUMBIA	4 Year	5,325	9/1/06	9/24/07	8/29/08	9/29/08
COWLITZ	Annual	56,280	7/13/06	8/14/07	10/14/08	10/20/08
DOUGLAS	2 Year	25,353	7/17/06	7/20/07	10/20/08	9/25/08
FERRY	4 Year	9,742	7/17/06	7/23/07	7/17/08	10/2/08
FRANKLIN	Annual	27,398	8/2/06	7/9/07	7/11/08	10/2/08
GARFIELD	Annual	3,680	6/23/06	7/2/07	9/18/08	8/25/08
GRANT	4 Year	53,647	11/14/06	11/20/07	12/23/08	12/23/08
GRAYS HARBOR	4 Year	57,387	8/4/06	11/15/07	10/22/08	10/22/08
ISLAND	Annual	49,662	11/29/06	9/14/07	7/18/08	9/15/08
JEFFERSON	4 Year	29,407	9/18/06	9/10/07	9/12/08	11/14/08
KING	Annual	658,486	10/31/06	11/26/07	11/19/08	11/19/08
KITSAP	Annual	111,509	6/29/06	9/18/07	6/25/08	9/12/08
KITTITAS	4 Year	32,838	11/13/06	11/13/07	11/20/08	11/25/08
KLICKITAT	4 Year	19,621	11/27/06	9/10/07	7/21/08	9/15/08
LEWIS	4 Year	58,850	10/30/06	10/12/07	7/16/08	11/4/08
LINCOLN	Annual	16,739	7/20/06	7/23/07	7/23/08	9/10/08
MASON	4 Year	57,113	11/20/06	11/9/07	10/14/08	10/14/08
OKANOGAN	4 Year	45,787	7/26/06	8/2/07	10/16/08	9/25/08
PACIFIC	4 Year	34,876	12/12/06	12/12/07	11/4/08	11/4/08
PEND OREILLE	4 Year	16,246	11/7/06	7/26/07	7/14/08	11/10/08
PIERCE	Annual	321,568	9/19/06	9/11/07	9/5/08	9/5/08
SAN JUAN	3 Year	17,174	11/6/06	11/7/07	11/14/08	11/14/08
SKAGIT	Annual	66,312	12/7/06	11/19/07	11/21/08	11/26/08
SKAMANIA	Annual	6,666	10/2/06	6/22/07	7/17/08	9/19/08
SNOHOMISH	Annual	278,094	9/25/06	9/27/07	9/24/08	9/15/08
SPOKANE	Annual	200,221	10/13/06	7/12/07	10/20/08	9/17/08
STEVENS	4 Year	39,677	12/1/06	12/6/07	12/2/08	12/2/08
THURSTON	Annual	108,940	10/20/06	10/8/07	10/3/08	10/3/08
WAHKIAKUM	4 Year	4,100	8/1/06	8/8/07	7/28/08	12/1/08
WALLA WALLA	Annual	27,365	7/19/06	8/15/07	7/9/08	11/12/08
WHATCOM	4 Year	104,891	12/1/06	11/30/07	11/25/08	11/25/08
WHITMAN	Annual	36,701	9/27/06	10/19/07	9/29/08	9/26/08
YAKIMA	Annual	100,956	9/14/06	9/17/07	10/3/08	10/3/08

Notes:

The Department of Revenue received copies of the counties' certifications on the listed dates.

2008 PERSONAL PROPERTY COMPARISON

COUNTY	NUMBER OF ACCTS.	DATE OF ROLL CERT. (a)	RATIO			AUDIT PROGRAM 2008 (b)	NUMBER APPEALS 2008 (c)
			2006	2007	2008		
ADAMS	1,264	10/28/2008	92.50	92.10	91.70	YES	0
ASOTIN	580	11/20/2008	76.60	79.60	80.90	NO	0
BENTON	4,798	11/12/2008	89.20	91.40	92.90	YES	0
CHELAN	2,216	11/17/2008	94.40	93.50	94.20	YES	0
CLALLAM	1,882	10/20/2008	97.40	95.80	97.60	NO	0
CLARK	12,036	10/27/2008	98.80	94.80	90.80	YES	0
COLUMBIA	263	08/29/2008	94.30	94.20	93.20	YES	0
COWLITZ	3,119	10/14/2008	100.00	98.90	99.90	YES	0
DOUGLAS	778	10/20/2008	98.10	96.50	94.80	NO	0
FERRY	381	07/17/2008	91.40	90.00	93.70	NO	0
FRANKLIN	3,087	07/11/2008	91.80	88.20	89.50	NO	0
GARFIELD	268	09/18/2008	92.90	91.30	91.50	NO	0
GRANT	5,837	12/23/2008	93.80	93.50	94.70	YES	1
GRAYS HARBOR	5,069	10/22/2008	99.70	98.00	98.90	NO	0
ISLAND	1,618	07/18/2008	85.70	87.40	93.50	YES	0
JEFFERSON	609	09/12/2008	100.00	99.40	99.30	YES	0
KING	100,221	11/19/2008	95.10	99.70	98.20	YES	77
KITSAP	4,589	06/25/2008	100.00	97.90	96.90	YES	1
KITTITAS	2,392	11/20/2008	96.00	97.00	96.00	NO	0
KLICKITAT	2,046	07/21/2008	100.00	100.00	100.00	YES	0
LEWIS	3,003	07/16/2008	91.40	93.10	95.30	YES	1
LINCOLN	1,832	07/23/2008	94.60	94.90	96.70	YES	0
MASON	1,111	10/14/2008	92.10	89.70	90.30	NO	0
OKANOGAN	2,755	10/16/2008	97.40	89.90	95.30	NO	0
PACIFIC	839	11/04/2008	89.50	87.80	88.20	NO	0
PEND OREILLE	557	07/14/2008	80.60	73.70	78.60	NO	0
PIERCE	13,312	09/05/2008	95.50	96.60	94.40	NO	2
SAN JUAN	1,392	11/14/2008	87.50	86.20	92.90	NO	0
SKAGIT	2,631	11/21/2008	100.00	100.00	100.00	YES	2
SKAMANIA (d)	839	07/17/2008	88.20	89.80	88.60	NO	0
SNOHOMISH	13,663	09/24/2008	100.00	100.00	98.20	YES	2
SPOKANE	13,323	10/20/2008	88.80	88.40	88.70	YES	9
STEVENS	2,118	12/02/2008	83.50	79.60	82.60	YES	2
THURSTON	5,046	10/03/2008	91.50	94.90	96.90	YES	0
WAHKIAKUM	236	07/28/2008	96.30	94.80	94.50	NO	0
WALLA WALLA	1,780	07/09/2008	93.60	94.80	93.20	NO	0
WHATCOM	5,470	11/25/2008	93.00	94.10	94.70	NO	1
WHITMAN	1,643	09/29/2008	86.20	81.20	79.50	NO	0
YAKIMA	5,574	10/03/2008	95.20	92.00	89.30	YES	2
Total	230,177						
Mean			93.14	92.33	92.98		
Median			93.80	93.50	94.20		

Note:

- (a) Date of Roll Certification is the date DOR received copies of the certification.
- (b) The level of audit varies in counties -- ranges from taxpayer sending IRS records with PP listing to an on-site inspection by a county auditor/appraiser.
- (c) Appeals filed with Boards of Equalization--may include actual hearings, pending hearings, stipulations and withdrawn petitions.
- (d) Number of personal property accounts is an estimate based on the Abstract Report.

2008 COUNTY ASSESSORS' STAFF

Total Staff, Real, and Personal Property (During 2008)

COUNTY	REVAL CYCLE	TOTAL STAFF (a)	VALUATION (b)	
			REAL	PERSONAL
ADAMS	Annual	6.00	2.00	1.00
ASOTIN	4 Year	5.00	2.50	1.00
BENTON	Annual	26.00	12.00	4.00
CHELAN	4 Year	18.00	10.00	0.60
CLALLAM	Annual	17.50	8.00	1.00
CLARK	Annual	61.75	28.50	3.25
COLUMBIA	4 Year	3.00	1.35	0.39
COWLITZ	Annual	19.00	10.00	1.00
DOUGLAS	2 Year	8.00	4.50	0.50
FERRY	4 Year	3.80	1.00	0.00
FRANKLIN	Annual	11.00	5.50	1.50
GARFIELD	Annual	2.00	1.00	0.20
GRANT	4 Year	20.00	7.00	2.00
GRAYS HARBOR	4 Year	16.00	10.00	1.00
ISLAND	Annual	20.40	9.70	1.00
JEFFERSON	4 Year	10.62	5.25	0.37
KING	Annual	225.00	129.00	14.00
KITSAP	Annual	29.50	18.00	1.25
KITTITAS	4 Year	15.00	8.00	1.00
KLICKITAT	4 Year	9.00	4.00	1.00
LEWIS	4 Year	20.50	9.50	0.75
LINCOLN	Annual	6.00	2.30	0.40
MASON	4 Year	20.00	9.50	0.50
OKANOGAN	4 Year	14.00	5.00	0.00
PACIFIC	4 Year	8.00	4.00	1.00
PEND OREILLE	4 Year	5.00	2.55	0.35
PIERCE	Annual	77.00	36.00	2.50
SAN JUAN	3 Year	9.45	6.10	0.75
SKAGIT	Annual	25.00	15.00	1.00
SKAMANIA	Annual	5.00	3.00	1.00
SNOHOMISH	Annual	74.48	36.00	4.88
SPOKANE	Annual	56.00	28.00	4.00
STEVENS	4 Year	16.00	6.00	1.00
THURSTON	Annual	37.00	19.00	1.00
WAHKIAKUM	4 Year	2.75	1.00	0.75
WALLA WALLA	Annual	14.00	8.00	2.00
WHATCOM	4 Year	30.00	13.00	2.00
WHITMAN	Annual	7.00	3.00	0.50
YAKIMA	Annual	27.40	17.00	2.00
TOTAL		981.15	501.25	62.44

Notes:

(a) Total staff includes assessor and is defined in FTEs (Full-Time Equivalents).

