

Reference Report

A Comparison of County Assessor Statistics

2009 County Comparison



Property Tax Division
August 2010

***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

2010 Report of 2009 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 2010). 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

2009 Assessment Year

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

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		

2009 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	\$1,369,090,958	0.16%	\$1,259,611,000	92.0%	\$109,479,958	8.0%
ASOTIN	4 Year	\$1,347,000,813	0.16%	\$1,322,598,583	98.2%	\$24,402,230	1.8%
BENTON	Annual	\$13,309,209,439	1.57%	\$12,663,170,270	95.1%	\$646,039,169	4.9%
CHELAN	4 Year	\$9,417,858,922	1.11%	\$9,178,763,834	97.5%	\$239,095,088	2.5%
CLALLAM	Annual	\$8,196,545,951	0.97%	\$8,019,274,686	97.8%	\$177,271,265	2.2%
CLARK	Annual	\$41,128,254,108	4.86%	\$40,026,136,823	97.3%	\$1,102,117,285	2.7%
COLUMBIA	4 Year	\$340,231,686	0.04%	\$318,018,067	93.5%	\$22,213,619	6.5%
COWLITZ	Annual	\$9,080,021,820	1.07%	\$8,545,881,250	94.1%	\$534,140,570	5.9%
DOUGLAS	2 Year	\$3,812,665,254	0.45%	\$3,733,916,800	97.9%	\$78,748,454	2.1%
FERRY	4 Year	\$534,880,227	0.06%	\$517,661,040	96.8%	\$17,219,187	3.2%
FRANKLIN	Annual	\$4,533,108,505	0.54%	\$4,296,350,900	94.8%	\$236,757,605	5.2%
GARFIELD	Annual	\$203,954,762	0.02%	\$189,746,692	93.0%	\$14,208,070	7.0%
GRANT	4 Year	\$8,382,914,857	0.99%	\$7,587,633,442	90.5%	\$795,281,415	9.5%
GRAYS HARBOR	4 Year	\$6,541,452,829	0.77%	\$6,279,752,024	96.0%	\$261,700,805	4.0%
ISLAND	Annual	\$14,543,882,327	1.72%	\$14,452,006,504	99.4%	\$91,875,823	0.6%
JEFFERSON	4 Year	\$5,349,759,600	0.63%	\$5,311,207,280	99.3%	\$38,552,320	0.7%
KING	Annual	\$335,220,089,260	39.60%	\$323,363,051,425	96.5%	\$11,857,037,835	3.5%
KITSAP	Annual	\$29,454,937,226	3.48%	\$29,021,620,917	98.5%	\$433,316,309	1.5%
KITTITAS	4 Year	\$6,186,285,011	0.73%	\$6,046,869,633	97.7%	\$139,415,378	2.3%
KLICKITAT	4 Year	\$2,741,963,730	0.32%	\$2,234,058,813	81.5%	\$507,904,917	18.5%
LEWIS	4 Year	\$6,748,138,147	0.80%	\$6,520,618,504	96.6%	\$227,519,643	3.4%
LINCOLN	Annual	\$945,318,287	0.11%	\$879,275,920	93.0%	\$66,042,367	7.0%

2009 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	\$7,658,168,566	0.90%	\$7,548,841,916	98.6%	\$109,326,650	1.4%
OKANOGAN	4 Year	\$3,564,410,285	0.42%	\$3,447,297,032	96.7%	\$117,113,253	3.3%
PACIFIC	4 Year	\$2,594,846,370	0.31%	\$2,547,159,240	98.2%	\$47,687,130	1.8%
PEND OREILLE	4 Year	\$1,277,944,242	0.15%	\$1,229,038,390	96.2%	\$48,905,852	3.8%
PIERCE	Annual	\$87,506,515,954	10.34%	\$85,188,670,419	97.4%	\$2,317,845,535	2.6%
SAN JUAN	3 Year	\$8,155,962,144	0.96%	\$8,064,934,225	98.9%	\$91,027,919	1.1%
SKAGIT	Annual	\$15,647,032,548	1.85%	\$14,964,746,348	95.6%	\$682,286,200	4.4%
SKAMANIA	Annual	\$1,257,928,114	0.15%	\$1,222,148,278	97.2%	\$35,779,836	2.8%
SNOHOMISH	Annual	\$93,356,408,776	11.03%	\$90,197,192,681	96.6%	\$3,159,216,095	3.4%
SPOKANE	Annual	\$37,836,425,813	4.47%	\$36,363,493,065	96.1%	\$1,472,932,748	3.9%
STEVENS	4 Year	\$3,197,051,130	0.38%	\$3,133,873,751	98.0%	\$63,177,379	2.0%
THURSTON	Annual	\$28,852,531,534	3.41%	\$28,144,858,520	97.5%	\$707,673,014	2.5%
WAHKIAKUM	4 Year	\$451,826,176	0.05%	\$441,936,376	97.8%	\$9,889,800	2.2%
WALLA WALLA	Annual	\$4,397,125,717	0.52%	\$4,213,294,800	95.8%	\$183,830,917	4.2%
WHATCOM	4 Year	\$24,562,109,840	2.90%	\$23,880,935,010	97.2%	\$681,174,830	2.8%
WHITMAN	Annual	\$2,615,663,364	0.31%	\$2,468,593,239	94.4%	\$147,070,125	5.6%
YAKIMA	Annual	\$14,186,317,335	1.68%	\$13,243,037,141	93.4%	\$943,280,194	6.6%
Mean					96.0%		4.0%
Total - Weighted Mean		\$846,505,831,627	100.00%	\$818,067,274,838	96.6%	\$28,438,556,789	3.4%

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).

2009 COUNTY PARCEL COUNT Taxable Real and Personal Property

COUNTY	REAL PROPERTY PARCELS	PERSONAL PROPERTY ACCOUNTS
ADAMS	13,226	1,290
ASOTIN	13,727	621
BENTON	69,288	5,020
CHELAN	43,195	2,130
CLALLAM	50,437	1,800
CLARK	160,058	8,503
COLUMBIA	5,331	250
COWLITZ	56,441	3,238
DOUGLAS	25,550	1,070
FERRY	9,782	386
FRANKLIN	27,712	3,067
GARFIELD	3,663	257
GRANT	53,849	10,232
GRAYS HARBOR	57,077	4,403
ISLAND	49,816	1,826
JEFFERSON	29,415	606
KING	660,250	41,770
KITSAP	111,965	4,545
KITTITAS	33,204	2,390
KLICKITAT	19,700	2,054
LEWIS	59,052	2,962
LINCOLN	16,875	1,047
MASON	51,191	1,892
OKANOGAN	46,097	2,704
PACIFIC	34,885	868
PEND OREILLE	16,059	456
PIERCE	323,078	12,972
SAN JUAN	17,098	1,597
SKAGIT	64,934	4,628
SKAMANIA	7,818	532
SNOHOMISH	281,089	13,157
SPOKANE	200,069	13,336
STEVENS	39,898	1,514
THURSTON	109,840	4,989
WAHKIAKUM (e)	4,100	232
WALLA WALLA	27,442	1,614
WHATCOM	105,892	5,946
WHITMAN	36,652	1,567
YAKIMA	101,358	5,598
TOTAL	3,037,113	173,069

Note:

Numbers represent locally assessed taxable parcels and accounts.

The source for the number of personal property accounts is the County Statistics for Comparison Report.

The source for the number of real property parcels is the 2009 Abstract Report.

(e) estimate

POPULATION, REAL PROPERTY, AND ASSESSED VALUE

Annual vs. Cyclical Counties (2009 Data)

ANNUAL COUNTIES	POPULATION	REAL PROP. PARCELS	ASSESSED REAL PROPERTY VALUE	AVERAGE VALUE PER PARCEL
ADAMS	18,000	13,226	\$1,259,611,000	\$95,237
BENTON	169,300	69,288	\$12,663,170,270	\$182,761
CLALLAM	69,500	50,437	\$8,019,274,686	\$158,996
CLARK	431,200	160,058	\$40,026,136,823	\$250,073
COWLITZ	99,600	56,441	\$8,545,881,250	\$151,413
FRANKLIN	72,700	27,712	\$4,296,350,900	\$155,036
GARFIELD	2,250	3,663	\$189,746,692	\$51,801
ISLAND	80,300	49,816	\$14,452,006,504	\$290,108
KING	1,909,300	660,250	\$323,363,051,425	\$489,759
KITSAP	247,600	111,965	\$29,021,620,917	\$259,203
LINCOLN	10,450	16,875	\$879,275,920	\$52,105
PIERCE	813,600	323,078	\$85,188,670,419	\$263,678
SKAGIT	118,900	64,934	\$14,964,746,348	\$230,461
SKAMANIA	10,800	7,818	\$1,222,148,278	\$156,325
SNOHOMISH	704,300	281,089	\$90,197,192,681	\$320,885
SPOKANE	465,000	200,069	\$36,363,493,065	\$181,755
THURSTON	249,800	109,840	\$28,144,858,520	\$256,235
WALLA WALLA	59,200	27,442	\$4,213,294,800	\$153,535
WHITMAN	43,300	36,652	\$2,468,593,239	\$67,352
YAKIMA	238,400	101,358	\$13,243,037,141	\$130,656
TOTAL	5,813,500	2,372,011	\$718,722,160,878	MEAN VALUE OF
PERCENT OF STATE	87.2%	78.1%	87.9%	\$194,869

CYCLICAL COUNTIES	POPULATION	REAL PROP. PARCELS	ASSESSED REAL PROPERTY VALUE	AVERAGE VALUE PER PARCEL
ASOTIN	21,500	13,727	\$1,322,598,583	\$96,350
CHELAN	72,600	43,195	\$9,178,763,834	\$212,496
COLUMBIA	4,100	5,331	\$318,018,067	\$59,654
DOUGLAS	37,600	25,550	\$3,733,916,800	\$146,142
FERRY	7,800	9,782	\$517,661,040	\$52,920
GRANT	86,100	53,849	\$7,587,633,442	\$140,906
GRAYS HARBOR	71,200	57,077	\$6,279,752,024	\$110,022
JEFFERSON	29,000	29,415	\$5,311,207,280	\$180,561
KITTITAS	39,900	33,204	\$6,046,869,633	\$182,113
KLICKITAT	20,200	19,700	\$2,234,058,813	\$113,404
LEWIS	75,200	59,052	\$6,520,618,504	\$110,422
MASON	56,800	51,191	\$7,548,841,916	\$147,464
OKANOGAN	40,500	46,097	\$3,447,297,032	\$74,784
PACIFIC	21,800	34,885	\$2,547,159,240	\$73,016
PEND OREILLE	12,900	16,059	\$1,229,038,390	\$76,533
SAN JUAN	16,300	17,098	\$8,064,934,225	\$471,689
STEVENS	44,000	39,898	\$3,133,873,751	\$78,547
WAHKIAKUM	4,100	4,100	\$441,936,376	\$107,789
WHATCOM	193,100	105,892	\$23,880,935,010	\$225,522
TOTAL	854,700	665,102	\$99,345,113,960	MEAN VALUE OF
PERCENT OF STATE	12.8%	21.9%	12.1%	\$140,018
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)				\$269,357

2009 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	660,250	21.74%	21.74%	41,770	24.13%	24.13%
PIERCE	323,078	10.64%	32.38%	12,972	7.50%	31.63%
SNOHOMISH	281,089	9.26%	41.63%	13,157	7.60%	39.23%
SPOKANE	200,069	6.59%	48.22%	13,336	7.71%	46.94%
CLARK	160,058	5.27%	53.49%	8,503	4.91%	51.85%
KITSAP	111,965	3.69%	57.18%	4,545	2.63%	54.48%
THURSTON	109,840	3.62%	60.79%	4,989	2.88%	57.36%
WHATCOM	105,892	3.49%	64.28%	5,946	3.44%	60.80%
YAKIMA	101,358	3.34%	67.62%	5,598	3.23%	64.03%
BENTON	69,288	2.28%	69.90%	5,020	2.90%	66.93%
SKAGIT	64,934	2.14%	72.04%	4,628	2.67%	69.60%
LEWIS	59,052	1.94%	73.98%	2,962	1.71%	71.32%
GRAYS HARBOR	57,077	1.88%	75.86%	4,403	2.54%	73.86%
COWLITZ	56,441	1.86%	77.72%	3,238	1.87%	75.73%
GRANT	53,849	1.77%	79.49%	10,232	5.91%	81.64%
MASON	51,191	1.69%	81.18%	1,892	1.09%	82.74%
CLALLAM	50,437	1.66%	82.84%	1,800	1.04%	83.78%
ISLAND	49,816	1.64%	84.48%	1,826	1.06%	84.83%
OKANOGAN	46,097	1.52%	86.00%	2,704	1.56%	86.39%
CHELAN	43,195	1.42%	87.42%	2,130	1.23%	87.62%
STEVENS	39,898	1.31%	88.73%	1,514	0.87%	88.50%
WHITMAN	36,652	1.21%	89.94%	1,567	0.91%	89.40%
PACIFIC	34,885	1.15%	91.09%	868	0.50%	89.91%
KITTITAS	33,204	1.09%	92.18%	2,390	1.38%	91.29%
JEFFERSON	29,415	0.97%	93.15%	606	0.35%	91.64%
FRANKLIN	27,712	0.91%	94.06%	3,067	1.77%	93.41%
WALLA WALLA	27,442	0.90%	94.96%	1,614	0.93%	94.34%
DOUGLAS	25,550	0.84%	95.81%	1,070	0.62%	94.96%
KLICKITAT	19,700	0.65%	96.45%	2,054	1.19%	96.15%
SAN JUAN	17,098	0.56%	97.02%	1,597	0.92%	97.07%
LINCOLN	16,875	0.56%	97.57%	1,047	0.60%	97.67%
PEND OREILLE	16,059	0.53%	98.10%	456	0.26%	97.94%
ASOTIN	13,727	0.45%	98.55%	621	0.36%	98.30%
ADAMS	13,226	0.44%	98.99%	1,290	0.75%	99.04%
FERRY	9,782	0.32%	99.31%	386	0.22%	99.27%
SKAMANIA	7,818	0.26%	99.57%	532	0.31%	99.57%
COLUMBIA	5,331	0.18%	99.74%	250	0.14%	99.72%
GARFIELD	3,663	0.12%	99.87%	257	0.15%	99.87%
WAHIAKUM	4,100	0.13%	100.00%	232	0.13%	100.00%
TOTAL	3,037,113	100.00%		173,069	100.00%	

Note:

The source for the number of personal property accounts is the County Statistics for Comparison Report.