(b) Real property valuation includes supervisors and mgmt assigned to RP valuation, appraisers, sales analysts, but not clerical support. Personal property may include supervisors, auditors, and/or clerical.

2008 DISTRIBUTION OF FTE'S BY FUNCTION

COUNTY	Real Property							Personal Property			Segs, Map, & GIS							Total Staff
	Manager/Chief Ap	Appraiser Res	Appraiser Comm'l/Ind	Appraiser Ag/CU	Sales Analyst/Stats	Appraisal Clerk	Total Real	Auditor/Appr. (a)	Clerk	Total P.P.	Mangr/Suprv/Seg Clerk	GIS & Cartographers	Total Seg. Staff	Levy Clerk	Special Programs	Other	Administration (c)	
ADAMS	1	0	1	0	0	0	2	1	0	1	1	0	1	1	0	0	1	6.00
ASOTIN	0.25	1.25	0.5	0.25	0.25	0.5	3	0.25	0.75	1	0.75	0	0.75	0.25	0	0	0	5.00
BENTON	1	5	3	2	1	0	12	3	1	4	3	0	3	1	1	2	3	26.00
CHELAN	2	5	2	1	0	0	10	0.6	0	0.6	2	3	5	0.4	0.5	0.5	1	18.00
CLALLAM	1	4	1	1	1	1	9	1	0	1	1	2	3	1	1	1.5	1	17.50
CLARK	1	18.25	7.75	0	1.5	7	35.5	3.25	0	3.25	6	0	6	1	2	8	6	61.75
COLUMBIA	0.143	0.535	0.369	0.111	0.195	0.083	1.436	0.309	0.083	0.392	0.306	0.255	0.561	0.111	0.389	0	0.111	3.00
COWLITZ	1	5	4	0	0	0	10	1	0	1	0	0	0	0	1	5	2	19.00
DOUGLAS	1	3.5	0	0	0	0	4.5	0.5	0	0.5	1	0	1	1	0	0	1	8.00
FERRY	1	0	0	0	0	0	1	0	0	0	0.8	0	0.8	0	1	0	1	3.80
FRANKLIN	1	2	1	1	0.5	1.5	7	1.5	0	1.5	0.5	1	1.5	0	0.75	0	0.25	11.00
GARFIELD	1	0	0	0	0	0	1	0.2	0	0.2	0.2	0	0.2	0.2	0.2	0	0.2	2.00
GRANT	1	6	0	0	0	2	9	1	1	2	1	3	4	0	3	0	2	20.00
GRAYS HARBOR	1	7	2	0	0	0	10	0	1	1	0.5	1	1.5	0	1.5	0	2	16.00
ISLAND	1	7	1.2	0	0.5	0	9.7	1	0	1	3.4	1	4.4	0.3	2	1	2	20.40
JEFFERSON	0	4.25	0.5	0.25	0.25	0	5.25	0.12	0.25	0.37	0.5	0.5	1	0	1.87	2	0.13	10.62
KING	6	92	30	1	0	4	133	9	5	14	9.5	8	17.5	1.5	9	44	6	225.00
KITSAP	1	13	3.5	0.5	0	1	19	0.5	0.75	1.25	4	0	4	0.5	2	0	2.75	29.50
KITTITAS	0.5	7	0	0	0.5	3	11	1	0	1	0.5	0.5	1	0.2	0	0	1.8	15.00
KLICKITAT	1	3	0	0	0	0	4	1	0	1	0.75	0	0.75	0.25	1	1	1	9.00
LEWIS	1	5.25	1	0.25	2	0.75	10.25	0.5	0.25	0.75	4	0.5	4.5	0.5	2.5	0	2	20.50
LINCOLN	1	1.3	0	0	0	0	2.3	0.4	0	0.4	0.5	0.9	1.4	0	0.8	0.5	0.6	6.00
MASON	0.75	7.75	0.75	0.25	0	0.25	9.75	0.25	0.25	0.5	3.25	1	4.25	0.5	1.25	2.25	1.5	20.00

2008 DISTRIBUTION OF FTE'S BY FUNCTION

COUNTY	Real Property							Personal Property			Segs, Map, & GIS							Total Staff
	Manager/Chief Ap	Appraiser Res	Appraiser Comm'l/Ind	Appraiser Ag/CU	Sales Analyst	Appraisal Clerk	Total Real	Auditor/Appr. (a)	Clerk	Total P.P.	Mangr/Suprv/Seg Clerk	GIS & Cartographers	Total Seg. Staff	Levy Clerk	Special Programs	Other	Administration (c)	
OKANOGAN	1	3	1	0	0	0	5	0	0	0	2	2	4	0	0	3	2	14.00
PACIFIC	1	3	0	0	0	0	4	1	0	1	0.5	0	0.5	0	0.5	0	2	8.00
PEND OREILLE	0.9	1.2	0.3	0	0.15	0.15	2.7	0.25	0.1	0.35	0.2	0.05	0.25	0.3	0.35	0.2	0.85	5.00
PIERCE	0.5	24	7	0	4.5	7	43	0.5	2.5	3	4	6	10.00	1	5.5	8	7	77.50
SAN JUAN	1	5	0	0	0.1	0.5	6.6	0.5	0.25	0.75	0.4	0.4	0.80	0.1	0.15	0.05	1	9.45
SKAGIT	0	12	2	0	1	1	16	1	0	1	2	0	2.00	0.5	2	1	2.5	25.00
SKAMANIA	1	2	0	0	0	1	4	1	0	1.00	0	0	0.00	0	0	0	0	5.00
SNOHOMISH	1	20	9	1	5	3	39	2.875	2	4.875	10.5	4	14.50	0.6	3.5	7	5	74.48
SPOKANE	1	18	8	0	1	1	29	4	0	4	5	5	10.00	2	5	3	3	56.00
STEVENS	1	3	2	0	0	1	7	0	1	1	3	1	4.00	1	2	0	1	16.00
THURSTON	1	10	3	0	5	2	21	1	0	1	5.5	0.5	6.00	0.25	3	3.75	2	37.00
WAHKIAKUM	1	0	0	0	0	0	1	0	0.75	0.75	0	0	0.00	0	0	0	1	2.75
WALLA WALLA	1	4	1	0	2	0	8	1	1	2	1	1	2.00	0	1	0	1	14.00
WHATCOM	0	10	3	0	0	0	13	0	2	2	2	2	4.00	0	1	5	5	30.00
WHITMAN	1	2	0	0	0	0	3	0.5	0	0.5	1	0	1.00	0.5	1	1	0	7.00
YAKIMA	0	6	4	6	1	0	17	2	0	2	1.4	0	1.40	0	0	6	1	27.40
TOTAL	38.04	321.29	99.87	14.61	27.45	37.73	538.99	43.00	19.93	62.94	82.96	44.61	127.56	15.96	57.76	105.75	72.69	981.65

Notes:

- (a) Includes supervisory staff.
- (b) Excludes GIS staff whose primary duties are not directly related to property assessment or assessor land record functions.
- (c) Administration includes management FTE's not listed within other categories.

COMPARISON OF STAFF LEVELS

Current With % Change

COUNTY	REVAL CYCLE	NUMBER FTE			% CHANGE	% CHANGE
		2007	2008	2009 Proj.	2007 - 2008	2008 - 2009
ADAMS	Annual	6.00	6.00	6.00	0.0%	0.0%
ASOTIN	4 Year	6.00	5.00	5.00	-16.7%	0.0%
BENTON	Annual	26.00	26.00	26.00	0.0%	0.0%
CHELAN	4 Year	18.00	18.00	18.00	0.0%	0.0%
CLALLAM	Annual	17.50	17.50	17.50	0.0%	0.0%
CLARK	Annual	60.75	61.75	55.10	1.6%	-10.8%
COLUMBIA	4 Year	3.00	3.00	3.00	0.0%	0.0%
COWLITZ	Annual	19.00	19.00	19.00	0.0%	0.0%
DOUGLAS	2 Year	8.00	8.00	8.00	0.0%	0.0%
FERRY	4 Year	3.80	3.80	3.80	0.0%	0.0%
FRANKLIN	Annual	11.00	11.00	10.00	0.0%	-9.1%
GARFIELD	Annual	2.00	2.00	2.00	0.0%	0.0%
GRANT	4 Year	21.00	20.00	21.00	-4.8%	5.0%
GRAYS HARBOR	4 Year	15.00	16.00	15.00	6.7%	-6.3%
ISLAND	Annual	20.40	20.40	20.30	0.0%	-0.5%
JEFFERSON	4 Year	10.62	10.62	10.62	0.0%	0.0%
KING	Annual	225.00	225.00	221.00	0.0%	-1.8%
KITSAP	Annual	30.50	29.50	29.50	-3.3%	0.0%
KITTITAS	4 Year	15.00	15.00	15.00	0.0%	0.0%
KLICKITAT	4 Year	9.00	9.00	9.00	0.0%	0.0%
LEWIS	4 Year	20.50	20.50	20.00	0.0%	-2.4%
LINCOLN	Annual	6.00	6.00	6.00	0.0%	0.0%
MASON	4 Year	20.00	20.00	19.00	0.0%	-5.0%
OKANOGAN	4 Year	14.00	14.00	14.00	0.0%	0.0%
PACIFIC	4 Year	8.50	8.00	8.00	-5.9%	0.0%
PEND OREILLE	4 Year	5.00	5.00	5.00	0.0%	0.0%
PIERCE	Annual	76.00	77.00	73.50	1.3%	-4.5%
SAN JUAN	3 Year	8.25	9.45	8.45	14.5%	-10.6%
SKAGIT	Annual	25.00	25.00	23.50	0.0%	-6.0%
SKAMANIA	Annual	5.00	5.00	5.00	0.0%	0.0%
SNOHOMISH	Annual	74.60	74.48	66.25	-0.2%	-11.0%
SPOKANE	Annual	55.00	56.00	55.00	1.8%	-1.8%
STEVENS	4 Year	15.60	16.00	13.00	2.6%	-18.8%
THURSTON	Annual	37.00	37.00	28.25	0.0%	-23.6%
WAHKIAKUM	4 Year	3.00	2.75	2.50	-8.3%	-9.1%
WALLA WALLA	Annual	14.00	14.00	14.00	0.0%	0.0%
WHATCOM	4 Year	30.00	30.00	30.00	0.0%	0.0%
WHITMAN	Annual	8.00	7.00	7.00	-12.5%	0.0%
YAKIMA	Annual	28.50	27.40	27.40	-3.9%	0.0%
TOTALS		981.52	981.15	940.67		
MEAN					-0.7%	-3.0%
MEDIAN					0.0%	0.0%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)					0.0%	-4.1%

COMPARISON OF STAFF LEVELS

Historical vs. Current

COUNTY	REVAL CYCLE	TOTAL STAFF								
		1974	1980's	1982	1986	1998	2006	2007	2008	2009
ADAMS	Annual	9.50	I N T R O D U C T I O N O F C O M P U T E R S	L E G I S L A T I O N - - E X P A N D E D I N S P E C T I O N O P T I O N S	6.00	5.00	6.00	6.00	6.00	6.00
ASOTIN	4 Year	6.00			5.33	5.00	5.00	6.00	5.00	5.00
BENTON	Annual	15.50			19.00	26.00	27.00	26.00	26.00	26.00
CHELAN	4 Year	29.00			18.00	19.00	18.00	18.00	18.00	18.00
CLALLAM	Annual	35.50			19.00	16.50	15.50	17.50	17.50	17.50
CLARK	Annual	75.00			34.00	55.00	59.75	60.75	61.75	55.10
COLUMBIA	4 Year	5.00			2.50	3.00	3.00	3.00	3.00	3.00
COWLITZ	Annual	40.00			23.50	25.00	19.00	19.00	19.00	19.00
DOUGLAS	2 Year	15.50			8.00	10.20	8.00	8.00	8.00	8.00
FERRY	4 Year	2.00			4.50	4.75	3.80	3.80	3.80	3.80
FRANKLIN	Annual	19.00			12.00	10.00	10.00	11.00	11.00	10.00
GARFIELD	Annual	1.00			2.00	2.00	2.00	2.00	2.00	2.00
GRANT	4 Year	20.50			15.00	18.25	20.00	21.00	20.00	21.00
GRAYS HARBOR	4 Year	43.00			20.00	21.00	16.00	15.00	16.00	15.00
ISLAND	Annual	23.00			15.75	19.00	19.00	20.40	20.40	20.30
JEFFERSON	4 Year	13.50			8.50	11.10	11.35	10.62	10.62	10.62
KING	Annual	287.00			259.00	242.70	229.00	225.00	225.00	221.00
KITSAP	Annual	60.00			37.00	38.00	29.50	30.50	29.50	29.50
KITTITAS	4 Year	16.50			13.00	14.00	15.50	15.00	15.00	15.00
KLICKITAT	4 Year	11.00			8.00	9.00	9.00	9.00	9.00	9.00
LEWIS (a)	4 Year	36.50			25.00	25.00	20.50	20.50	20.50	20.00
LINCOLN	Annual	14.00			8.00	6.30	6.00	6.00	6.00	6.00
MASON	4 Year	25.50			16.33	20.50	20.00	20.00	20.00	19.00
OKANOGAN	4 Year	27.00			16.00	16.00	14.00	14.00	14.00	14.00
PACIFIC	4 Year	12.50			8.50	12.00	8.40	8.50	8.00	8.00
PEND OREILLE	4 Year	10.00			6.00	5.97	6.00	5.00	5.00	5.00
PIERCE	Annual	148.00			81.00	82.50	76.00	76.00	77.00	73.50
SAN JUAN	3 Year	10.00			6.00	7.25	8.25	8.25	9.45	8.45
SKAGIT	Annual	26.50			16.00	21.67	24.00	25.00	25.00	23.50
SKAMANIA	Annual	6.00			5.00	5.00	6.00	5.00	5.00	5.00
SNOHOMISH	Annual	118.00			56.00	66.00	72.60	74.60	74.48	66.25
SPOKANE	Annual	75.00			43.00	54.00	55.00	55.00	56.00	55.00
STEVENS	4 Year	11.50	14.66	15.00	15.75	15.60	16.00	13.00		
THURSTON	Annual	36.50	34.25	38.25	37.00	37.00	37.00	28.25		
WAHIAKUM	4 Year	3.50	3.00	3.00	3.00	3.00	2.75	2.50		
WALLA WALLA	Annual	27.50	12.00	14.00	12.00	14.00	14.00	14.00		
WHATCOM	4 Year	30.00	25.25	30.00	30.00	30.00	30.00	30.00		
WHITMAN	Annual	13.00	6.50	7.00	8.50	8.00	7.00	7.00		
YAKIMA	Annual	70.00	29.75	29.00	28.50	28.50	27.40	27.40		
TOTALS		1428.50			942.32	1012.94	977.90	981.52	981.15	940.67

COMPARISON OF 2008 WORKLOADS

Parcel Count Per Total Staff

COUNTY	REVAL CYCLE	TOTAL STAFF	TOTAL REAL PARCELS	PARCELS PER TOTAL STAFF
SKAMANIA	Annual	5.00	6,666	1,333
WAHKIAKUM	4 Year	2.75	4,100	1,491
COLUMBIA	4 Year	3.00	5,325	1,775
SAN JUAN	3 Year	9.45	17,174	1,817
GARFIELD	Annual	2.00	3,680	1,840
WALLA WALLA	Annual	14.00	27,365	1,955
KLICKITAT	4 Year	9.00	19,621	2,180
KITTITAS	4 Year	15.00	32,838	2,189
ADAMS	Annual	6.00	13,195	2,199
CHELAN	4 Year	18.00	41,277	2,293
ISLAND	Annual	20.40	49,662	2,434
STEVENS	4 Year	16.00	39,677	2,480
FRANKLIN	Annual	11.00	27,398	2,491
FERRY	4 Year	3.80	9,742	2,564
CLARK	Annual	61.75	160,490	2,599
BENTON	Annual	26.00	68,797	2,646
SKAGIT	Annual	25.00	66,312	2,652
GRANT	4 Year	20.00	53,647	2,682
ASOTIN	4 Year	5.00	13,494	2,699
JEFFERSON	4 Year	10.62	29,407	2,769
LINCOLN	Annual	6.00	16,739	2,790
CLALLAM	Annual	17.50	49,949	2,854
MASON	4 Year	20.00	57,113	2,856
LEWIS	4 Year	20.50	58,850	2,871
KING	Annual	225.00	658,486	2,927
THURSTON	Annual	37.00	108,940	2,944
COWLITZ	Annual	19.00	56,280	2,962
DOUGLAS	2 Year	8.00	25,353	3,169
PEND OREILLE	4 Year	5.00	16,246	3,249
OKANOGAN	4 Year	14.00	45,787	3,271
WHATCOM	4 Year	30.00	104,891	3,496
SPOKANE	Annual	56.00	200,221	3,575
GRAYS HARBOR	4 Year	16.00	57,387	3,587
YAKIMA	Annual	27.40	100,956	3,685
SNOHOMISH	Annual	74.48	278,094	3,734
KITSAP	Annual	29.50	111,509	3,780
PIERCE	Annual	77.00	321,568	4,176
PACIFIC	4 Year	8.00	34,876	4,360
WHITMAN	Annual	7.00	36,701	5,243
TOTAL		981.15	3,029,813	
MEAN				2,836
MEDIAN				2,769

COMPARISON OF 2008 WORKLOADS

Parcel Count Per Appraiser

COUNTY	REVAL CYCLE	NUMBER OF APPRSRS (a)	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	AVERAGE VALUE PER PARCEL
SKAMANIA	Annual	3.00	6,666	2,222	\$164,293
SAN JUAN	3 Year	6.10	17,174	2,815	\$460,267
WALLA WALLA	Annual	8.00	27,365	3,421	\$158,989
GARFIELD	Annual	1.00	3,680	3,680	\$48,467
COLUMBIA	4 Year	1.35	5,325	3,936	\$57,170
WAHKIAKUM	4 Year	1.00	4,100	4,100	\$109,003
KITTITAS	4 Year	8.00	32,838	4,105	\$173,375
CHELAN	4 Year	10.00	41,277	4,128	\$205,089
SKAGIT	Annual	15.00	66,312	4,421	\$236,862
KLICKITAT	4 Year	4.00	19,621	4,905	\$105,726
FRANKLIN	Annual	5.50	27,398	4,981	\$151,128
KING	Annual	129.00	658,486	5,105	\$555,213
ISLAND	Annual	9.70	49,662	5,120	\$296,593
ASOTIN	4 Year	2.50	13,494	5,398	\$92,208
JEFFERSON	4 Year	5.25	29,407	5,601	\$171,955
COWLITZ	Annual	10.00	56,280	5,628	\$153,666
CLARK	Annual	28.50	160,490	5,631	\$286,014
DOUGLAS	2 Year	4.50	25,353	5,634	\$139,642
BENTON	Annual	12.00	68,797	5,733	\$172,454
THURSTON	Annual	19.00	108,940	5,734	\$266,445
GRAYS HARBOR	4 Year	10.00	57,387	5,739	\$105,089
YAKIMA	Annual	17.00	100,956	5,939	\$132,290
MASON	4 Year	9.50	57,113	6,012	\$123,267
LEWIS	4 Year	9.50	58,850	6,195	\$110,480
KITSAP	Annual	18.00	111,509	6,195	\$286,089
CLALLAM	Annual	8.00	49,949	6,244	\$167,310
PEND OREILLE	4 Year	2.55	16,246	6,371	\$70,288
ADAMS	Annual	2.00	13,195	6,598	\$89,833
STEVENS	4 Year	6.00	39,677	6,613	\$76,705
SPOKANE	Annual	28.00	200,221	7,151	\$179,323
LINCOLN	Annual	2.30	16,739	7,278	\$49,536
GRANT	4 Year	7.00	53,647	7,664	\$114,906
SNOHOMISH	Annual	36.00	278,094	7,725	\$351,717
WHATCOM	4 Year	13.00	104,891	8,069	\$218,536
PACIFIC	4 Year	4.00	34,876	8,719	\$67,699
PIERCE	Annual	36.00	321,568	8,932	\$277,520
OKANOGAN	4 Year	5.00	45,787	9,157	\$72,317
FERRY	4 Year	1.00	9,742	9,742	\$49,369
WHITMAN	Annual	3.00	36,701	12,234	\$65,010
TOTAL		501.3	3,029,813		
MEAN				6,022	\$169,534
MEDIAN				5,734	\$151,128
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)					\$289,107

Note:

(a) Includes real property valuation appraisers, appraisal managers, sales analysts but not appraisal clerk/support.