The source for the number of real property parcels is the 2009 Abstract Report.

TAXABLE and EXEMPT PARCELS Listed on 2009 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	12,615	830	13,445	6.17%	0
BENTON	66,848	2,605	69,453	3.75%	0
CHELAN	40,256	4,018	44,274	9.08%	0
CLALLAM	46,263	7,043	53,306	13.21%	2861
CLARK	160,082	5,047	165,129	3.06%	231
COLUMBIA	5,429	383	5,812	6.59%	0
COWLITZ	53,193	2,739	55,932	4.90%	498
DOUGLAS	25,550	2,600	28,150	9.24%	0
FERRY	8,382	974	9,356	10.41%	1433
FRANKLIN	27,710	1,608	29,318	5.48%	0
GARFIELD	3,221	303	3,524	8.60%	0
GRANT	53,504	4,435	57,939	7.65%	0
GRAYS HARBOR	57,175	5,297	62,472	8.48%	0
ISLAND	50,017	2,329	52,346	4.45%	268
JEFFERSON	29,427	3,966	33,393	11.88%	0
KING	652,994	27,398	680,392	4.03%	1425
KITSAP	111,702	3,290	114,992	2.86%	628
KITTITAS	33,290	3,529	36,819	9.58%	0
KLICKITAT	20,670	1,825	22,495	8.11%	22
LEWIS	55,402	6,584	61,986	10.62%	0
LINCOLN	16,935	1,219	18,154	6.71%	0
MASON	50,860	3,434	54,294	6.32%	321
OKANOGAN	46,142	4,945	51,087	9.68%	0
PACIFIC	32,352	2,407	34,759	6.92%	126
PEND OREILLE	16,463	1,007	17,470	5.76%	0
PIERCE	305,735	14,473	320,208	4.52%	2807
SAN JUAN	15,487	1,991	17,478	11.39%	1218
SKAGIT	72,734	9,180	81,914	11.21%	213
SKAMANIA	7,034	1,136	8,170	13.90%	523
SNOHOMISH	269,484	11,584	281,068	4.12%	0
SPOKANE	198,144	10,190	208,334	4.89%	1925
STEVENS	39,950	1,038	40,988	2.53%	4037
THURSTON	113,139	3,354	116,493	2.88%	0
WAHKIAKUM	4,232	227	4,459	5.09%	44
WALLA WALLA	27,209	1,858	29,067	6.39%	222
WHATCOM	104,463	5,543	110,006	5.04%	95
WHITMAN	39,375	-	39,375		0
YAKIMA	90,718	10,567	101,285	10.43%	0
TOTAL	2,977,382	172,605	3,149,987		

Notes:

- (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 real 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 - 2009

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	4,635	112	36%	26	500	4%	717	5.42%	7,236	55%	13,226
ASOTIN	9,085	378	69%	11	462	3%	148	1.08%	3,643	27%	13,727
BENTON	56,990	1,984	85%	509	4,303	7%	1,180	1.70%	4,322	6%	69,288
CHELAN	36,066	586	85%	143	1,833	5%	320	0.74%	4,247	10%	43,195
CLALLAM	30,999	468	62%	66	1,920	4%	24	0.048%	16,960	34%	50,437
CLARK	131,661	3,526	84%	981	4,502	3%	179	0.11%	19,209	12%	160,058
COLUMBIA	2,106	31	40%	14	312	6%	145	2.72%	2,723	51%	5,331
COWLITZ	35,898	1,301	66%	203	3,225	6%	0	0.00%	15,814	28%	56,441
DOUGLAS	13,291	376	53%	9	563	2%	999	3.91%	10,312	40%	25,550
FERRY	4,178	16	43%	10	175	2%	0	0.00%	5,403	55%	9,782
FRANKLIN	19,218	470	71%	96	1,253	5%	1,374	4.96%	5,301	19%	27,712
GARFIELD	1,193	12	33%	1	109	3%	97	2.65%	2,251	61%	3,663
GRANT	33,060	1,645	64%	51	6,266	12%	1,325	2.46%	11,502	21%	53,849
GRAYS HARBOR	40,541	781	72%	656	4,958	10%	62	0.11%	10,079	18%	57,077
ISLAND	35,851	355	73%	56	940	2%	0	0.00%	12,614	25%	49,816
JEFFERSON	17,656	130	60%	57	929	3%	11	0.037%	10,632	36%	29,415
KING	564,987	30,656	90%	3,046	23,093	4%	112	0.017%	38,356	6%	660,250
KITSAP	85,634	2,039	78%	48	4,340	4%	1	0.001%	19,903	18%	111,965
KITTITAS	18,270	446	56%	46	1,163	4%	993	2.99%	12,286	37%	33,204
KLICKITAT	8,422	106	43%	31	2,209	11%	40	0.20%	8,892	45%	19,700
LEWIS	30,866	568	53%	229	3,221	6%	3,584	6.07%	20,584	35%	59,052
LINCOLN	5,368	44	32%	1	642	4%	2,906	17.22%	7,914	47%	16,875
MASON	31,205	651	62%	53	904	2%	11	0.021%	18,367	36%	51,191
OKANOGAN	17,663	369	39%	75	1,530	3%	3,638	7.89%	22,822	50%	46,097
PACIFIC	17,138	177	50%	62	971	3%	281	0.806%	16,256	47%	34,885

NUMBER OF REAL PROPERTY PARCELS - 2009

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	%	
PEND OREILLE	6,546	29	41%	35	741	5%	0	0.00%	8,708	54%	16,059
PIERCE	249,607	9,036	80%	757	20,197	6%	23	0.007%	43,458	13%	323,078
SAN JUAN	13,364	163	79%	19	910	5%	8	0.047%	2,634	15%	17,098
SKAGIT	47,016	1,220	74%	150	4,486	7%	360	0.55%	11,702	18%	64,934
SKAMANIA	5,074	77	66%	19	151	2%		0.00%	2,497	32%	7,818
SNOHOMISH	222,573	5,964	81%	805	11,177	4%	103	0.037%	40,467	14%	281,089
SPOKANE	145,941	6,950	76%	372	8,236	4%	89	0.044%	38,481	19%	200,069
STEVENS	17,194	260	44%	101	831	2%	83	0.21%	21,429	54%	39,898
THURSTON	85,240	2,490	80%	112	4,478	4%	59	0.054%	17,461	16%	109,840
WAHKIAKUM	1,635	62	41%	16	95	3%	63	1.54%	2,229	54%	4,100
WALLA WALLA	15,815	724	60%	117	1,470	6%	781	2.85%	8,535	31%	27,442
WHATCOM	63,371	10,052	69%	258	6,189	6%	591	0.56%	25,431	24%	105,892
WHITMAN	15,722	752	45%	58	2,441	7%	400	1.09%	17,279	47%	36,652
YAKIMA	65,211	3,054	67%	609	8,013	9%	4,738	4.67%	19,733	19%	101,358
Grand Total	2,206,290	88,060		9,908	139,738		25,445		567,672		3,037,113

Note:

(a) Includes Forest Lands administered under chapter 84.33 RCW; parcels with land classified in the Current Use Program as defined by chapter 84.34 RCW; and activities related to agriculture, fishing, mining, resource production, noncommercial forests, undeveloped land and water areas (WAC 485-53-050).

(b) Parcel count by specific property type is not available in all counties; however, the total parcels for each county is listed.

2009 NEW CONSTRUCTION

Sorted by 2009 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	
			2009		2008	2007
KITTITAS	33,204	1,747	5.26%	YES	6.54%	8.02%
SKAMANIA	7,818	370	4.73%	YES	4.62%	3.97%
PIERCE	323,078	13,650	4.22%	YES	3.12%	4.15%
THURSTON	109,840	4,228	3.85%	YES	5.17%	7.16%
FRANKLIN	27,712	1,051	3.79%	YES	6.11%	5.89%
SAN JUAN	17,098	646	3.78%	NO	3.38%	8.37%
MASON	51,191	1,859	3.63%	NO	3.88%	4.02%
GRANT	53,849	1,912	3.55%	NO	6.96%	7.10%
ISLAND	49,816	1,720	3.45%	YES	6.74%	7.54%
FERRY	9,782	323	3.30%	YES	3.85%	5.70%
BENTON	69,288	2,161	3.12%	NO	4.11%	2.90%
WHATCOM	105,892	2,943	2.78%	YES	5.56%	5.64%
KLICKITAT	19,700	532	2.70%	YES	3.48%	5.95%
OKANOGAN	46,097	1,201	2.61%	YES	1.98%	1.70%
SNOHOMISH	281,089	6,976	2.48%	YES	2.35%	3.23%
WALLA WALLA	27,442	678	2.47%	YES	3.56%	3.51%
CLARK	160,058	3,841	2.40%	YES	3.48%	2.84%
KITSAP	111,965	2,663	2.38%	YES	3.43%	4.27%
DOUGLAS	25,550	567	2.22%	YES	3.07%	3.26%
SPOKANE	200,069	4,411	2.20%	YES	2.99%	2.54%
PEND OREILLE	16,059	337	2.10%	YES	2.28%	1.92%
LEWIS	59,052	1,238	2.10%	YES	2.89%	3.75%
COLUMBIA	5,331	103	1.93%	YES	2.05%	2.15%
WAHKIAKUM	4,100	78	1.90%	YES	0.54%	3.54%
GARFIELD	3,663	66	1.80%	YES	1.36%	2.09%
ASOTIN	13,727	245	1.78%	YES	2.02%	2.60%
KING	660,250	11,420	1.73%	YES	3.48%	4.24%
YAKIMA	101,358	1,709	1.69%	YES	2.28%	2.36%
JEFFERSON	29,415	463	1.57%	YES	2.58%	2.97%
ADAMS	13,226	199	1.50%	YES	2.97%	2.74%
GRAYS HARBOR	57,077	819	1.43%	NO	1.85%	1.90%
COWLITZ	56,441	800	1.42%	NO	1.13%	2.69%
PACIFIC	34,885	464	1.33%	NO	2.32%	1.97%
LINCOLN	16,875	204	1.21%	YES	2.10%	2.15%
CLALLAM	50,437	560	1.11%	NO	2.17%	3.72%
SKAGIT	64,934	600	0.92%	NO	3.49%	3.96%
STEVENS	39,898	285	0.71%	NO	3.47%	3.43%
WHITMAN	36,652	216	0.59%	YES	0.50%	0.61%
CHELAN	43,195	227	0.53%	YES	2.86%	3.06%
TOTAL	3,037,113	73,512				
MEAN			2.37%		3.25%	3.84%
MEDIAN			2.20%		3.07%	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.

2009 COUNTY NEW PROPERTY \$ Amount Placed on Assessment Roll

Sorted by 2009

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		
				2009	2008	2007
GRANT	1,542,075,025	11.47%	\$8,382,914,857	18.40%	13.60%	8.52%
DOUGLAS	175,474,700	1.31%	\$3,812,665,254	4.60%	2.73%	3.65%
KLICKITAT	126,085,761	0.94%	\$2,741,963,730	4.60%	7.27%	9.74%
ADAMS	38,184,914	0.28%	\$1,369,090,958	2.79%	3.86%	1.83%
ASOTIN	36,299,300	0.27%	\$1,347,000,813	2.69%	3.13%	2.84%
KITTITAS	163,709,400	1.22%	\$6,186,285,011	2.65%	8.36%	9.49%
BENTON	323,891,847	2.41%	\$13,309,209,439	2.43%	3.48%	3.42%
LEWIS	142,887,262	1.06%	\$6,748,138,147	2.12%	2.65%	4.53%
OKANOGAN	71,657,100	0.53%	\$3,564,410,285	2.01%	2.82%	3.39%
CHELAN	186,609,838	1.39%	\$9,417,858,922	1.98%	2.46%	2.82%
FRANKLIN	88,361,430	0.66%	\$4,533,108,505	1.95%	4.06%	4.32%
WHITMAN	50,771,910	0.38%	\$2,615,663,364	1.94%	2.15%	3.45%
FERRY	9,717,100	0.07%	\$534,880,227	1.82%	2.08%	3.08%
THURSTON	512,976,449	3.82%	\$28,852,531,534	1.78%	2.56%	3.87%
STEVENS	54,409,866	0.40%	\$3,197,051,130	1.70%	2.53%	3.17%
KING	5,205,245,583	38.72%	\$335,220,089,260	1.55%	2.11%	2.03%
YAKIMA	205,872,578	1.53%	\$14,186,317,335	1.45%	1.89%	2.03%
SKAGIT	223,377,228	1.66%	\$15,647,032,548	1.43%	2.22%	3.28%
PIERCE	1,229,933,848	9.15%	\$87,506,515,954	1.41%	2.35%	2.91%
PEND OREILLE	17,453,438	0.13%	\$1,277,944,242	1.37%	2.51%	2.63%
SKAMANIA	16,991,100	0.13%	\$1,257,928,114	1.35%	2.16%	2.79%
SPOKANE	508,132,587	3.78%	\$37,836,425,813	1.34%	2.17%	2.96%
COLUMBIA	4,480,500	0.03%	\$340,231,686	1.32%	1.43%	1.36%
WHATCOM	319,526,670	2.38%	\$24,562,109,840	1.30%	1.47%	2.18%
LINCOLN	12,280,650	0.09%	\$945,318,287	1.30%	2.10%	1.82%
MASON	96,838,770	0.72%	\$7,658,168,566	1.26%	2.39%	2.93%
GRAYS HARBOR	82,539,139	0.61%	\$6,541,452,829	1.26%	6.27%	3.18%
PACIFIC	31,944,440	0.24%	\$2,594,846,370	1.23%	3.29%	2.00%
WALLA WALLA	51,103,500	0.38%	\$4,397,125,717	1.16%	3.50%	2.91%
GARFIELD	2,361,507	0.02%	\$203,954,762	1.16%	0.86%	1.29%
WAHKIAKUM	5,081,100	0.04%	\$451,826,176	1.12%	1.97%	2.11%
ISLAND	152,408,494	1.13%	\$14,543,882,327	1.05%	1.63%	2.01%
JEFFERSON	55,737,445	0.41%	\$5,349,759,600	1.04%	1.43%	1.90%
KITSAP	282,461,226	2.10%	\$29,454,937,226	0.96%	1.83%	2.54%
SAN JUAN	77,867,551	0.58%	\$8,155,962,144	0.95%	1.64%	1.77%
CLARK	388,339,232	2.89%	\$41,128,254,108	0.94%	1.67%	2.50%
SNOHOMISH	809,860,383	6.02%	\$93,356,408,776	0.87%	1.54%	2.17%
COWLITZ	74,468,790	0.55%	\$9,080,021,820	0.82%	4.31%	2.95%
CLALLAM	65,305,964	0.49%	\$8,196,545,951	0.80%	2.05%	2.78%
TOTAL OR MEAN	\$13,442,723,625	100%	\$846,505,831,627	2.10%	3.04%	3.21%
WEIGHTED MEAN				1.59%	2.27%	2.53%
MEDIAN				1.37%	2.35%	2.84%

Notes:

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

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

2009 PROPERTY DIVISION AND CONSOLIDATION

Segregations, Subdivisions, Merges, and Adjustments

COUNTY	Prior Year Backlog (a)	Current Projects	Projects Processed	Parcels Touched	% Total Cnty Parcels (b)	Current Year Backlog (c)
ADAMS	Current	230	219	445	3.36%	Current
ASOTIN	Current	52	52	79	0.58%	Current
BENTON	3 Months	341	336	1,581	2.28%	30 days
CHELAN	Current	138	138	707	1.64%	Current
CLALLAM	Current	309	231	1,281	2.54%	07/01/2010
CLARK	Unknown	515	206	1,043	0.65%	
COLUMBIA	Current	6	6	15	0.28%	Current
COWLITZ	Current	520	486	533	0.94%	Current
DOUGLAS		36	36	265	1.04%	Current
FERRY	Current	59	59	146	1.49%	Current
FRANKLIN	Current	141	111	611	2.20%	Current
GARFIELD	Current	3	3	6	0.16%	Current
GRANT	Current	225	207	873	1.62%	Current up to 12/8/09
GRAYS HARBOR	Current	137	137	424	0.74%	Current
ISLAND	8 Months	311	217	678	1.36%	5 months
JEFFERSON	Current	14	14	185	0.63%	Current
KING	Current	3,735	3,453	6,928	1.05%	4 weeks
KITSAP	Current	842	842	2,367	2.11%	Current
KITTITAS	Current			621	1.87%	4 weeks
KLICKITAT	45 days	302	254	385	1.95%	60 days- never
LEWIS	Current	149	149	437	0.74%	Current
LINCOLN	Current	100	100	100	0.59%	Current
MASON	Current	144	59	351	0.69%	12 months
OKANOGAN	Current	334	325		0.00%	Current
PACIFIC	Current	146	146	356	1.02%	Current
PEND OREILLE	Current	6	6	74	0.46%	Current
PIERCE	Current	569	552	3,995	1.24%	Current
SAN JUAN	Current	222	222	763	4.46%	Current
SKAGIT	Current	920	762	2,560	3.94%	6 months
SKAMANIA	Current	9	9	44	0.56%	Current
SNOHOMISH	4 Months	2,540	1,772	13,741	4.89%	Current
SPOKANE	3 Months	1,102	1,021	7,003	3.50%	2-4 months
STEVENS	3 years	350	209	876	2.20%	6-8 months/1 yr
THURSTON	1-3 Months	1,267	1,152	2,303	2.10%	3 months
WAHIAKUM	4 Months	2	1	30	0.73%	1 month
WALLA WALLA	Current	131	126	497	1.81%	Current-couple weeks
WHATCOM	Current	601	601	1,951	1.84%	Current
WHITMAN	Current	4	4	100	0.27%	Current
YAKIMA	Current	448	448	1,515	1.49%	Current
TOTAL		16,960	14,671	55,869		

Notes:

(a) Prior Year Backlog, is carried forward from previous year.

(b) % -- The number of parcels touched expressed as a percentage of county's total taxable parcels.

(c) Segregations are an on-going process. A county is listed as current if there is less than a one-month backlog.

DATES OF ASSESSMENT ROLL CERTIFICATION

Real, Personal, and New Construction

COUNTY	REVAL CYCLE	REAL PARCEL COUNT	REAL & PERSONAL PROPERTY			NEW CONSTR. 2009
			2007	2008	2009	
ADAMS	Annual	13,226	10/15/07	10/28/08	9/24/09	9/24/09
ASOTIN	4 Year	13,727	10/18/07	11/20/08	11/30/09	11/17/09
BENTON	Annual	69,288	10/18/07	11/12/08	10/15/09	10/15/09
CHELAN	4 Year	43,195	10/16/07	11/17/08	12/9/09	12/9/09
CLALLAM	Annual	50,437	11/27/07	10/20/08	12/2/09	12/2/09
CLARK	Annual	160,058	11/16/07	10/27/08	11/24/09	11/24/09
COLUMBIA	4 Year	5,331	9/24/07	8/29/08	10/6/09	10/21/09
COWLITZ	Annual	56,441	8/14/07	10/14/08	8/27/06	9/21/09
DOUGLAS	2 Year	25,550	7/20/07	10/20/08	7/23/09	11/30/09
FERRY	4 Year	9,782	7/23/07	7/17/08	7/22/09	9/21/09
FRANKLIN	Annual	27,712	7/9/07	7/11/08	7/30/09	7/30/09
GARFIELD	Annual	3,663	7/2/07	9/18/08	7/27/09	8/31/09
GRANT	4 Year	53,849	11/20/07	12/23/08	12/2/09	9/18/09
GRAYS HARBOR	4 Year	57,077	11/15/07	10/22/08	10/23/09	10/23/09
ISLAND	Annual	49,816	9/14/07	7/18/08	7/29/09	9/24/09
JEFFERSON	4 Year	29,415	9/10/07	9/12/08	9/8/09	10/28/09
KING	Annual	660,250	11/26/07	11/19/08	11/6/09	11/6/09
KITSAP	Annual	111,965	9/18/07	6/25/08	7/13/09	9/18/09
KITTITAS	4 Year	33,204	11/13/07	11/20/08	11/20/09	11/20/09
KLICKITAT	4 Year	19,700	9/10/07	7/21/08	11/17/09	11/17/09
LEWIS	4 Year	59,052	10/12/07	7/16/08	7/17/09	11/6/09
LINCOLN	Annual	16,875	7/23/07	7/23/08	7/22/09	9/10/09
MASON	4 Year	51,191	11/9/07	10/14/08	11/19/09	11/19/09
OKANOGAN	4 Year	46,097	8/2/07	10/16/08	8/7/09	8/19/09
PACIFIC	4 Year	34,885	12/12/07	11/4/08	10/22/09	10/8/09
PEND OREILLE	4 Year	16,059	7/26/07	7/14/08	7/20/09	10/12/09
PIERCE	Annual	323,078	9/11/07	9/5/08	6/25/09	9/14/09
SAN JUAN	3 Year	17,098	11/7/07	11/14/08	12/10/09	12/10/09
SKAGIT	Annual	64,934	11/19/07	11/21/08	12/14/09	12/14/09
SKAMANIA	Annual	7,818	6/22/07	7/17/08	7/15/09	9/23/09
SNOHOMISH	Annual	281,089	9/27/07	9/24/08	7/13/09	9/24/09
SPOKANE	Annual	200,069	7/12/07	10/20/08	7/15/09	9/15/09
STEVENS	4 Year	39,898	12/6/07	12/2/08	12/14/09	11/24/09
THURSTON	Annual	109,840	10/8/07	10/3/08	10/23/09	10/23/09
WAHKIAKUM	4 Year	4,100	8/8/07	7/28/08	11/30/09	10/12/09
WALLA WALLA	Annual	27,442	8/15/07	7/9/08	8/13/09	9/21/09
WHATCOM	4 Year	105,892	11/30/07	11/25/08	11/6/09	11/6/09
WHITMAN	Annual	36,652	10/19/07	9/29/08	10/27/09	8/21/09
YAKIMA	Annual	101,358	9/17/07	10/3/08	9/21/09	9/21/09

Notes:

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

2009 PERSONAL PROPERTY COMPARISON

COUNTY	NUMBER OF ACCTS.	DATE OF ROLL CERT. (a)	RATIO			AUDIT PROGRAM 2009 (b)	NUMBER APPEALS 2008 (c)
			2007	2008	2009		
ADAMS	1,290	09/24/2009	92.10	91.70	92.10	YES	0
ASOTIN	621	11/30/2009	79.60	80.90	83.30	NO	0
BENTON	5,020	10/15/2009	91.40	92.90	95.30	YES	3
CHELAN	2,130	12/09/2009	93.50	94.20	94.50	NO	0
CLALLAM	1,800	12/02/2009	95.80	97.60	99.40	NO	0
CLARK	8,503	11/24/2009	94.80	90.80	87.30	YES	0
COLUMBIA	250	10/06/2009	94.20	93.20	92.80	YES	0
COWLITZ	3,238	08/27/2006	98.90	99.90	100.00	YES	0
DOUGLAS	1,070	07/23/2009	96.50	94.80	94.70	NO	0
FERRY	386	07/22/2009	90.00	93.70	91.90	NO	0
FRANKLIN	3,067	07/30/2009	88.20	89.50	83.80	NO	0
GARFIELD	257	07/27/2009	91.30	91.50	91.20	NO	0
GRANT	10,232	12/02/2009	93.50	94.70	95.60	NO	0
GRAYS HARBOR	4,403	10/23/2009	98.00	98.90	96.40	NO	1
ISLAND	1,826	07/29/2009	87.40	93.50	90.10	YES	0
JEFFERSON	606	09/08/2009	99.40	99.30	98.50	YES	0
KING	41,770	11/06/2009	99.70	98.20	100.00	YES	0
KITSAP	4,545	07/13/2009	97.90	96.90	98.80	YES	0
KITTITAS	2,390	11/20/2009	97.00	96.00	98.20	YES	0
KLICKITAT	2,054	11/17/2009	100.00	100.00	100.00	YES	0
LEWIS	2,962	07/17/2009	93.10	95.30	93.90	YES	0
LINCOLN	1,047	07/22/2009	94.90	96.70	92.00	YES	0
MASON	1,892	11/19/2009	89.70	90.30	90.80	NO	0
OKANOGAN	2,704	08/07/2009	89.90	95.30	95.20	NO	0
PACIFIC	868	10/22/2009	87.80	88.20	89.20	NO	0
PEND OREILLE	456	07/20/2009	73.70	78.60	78.00	NO	0
PIERCE	12,972	06/25/2009	96.60	94.40	92.80	NO	0
SAN JUAN	1,597	12/10/2009	86.20	92.90	92.20	NO	1
SKAGIT	4,628	12/14/2009	100.00	100.00	98.90	YES	1
SKAMANIA	532	07/15/2009	89.80	88.60	86.80	NO	0
SNOHOMISH	13,157	07/13/2009	100.00	98.20	98.80	YES	0
SPOKANE	13,336	07/15/2009	88.40	88.70	92.90	YES	0
STEVENS	1,514	12/14/2009	79.60	82.60	83.00	NO	2
THURSTON	4,989	10/23/2009	94.90	96.90	96.40	YES	0
WAHKIAKUM	232	11/30/2009	94.80	94.50	95.70	NO	0
WALLA WALLA	1,614	08/13/2009	94.80	93.20	93.90	NO	0
WHATCOM	5,946	11/06/2009	94.10	94.70	93.60	NO	1
WHITMAN	1,567	10/27/2009	81.20	79.50	80.20	NO	0
YAKIMA	5,598	09/21/2009	92.00	89.30	90.30	YES	5
Total	173,069						
Mean			92.33	92.98	92.78		
Median			93.50	94.20	93.60		

Notes: (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) The source for the number of personal property accounts and appeals is the County Statistics for Comparison Report.