COMPARISON OF 2008 WORKLOADS

Inspections Per Appraiser Per Year

COUNTY	REVAL CYCLE	INSPEC. CYCLE	REAL PROP. APPRS(a)	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	INSPECTIONS PER APPRA. PER YEAR
SKAMANIA	Annual	5	3.00	6,666	2,222	444
WALLA WALLA	Annual	6	8.00	27,365	3,421	570
GARFIELD	Annual	6	1.00	3,680	3,680	613
FRANKLIN	Annual	6	5.50	27,398	4,981	830
KING	Annual	6	129.00	658,486	5,105	851
ISLAND	Annual	6	9.70	49,662	5,120	853
COWLITZ	Annual	6	10.00	56,280	5,628	938
SAN JUAN	3 Year	3	6.10	17,174	2,815	938
CLARK	Annual	6	28.50	160,490	5,631	939
BENTON	Annual	6	12.00	68,797	5,733	956
THURSTON	Annual	6	19.00	108,940	5,734	956
COLUMBIA	4 Year	4	1.35	5,325	3,936	984
YAKIMA	Annual	6	17.00	100,956	5,939	990
WAHKIAKUM	4 Year	4	1.00	4,100	4,100	1,025
KITTITAS	4 Year	4	8.00	32,838	4,105	1,026
CHELAN	4 Year	4	10.00	41,277	4,128	1,032
KITSAP	Annual	6	18.00	111,509	6,195	1,032
CLALLAM	Annual	6	8.00	49,949	6,244	1,041
ADAMS	Annual	6	2.00	13,195	6,598	1,100
SKAGIT	Annual	4	15.00	66,312	4,421	1,105
SPOKANE	Annual	6	28.00	200,221	7,151	1,192
LINCOLN	Annual	6	2.30	16,739	7,278	1,213
KLICKITAT	4 Year	4	4.00	19,621	4,905	1,226
SNOHOMISH	Annual	6	36.00	278,094	7,725	1,287
ASOTIN	4 Year	4	2.50	13,494	5,398	1,349
JEFFERSON	4 Year	4	5.25	29,407	5,601	1,400
GRAYS HARBOR	4 Year	4	10.00	57,387	5,739	1,435
PIERCE	Annual	6	36.00	321,568	8,932	1,489
MASON	4 Year	4	9.50	57,113	6,012	1,503
LEWIS	4 Year	4	9.50	58,850	6,195	1,549
PEND OREILLE	4 Year	4	2.55	16,246	6,371	1,593
STEVENS	4 Year	4	6.00	39,677	6,613	1,653
GRANT	4 Year	4	7.00	53,647	7,664	1,916
WHATCOM	4 Year	4	13.00	104,891	8,069	2,017
WHITMAN	Annual	6	3.00	36,701	12,234	2,039
PACIFIC	4 Year	4	4.00	34,876	8,719	2,180
OKANOGAN	4 Year	4	5.00	45,787	9,157	2,289
FERRY	4 Year	4	1.00	9,742	9,742	2,436
DOUGLAS	2 Year	2	4.50	25,353	5,634	2,817
TOTAL			501.3	3,029,813		
MEAN - All Counties					6,022	1,303
MEAN - Cyclical Counties					6,047	1,598
MEAN - Annual Counties					5,998	1,022

Notes:

(a) Includes real property valuation appraisers, appraisal managers, sales analysts but not appraisal clerk/support.

COMPARISON OF 2008 WORKLOADS

Personal Property Accounts Per Auditor (a)

COUNTY	PERS PROP ACCTS.(a)	PERS PROP AUDITORS	ACCOUNTS PER AUDITOR (b)	AVERAGE VALUE PER ACCOUNT
WAHKIAKUM (b)	236	0.75	315	\$40,446
ASOTIN	580	1.00	580	\$36,538
COLUMBIA (b)	263	0.39	671	\$73,063
PACIFIC	839	1.00	839	\$53,883
SKAMANIA (d)	839	1.00	839	\$47,413
WALLA WALLA	1,780	2.00	890	\$97,575
BENTON	4,798	4.00	1,200	\$129,910
ADAMS	1,264	1.00	1,264	\$74,392
GARFIELD (b)	268	0.20	1,340	\$45,613
DOUGLAS (b)	778	0.50	1,556	\$94,960
PEND OREILLE (b)	557	0.35	1,591	\$81,324
ISLAND	1,618	1.00	1,618	\$49,362
JEFFERSON (b)	609	0.37	1,646	\$73,924
SAN JUAN (b)	1,392	0.75	1,856	\$54,614
CLALLAM	1,882	1.00	1,882	\$102,123
KLICKITAT	2,046	1.00	2,046	\$194,578
FRANKLIN	3,087	1.50	2,058	\$70,190
STEVENS	2,118	1.00	2,118	\$32,167
MASON (b)	1,111	0.50	2,222	\$93,807
KITTITAS	2,392	1.00	2,392	\$52,434
SKAGIT	2,631	1.00	2,631	\$280,034
WHATCOM	5,470	2.00	2,735	\$116,290
YAKIMA	5,574	2.00	2,787	\$157,443
SNOHOMISH	13,663	4.88	2,803	\$234,890
GRANT	5,837	2.00	2,919	\$88,332
COWLITZ	3,119	1.00	3,119	\$173,352
WHITMAN (b)	1,643	0.50	3,286	\$80,412
SPOKANE	13,323	4.00	3,331	\$103,182
KITSAP	4,589	1.25	3,671	\$90,138
CHELAN (b)	2,216	0.60	3,693	\$93,628
CLARK	12,036	3.25	3,703	\$93,650
LEWIS (b)	3,003	0.75	4,004	\$78,681
LINCOLN (b)	1,832	0.40	4,580	\$32,492
THURSTON	5,046	1.00	5,046	\$141,772
GRAYS HARBOR	5,069	1.00	5,069	\$64,560
PIERCE	13,312	2.50	5,325	\$180,410
KING	100,221	14.00	7,159	\$117,324
FERRY (c)	381	-	-	\$43,313
OKANOGAN (c)	2,755	-	-	\$37,024
TOTAL	230,177	62.44		
MEAN			2,430	\$95,006
MEDIAN			2,118	\$81,324

Notes:

- (a) Personal property staff may include supervisors, auditor-appraisers, or clerical staff.
- (b) Converted to full-time FTEs for counties with less than 1 personal property staff member.
- (c) County does not define % of FTE allocated.
- (d) Number of personal property accounts is an estimate based on the Abstract Report.

2007-2009 ASSESSORS' BUDGETS

FTE's, \$, and % Change

COUNTY	2008 FTE's		BUDGET			07-08	08-09
	APPRS	TOTAL	2007	2008	2009	% CHG	% CHG
ADAMS	2.00	6.00	\$ 311,438	\$ 320,243	\$ 290,839	2.8%	-9.2%
ASOTIN	2.50	5.00	\$ 260,000	\$ 243,109	\$ 259,450	-6.5%	6.7%
BENTON	12.00	26.00	\$ 1,920,708	\$ 1,744,429	\$ 1,795,997	-9.2%	3.0%
CHELAN	10.00	18.00	\$ 1,158,291	\$ 1,115,076	\$ 1,206,561	-3.7%	8.2%
CLALLAM	8.00	17.50	\$ 1,128,877	\$ 1,181,194	\$ 1,234,978	4.6%	4.6%
CLARK (a)	28.50	61.75	\$ 4,551,342	\$ 4,492,641	\$ 4,514,866	-1.3%	0.5%
COLUMBIA	1.35	3.00	\$ 175,779	\$ 181,507	\$ 187,361	3.3%	3.2%
COWLITZ (a)	10.00	19.00	\$ 1,347,081	\$ 1,443,305	\$ 1,550,499	7.1%	7.4%
DOUGLAS	4.50	8.00	\$ 524,407	\$ 545,103	\$ 578,300	3.9%	6.1%
FERRY	1.00	3.80	\$ 220,677	\$ 311,189	\$ 323,658	41.0%	4.0%
FRANKLIN	5.50	11.00	\$ 667,177	\$ 783,026	\$ 770,200	17.4%	-1.6%
GARFIELD	1.00	2.00	\$ 117,940	\$ 125,010	\$ 135,755	6.0%	8.6%
GRANT (a)	7.00	20.00	\$ 1,142,430	\$ 1,275,229	\$ 1,219,701	11.6%	-4.4%
GRAYS HARBOR	10.00	16.00	\$ 1,190,367	\$ 1,256,094	\$ 1,242,614	5.5%	-1.1%
ISLAND	9.70	20.40	\$ 1,298,367	\$ 1,306,706	\$ 1,301,717	0.6%	-0.4%
JEFFERSON	5.25	10.62	\$ 621,625	\$ 646,202	\$ 692,995	4.0%	7.2%
KING	129.00	225.00	\$ 19,003,518	\$ 20,612,608	\$ 19,647,800	8.5%	-4.7%
KITSAP	18.00	29.50	\$ 2,481,087	\$ 2,427,690	\$ 2,429,189	-2.2%	0.1%
KITTITAS	8.00	15.00	\$ 909,738	\$ 946,469	\$ 962,651	4.0%	1.7%
KLICKITAT	4.00	9.00	\$ 535,884	\$ 552,578	\$ 532,688	3.1%	-3.6%
LEWIS	9.50	20.50	\$ 1,490,327	\$ 1,571,425	\$ 1,672,609	5.4%	6.4%
LINCOLN	2.30	6.00	\$ 345,738	\$ 350,996	\$ 305,644	1.5%	-12.9%
MASON	9.50	20.00	\$ 1,341,352	\$ 1,414,431	\$ 1,320,718	5.4%	-6.6%
OKANOGAN	5.00	14.00	\$ 830,712	\$ 898,402	\$ 947,815	8.1%	5.5%
PACIFIC	4.00	8.00	\$ 608,614	\$ 618,499	\$ 633,265	1.6%	2.4%
PEND OREILLE	2.55	5.00	\$ 331,575	\$ 285,977	\$ 306,101	-13.8%	7.0%
PIERCE (a)	36.00	77.00	\$ 8,881,063	\$ 7,269,070	\$ 6,919,273	-18.2%	-4.8%
SAN JUAN	6.10	9.45	\$ 610,505	\$ 618,023	\$ 604,482	1.2%	-2.2%
SKAGIT	15.00	25.00	\$ 1,644,057	\$ 1,690,087	\$ 1,818,744	2.8%	7.6%
SKAMANIA	3.00	5.00	\$ 429,636	\$ 425,085	\$ 391,135	-1.1%	-8.0%
SNOHOMISH	36.00	74.48	\$ 7,567,531	\$ 8,031,337	\$ 7,127,256	6.1%	-11.3%
SPOKANE	28.00	56.00	\$ 3,554,832	\$ 3,657,678	\$ 3,862,680	2.9%	5.6%
STEVENS	6.00	16.00	\$ 810,000	\$ 895,000	\$ 819,000	10.5%	-8.5%
THURSTON	19.00	37.00	\$ 2,877,556	\$ 3,055,707	\$ 2,879,362	6.2%	-5.8%
WAHKIAKUM	1.00	2.75	\$ 175,031	\$ 205,476	\$ 184,492	17.4%	-10.2%
WALLA WALLA	8.00	14.00	\$ 735,352	\$ 855,462	\$ 906,700	16.3%	6.0%
WHATCOM	13.00	30.00	\$ 2,388,917	\$ 2,420,022	\$ 2,518,022	1.3%	4.0%
WHITMAN	3.00	7.00	\$ 353,707	\$ 387,557	\$ 406,589	9.6%	4.9%
YAKIMA	17.00	27.40	\$ 1,762,173	\$ 1,865,630	\$ 1,864,962	5.9%	0.0%
TOTAL	501.3	981.1	\$ 76,305,411	\$ 78,025,272	\$ 76,366,668		
MEAN						4.36%	0.40%
MEDIAN						3.95%	1.71%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)						2.25%	-2.13%

Notes:

(a) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS).

2007-2009 ASSESSORS' BUDGETS, Less Items paid to Central Services Staffing, \$, and % Change

COUNTY	2008 FTE's		BUDGET (b)			07-08	08-09
	APPRS	TOTAL	2007	2008	2009	% CHG	% CHG
ADAMS	2.00	6.00	\$ 304,065	\$ 313,943	\$ 282,594	3.2%	-10.0%
ASOTIN	2.50	5.00	\$ 241,752	\$ 224,861	\$ 241,022	-7.0%	7.2%
BENTON	12.00	26.00	\$ 1,634,371	\$ 1,479,829	\$ 1,535,935	-9.5%	3.8%
CHELAN	10.00	18.00	\$ 1,110,076	\$ 1,066,861	\$ 1,158,346	-3.9%	8.6%
CLALLAM	8.00	17.50	\$ 1,094,249	\$ 1,154,656	\$ 1,208,440	5.5%	4.7%
CLARK (a)	28.50	61.75	\$ 4,496,839	\$ 4,376,073	\$ 4,399,251	-2.7%	0.5%
COLUMBIA	1.35	3.00	\$ 166,399	\$ 174,427	\$ 181,207	4.8%	3.9%
COWLITZ (a)	10.00	19.00	\$ 1,239,534	\$ 1,344,302	\$ 1,441,701	8.5%	7.2%
DOUGLAS	4.50	8.00	\$ 493,539	\$ 537,953	\$ 571,150	9.0%	6.2%
FERRY	1.00	3.80	\$ 186,150	\$ 218,927	\$ 218,026	17.6%	-0.4%
FRANKLIN	5.50	11.00	\$ 667,177	\$ 783,026	\$ 770,200	17.4%	-1.6%
GARFIELD	1.00	2.00	\$ 117,940	\$ 125,010	\$ 135,755	6.0%	8.6%
GRANT (a)	7.00	20.00	\$ 1,111,180	\$ 1,243,979	\$ 1,188,451	12.0%	-4.5%
GRAYS HARBOR	10.00	16.00	\$ 1,096,376	\$ 1,157,994	\$ 1,147,614	5.6%	-0.9%
ISLAND	9.70	20.40	\$ 1,298,367	\$ 1,306,706	\$ 1,301,717	0.6%	-0.4%
JEFFERSON	5.25	10.62	\$ 610,665	\$ 634,812	\$ 681,425	4.0%	7.3%
KING	129.00	225.00	\$ 17,470,503	\$ 18,925,831	\$ 18,030,177	8.3%	-4.7%
KITSAP	18.00	29.50	\$ 2,264,865	\$ 2,224,432	\$ 2,176,784	-1.8%	-2.1%
KITTITAS	8.00	15.00	\$ 909,738	\$ 946,469	\$ 962,651	4.0%	1.7%
KLICKITAT	4.00	9.00	\$ 535,884	\$ 552,578	\$ 532,688	3.1%	-3.6%
LEWIS	9.50	20.50	\$ 1,293,860	\$ 1,341,306	\$ 1,401,707	3.7%	4.5%
LINCOLN	2.30	6.00	\$ 345,738	\$ 350,996	\$ 305,644	1.5%	-12.9%
MASON	9.50	20.00	\$ 1,260,362	\$ 1,323,221	\$ 1,246,248	5.0%	-5.8%
OKANOGAN	5.00	14.00	\$ 830,712	\$ 898,402	\$ 947,815	8.1%	5.5%
PACIFIC	4.00	8.00	\$ 577,694	\$ 586,299	\$ 601,077	1.5%	2.5%
PEND OREILLE	2.55	5.00	\$ 323,075	\$ 285,977	\$ 293,101	-11.5%	2.5%
PIERCE (a)	36.00	77.00	\$ 6,355,773	\$ 5,341,730	\$ 4,900,003	-16.0%	-8.3%
SAN JUAN	6.10	9.45	\$ 555,285	\$ 546,461	\$ 563,623	-1.6%	3.1%
SKAGIT	15.00	25.00	\$ 1,618,563	\$ 1,667,399	\$ 1,791,486	3.0%	7.4%
SKAMANIA	3.00	5.00	\$ 397,498	\$ 391,085	\$ 391,135	-1.6%	0.0%
SNOHOMISH	36.00	74.48	\$ 5,987,105	\$ 6,405,139	\$ 5,444,881	7.0%	-15.0%
SPOKANE	28.00	56.00	\$ 3,542,132	\$ 3,657,678	\$ 3,862,680	3.3%	5.6%
STEVENS	6.00	16.00	\$ 729,500	\$ 792,057	\$ 735,476	8.6%	-7.1%
THURSTON	19.00	37.00	\$ 2,877,556	\$ 3,055,707	\$ 2,879,362	6.2%	-5.8%
WAHKIAKUM	1.00	2.75	\$ 172,380	\$ 203,576	\$ 184,492	18.1%	-9.4%
WALLA WALLA	8.00	14.00	\$ 735,352	\$ 855,462	\$ 858,700	16.3%	0.4%
WHATCOM	13.00	30.00	\$ 2,170,781	\$ 2,187,731	\$ 2,274,686	0.8%	4.0%
WHITMAN	3.00	7.00	\$ 330,521	\$ 363,357	\$ 386,089	9.9%	6.3%
YAKIMA	17.00	27.40	\$ 1,441,107	\$ 1,534,762	\$ 1,534,094	6.5%	0.0%
TOTAL	501.3	981.1	\$ 68,594,663	\$ 70,581,014	\$ 68,767,433		
MEAN						3.94%	0.23%
MEDIAN						4.04%	0.53%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)						2.90%	-2.57%

Notes:

- (a) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS).
- (b) Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