2009 COUNTY ASSESSORS' STAFF

Total Staff, Real, and Personal Property (During 2009)

COUNTY	REVAL CYCLE	TOTAL STAFF (a)	VALUATION (b)	
			REAL	PERSONAL
ADAMS	Annual	5.00	1.50	1.00
ASOTIN	4 Year	4.50	1.50	0.25
BENTON	Annual	25.00	12.00	4.00
CHELAN	4 Year	18.00	9.00	1.00
CLALLAM	Annual	18.00	9.00	1.00
CLARK	Annual	48.60	25.35	2.25
COLUMBIA	4 Year	3.00	2.00	0.00
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	10.00	5.00	1.00
GARFIELD	Annual	2.25	2.00	0.00
GRANT	4 Year	21.00	8.00	2.00
GRAYS HARBOR	4 Year	16.00	9.00	1.00
ISLAND	Annual	17.00	9.00	1.00
JEFFERSON	4 Year	10.62	5.25	0.37
KING	Annual	221.00	130.00	14.00
KITSAP	Annual	25.80	14.90	1.90
KITTITAS	4 Year	15.00	8.00	1.00
KLICKITAT	4 Year	9.00	4.25	1.00
LEWIS	4 Year	20.00	9.50	0.75
LINCOLN	Annual	5.00	2.00	0.75
MASON	4 Year	13.00	9.00	0.00
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	55.00	37.00	3.00
SAN JUAN	3 Year	8.60	5.10	0.50
SKAGIT	Annual	24.50	15.00	1.00
SKAMANIA	Annual	6.00	3.00	0.00
SNOHOMISH	Annual	68.00	36.00	4.00
SPOKANE	Annual	55.00	28.00	4.00
STEVENS	4 Year	13.00	5.50	0.75
THURSTON	Annual	27.75	16.00	0.75
WAHKIAKUM	4 Year	2.50	1.00	0.50
WALLA WALLA	Annual	14.00	7.00	1.00
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		904.32	489.90	57.12

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.
- (c) The source for the number of staff is the 2009 County Statistics for Comparison Report.

2009 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 (b)	Total Seg. Staff	Levy Clerk	Special Programs	Other	Administration (c)	
ADAMS	0	1.5	0	0	0	0	1.5	1	0	1	0.25	0.25	0.5	0.25	0.25	0	1.5	5.00
ASOTIN	0.25	1	0.125	0	0.125	0	1.5	0	0.25	0.25	0.75	0.5	1.25	0	0.25	0	1.25	4.50
BENTON	1	5	3	2	1	0	12	2	2	4	3	1	4	0.5	2.5	0	2	25.00
CHELAN	1	5	2	1	0	0	9	0	1	1	4	0	4	0	0.75	1.25	2	18.00
CLALLAM	1	7	1	0	0	0	9	0	1	1	0	2	2	0	1	3	2	18.00
CLARK	0	16.6	7.75	0	1	0	25.35	2.25	0	2.25	4	0	4	0.25	2	10	4.75	48.60
COLUMBIA	1	1	0	0	0	0	2	0	0	0	1	0	1	0	0	0	0	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	0.5	0.5	0	1	8.00
FERRY	1	0	0	0	0	0	1	0	0	0	0.8	0	0.8	0	0	0	2	3.80
FRANKLIN	1	2	1	1	0	0.25	5.25	0.75	0.25	1	0.5	1	1.5	0.1	0.35	0	1.8	10.00
GARFIELD	0	1	1	0	0	0	2	0	0	0	0	0	0	0	0	0	0.25	2.25
GRANT	1	6	0	0	1	2	10	1	1	2	1	1	2	0	2	3	2	21.00
GRAYS HARBOR	0	7	1.75	0.25	0	0.5	9.5	0	1	1	0.5	1	1.5	0	1.5	0.5	2	16.00
ISLAND	1	7	1	0	0	0	9	0	1	1	1	2	3	1	1	0	2	17.00
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	1	1.13	10.62
KING	6	84	39	1	0	0	130	9	5	14	9	8	17	1	9	44	6	221.00
KITSAP	0.5	11.7	2.7	0	0	0.5	15.4	0.4	1.5	1.9	3.6	0	3.6	0.5	2.4	0.7	1.3	25.80
KITTITAS	0	7.5	0	0	0.5	3	11	1	0	1	0.5	0.5	1	0	0	0	2	15.00
KLICKITAT	1	0	3	0	0.25	0	4.25	1	0	1	0.6	0	0.6	0.15	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	4	0.5	2.5	0	2	20.00
LINCOLN	1	1	0	0	0	0	2	0.75	0	0.75	0.5	0.5	1	0	0.25	0	1	5.00
MASON	1	8	0	0	0	0	9	0	0	0	1	0	1	1	0	1	1	13.00

2009 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 (b)	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	1	0	1	0	0	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	1	24	8	0	4	4	41	0.5	2.5	3	4	6	10.00	1	0	0	0	55.00
SAN JUAN	0.9	4.1	0	0	0.1	0.25	5.35	0.4	0.1	0.5	0.4	0.6	1.00	0.1	0.35	0.5	0.8	8.60
SKAGIT	0	12	2	0	1	1	16	1	0	1	2	0	2.00	0.5	2	0.5	2.5	24.50
SKAMANIA	1	2	0	0	0	0	3	0	0	0.00	0	1	1.00	0	1	0	1	6.00
SNOHOMISH	1	20	9	1	5	2	38	3	1	4	8	4	12.00	2	2	5	5	68.00
SPOKANE	1	18	8	0	1	1	29	4	0	4	5	4	9.00	2	5	4	2	55.00
STEVENS	0.5	3	2	0	0	1	6.5	0	0.75	0.75	2	1	3.00	0.5	1.25	0	1	13.00
THURSTON	1	8	2	0	5	0.5	16.5	0.75	0	0.75	4	0	4.00	0.25	1	2.75	2.5	27.75
WAHKIAKUM	0	1	0	0	0	0	1	0	0.5	0.5	1	0	1.00	0	0	0	0	2.50
WALLA WALLA	1	3	1	1	1	1	8	0	1	1	1	1	2.00	0	1	0	2	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	1.75	0	1.75	0.5	0.75	0.5	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	32.05	310.60	109.13	13.75	24.38	17.90	507.80	34.67	22.45	57.12	73.25	39.90	113.15	12.90	45.82	97.90	69.63	904.32

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.
- (d) Numbers and distribution of FTE's is based on the number of actual FTE's for 2009 as reported in early 2010 by counties in DOR form, Comparison of Assessor Statistics Reports.

COMPARISON OF STAFF LEVELS

Current With % Change

COUNTY	REVAL CYCLE	NUMBER FTE			% CHANGE	% CHANGE
		2008	2009	2010 Proj.	2008 - 2009	2009 - 2010
ADAMS	Annual	6.00	5.00	5.00	-16.7%	0.0%
ASOTIN	4 Year	5.00	4.50	4.00	-10.0%	-11.1%
BENTON	Annual	26.00	25.00	24.50	-3.8%	-2.0%
CHELAN	4 Year	18.00	18.00	15.00	0.0%	-16.7%
CLALLAM	Annual	17.50	18.00	17.75	2.9%	-1.4%
CLARK	Annual	61.75	48.60	48.60	-21.3%	0.0%
COLUMBIA	4 Year	3.00	3.00	3.00	0.0%	0.0%
COWLITZ	Annual	19.00	19.00	18.00	0.0%	-5.3%
DOUGLAS	2 Year	8.00	8.00	8.00	0.0%	0.0%
FERRY	4 Year	3.80	3.80	3.00	0.0%	-21.1%
FRANKLIN	Annual	11.00	10.00	9.00	-9.1%	-10.0%
GARFIELD	Annual	2.00	2.25	2.25	12.5%	0.0%
GRANT	4 Year	20.00	21.00	19.00	5.0%	-9.5%
GRAYS HARBOR	4 Year	16.00	16.00	13.00	0.0%	-18.8%
ISLAND	Annual	20.40	17.00	17.00	-16.7%	0.0%
JEFFERSON	4 Year	10.62	10.62	9.62	0.0%	-9.4%
KING	Annual	225.00	221.00	220.00	-1.8%	-0.5%
KITSAP	Annual	29.50	25.80	25.05	-12.5%	-2.9%
KITTITAS	4 Year	15.00	15.00	14.00	0.0%	-6.7%
KLICKITAT	4 Year	9.00	9.00	6.00	0.0%	-33.3%
LEWIS	4 Year	20.50	20.00	20.00	-2.4%	0.0%
LINCOLN	Annual	6.00	5.00	5.00	-16.7%	0.0%
MASON	4 Year	20.00	13.00	12.00	-35.0%	-7.7%
OKANOGAN	4 Year	14.00	14.00	12.50	0.0%	-10.7%
PACIFIC	4 Year	8.00	8.00	7.00	0.0%	-12.5%
PEND OREILLE	4 Year	5.00	5.00	5.00	0.0%	0.0%
PIERCE	Annual	77.00	55.00	54.40	-28.6%	-1.1%
SAN JUAN	3 Year	9.45	8.60	8.03	-9.0%	-6.7%
SKAGIT	Annual	25.00	24.50	20.50	-2.0%	-16.3%
SKAMANIA	Annual	5.00	6.00	4.00	20.0%	-33.3%
SNOHOMISH	Annual	74.48	68.00	68.00	-8.7%	0.0%
SPOKANE	Annual	56.00	55.00	48.00	-1.8%	-12.7%
STEVENS	4 Year	16.00	13.00	12.00	-18.8%	-7.7%
THURSTON	Annual	37.00	27.75	27.50	-25.0%	-0.9%
WAHKIAKUM	4 Year	2.75	2.50	2.50	-9.1%	0.0%
WALLA WALLA	Annual	14.00	14.00	14.00	0.0%	0.0%
WHATCOM	4 Year	30.00	30.00	28.00	0.0%	-6.7%
WHITMAN	Annual	7.00	7.00	6.00	0.0%	-14.3%
YAKIMA	Annual	27.40	27.40	24.40	0.0%	-10.9%
TOTALS		981.15	904.32	860.60		
MEAN					-5.3%	-7.4%
MEDIAN					0.0%	-6.7%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)					-7.8%	-4.8%

Notes:

(a) Sources for data include the following:

2008 data- 2008 Assessment Year County Revaluation Progress Report

End 2009 data- 2009 County Statistics for Comparison Report

2010 data- 2009 County Statistics for Comparison Report

COMPARISON OF STAFF LEVELS

Historical vs. Current

COUNTY	REVAL CYCLE	TOTAL STAFF									
		1974	1980's	1982	1986	1998	2008	Early 2009	End 2009	2010	
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	5.00	5.00	
ASOTIN	4 Year	6.00			5.33	5.00	5.00	5.00	5.00	4.50	4.00
BENTON	Annual	15.50			19.00	26.00	26.00	26.00	26.00	25.00	24.50
CHELAN	4 Year	29.00			18.00	19.00	18.00	18.00	18.00	18.00	15.00
CLALLAM	Annual	35.50			19.00	16.50	17.50	17.50	17.50	18.00	17.75
CLARK	Annual	75.00			34.00	55.00	61.75	55.10	48.60	48.60	48.60
COLUMBIA	4 Year	5.00			2.50	3.00	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	18.00
DOUGLAS	2 Year	15.50			8.00	10.20	8.00	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	3.00
FRANKLIN	Annual	19.00			12.00	10.00	11.00	10.00	10.00	10.00	9.00
GARFIELD	Annual	1.00			2.00	2.00	2.00	2.00	2.00	2.25	2.25
GRANT	4 Year	20.50			15.00	18.25	20.00	21.00	21.00	21.00	19.00
GRAYS HARBOR	4 Year	43.00			20.00	21.00	16.00	15.00	16.00	16.00	13.00
ISLAND	Annual	23.00			15.75	19.00	20.40	20.30	17.00	17.00	17.00
JEFFERSON	4 Year	13.50			8.50	11.10	10.62	10.62	10.62	10.62	9.62
KING	Annual	287.00			259.00	242.70	225.00	221.00	221.00	221.00	220.00
KITSAP	Annual	60.00			37.00	38.00	29.50	29.50	25.80	25.05	25.05
KITTITAS	4 Year	16.50			13.00	14.00	15.00	15.00	15.00	15.00	14.00
KLICKITAT	4 Year	11.00			8.00	9.00	9.00	9.00	9.00	9.00	6.00
LEWIS (a)	4 Year	36.50			25.00	25.00	20.50	20.00	20.00	20.00	20.00
LINCOLN	Annual	14.00			8.00	6.30	6.00	6.00	5.00	5.00	5.00
MASON	4 Year	25.50			16.33	20.50	20.00	19.00	13.00	12.00	12.00
OKANOGAN	4 Year	27.00			16.00	16.00	14.00	14.00	14.00	14.00	12.50
PACIFIC	4 Year	12.50			8.50	12.00	8.00	8.00	8.00	8.00	7.00
PEND OREILLE	4 Year	10.00			6.00	5.97	5.00	5.00	5.00	5.00	5.00
PIERCE	Annual	148.00			81.00	82.50	77.00	73.50	55.00	54.40	54.40
SAN JUAN	3 Year	10.00			6.00	7.25	9.45	8.45	8.60	8.03	8.03
SKAGIT	Annual	26.50			16.00	21.67	25.00	23.50	24.50	20.50	20.50
SKAMANIA	Annual	6.00			5.00	5.00	5.00	5.00	6.00	4.00	4.00
SNOHOMISH	Annual	118.00			56.00	66.00	74.48	66.25	68.00	68.00	68.00
SPOKANE	Annual	75.00			43.00	54.00	56.00	55.00	55.00	48.00	48.00
STEVENS	4 Year	11.50	14.66	15.00	16.00	13.00	13.00	12.00	12.00		
THURSTON	Annual	36.50	34.25	38.25	37.00	28.25	27.75	27.50	27.50		
WAHIAKUM	4 Year	3.50	3.00	3.00	2.75	2.50	2.50	2.50	2.50		
WALLA WALLA	Annual	27.50	12.00	14.00	14.00	14.00	14.00	14.00	14.00		
WHATCOM	4 Year	30.00	25.25	30.00	30.00	30.00	30.00	28.00	28.00		
WHITMAN	Annual	13.00	6.50	7.00	7.00	7.00	7.00	6.00	6.00		
YAKIMA	Annual	70.00	29.75	29.00	27.40	27.40	27.40	24.40	24.40		
TOTALS		1428.50			942.32	1012.94	981.15	940.67	904.32	860.60	

Notes:

(a) Sources for data include the following:

2008 data- 2008 Assessment Year County Revaluation Progress Report

Early 2009 data- 2009 Assessment Year County Revaluation Progress Report

End 2009 data- 2009 County Statistics for Comparison Report

2010 data- 2009 County Statistics for Comparison Report

COMPARISON OF 2009 WORKLOADS

Parcel Count Per Total Staff

COUNTY	REVAL CYCLE	TOTAL STAFF	TOTAL REAL PARCELS	PARCELS PER TOTAL STAFF
SKAMANIA	Annual	6.00	7,818	1,303
GARFIELD	Annual	2.25	3,663	1,628
WAHKIAKUM	4 Year	2.50	4,100	1,640
COLUMBIA	4 Year	3.00	5,331	1,777
WALLA WALLA	Annual	14.00	27,442	1,960
SAN JUAN	3 Year	8.60	17,098	1,988
KLICKITAT	4 Year	9.00	19,700	2,189
KITTITAS	4 Year	15.00	33,204	2,214
CHELAN	4 Year	18.00	43,195	2,400
GRANT	4 Year	21.00	53,849	2,564
FERRY	4 Year	3.80	9,782	2,574
ADAMS	Annual	5.00	13,226	2,645
SKAGIT	Annual	24.50	64,934	2,650
JEFFERSON	4 Year	10.62	29,415	2,770
FRANKLIN	Annual	10.00	27,712	2,771
BENTON	Annual	25.00	69,288	2,772
CLALLAM	Annual	18.00	50,437	2,802
ISLAND	Annual	17.00	49,816	2,930
LEWIS	4 Year	20.00	59,052	2,953
COWLITZ	Annual	19.00	56,441	2,971
KING	Annual	221.00	660,250	2,988
ASOTIN	4 Year	4.50	13,727	3,050
STEVENS	4 Year	13.00	39,898	3,069
DOUGLAS	2 Year	8.00	25,550	3,194
PEND OREILLE	4 Year	5.00	16,059	3,212
OKANOGAN	4 Year	14.00	46,097	3,293
CLARK	Annual	48.60	160,058	3,293
LINCOLN	Annual	5.00	16,875	3,375
WHATCOM	4 Year	30.00	105,892	3,530
GRAYS HARBOR	4 Year	16.00	57,077	3,567
SPOKANE	Annual	55.00	200,069	3,638
YAKIMA	Annual	27.40	101,358	3,699
MASON	4 Year	13.00	51,191	3,938
THURSTON	Annual	27.75	109,840	3,958
SNOHOMISH	Annual	68.00	281,089	4,134
KITSAP	Annual	25.80	111,965	4,340
PACIFIC	4 Year	8.00	34,885	4,361
WHITMAN	Annual	7.00	36,652	5,236
PIERCE	Annual	55.00	323,078	5,874
TOTAL		904.32	3,037,113	
MEAN				3,058
MEDIAN				2,971

COMPARISON OF 2009 WORKLOADS

Parcel Count Per Appraiser

COUNTY	REVAL CYCLE	NUMBER OF APPRSRS (a)	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	AVERAGE VALUE PER PARCEL
GARFIELD	Annual	2.00	3,663	1,832	\$51,801
SKAMANIA	Annual	3.00	7,818	2,606	\$156,325
COLUMBIA	4 Year	2.00	5,331	2,666	\$59,654
SAN JUAN	3 Year	5.10	17,098	3,353	\$471,689
WALLA WALLA	Annual	7.00	27,442	3,920	\$153,535
WAHKIAKUM	4 Year	1.00	4,100	4,100	\$107,789
KITTITAS	4 Year	8.00	33,204	4,151	\$182,113
SKAGIT	Annual	15.00	64,934	4,329	\$230,461
CHELAN	4 Year	9.00	43,195	4,799	\$212,496
KLICKITAT	4 Year	4.00	19,700	4,925	\$113,404
KING	Annual	130.00	660,250	5,079	\$489,759
ISLAND	Annual	9.00	49,816	5,535	\$290,108
FRANKLIN	Annual	5.00	27,712	5,542	\$155,036
JEFFERSON	4 Year	5.25	29,415	5,603	\$180,561
CLALLAM	Annual	9.00	50,437	5,604	\$158,996
COWLITZ	Annual	10.00	56,441	5,644	\$151,413
DOUGLAS	2 Year	4.50	25,550	5,678	\$146,142
MASON	4 Year	9.00	51,191	5,688	\$147,464
BENTON	Annual	12.00	69,288	5,774	\$182,761
YAKIMA	Annual	17.00	101,358	5,962	\$130,656
LEWIS	4 Year	9.50	59,052	6,216	\$110,422
PEND OREILLE	4 Year	2.55	16,059	6,298	\$76,533
CLARK	Annual	25.35	160,058	6,314	\$250,073
GRAYS HARBOR	4 Year	9.00	57,077	6,342	\$110,022
GRANT	4 Year	8.00	53,849	6,731	\$140,906
THURSTON	Annual	16.00	109,840	6,865	\$256,235
SPOKANE	Annual	28.00	200,069	7,145	\$181,755
STEVENS	4 Year	5.50	39,898	7,254	\$78,547
KITSAP	Annual	14.90	111,965	7,514	\$259,203
SNOHOMISH	Annual	36.00	281,089	7,808	\$320,885
WHATCOM	4 Year	13.00	105,892	8,146	\$225,522
LINCOLN	Annual	2.00	16,875	8,438	\$52,105
PACIFIC	4 Year	4.00	34,885	8,721	\$73,016
PIERCE	Annual	37.00	323,078	8,732	\$263,678
ADAMS	Annual	1.50	13,226	8,817	\$95,237
ASOTIN	4 Year	1.50	13,727	9,151	\$96,350
OKANOGAN	4 Year	5.00	46,097	9,219	\$74,784
FERRY	4 Year	1.00	9,782	9,782	\$52,920
WHITMAN	Annual	3.00	36,652	12,217	\$67,352
TOTAL		489.7	3,037,113		
MEAN				6,269	\$168,146
MEDIAN				5,962	\$151,413
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)					\$269,357

Note:

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

COMPARISON OF 2009 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
GARFIELD	Annual	6	2.00	3,663	1,832	305
SKAMANIA	Annual	5	3.00	7,818	2,606	521
WALLA WALLA	Annual	6	7.00	27,442	3,920	653
COLUMBIA	4 Year	4	2.00	5,331	2,666	666
KING	Annual	6	130.00	660,250	5,079	846
ISLAND	Annual	6	9.00	49,816	5,535	923
FRANKLIN	Annual	6	5.00	27,712	5,542	924
CLALLAM	Annual	6	9.00	50,437	5,604	934
COWLITZ	Annual	6	10.00	56,441	5,644	941
BENTON	Annual	6	12.00	69,288	5,774	962
YAKIMA	Annual	6	17.00	101,358	5,962	994
WAHKIAKUM	4 Year	4	1.00	4,100	4,100	1,025
KITTITAS	4 Year	4	8.00	33,204	4,151	1,038
CLARK	Annual	6	25.35	160,058	6,314	1,052
SKAGIT	Annual	4	15.00	64,934	4,329	1,082
SAN JUAN	3 Year	3	5.10	17,098	3,353	1,118
THURSTON	Annual	6	16.00	109,840	6,865	1,144
SPOKANE	Annual	6	28.00	200,069	7,145	1,191
CHELAN	4 Year	4	9.00	43,195	4,799	1,200
KLICKITAT	4 Year	4	4.00	19,700	4,925	1,231
KITSAP	Annual	6	14.90	111,965	7,514	1,252
SNOHOMISH	Annual	6	36.00	281,089	7,808	1,301
JEFFERSON	4 Year	4	5.25	29,415	5,603	1,401
LINCOLN	Annual	6	2.00	16,875	8,438	1,406
MASON	4 Year	4	9.00	51,191	5,688	1,422
PIERCE	Annual	6	37.00	323,078	8,732	1,455
ADAMS	Annual	6	1.50	13,226	8,817	1,470
LEWIS	4 Year	4	9.50	59,052	6,216	1,554
PEND OREILLE	4 Year	4	2.55	16,059	6,298	1,574
GRAYS HARBOR	4 Year	4	9.00	57,077	6,342	1,585
GRANT	4 Year	4	8.00	53,849	6,731	1,683
STEVENS	4 Year	4	5.50	39,898	7,254	1,814
WHITMAN	Annual	6	3.00	36,652	12,217	2,036
WHATCOM	4 Year	4	13.00	105,892	8,146	2,036
PACIFIC	4 Year	4	4.00	34,885	8,721	2,180
ASOTIN	4 Year	4	1.50	13,727	9,151	2,288
OKANOGAN	4 Year	4	5.00	46,097	9,219	2,305
FERRY	4 Year	4	1.00	9,782	9,782	2,446
DOUGLAS	2 Year	2	4.50	25,550	5,678	2,839
TOTAL			489.7	3,037,113		
MEAN - All Counties					6,269	1,354
MEAN - Cyclical Counties					6,441	1,541
MEAN - Annual Counties					5,509	1,047

Notes:

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

COMPARISON OF 2009 WORKLOADS

Personal Property Accounts Per Auditor (a)

COUNTY	PERS PROP ACCTS.	PERS PROP AUDITORS (a)	ACCOUNTS PER AUDITOR	AVERAGE VALUE PER ACCOUNT
KING	41,770	14.00	2,984	\$283,865
KLICKITAT	2,054	1.00	2,054	\$247,276
SNOHOMISH	13,157	4.00	3,289	\$240,117
YAKIMA	5,598	2.00	2,799	\$168,503
PIERCE	12,972	3.00	4,324	\$166,118
COWLITZ	3,238	1.00	3,238	\$164,960
SKAGIT	4,628	1.00	4,628	\$147,426
THURSTON (b)	4,989	0.75	6,652	\$141,847
CLARK	8,503	2.25	3,779	\$129,615
BENTON	5,020	4.00	1,255	\$128,693
WHATCOM	5,946	2.00	2,973	\$114,560
WALLA WALLA	1,614	1.00	1,614	\$113,898
CHELAN	2,130	1.00	2,130	\$112,251
SPOKANE	13,336	4.00	3,334	\$110,448
PEND OREILLE (b)	456	0.35	1,303	\$107,250
CLALLAM	1,800	1.00	1,800	\$98,484
KITSAP	4,545	1.90	2,392	\$95,339
WHITMAN (b)	1,567	0.50	3,134	\$93,855
COLUMBIA (c)	250	-	-	\$88,854
ADAMS	1,290	1.00	1,290	\$84,868
GRANT	10,232	2.00	5,116	\$77,725
FRANKLIN	3,067	1.00	3,067	\$77,195
LEWIS (b)	2,962	0.75	3,949	\$76,813
DOUGLAS (b)	1,070	0.50	2,140	\$73,597
SKAMANIA (c)	532	-	-	\$67,255
JEFFERSON (b)	606	0.37	1,638	\$63,618
LINCOLN (b)	1,047	0.75	1,396	\$63,078
GRAYS HARBOR	4,403	1.00	-	\$59,437
KITTITAS	2,390	1.00	2,390	\$58,333
MASON (c)	1,892	-	-	\$57,784
SAN JUAN (b)	1,597	0.50	3,194	\$56,999
GARFIELD (c)	257	-	-	\$55,284
PACIFIC	868	1.00	-	\$54,939
ISLAND	1,826	1.00	-	\$50,315
FERRY (c)	386	-	-	\$44,609
OKANOGAN (c)	2,704	-	-	\$43,311
WAHKIAKUM (b)	232	0.50	464	\$42,628
STEVENS (b)	1,514	0.75	2,019	\$41,729
ASOTIN (b)	621	0.25	2,484	\$39,295
TOTAL	173,069	57.12		
MEAN			2,124	\$101,081
MEDIAN			2,130	\$84,868

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 includes all account listed by the assessor as reported on DOR form 2009 County Statistics for Comparison Report.