**2008 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Staff**

COUNTY	REVAL CYCLE	TOTAL STAFF	2008 BUDGET	BUDGET \$ PER STAFF
SNOHOMISH	Annual	74.48	\$ 6,405,139	\$ 86,004
KING	Annual	225.00	\$ 18,925,831	\$ 84,115
THURSTON	Annual	37.00	\$ 3,055,707	\$ 82,587
SKAMANIA	Annual	5.00	\$ 391,085	\$ 78,217
KITSAP	Annual	29.50	\$ 2,224,432	\$ 75,404
WAHKIAKUM	4 Year	2.75	\$ 203,576	\$ 74,028
PACIFIC	4 Year	8.00	\$ 586,299	\$ 73,287
WHATCOM	4 Year	30.00	\$ 2,187,731	\$ 72,924
GRAYS HARBOR	4 Year	16.00	\$ 1,157,994	\$ 72,375
FRANKLIN	Annual	11.00	\$ 783,026	\$ 71,184
CLARK	Annual	61.75	\$ 4,376,073	\$ 70,868
COWLITZ	Annual	19.00	\$ 1,344,302	\$ 70,753
PIERCE	Annual	77.00	\$ 5,341,730	\$ 69,373
DOUGLAS	2 Year	8.00	\$ 537,953	\$ 67,244
SKAGIT	Annual	25.00	\$ 1,667,399	\$ 66,696
MASON	4 Year	20.00	\$ 1,323,221	\$ 66,161
CLALLAM	Annual	17.50	\$ 1,154,656	\$ 65,980
LEWIS	4 Year	20.50	\$ 1,341,306	\$ 65,430
SPOKANE	Annual	56.00	\$ 3,657,678	\$ 65,316
OKANOGAN	4 Year	14.00	\$ 898,402	\$ 64,172
ISLAND	Annual	20.40	\$ 1,306,706	\$ 64,054
KITTITAS	4 Year	15.00	\$ 946,469	\$ 63,098
GARFIELD	Annual	2.00	\$ 125,010	\$ 62,505
GRANT	4 Year	20.00	\$ 1,243,979	\$ 62,199
KLICKITAT	4 Year	9.00	\$ 552,578	\$ 61,398
WALLA WALLA	Annual	14.00	\$ 855,462	\$ 61,104
JEFFERSON	4 Year	10.62	\$ 634,812	\$ 59,775
CHELAN	4 Year	18.00	\$ 1,066,861	\$ 59,270
LINCOLN	Annual	6.00	\$ 350,996	\$ 58,499
COLUMBIA	4 Year	3.00	\$ 174,427	\$ 58,142
SAN JUAN	3 Year	9.45	\$ 546,461	\$ 57,827
FERRY	4 Year	3.80	\$ 218,927	\$ 57,612
PEND OREILLE	4 Year	5.00	\$ 285,977	\$ 57,195
BENTON	Annual	26.00	\$ 1,479,829	\$ 56,917
YAKIMA	Annual	27.40	\$ 1,534,762	\$ 56,013
ADAMS	Annual	6.00	\$ 313,943	\$ 52,324
WHITMAN	Annual	7.00	\$ 363,357	\$ 51,908
STEVENS	4 Year	16.00	\$ 792,057	\$ 49,504
ASOTIN	4 Year	5.00	\$ 224,861	\$ 44,972
TOTAL		981.15	\$ 70,581,014	
MEAN				\$ 65,037
MEDIAN				\$ 64,172

Notes:

- (a) Total staff level reported for 2008 is measured against the county's budget for 2008.
- (b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS). Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

**2008 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Parcel**

COUNTY	REVAL CYCLE	TOTAL REAL PARCELS (a)	2008 BUDGET	BUDGET \$ PER PARCEL
SKAMANIA	Annual	6,666	\$ 391,085	\$ 58.67
WAHKIAKUM	4 Year	4,100	\$ 203,576	\$ 49.65
GARFIELD	Annual	3,680	\$ 125,010	\$ 33.97
COLUMBIA	4 Year	5,325	\$ 174,427	\$ 32.76
SAN JUAN	3 Year	17,174	\$ 546,461	\$ 31.82
WALLA WALLA	Annual	27,365	\$ 855,462	\$ 31.26
KITTITAS	4 Year	32,838	\$ 946,469	\$ 28.82
KING	Annual	658,486	\$ 18,925,831	\$ 28.74
FRANKLIN	Annual	27,398	\$ 783,026	\$ 28.58
KLICKITAT	4 Year	19,621	\$ 552,578	\$ 28.16
THURSTON	Annual	108,940	\$ 3,055,707	\$ 28.05
CLARK	Annual	160,490	\$ 4,376,073	\$ 27.27
ISLAND	Annual	49,662	\$ 1,306,706	\$ 26.31
CHELAN	4 Year	41,277	\$ 1,066,861	\$ 25.85
SKAGIT	Annual	66,312	\$ 1,667,399	\$ 25.14
COWLITZ	Annual	56,280	\$ 1,344,302	\$ 23.89
ADAMS	Annual	13,195	\$ 313,943	\$ 23.79
GRANT	4 Year	53,647	\$ 1,243,979	\$ 23.19
MASON	4 Year	57,113	\$ 1,323,221	\$ 23.17
CLALLAM	Annual	49,949	\$ 1,154,656	\$ 23.12
SNOHOMISH	Annual	278,094	\$ 6,405,139	\$ 23.03
LEWIS	4 Year	58,850	\$ 1,341,306	\$ 22.79
FERRY	4 Year	9,742	\$ 218,927	\$ 22.47
JEFFERSON	4 Year	29,407	\$ 634,812	\$ 21.59
BENTON	Annual	68,797	\$ 1,479,829	\$ 21.51
DOUGLAS	2 Year	25,353	\$ 537,953	\$ 21.22
LINCOLN	Annual	16,739	\$ 350,996	\$ 20.97
WHATCOM	4 Year	104,891	\$ 2,187,731	\$ 20.86
GRAYS HARBOR	4 Year	57,387	\$ 1,157,994	\$ 20.18
STEVENS	4 Year	39,677	\$ 792,057	\$ 19.96
KITSAP	Annual	111,509	\$ 2,224,432	\$ 19.95
OKANOGAN	4 Year	45,787	\$ 898,402	\$ 19.62
SPOKANE	Annual	200,221	\$ 3,657,678	\$ 18.27
PEND OREILLE	4 Year	16,246	\$ 285,977	\$ 17.60
PACIFIC	4 Year	34,876	\$ 586,299	\$ 16.81
ASOTIN	4 Year	13,494	\$ 224,861	\$ 16.66
PIERCE	Annual	321,568	\$ 5,341,730	\$ 16.61
YAKIMA	Annual	100,956	\$ 1,534,762	\$ 15.20
WHITMAN	Annual	36,701	\$ 363,357	\$ 9.90
TOTAL		3,029,813	\$ 70,581,014	
MEAN				\$ 24.81
MEDIAN				\$ 23.12

Notes:

(a) Real Property Parcel Count for 2008 assessment year.

(b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS). Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

**2009 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Staff**

COUNTY	REVAL CYCLE	TOTAL STAFF (a)	2009 BUDGET	BUDGET \$ PER STAFF
THURSTON	Annual	28.25	\$ 2,879,362	\$ 101,924
SNOHOMISH	Annual	66.25	\$ 5,444,881	\$ 82,187
KING	Annual	221.00	\$ 18,030,177	\$ 81,585
CLARK	Annual	55.10	\$ 4,399,251	\$ 79,841
SKAMANIA	Annual	5.00	\$ 391,135	\$ 78,227
FRANKLIN	Annual	10.00	\$ 770,200	\$ 77,020
GRAYS HARBOR	4 Year	15.00	\$ 1,147,614	\$ 76,508
SKAGIT	Annual	23.50	\$ 1,791,486	\$ 76,233
COWLITZ	Annual	19.00	\$ 1,441,701	\$ 75,879
WHATCOM	4 Year	30.00	\$ 2,274,686	\$ 75,823
PACIFIC	4 Year	8.00	\$ 601,077	\$ 75,135
WAHKIAKUM	4 Year	2.50	\$ 184,492	\$ 73,797
KITSAP	Annual	29.50	\$ 2,176,784	\$ 73,789
DOUGLAS	2 Year	8.00	\$ 571,150	\$ 71,394
SPOKANE	Annual	55.00	\$ 3,862,680	\$ 70,231
LEWIS	4 Year	20.00	\$ 1,401,707	\$ 70,085
CLALLAM	Annual	17.50	\$ 1,208,440	\$ 69,054
GARFIELD	Annual	2.00	\$ 135,755	\$ 67,878
OKANOGAN	4 Year	14.00	\$ 947,815	\$ 67,701
SAN JUAN	3 Year	8.45	\$ 563,623	\$ 66,701
PIERCE	Annual	73.50	\$ 4,900,003	\$ 66,667
MASON	4 Year	19.00	\$ 1,246,248	\$ 65,592
CHELAN	4 Year	18.00	\$ 1,158,346	\$ 64,353
KITTITAS	4 Year	15.00	\$ 962,651	\$ 64,177
JEFFERSON	4 Year	10.62	\$ 681,425	\$ 64,164
ISLAND	Annual	20.30	\$ 1,301,717	\$ 64,124
WALLA WALLA	Annual	14.00	\$ 858,700	\$ 61,336
COLUMBIA	4 Year	3.00	\$ 181,207	\$ 60,402
KLICKITAT	4 Year	9.00	\$ 532,688	\$ 59,188
BENTON	Annual	26.00	\$ 1,535,935	\$ 59,074
PEND OREILLE	4 Year	5.00	\$ 293,101	\$ 58,620
FERRY	4 Year	3.80	\$ 218,026	\$ 57,375
GRANT	4 Year	21.00	\$ 1,188,451	\$ 56,593
STEVENS	4 Year	13.00	\$ 735,476	\$ 56,575
YAKIMA	Annual	27.40	\$ 1,534,094	\$ 55,989
WHITMAN	Annual	7.00	\$ 386,089	\$ 55,156
LINCOLN	Annual	6.00	\$ 305,644	\$ 50,941
ASOTIN	4 Year	5.00	\$ 241,022	\$ 48,204
ADAMS	Annual	6.00	\$ 282,594	\$ 47,099
TOTAL		940.67	\$ 68,767,433	
MEAN				\$ 67,349
MEDIAN				\$ 66,701

Notes:

- (a) Expected 2009 staff level to be funded with county's proposed budget for 2009.
- (b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS). Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