2008-2010 ASSESSORS' BUDGETS

FTE's, \$, and % Change

COUNTY	2009 FTE's		BUDGET			08-09	09-10
	APPRS	TOTAL	2008	2009	2010	% CHG	% CHG
ADAMS	1.50	5.00	\$ 320,243	\$ 290,839	\$ 292,412	-9.2%	0.5%
ASOTIN	1.50	4.50	\$ 243,109	\$ 259,450	\$ 215,427	6.7%	-17.0%
BENTON	12.00	25.00	\$ 1,744,429	\$ 1,795,997	\$ 1,988,381	3.0%	10.7%
CHELAN	9.00	18.00	\$ 1,115,076	\$ 1,206,561	\$ 1,077,015	8.2%	-10.7%
CLALLAM	9.00	18.00	\$ 1,181,194	\$ 1,234,978	\$ 1,223,724	4.6%	-0.9%
CLARK (a)	25.35	48.60	\$ 4,492,641	\$ 4,514,866	\$ 4,251,614	0.5%	-5.8%
COLUMBIA	2.00	3.00	\$ 181,507	\$ 187,361	\$ 182,986	3.2%	-2.3%
COWLITZ (a)	10.00	19.00	\$ 1,443,305	\$ 1,550,499	\$ 1,528,734	7.4%	-1.4%
DOUGLAS	4.50	8.00	\$ 545,103	\$ 578,300	\$ 594,694	6.1%	2.8%
FERRY	1.00	3.80	\$ 311,189	\$ 323,658	\$ 185,368	4.0%	-42.7%
FRANKLIN	5.00	10.00	\$ 783,026	\$ 770,200	\$ 701,780	-1.6%	-8.9%
GARFIELD	2.00	2.25	\$ 125,010	\$ 135,755	\$ 133,677	8.6%	-1.5%
GRANT (a)	8.00	21.00	\$ 1,275,229	\$ 1,219,701	\$ 1,261,643	-4.4%	3.4%
GRAYS HARBOR	9.00	16.00	\$ 1,256,094	\$ 1,242,614	\$ 1,052,425	-1.1%	-15.3%
ISLAND	9.00	17.00	\$ 1,306,706	\$ 1,301,717	\$ 1,107,267	-0.4%	-14.9%
JEFFERSON	5.25	10.62	\$ 646,202	\$ 692,995	\$ 670,739	7.2%	-3.2%
KING	130.00	221.00	\$ 20,612,608	\$ 19,647,800	\$ 20,505,016	-4.7%	4.4%
KITSAP	14.90	25.80	\$ 2,427,690	\$ 2,429,189	\$ 2,236,858	0.1%	-7.9%
KITTITAS	8.00	15.00	\$ 946,469	\$ 962,651	\$ 972,054	1.7%	1.0%
KLICKITAT	4.25	9.00	\$ 552,578	\$ 532,688	\$ 572,393	-3.6%	7.5%
LEWIS	9.50	20.00	\$ 1,571,425	\$ 1,672,609	\$ 1,589,655	6.4%	-5.0%
LINCOLN	2.00	5.00	\$ 350,996	\$ 305,644	\$ 305,101	-12.9%	-0.2%
MASON	9.00	13.00	\$ 1,414,431	\$ 1,320,718	\$ 905,101	-6.6%	-31.5%
OKANOGAN	5.00	14.00	\$ 898,402	\$ 947,815	\$ 805,480	5.5%	-15.0%
PACIFIC	4.00	8.00	\$ 618,499	\$ 633,265	\$ 615,558	2.4%	-2.8%
PEND OREILLE	2.55	5.00	\$ 285,977	\$ 306,101	\$ 290,706	7.0%	-5.0%
PIERCE (a)	37.00	55.00	\$ 7,269,070	\$ 6,919,273	\$ 6,259,564	-4.8%	-9.5%
SAN JUAN	5.10	8.60	\$ 618,023	\$ 604,482	\$ 610,296	-2.2%	1.0%
SKAGIT	15.00	24.50	\$ 1,690,087	\$ 1,818,744	\$ 1,555,269	7.6%	-14.5%
SKAMANIA	3.00	6.00	\$ 425,085	\$ 391,135	\$ 462,980	-8.0%	18.4%
SNOHOMISH	36.00	68.00	\$ 8,031,337	\$ 7,127,256	\$ 7,340,892	-11.3%	3.0%
SPOKANE	28.00	55.00	\$ 3,657,678	\$ 3,862,680	\$ 3,428,794	5.6%	-11.2%
STEVENS	5.50	13.00	\$ 895,000	\$ 819,000	\$ 724,500	-8.5%	-11.5%
THURSTON	16.00	27.75	\$ 3,055,707	\$ 2,879,362	\$ 2,647,352	-5.8%	-8.1%
WAHKIAKUM	1.00	2.50	\$ 205,476	\$ 184,492	\$ 170,710	-10.2%	-7.5%
WALLA WALLA	7.00	14.00	\$ 855,462	\$ 906,700	\$ 851,442	6.0%	-6.1%
WHATCOM	13.00	30.00	\$ 2,420,022	\$ 2,518,022	\$ 2,633,083	4.0%	4.6%
WHITMAN	3.00	7.00	\$ 387,557	\$ 406,589	\$ 334,864	4.9%	-17.6%
YAKIMA	17.00	27.40	\$ 1,865,630	\$ 1,864,962	\$ 2,039,076	0.0%	9.3%
TOTAL	489.9	904.3	\$ 78,025,272	\$ 76,366,668	\$ 74,324,630		
MEAN						0.40%	-5.43%
MEDIAN						1.71%	-4.96%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)						-2.13%	-2.67%

Notes: (a) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS) as reported by the assessor.

(b) Sources for data include the following:

2008 data- 2008 Assessment Year County Revaluation Progress Report

2009 data- 2009 Assessment Year County Revaluation Progress Report

2010 data- 2009 County Statistics for Comparison Report

2008-2010 ASSESSORS' BUDGETS, Less Items paid to Central Services Staffing, \$, and % Change

COUNTY	2009 FTE's		BUDGET (b)			08-09 % CHG	09-10 % CHG
	APPRS	TOTAL	2008	2009	2010		
ADAMS	1.50	5.00	\$ 320,243	\$ 282,594	\$ 284,167	-11.8%	0.6%
ASOTIN	1.50	4.50	\$ 243,109	\$ 241,022	\$ 211,047	-0.9%	-12.4%
BENTON	12.00	25.00	\$ 1,744,429	\$ 1,535,935	\$ 1,737,764	-12.0%	13.1%
CHELAN	9.00	18.00	\$ 1,115,076	\$ 1,158,346	\$ 1,029,446	3.9%	-11.1%
CLALLAM	9.00	18.00	\$ 1,181,194	\$ 1,208,440	\$ 1,205,572	2.3%	-0.2%
CLARK (a)	25.35	48.60	\$ 4,492,641	\$ 4,399,251	\$ 4,121,612	-2.1%	-6.3%
COLUMBIA	2.00	3.00	\$ 181,507	\$ 181,207	\$ 178,892	-0.2%	-1.3%
COWLITZ (a)	10.00	19.00	\$ 1,443,305	\$ 1,441,701	\$ 1,439,536	-0.1%	-0.2%
DOUGLAS	4.50	8.00	\$ 545,103	\$ 571,150	\$ 594,694	4.8%	4.1%
FERRY	1.00	3.80	\$ 311,189	\$ 218,026	\$ 185,368	-29.9%	-15.0%
FRANKLIN	5.00	10.00	\$ 783,026	\$ 770,200	\$ 701,780	-1.6%	-8.9%
GARFIELD	2.00	2.25	\$ 125,010	\$ 135,755	\$ 133,677	8.6%	-1.5%
GRANT (a)	8.00	21.00	\$ 1,275,229	\$ 1,188,451	\$ 1,221,069	-6.8%	2.7%
GRAYS HARBOR	9.00	16.00	\$ 1,256,094	\$ 1,147,614	\$ 965,075	-8.6%	-15.9%
ISLAND	9.00	17.00	\$ 1,306,706	\$ 1,301,717	\$ 1,107,267	-0.4%	-14.9%
JEFFERSON	5.25	10.62	\$ 646,202	\$ 681,425	\$ 659,169	5.5%	-3.3%
KING	130.00	221.00	\$ 20,612,608	\$ 18,030,177	\$ 18,888,201	-12.5%	4.8%
KITSAP	14.90	25.80	\$ 2,427,690	\$ 2,176,784	\$ 1,945,393	-10.3%	-10.6%
KITTITAS	8.00	15.00	\$ 946,469	\$ 962,651	\$ 972,054	1.7%	1.0%
KLICKITAT	4.25	9.00	\$ 552,578	\$ 532,688	\$ 572,393	-3.6%	7.5%
LEWIS	9.50	20.00	\$ 1,571,425	\$ 1,401,707	\$ 1,338,400	-10.8%	-4.5%
LINCOLN	2.00	5.00	\$ 350,996	\$ 305,644	\$ 305,101	-12.9%	-0.2%
MASON	9.00	13.00	\$ 1,414,431	\$ 1,246,248	\$ 839,561	-11.9%	-32.6%
OKANOGAN	5.00	14.00	\$ 898,402	\$ 947,815	\$ 805,480	5.5%	-15.0%
PACIFIC	4.00	8.00	\$ 618,499	\$ 601,077	\$ 592,708	-2.8%	-1.4%
PEND OREILLE	2.55	5.00	\$ 285,977	\$ 293,101	\$ 279,206	2.5%	-4.7%
PIERCE (a)	37.00	55.00	\$ 7,269,070	\$ 4,900,003	\$ 4,664,804	-32.6%	-4.8%
SAN JUAN	5.10	8.60	\$ 618,023	\$ 563,623	\$ 566,500	-8.8%	0.5%
SKAGIT	15.00	24.50	\$ 1,690,087	\$ 1,791,486	\$ 1,540,204	6.0%	-14.0%
SKAMANIA	3.00	6.00	\$ 425,085	\$ 391,135	\$ 462,980	-8.0%	18.4%
SNOHOMISH	36.00	68.00	\$ 8,031,337	\$ 5,444,881	\$ 5,871,401	-32.2%	7.8%
SPOKANE	28.00	55.00	\$ 3,657,678	\$ 3,862,680	\$ 3,428,794	5.6%	-11.2%
STEVENS	5.50	13.00	\$ 895,000	\$ 735,476	\$ 686,730	-17.8%	-6.6%
THURSTON	16.00	27.75	\$ 3,055,707	\$ 2,879,362	\$ 2,647,352	-5.8%	-8.1%
WAHKIAKUM	1.00	2.50	\$ 205,476	\$ 184,492	\$ 170,710	-10.2%	-7.5%
WALLA WALLA	7.00	14.00	\$ 855,462	\$ 858,700	\$ 851,442	0.4%	-0.8%
WHATCOM	13.00	30.00	\$ 2,420,022	\$ 2,274,686	\$ 2,339,018	-6.0%	2.8%
WHITMAN	3.00	7.00	\$ 387,557	\$ 386,089	\$ 314,164	-0.4%	-18.6%
YAKIMA	17.00	27.40	\$ 1,865,630	\$ 1,534,094	\$ 1,678,872	-17.8%	9.4%
TOTAL	489.9	904.3	\$ 78,025,272	\$ 68,767,433	\$ 67,537,603		
MEAN						-5.95%	-4.08%
MEDIAN						-3.60%	-3.27%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)						-11.87%	-1.79%

Notes:

- (a) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS) as reported by the assessor.
- (b) 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	2009 BUDGET	BUDGET \$ PER STAFF
THURSTON	Annual	27.75	\$ 2,879,362	\$ 103,761
MASON	4 Year	13.00	\$ 1,246,248	\$ 95,865
CLARK	Annual	48.60	\$ 4,399,251	\$ 90,520
PIERCE	Annual	55.00	\$ 4,900,003	\$ 89,091
KITSAP	Annual	25.80	\$ 2,176,784	\$ 84,371
KING	Annual	221.00	\$ 18,030,177	\$ 81,585
SNOHOMISH	Annual	68.00	\$ 5,444,881	\$ 80,072
FRANKLIN	Annual	10.00	\$ 770,200	\$ 77,020
ISLAND	Annual	17.00	\$ 1,301,717	\$ 76,572
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
SKAGIT	Annual	24.50	\$ 1,791,486	\$ 73,122
GRAYS HARBOR	4 Year	16.00	\$ 1,147,614	\$ 71,726
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
OKANOGAN	4 Year	14.00	\$ 947,815	\$ 67,701
CLALLAM	Annual	18.00	\$ 1,208,440	\$ 67,136
SAN JUAN	3 Year	8.60	\$ 563,623	\$ 65,538
SKAMANIA	Annual	6.00	\$ 391,135	\$ 65,189
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
BENTON	Annual	25.00	\$ 1,535,935	\$ 61,437
WALLA WALLA	Annual	14.00	\$ 858,700	\$ 61,336
LINCOLN	Annual	5.00	\$ 305,644	\$ 61,129
COLUMBIA	4 Year	3.00	\$ 181,207	\$ 60,402
GARFIELD	Annual	2.25	\$ 135,755	\$ 60,336
KLICKITAT	4 Year	9.00	\$ 532,688	\$ 59,188
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
ADAMS	Annual	5.00	\$ 282,594	\$ 56,519
YAKIMA	Annual	27.40	\$ 1,534,094	\$ 55,989
WHITMAN	Annual	7.00	\$ 386,089	\$ 55,156
ASOTIN	4 Year	4.50	\$ 241,022	\$ 53,560
TOTAL		904.32	\$ 68,767,433	
MEAN				\$ 69,449
MEDIAN				\$ 67,136

Notes:

- (a) Total staff level reported for 2009 is measured against the county's 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	7,818	\$ 391,135	\$ 50.03
WAHKIAKUM	4 Year	4,100	\$ 184,492	\$ 45.00
GARFIELD	Annual	3,663	\$ 135,755	\$ 37.06
COLUMBIA	4 Year	5,331	\$ 181,207	\$ 33.99
SAN JUAN	3 Year	17,098	\$ 563,623	\$ 32.96
WALLA WALLA	Annual	27,442	\$ 858,700	\$ 31.29
KITTITAS	4 Year	33,204	\$ 962,651	\$ 28.99
FRANKLIN	Annual	27,712	\$ 770,200	\$ 27.79
SKAGIT	Annual	64,934	\$ 1,791,486	\$ 27.59
CLARK	Annual	160,058	\$ 4,399,251	\$ 27.49
KING	Annual	660,250	\$ 18,030,177	\$ 27.31
KLICKITAT	4 Year	19,700	\$ 532,688	\$ 27.04
CHELAN	4 Year	43,195	\$ 1,158,346	\$ 26.82
THURSTON	Annual	109,840	\$ 2,879,362	\$ 26.21
ISLAND	Annual	49,816	\$ 1,301,717	\$ 26.13
COWLITZ	Annual	56,441	\$ 1,441,701	\$ 25.54
MASON	4 Year	51,191	\$ 1,246,248	\$ 24.35
CLALLAM	Annual	50,437	\$ 1,208,440	\$ 23.96
LEWIS	4 Year	59,052	\$ 1,401,707	\$ 23.74
JEFFERSON	4 Year	29,415	\$ 681,425	\$ 23.17
DOUGLAS	2 Year	25,550	\$ 571,150	\$ 22.35
FERRY	4 Year	9,782	\$ 218,026	\$ 22.29
BENTON	Annual	69,288	\$ 1,535,935	\$ 22.17
GRANT	4 Year	53,849	\$ 1,188,451	\$ 22.07
WHATCOM	4 Year	105,892	\$ 2,274,686	\$ 21.48
ADAMS	Annual	13,226	\$ 282,594	\$ 21.37
OKANOGAN	4 Year	46,097	\$ 947,815	\$ 20.56
GRAYS HARBOR	4 Year	57,077	\$ 1,147,614	\$ 20.11
KITSAP	Annual	111,965	\$ 2,176,784	\$ 19.44
SNOHOMISH	Annual	281,089	\$ 5,444,881	\$ 19.37
SPOKANE	Annual	200,069	\$ 3,862,680	\$ 19.31
STEVENS	4 Year	39,898	\$ 735,476	\$ 18.43
PEND OREILLE	4 Year	16,059	\$ 293,101	\$ 18.25
LINCOLN	Annual	16,875	\$ 305,644	\$ 18.11
ASOTIN	4 Year	13,727	\$ 241,022	\$ 17.56
PACIFIC	4 Year	34,885	\$ 601,077	\$ 17.23
PIERCE	Annual	323,078	\$ 4,900,003	\$ 15.17
YAKIMA	Annual	101,358	\$ 1,534,094	\$ 15.14
WHITMAN	Annual	36,652	\$ 386,089	\$ 10.53
TOTAL		3,037,113	\$ 68,767,433	
MEAN				\$ 24.55
MEDIAN				\$ 23.17

Notes:

(a) Real Property Parcel Count for 2009 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.