**2009 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Parcel**

COUNTY	REVAL CYCLE	TOTAL REAL PARCELS (a)	2009 BUDGET	BUDGET \$ PER PARCEL
SKAMANIA	Annual	6,666	\$ 391,135	\$ 58.68
WAHKIAKUM	4 Year	4,100	\$ 184,492	\$ 45.00
GARFIELD	Annual	3,680	\$ 135,755	\$ 36.89
COLUMBIA	4 Year	5,325	\$ 181,207	\$ 34.03
SAN JUAN	3 Year	17,174	\$ 563,623	\$ 32.82
WALLA WALLA	Annual	27,365	\$ 858,700	\$ 31.38
KITTITAS	4 Year	32,838	\$ 962,651	\$ 29.32
FRANKLIN	Annual	27,398	\$ 770,200	\$ 28.11
CHELAN	4 Year	41,277	\$ 1,158,346	\$ 28.06
CLARK	Annual	160,490	\$ 4,399,251	\$ 27.41
KING	Annual	658,486	\$ 18,030,177	\$ 27.38
KLICKITAT	4 Year	19,621	\$ 532,688	\$ 27.15
SKAGIT	Annual	66,312	\$ 1,791,486	\$ 27.02
THURSTON	Annual	108,940	\$ 2,879,362	\$ 26.43
ISLAND	Annual	49,662	\$ 1,301,717	\$ 26.21
COWLITZ	Annual	56,280	\$ 1,441,701	\$ 25.62
CLALLAM	Annual	49,949	\$ 1,208,440	\$ 24.19
LEWIS	4 Year	58,850	\$ 1,401,707	\$ 23.82
JEFFERSON	4 Year	29,407	\$ 681,425	\$ 23.17
DOUGLAS	2 Year	25,353	\$ 571,150	\$ 22.53
FERRY	4 Year	9,742	\$ 218,026	\$ 22.38
BENTON	Annual	68,797	\$ 1,535,935	\$ 22.33
GRANT	4 Year	53,647	\$ 1,188,451	\$ 22.15
MASON	4 Year	57,113	\$ 1,246,248	\$ 21.82
WHATCOM	4 Year	104,891	\$ 2,274,686	\$ 21.69
ADAMS	Annual	13,195	\$ 282,594	\$ 21.42
OKANOGAN	4 Year	45,787	\$ 947,815	\$ 20.70
GRAYS HARBOR	4 Year	57,387	\$ 1,147,614	\$ 20.00
SNOHOMISH	Annual	278,094	\$ 5,444,881	\$ 19.58
KITSAP	Annual	111,509	\$ 2,176,784	\$ 19.52
SPOKANE	Annual	200,221	\$ 3,862,680	\$ 19.29
STEVENS	4 Year	39,677	\$ 735,476	\$ 18.54
LINCOLN	Annual	16,739	\$ 305,644	\$ 18.26
PEND OREILLE	4 Year	16,246	\$ 293,101	\$ 18.04
ASOTIN	4 Year	13,494	\$ 241,022	\$ 17.86
PACIFIC	4 Year	34,876	\$ 601,077	\$ 17.23
PIERCE	Annual	321,568	\$ 4,900,003	\$ 15.24
YAKIMA	Annual	100,956	\$ 1,534,094	\$ 15.20
WHITMAN	Annual	36,701	\$ 386,089	\$ 10.52
TOTAL		3,029,813	\$ 68,767,433	
MEAN				\$ 24.79
MEDIAN				\$ 22.53

Notes:

- (a) Real Property Parcel Count for 2008 assessment year.
- (b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS). Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

2008 APPEALS Real Property

COUNTY	REVAL CYCLE	APPEALS					
		2006 BOE	2006 BTA	2007 BOE	2007 BTA	2008 BOE	2008 BTA
ADAMS	Annual	20	2	11	-	11	1
ASOTIN	4 Year	20	-	20	-	19	3
BENTON	Annual	98	5	176	24	315	3
CHELAN	4 Year	5	-	33	-	263	-
CLALLAM	Annual	571	11	248	2	343	-
CLARK	Annual	1,612	-	1,601	-	1,238	-
COLUMBIA	4 Year	-	-	2	-	1	-
COWLITZ	Annual	44	13	48	6	122	-
DOUGLAS	2 Year	94	2	69	6	178	-
FERRY	4 Year	24	-	27	-	52	-
FRANKLIN	Annual	18	-	27	1	57	-
GARFIELD	Annual	2	-	4	-	-	-
GRANT	4 Year	167	-	51	4	194	-
GRAYS HARBOR	4 Year	100	10	155	13	100	4
ISLAND	Annual	1,056	NT	499	-	643	-
JEFFERSON	4 Year	43	41	224	33	174	5
KING	Annual	3,129	663	3,721	255	12,306	59
KITSAP	Annual	432	44	392	17	398	-
KITTITAS	4 Year	13	1	104	2	820	-
KLICKITAT	4 Year	43	9	160	5	515	-
LEWIS	4 Year	555	13	443	1	507	-
LINCOLN	Annual	5	-	6	-	1	-
MASON	4 Year	78	-	110	9	345	-
OKANOGAN	4 Year	167	15	84	17	162	-
PACIFIC	4 Year	153	6	182	4	328	7
PEND OREILLE	4 Year	22	1	23	-	126	1
PIERCE	Annual	2,320	368	1,962	246	2,167	11
SAN JUAN	3 Year	79	7	190	15	316	-
SKAGIT	Annual	571	10	670	10	1,271	-
SKAMANIA	Annual	10	1	9	2	10	1
SNOHOMISH	Annual	1,478	404	1,662	157	1,891	-
SPOKANE	Annual	1,470	34	2,023	25	1,758	-
STEVENS	4 Year	158	-	85	1	305	-
THURSTON	Annual	782	-	1,920	-	1,505	-
WAHKIAKUM	4 Year	28	7	-	-	82	60
WALLA WALLA	Annual	17	1	10	1	45	5
WHATCOM	4 Year	1,652	13	349	20	869	6
WHITMAN	Annual	3	-	2	-	1	-
YAKIMA	Annual	291	-	393	-	95	-
TOTAL		17,330	1,681	17,695	876	29,533	166

Note:

(a) Appeals--Number of petitions for appeal filed with County Board of Equalization and/or Board of Tax Appeals--includes actual hearings, pending hearings, stipulations and withdrawn petitions.

REAL PROPERTY APPEALS FILED IN 2008

Annual vs. Cyclical Counties

COUNTY	REVAL CYCLE	REAL RATIO	TOTAL PARCELS	# OF APPEALS	% APPEALED PER YEAR (a)
ADAMS	Annual	94.3	13,195	12	0.09%
BENTON	Annual	90.7	68,797	318	0.46%
CLALLAM	Annual	82.1	49,949	343	0.69%
CLARK	Annual	92.8	160,490	1,238	0.77%
COWLITZ	Annual	83.7	56,280	122	0.22%
FRANKLIN	Annual	88.2	27,398	57	0.21%
GARFIELD	Annual	95.7	3,680	-	0.00%
ISLAND	Annual	94.5	49,662	643	1.29%
KING	Annual	89.3	658,486	12,365	1.88%
KITSAP	Annual	86.0	111,509	398	0.36%
LINCOLN	Annual	87.5	16,739	1	0.01%
PIERCE	Annual	86.1	321,568	2,178	0.68%
SKAGIT	Annual	88.5	66,312	1,274	1.92%
SKAMANIA	Annual	83.6	6,666	11	0.17%
SNOHOMISH	Annual	91.2	278,094	1,891	0.68%
SPOKANE	Annual	92.5	200,221	1,758	0.88%
THURSTON	Annual	90.6	108,940	1,505	1.38%
WALLA WALLA	Annual	91.0	27,365	50	0.18%
WHITMAN	Annual	87.1	36,701	1	0.00%
YAKIMA	Annual	90.7	100,956	95	0.09%
TOTALS - ANNUAL		89.3	2,363,008	24,260	0.60%
WEIGHTED MEAN - ANNUAL COUNTIES					1.03%

ASOTIN	4 Year	79.9	13,494	22	0.65%
CHELAN	4 Year	70.9	41,277	263	2.55%
COLUMBIA	4 Year	89.2	5,325	1	0.08%
DOUGLAS	2 Year	92.5	25,353	178	1.40%
FERRY	4 Year	89.0	9,742	52	2.14%
GRANT	4 Year	85.6	53,647	194	1.45%
GRAYS HARBOR	4 Year	81.7	57,387	104	0.72%
JEFFERSON	4 Year	89.8	29,407	179	2.43%
KITTITAS	4 Year	85.9	32,838	820	9.99%
KLICKITAT	4 Year	85.1	19,621	515	10.50%
LEWIS	4 Year	85.3	58,850	507	3.45%
MASON	4 Year	84.1	57,113	345	2.42%
OKANOGAN	4 Year	78.3	45,787	162	1.42%
PACIFIC	4 Year	72.9	34,876	291	3.34%
PEND OREILLE	4 Year	70.9	16,246	127	3.13%
SAN JUAN	3 Year	86.7	17,174	316	5.52%
STEVENS	4 Year	78.1	39,677	305	3.07%
WAHKIAKUM	4 Year	88.9	4,100	142	13.85%
WHATCOM	4 Year	78.3	104,891	874	3.33%
TOTALS - CYCLICAL		82.8	666,805	5,397	
MEAN - CYCLICAL COUNTIES - ANNUALIZED PARCEL BASIS (a)					3.76%
WEIGHTED MEAN - CYCLICAL COUNTIES					0.81%
TOTALS - ALL COUNTIES		86.1	3,029,813	29,657	
WEIGHTED MEAN - ALL COUNTIES					0.98%

Note:

(a) % Appealed Per Year -- The rate for cyclical counties is calculated on an annualized parcel basis.

(Total County Appeals/(Total County Parcels/Cycle Years))

GEOGRAPHIC INFORMATION SYSTEMS

Management of GIS and Maintenance of Layers

COUNTY	GIS DEPT (a)	ASSESS ADMIN (b)	GIS MANAGEMENT	GIS MAINTENANCE
ADAMS	NO		None	As is bldg parcel layer
ASOTIN	NO		PW	PW
BENTON	YES		Commissioners	GIS, As, Planning, Roads
CHELAN	NO		IT, As	As, CD, PW, Au, NR
CLALLAM	NO		As & CD	As & CD
CLARK	NO	Yes	Linda F.	As & GIS
COLUMBIA	NO		PW	PW, As
COWLITZ	YES	Yes	As	As & GIS
DOUGLAS	YES		GIS	GIS
FERRY	NO		None	As, 911, Planning
FRANKLIN	YES		IS	Each does their own
GARFIELD	No answer		No answer	No answer
GRANT	NO	Yes	As	As, PW, Planning, Law
GRAYS HARBOR	YES		CS	CS
ISLAND	NO		None	None
JEFFERSON	YES		IS	IS, As
KING	YES		NR	As
KITSAP	YES		IS	IS
KITTITAS	NO		IS	CD, As, PW
KLICKITAT	YES		PW	PW
LEWIS	YES		PW	PW/GIS
LINCOLN	YES		Land services	Land services
MASON	YES		PW	PW
OKANOGAN	YES		Planning	As, PW, Planning
PACIFIC	YES		PW	PW
PEND OREILLE	YES		Planning	Planning
PIERCE	YES		IT	As, PW, Planning
SAN JUAN	YES		PW	PW, As
SKAGIT	YES		GIS Director	GIS
SKAMANIA	No answer		As	GIS coord
SNOHOMISH	YES		IS	As, IS, PW, Planning
SPOKANE	YES		As	As, Eng, IS
STEVENS	YES		IS	As & IS
THURSTON	YES		Roads	Roads
WAHKIAKUM	YES		Planning	Planning
WALLA WALLA	NO		As	PW
WHATCOM	YES		Co exec-admin	Planning, As
WHITMAN	NO		None	None
YAKIMA	YES		GIS	As & GIS

Notes:

(a) GIS is a separate county department. (b) Defined GIS budget and program is administered by the Assessor.

Codes: AS-Assessor, AU-Auditor, CD-Community Development, CS-Central Serv, Eng-Engineering

GIS-Geographic Info System, IS-Information Services, IT-Information Technology, NR-Natural Resources,

PW-Public Works, Law-Law Enforcement, Treas-Treasurer Office.

GEOGRAPHIC INFORMATION SYSTEMS

Integration of GIS with Assessors' Maps and Land Records

COUNTY	GIS	PARCEL LAYER	PARCEL LAYER	PARCEL CREATION	ASSESS MAPS	
		CONTROL	MAINTENANCE		COMPR	HARD
ADAMS	No	As	As	AS	YES	YES
ASOTIN	No	None	None	AS	NO	YES
BENTON	Yes	As	As	AS	YES	YES
CHELAN	Yes	As	As	AS	YES	NO
CLALLAM	Yes	As & DCD	AS & DCD	AS	YES	NO
CLARK	Yes	Office of As & GIS	Office of As & GIS	AS & GIS	YES	NO
COLUMBIA	Yes	As	As	AS	YES	YES
COWLITZ	Yes	AS & GIS	As & GIS	AS & GIS	YES	NO
DOUGLAS	Yes	As	GIS	AS	YES	NO
FERRY	Yes	As	As	AS	YES	YES
FRANKLIN	Yes	As	As	AS	YES	NO
GARFIELD	No	No answer	No answer	Unknown	NO	YES
GRANT	Yes	As	As	AS	YES	NO
GRAYS HARBOR	Yes	CS	CS	AS	YES	YES
ISLAND	No	As	As	AS	YES	YES
JEFFERSON	Yes	As	As	AS	YES	NO
KING	Yes	As	As	AS	YES	YES
KITSAP	Yes	IS	IS	AS	YES	YES
KITTITAS	Yes	As	As	AS	YES	NO
KLICKITAT	Yes	As	PW	AS	YES	YES
LEWIS	Yes	As	As	AS	YES	NO
LINCOLN	Yes	As	As	AS	YES	YES
MASON	Yes	PW	PW	AS	NO	YES
OKANOGAN	Yes	As	As	AS	YES	YES
PACIFIC	Yes	PW	PW	Unknown	NO	YES
PEND OREILLE	Yes	Planning	Planning	Unknown	NO	YES
PIERCE	Yes	As	As	AS-Treas	YES	NO
SAN JUAN	Yes	PW/GIS	PW/GIS	AS	YES	YES
SKAGIT	Yes	GIS, As	GIS, As	AS	YES	NO
SKAMANIA	Yes	As	As	AS	YES	YES
SNOHOMISH	Yes	As	As	AS	YES	NO
SPOKANE	Yes	As	As	AS	YES	NO
STEVENS	Yes	As	As	AS	YES	NO
THURSTON	Yes	As	As	AS	YES	NO
WAHKIAKUM	Yes	As	Planning	Unknown	NO	YES
WALLA WALLA	Yes	As	As	AS	YES	YES
WHATCOM	Yes	As	As	AS	NO	YES
WHITMAN	No	None	None	Unknown	No answer	No answer
YAKIMA	Yes	As	As	AS	YES	NO

Notes:

Codes: AS-Assessor, CS-Central Serv, DCD-Dept. of Community Development, GIS-Geographic Info System, IS-Information Services, PW-Public Works, Treas-Treasurer Office.

2008 RATIOS

Real and Personal Property

COUNTY	REVAL CYCLE	RATIO% REAL PROPERTY				RATIO% PERSONAL PROP			
		2005	2006	2007	2008	2005	2006	2007	2008
ADAMS	Annual	97.7	92.3	90.2	94.3	94.2	92.5	92.1	91.7
ASOTIN	4 Year	87.2	81.5	78.2	79.9	77.2	76.6	79.6	80.9
BENTON	Annual	89.9	89.0	91.4	90.7	93.2	89.2	91.4	92.9
CHELAN	4 Year	71.8	68.8	67.9	70.9	95.6	94.4	93.5	94.2
CLALLAM	Annual	86.7	82.1	80.1	82.1	98.0	97.4	95.8	97.6
CLARK	Annual	94.6	92.9	95.1	92.8	100.0	98.8	94.8	90.8
COLUMBIA	4 Year	86.3	93.0	87.1	89.2	92.7	94.3	94.2	93.2
COWLITZ	Annual	89.3	83.9	78.7	83.7	100.0	100.0	98.9	99.9
DOUGLAS	2 Year	90.3	86.9	82.0	92.5	95.6	98.1	96.5	94.8
FERRY	4 Year	94.2	84.3	88.1	89.0	92.5	91.4	90.0	93.7
FRANKLIN	Annual	87.0	83.1	81.5	88.2	90.9	91.8	88.2	89.5
GARFIELD	Annual	91.8	92.4	92.0	95.7	92.9	92.9	91.3	91.5
GRANT	4 Year	89.6	86.7	80.5	85.6	96.1	93.8	93.5	94.7
GRAYS HARBOR	4 Year	78.1	70.7	79.7	81.7	100.0	99.7	98.0	98.9
ISLAND	Annual	90.4	94.5	94.6	94.5	79.0	85.7	87.4	93.5
JEFFERSON	4 Year	90.0	85.8	88.5	89.8	99.8	100.0	99.4	99.3
KING	Annual	91.6	86.8	83.4	89.3	94.9	95.1	99.7	98.2
KITSAP	Annual	89.9	87.6	87.6	86.0	100.0	100.0	97.9	96.9
KITTITAS	4 Year	77.5	72.8	74.6	85.9	97.0	96.0	97.0	96.0
KLICKITAT	4 Year	85.0	69.7	72.9	85.1	100.0	100.0	100.0	100.0
LEWIS	4 Year	82.6	82.4	82.9	85.3	91.0	91.4	93.1	95.3
LINCOLN	Annual	95.1	91.3	89.6	87.5	92.3	94.6	94.9	96.7
MASON	4 Year	76.7	74.2	74.4	84.1	94.5	92.1	89.7	90.3
OKANOGAN	4 Year	83.6	87.3	77.9	78.3	100.0	97.4	89.9	95.3
PACIFIC	4 Year	85.6	76.8	72.1	72.9	90.8	89.5	87.8	88.2
PEND OREILLE	4 Year	72.0	60.3	53.3	70.9	79.4	80.6	73.7	78.6
PIERCE	Annual	87.4	87.6	87.1	86.1	95.7	95.5	96.6	94.4
SAN JUAN	3 Year	84.4	87.2	82.4	86.7	88.4	87.5	86.2	92.9
SKAGIT	Annual	92.1	91.7	92.5	88.5	99.1	100.0	100.0	100.0
SKAMANIA	Annual	94.6	81.9	81.6	83.6	93.7	88.2	89.8	88.6
SNOHOMISH	Annual	91.0	92.9	94.6	91.2	100.0	100.0	100.0	98.2
SPOKANE	Annual	87.2	92.7	93.9	92.5	96.0	88.8	88.4	88.7
STEVENS	4 Year	84.7	82.2	76.1	78.1	88.2	83.5	79.6	82.6
THURSTON	Annual	90.5	86.0	90.0	90.6	91.9	91.5	94.9	96.9
WAHKIAKUM	4 Year	84.8	74.6	79.0	88.9	96.2	96.3	94.8	94.5
WALLA WALLA	Annual	74.3	78.2	78.3	91.0	94.8	93.6	94.8	93.2
WHATCOM	4 Year	77.0	73.4	73.3	78.3	91.0	93.0	94.1	94.7
WHITMAN	Annual	83.4	80.7	87.4	87.1	84.5	86.2	81.2	79.5
YAKIMA	Annual	91.9	90.0	89.0	90.7	94.4	95.2	92.0	89.3
MEAN		86.6	83.5	82.8	86.1	93.6	93.1	92.3	93.0
MEDIAN		87.2	85.8	82.4	87.1	94.5	93.8	93.5	94.2

SOURCES

1. ***2008 County Progress Reports***; Washington State Department of Revenue
2. ***Property Tax Statistics***; Washington Department of Revenue, 1990-2008
3. ***2008 County Abstract of Assessed Value***; Washington State Department of Revenue
4. ***2008 Population Estimates***; 2008 Population Trends by Washington State Office of Financial Management Forecasting Division
5. ***1976 Revaluation Status Report and other Property Tax Statistics***; Washington State Department of Revenue
6. ***Property Revaluation, A Progress Report, 1985***; Washington State Department of Revenue
7. ***A Comparison of County Assessor Statistics***; for assessment years 1998-2007, Washington State Department of Revenue
8. ***Assessors Certificate of Assessment Rolls***; Ratio Unit, Property Tax Division, Washington State Department of Revenue
9. ***2008 County Ratio Study***; Ratio Unit, Property Tax Division, Washington State Department of Revenue