**2010 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Staff**

COUNTY	REVAL CYCLE	TOTAL STAFF (a)	2010 BUDGET	BUDGET \$ PER STAFF
SKAMANIA	Annual	4.00	\$ 462,980	\$ 115,745
THURSTON	Annual	27.50	\$ 2,647,352	\$ 96,267
KLICKITAT	4 Year	6.00	\$ 572,393	\$ 95,399
SNOHOMISH	Annual	68.00	\$ 5,871,401	\$ 86,344
KING	Annual	220.00	\$ 18,888,201	\$ 85,855
PIERCE	Annual	54.40	\$ 4,664,804	\$ 85,750
CLARK	Annual	48.60	\$ 4,121,612	\$ 84,807
PACIFIC	4 Year	7.00	\$ 592,708	\$ 84,673
WHATCOM	4 Year	28.00	\$ 2,339,018	\$ 83,536
COWLITZ	Annual	18.00	\$ 1,439,536	\$ 79,974
FRANKLIN	Annual	9.00	\$ 701,780	\$ 77,976
KITSAP	Annual	25.05	\$ 1,945,393	\$ 77,660
SKAGIT	Annual	20.50	\$ 1,540,204	\$ 75,132
DOUGLAS	2 Year	8.00	\$ 594,694	\$ 74,337
GRAYS HARBOR	4 Year	13.00	\$ 965,075	\$ 74,237
SPOKANE	Annual	48.00	\$ 3,428,794	\$ 71,433
BENTON	Annual	24.50	\$ 1,737,764	\$ 70,929
SAN JUAN	3 Year	8.03	\$ 566,500	\$ 70,592
MASON	4 Year	12.00	\$ 839,561	\$ 69,963
KITTITAS	4 Year	14.00	\$ 972,054	\$ 69,432
YAKIMA	Annual	24.40	\$ 1,678,872	\$ 68,806
CHELAN	4 Year	15.00	\$ 1,029,446	\$ 68,630
JEFFERSON	4 Year	9.62	\$ 659,169	\$ 68,521
WAHKIAKUM	4 Year	2.50	\$ 170,710	\$ 68,284
CLALLAM	Annual	17.75	\$ 1,205,572	\$ 67,920
LEWIS	4 Year	20.00	\$ 1,338,400	\$ 66,920
ISLAND	Annual	17.00	\$ 1,107,267	\$ 65,133
OKANOGAN	4 Year	12.50	\$ 805,480	\$ 64,438
GRANT	4 Year	19.00	\$ 1,221,069	\$ 64,267
FERRY	4 Year	3.00	\$ 185,368	\$ 61,789
LINCOLN	Annual	5.00	\$ 305,101	\$ 61,020
WALLA WALLA	Annual	14.00	\$ 851,442	\$ 60,817
COLUMBIA	4 Year	3.00	\$ 178,892	\$ 59,631
GARFIELD	Annual	2.25	\$ 133,677	\$ 59,412
STEVENS	4 Year	12.00	\$ 686,730	\$ 57,228
ADAMS	Annual	5.00	\$ 284,167	\$ 56,833
PEND OREILLE	4 Year	5.00	\$ 279,206	\$ 55,841
ASOTIN	4 Year	4.00	\$ 211,047	\$ 52,762
WHITMAN	Annual	6.00	\$ 314,164	\$ 52,361
TOTAL		860.60	\$ 67,537,603	
MEAN				\$ 72,068
MEDIAN				\$ 69,432

Notes:

- (a) Expected staff level reported for 2010 is measured against the county's proposed budget for 2010.
- (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.

**2010 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Parcel**

COUNTY	REVAL CYCLE	TOTAL REAL PARCELS (a)	2010 BUDGET	BUDGET \$ PER PARCEL
SKAMANIA	Annual	7,818	\$ 462,980	\$ 59.22
WAHKIAKUM	4 Year	4,100	\$ 170,710	\$ 41.64
GARFIELD	Annual	3,663	\$ 133,677	\$ 36.49
COLUMBIA	4 Year	5,331	\$ 178,892	\$ 33.56
SAN JUAN	3 Year	17,098	\$ 566,500	\$ 33.13
WALLA WALLA	Annual	27,442	\$ 851,442	\$ 31.03
KITTITAS	4 Year	33,204	\$ 972,054	\$ 29.28
KLICKITAT	4 Year	19,700	\$ 572,393	\$ 29.06
KING	Annual	660,250	\$ 18,888,201	\$ 28.61
CLARK	Annual	160,058	\$ 4,121,612	\$ 25.75
COWLITZ	Annual	56,441	\$ 1,439,536	\$ 25.51
FRANKLIN	Annual	27,712	\$ 701,780	\$ 25.32
BENTON	Annual	69,288	\$ 1,737,764	\$ 25.08
THURSTON	Annual	109,840	\$ 2,647,352	\$ 24.10
CLALLAM	Annual	50,437	\$ 1,205,572	\$ 23.90
CHELAN	4 Year	43,195	\$ 1,029,446	\$ 23.83
SKAGIT	Annual	64,934	\$ 1,540,204	\$ 23.72
DOUGLAS	2 Year	25,550	\$ 594,694	\$ 23.28
GRANT	4 Year	53,849	\$ 1,221,069	\$ 22.68
LEWIS	4 Year	59,052	\$ 1,338,400	\$ 22.66
JEFFERSON	4 Year	29,415	\$ 659,169	\$ 22.41
ISLAND	Annual	49,816	\$ 1,107,267	\$ 22.23
WHATCOM	4 Year	105,892	\$ 2,339,018	\$ 22.09
ADAMS	Annual	13,226	\$ 284,167	\$ 21.49
SNOHOMISH	Annual	281,089	\$ 5,871,401	\$ 20.89
FERRY	4 Year	9,782	\$ 185,368	\$ 18.95
LINCOLN	Annual	16,875	\$ 305,101	\$ 18.08
OKANOGAN	4 Year	46,097	\$ 805,480	\$ 17.47
PEND OREILLE	4 Year	16,059	\$ 279,206	\$ 17.39
KITSAP	Annual	111,965	\$ 1,945,393	\$ 17.38
STEVENS	4 Year	39,898	\$ 686,730	\$ 17.21
SPOKANE	Annual	200,069	\$ 3,428,794	\$ 17.14
PACIFIC	4 Year	34,885	\$ 592,708	\$ 16.99
GRAYS HARBOR	4 Year	57,077	\$ 965,075	\$ 16.91
YAKIMA	Annual	101,358	\$ 1,678,872	\$ 16.56
MASON	4 Year	51,191	\$ 839,561	\$ 16.40
ASOTIN	4 Year	13,727	\$ 211,047	\$ 15.37
PIERCE	Annual	323,078	\$ 4,664,804	\$ 14.44
WHITMAN	Annual	36,652	\$ 314,164	\$ 8.57
TOTAL		3,037,113	\$ 67,537,603	
MEAN				\$ 23.74
MEDIAN				\$ 22.66

Notes:

- (a) Real Property Parcel Count for 2009 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.

APPEALS

Total Real Property Appeals

COUNTY	REVAL CYCLE	TOTAL APPEALS (a)			
		2008 BOE	2008 BTA	2009 BOE	2009 BTA
ADAMS	Annual	6	1	7	-
ASOTIN	4 Year	23	1	-	-
BENTON	Annual	321	39	228	6
CHELAN	4 Year	263	14	109	-
CLALLAM	Annual	216	13	-	-
CLARK	Annual	1,856	-	1,553	-
COLUMBIA	4 Year	1	-	1	-
COWLITZ	Annual	130	5	269	4
DOUGLAS	2 Year	178	1	-	-
FERRY	4 Year	32	1	17	-
FRANKLIN	Annual	69	2	41	1
GARFIELD	Annual	6	-	6	-
GRANT	4 Year	230	13	439	6
GRAYS HARBOR	4 Year	121	21	239	2
ISLAND	Annual	638	-	989	-
JEFFERSON	4 Year	224	36	107	2
KING	Annual	13,216	1,192	7,846	8
KITSAP	Annual	521	35	569	-
KITTITAS	4 Year	842	57	375	-
KLICKITAT	4 Year	539	86	239	-
LEWIS	4 Year	511	-	273	-
LINCOLN	Annual	3	-	7	-
MASON	4 Year	345	4	543	5
OKANOGAN	4 Year	162	8	206	8
PACIFIC	4 Year	281	9	-	-
PEND OREILLE	4 Year	126	2	40	7
PIERCE	Annual	2,700	383	3,656	63
SAN JUAN	3 Year	341	25	96	-
SKAGIT	Annual	1,277	16	-	-
SKAMANIA	Annual	10	-	6	-
SNOHOMISH	Annual	2,348	430	2,457	6
SPOKANE	Annual	1,988	83	2,879	15
STEVENS	4 Year	305	3	29	-
THURSTON	Annual	1,700	-	-	-
WAHKIAKUM	4 Year	82	-	-	-
WALLA WALLA	Annual	44	-	30	-
WHATCOM	4 Year	869	-	431	-
WHITMAN	Annual	1	-	1	-
YAKIMA	Annual	384	37	557	24
TOTAL		32,909	2,517	24,245	157

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.
- (b) The appeal information was reported to DOR by county assessors and is representative as of March 2010. The assessor's reports have not been audited. Comparisons between data reported by the assessor and data tracked by the appeal boards may vary due to different processes used for tracking appeals.
- (c) Each county has their own unique appeal tracking method which can impact comparison statistics compiled for this report. We have modified our data gathering process to address this issue for future reports.

REAL PROPERTY APPEALS FILED IN 2008

Appeals as % of Parcels

COUNTY	REVAL CYCLE	2008 REAL RATIO	TOTAL 2009 PARCELS	# OF APPEALS	% TOTAL PARCELS	% REVAL AREA PARCELS (a)
ADAMS	Annual	94.3	13,226	6	0.05%	0.05%
BENTON	Annual	90.7	69,288	321	0.46%	0.46%
CLALLAM	Annual	82.1	50,437	216	0.43%	0.43%
CLARK	Annual	92.8	160,058	1,856	1.16%	1.16%
COWLITZ	Annual	83.7	56,441	130	0.23%	0.23%
FRANKLIN	Annual	88.2	27,712	69	0.25%	0.25%
GARFIELD	Annual	95.7	3,663	6	0.16%	0.16%
ISLAND	Annual	94.5	49,816	638	1.28%	1.28%
KING	Annual	89.3	660,250	13,216	2.00%	2.00%
KITSAP	Annual	86.0	111,965	521	0.47%	0.47%
LINCOLN	Annual	87.5	16,875	3	0.02%	0.02%
PIERCE	Annual	86.1	323,078	2,700	0.84%	0.84%
SKAGIT	Annual	88.5	64,934	1,277	1.97%	1.97%
SKAMANIA	Annual	83.6	7,818	10	0.13%	0.13%
SNOHOMISH	Annual	91.2	281,089	2,348	0.84%	0.84%
SPOKANE	Annual	92.5	200,069	1,988	0.99%	0.99%
THURSTON	Annual	90.6	109,840	1,700	1.55%	1.55%
WALLA WALLA	Annual	91.0	27,442	44	0.16%	0.16%
WHITMAN	Annual	87.1	36,652	1	0.00%	0.00%
YAKIMA	Annual	90.7	101,358	384	0.38%	0.38%
TOTALS - ANNUAL		89.3	2,372,011	27,434	0.67%	0.67%
WEIGHTED MEAN - ANNUAL COUNTIES					1.16%	
ASOTIN	4 Year	79.9	13,727	23	0.17%	0.67%
CHELAN	4 Year	70.9	43,195	263	0.61%	2.44%
COLUMBIA	4 Year	89.2	5,331	1	0.02%	0.08%
DOUGLAS	2 Year	92.5	25,550	178	0.70%	1.39%
FERRY	4 Year	89.0	9,782	32	0.33%	1.31%
GRANT	4 Year	85.6	53,849	230	0.43%	1.71%
GRAYS HARBOR	4 Year	81.7	57,077	121	0.21%	0.85%
JEFFERSON	4 Year	89.8	29,415	224	0.76%	3.05%
KITTITAS	4 Year	85.9	33,204	842	2.54%	10.14%
KLICKITAT	4 Year	85.1	19,700	539	2.74%	10.94%
LEWIS	4 Year	85.3	59,052	511	0.87%	3.46%
MASON	4 Year	84.1	51,191	345	0.67%	2.70%
OKANOGAN	4 Year	78.3	46,097	162	0.35%	1.41%
PACIFIC	4 Year	72.9	34,885	281	0.81%	3.22%
PEND OREILLE	4 Year	70.9	16,059	126	0.78%	3.14%
SAN JUAN	3 Year	86.7	17,098	341	1.99%	5.98%
STEVENS	4 Year	78.1	39,898	305	0.76%	3.06%
WAHKIAKUM	4 Year	88.9	4,100	82	2.00%	8.00%
WHATCOM	4 Year	78.3	105,892	869	0.82%	3.28%
TOTALS - CYCLICAL		82.8	665,102	5,475	0.92%	
MEAN - CYCLICAL COUNTIES - BY AVG NUMBER OF PARCELS IN REVAL AREA						3.52%
WEIGHTED MEAN - CYCLICAL COUNTIES					0.82%	
TOTALS - ALL COUNTIES		86.1	3,037,113	32,909		
WEIGHTED MEAN - ALL COUNTIES					1.08%	

Note:

(a) Appeals as % of average number of parcels per reval area -- (Total County Appeals/(Total County Parcels/Cycle Years))

(b) Source of the appeal data is the 2009 County Statistics for Comparison Report.

REAL PROPERTY APPEALS FILED IN 2008

Cyclical VS. Annual Counties

COUNTY	REVAL CYCLE	2008 REAL RATIO	TOTAL PARCELS	2008 BOE REAL PROPERTY TOTALS				
				Stipulated	Withdrawn	Heard	Pending	Total
ADAMS	Annual	94.3	13,195	3	0	1	2	6
ASOTIN	4 Year	79.9	13,494	14	1	8	0	23
BENTON	Annual	90.7	68,797	120	36	165	0	321
CHELAN	4 Year	70.9	41,277	29	10	224	0	263
CLALLAM	Annual	82.1	49,949	79	39	95	3	216
CLARK	Annual	92.8	160,490	648	80	91	1037	1856
COLUMBIA	4 Year	89.2	5,325	1	0	0	0	1
COWLITZ	Annual	83.7	56,280	50	10	70	0	130
DOUGLAS	2 Year	92.5	26,353	19	9	93	57	178
FERRY	4 Year	89	9,742	7	8	17	0	32
FRANKLIN	Annual	88.2	27,398	12	7	50	0	69
GARFIELD	Annual	95.7	3,680	6	0	0	0	6
GRANT	4 Year	85.6	53,647	133	14	83	0	230
GRAYS HARBOR	4 Year	81.7	57,387	17	30	74	0	121
ISLAND	Annual	94.5	49,662	143	34	441	20	638
JEFFERSON	4 Year	89.8	29,407	50	41	133	0	224
KING	Annual	89.3	658,486	1,521	722	8789	2184	13216
KITSAP	Annual	86	111,509	176	53	288	4	521
KITTITAS	4 Year	85.9	32,838	53	13	776	0	842
KLICKITAT	4 Year	85.1	19,621	109	57	373	0	539
LEWIS	4 Year	85.3	58,850	66	51	390	4	511
LINCOLN	Annual	87.5	16,739	0	0	3	0	3
MASON	4 Year	84.1	57,113	65	14	266	0	345
OKANOGAN	4 Year	78.3	45,787	43	10	108	1	162
PACIFIC	4 Year	72.9	34,876	12	43	226	0	281
PEND OREILLE	4 Year	70.9	16,246	56	11	59	0	126
PIERCE	Annual	86.1	321,568	571	199	1908	22	2700
SAN JUAN	3 Year	86.7	17,174	20	60	261	0	341
SKAGIT	Annual	88.5	66,312	367	140	767	3	1277
SKAMANIA	Annual	83.6	6,666	0	0	5	5	10
SNOHOMISH	Annual	91.2	278,094	320	146	1243	639	2348
SPOKANE	Annual	92.5	200,221	653	600	735	0	1988
STEVENS	4 Year	78.1	39,667	93	78	134	0	305
THURSTON	Annual	90.6	108,940	0	0	0	1700	1700
WAHKIAKUM	4 Year	88.9	4,100	14	4	64	0	82
WALLA WALLA	Annual	91	27,365	21	3	20	0	44
WHATCOM	4 Year	78.3	104,891	228	131	510	0	869
WHITMAN	Annual	87.1	36,701	1	0	0	0	1
YAKIMA	Annual	90.7	100,956	153	58	173	0	384
TOTALS			3,030,803	5,873	2,712	18,643	5,681	32,909
AVERAGES		86.13						

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.
- (b) The appeal information on this report was compiled from that reported to the DOR by county assessors. The accuracy of this information is only as good as that which was reported to the DOR and is representative as of March 2010.
- (c) Each county has their own unique appeal tracking method which can impact comparison statistics compiled for this report. We have modified our data gathering process to address this issue for future reports.

GEOGRAPHIC INFORMATION SYSTEMS

Management of GIS and Maintenance of Layers

COUNTY	GIS DEPT (a)	ASSESS ADMIN (b)	GIS MANAGEMENT	GIS MAINTENANCE
ADAMS	NO	NO	None	Assessor is bldg parcel layer
ASOTIN		NO		
BENTON	YES	YES	Commissioners	GIS, Assessor, Planning, Roads
CHELAN	NO	NO	IT, Assessor	Assessor & IT
CLALLAM	NO	NO	Assessor & CD	Assessor & CD
CLARK	NO	YES	Assessor	Assessor/GIS
COLUMBIA	NO	NO	Assessor	PW, Assessor
COWLITZ	YES	YES	Assessor	Assessor/GIS
DOUGLAS	YES	YES	GIS	GIS
FERRY	NO	NO	Assessor	Assessor, 911, Planning
FRANKLIN		NO	IS	Each does their own
GARFIELD	NO	NO	None	None
GRANT	NO	NO	Assessor	Assessor, PW, Planning, Law
GRAYS HARBOR	YES	YES	Central Services	Central Services
ISLAND	NO	YES	N/A being dev.	Assessor/Engineering
JEFFERSON	YES	NO	IS	IS, Assessor
KING	YES	NO	NR	Assessor
KITSAP	YES	YES	IS	IS
KITTITAS	NO	YES	IS	CD, Assessor, PW
KLICKITAT	YES	YES	PW	PW
LEWIS	YES	NO	PW	PW/GIS
LINCOLN	YES	YES	Land services	Land services
MASON	YES	NO	Public Works	Public Works
OKANOGAN	YES	NO	Assessor, Planning	Assessor, PW, Planning
PACIFIC	YES	YES	Public Works	Public Works
PEND OREILLE	YES	YES	Comm. Dev.	Comm. Dev.
PIERCE	YES	NO	IT	IT
SAN JUAN	YES	YES	Public Works	PW, Assessor
SKAGIT	YES	YES	GIS	GIS
SKAMANIA	NO	NO	Assessor	Assessor & planning
SNOHOMISH	YES	NO	IS	Assessor, IS, PW, Planning
SPOKANE	YES	NO	Assessor	Assessor, Eng, IS
STEVENS	NO	NO	Assessor & IS	Assessor & IS
THURSTON	YES	YES	IT	IT
WAHKIAKUM	YES	YES	Planning	Planning
WALLA WALLA	NO	NO	Assessor	PW
WHATCOM		NO	Co exec-admin	Planning, Assessor
WHITMAN		No answer	None	None
YAKIMA	YES	NO	GIS	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	ASSESS MAPS	
		CONTROL	MAINTENANCE	CREATION	COMPR	HARD
ADAMS	YES	Assessor	Assessor	Assessor	YES	YES
ASOTIN				Assessor	NO	YES
BENTON	YES	Assessor	Assessor	Assessor	YES	YES
CHELAN	NO	Assessor	Assessor	Assessor	YES	NO
CLALLAM	NO	Assessor	Assessor	Assessor	YES	NO
CLARK	NO	Assessor/GIS	Assessor/GIS	Assessor & GIS	YES	NO
COLUMBIA	NO	Assessor	Assessor	Assessor	YES	YES
COWLITZ	YES	Assessor/GIS	Assessor/GIS	Assessor & GIS	YES	NO
DOUGLAS	YES	GIS	GIS	Assessor	YES	NO
FERRY	NO	Assessor	Assessor	Assessor	YES	YES
FRANKLIN		Assessor	Assessor	Assessor	YES	NO
GARFIELD	NO	None	None	Unknown	NO	NO
GRANT	NO	Assessor	Assessor	Assessor	YES	NO
GRAYS HARBOR	YES	Central Services	Central Services	CS	YES	YES
ISLAND	NO	Assessor	Assessor	Assessor	YES	YES
JEFFERSON	YES	Assessor	Assessor	Assessor	YES	NO
KING	YES	Assessor	Assessor	Assessor	YES	YES
KITSAP	YES	IS	Assessor/GIS	Assessor	YES	YES
KITTITAS	NO	Assessor	Assessor	Assessor	YES	NO
KLICKITAT	YES	Assessor	Assessor	Assessor	YES	YES
LEWIS	YES	Assessor	Assessor	Assessor	YES	NO
LINCOLN	YES	Assessor	Assessor	Assessor	YES	YES
MASON	YES	Public Works	Public Works	PW	NO	YES
OKANOGAN	YES	Assessor	Assessor	Assessor	YES	YES
PACIFIC	YES	Public Works	Public Works	PW	NO	YES
PEND OREILLE	YES	Comm. Dev.	Comm. Dev.	Unknown	NO	YES
PIERCE	YES	Assessor	Assessor	Assessor-Treas	YES	YES
SAN JUAN	YES	PW/GIS	PW/GIS	Assessor	YES	NO
SKAGIT	YES	GIS, Assessor	GIS, Assessor	Assessor	YES	NO
SKAMANIA	NO	Assessor	Assessor	Assessor	YES	YES
SNOHOMISH	YES	Assessor	Assessor	Assessor	YES	NO
SPOKANE	YES	Assessor	Assessor	Assessor	YES	NO
STEVENS	YES	Assessor	Assessor	Assessor	YES	NO
THURSTON	YES	Assessor	Assessor	Assessor	YES	NO
WAHKIAKUM	YES	Planning & Assessor	Planning & Assessor	Unknown	YES	YES
WALLA WALLA	YES	Assessor	Assessor	Assessor	YES	YES
WHATCOM	YES	Assessor	Assessor	Assessor	NO	YES
WHITMAN		None	None	Unknown	NO	YES
YAKIMA	YES	Assessor	Assessor	Assessor	YES	YES

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.

RATIOS

Real and Personal Property

COUNTY	REVAL CYCLE	RATIO% REAL PROPERTY				RATIO% PERSONAL PROP			
		2006	2007	2008	2009	2006	2007	2008	2009
ADAMS	Annual	92.3	90.2	94.3	99.8	92.5	92.1	91.7	92.1
ASOTIN	4 Year	81.5	78.2	79.9	85.5	76.6	79.6	80.9	83.3
BENTON	Annual	89.0	91.4	90.7	94.2	89.2	91.4	92.9	95.3
CHELAN	4 Year	68.8	67.9	70.9	75.7	94.4	93.5	94.2	94.5
CLALLAM	Annual	82.1	80.1	82.1	86.9	97.4	95.8	97.6	99.4
CLARK	Annual	92.9	95.1	92.8	92.1	98.8	94.8	90.8	87.3
COLUMBIA	4 Year	93.0	87.1	89.2	89.9	94.3	94.2	93.2	92.8
COWLITZ	Annual	83.9	78.7	83.7	87.7	100.0	98.9	99.9	100.0
DOUGLAS	2 Year	86.9	82.0	92.5	97.0	98.1	96.5	94.8	94.7
FERRY	4 Year	84.3	88.1	89.0	88.3	91.4	90.0	93.7	91.9
FRANKLIN	Annual	83.1	81.5	88.2	92.4	91.8	88.2	89.5	83.8
GARFIELD	Annual	92.4	92.0	95.7	93.9	92.9	91.3	91.5	91.2
GRANT	4 Year	86.7	80.5	85.6	85.4	93.8	93.5	94.7	95.6
GRAYS HARBOR	4 Year	70.7	79.7	81.7	93.0	99.7	98.0	98.9	96.4
ISLAND	Annual	94.5	94.6	94.5	97.3	85.7	87.4	93.5	90.1
JEFFERSON	4 Year	85.8	88.5	89.8	95.8	100.0	99.4	99.3	98.5
KING	Annual	86.8	83.4	89.3	83.9	95.1	99.7	98.2	100.0
KITSAP	Annual	87.6	87.6	86.0	85.9	100.0	97.9	96.9	98.8
KITTITAS	4 Year	72.8	74.6	85.9	91.5	96.0	97.0	96.0	98.2
KLICKITAT	4 Year	69.7	72.9	85.1	88.5	100.0	100.0	100.0	100.0
LEWIS	4 Year	82.4	82.9	85.3	94.7	91.4	93.1	95.3	93.9
LINCOLN	Annual	91.3	89.6	87.5	90.0	94.6	94.9	96.7	92.0
MASON	4 Year	74.2	74.4	84.1	92.1	92.1	89.7	90.3	90.8
OKANOGAN	4 Year	87.3	77.9	78.3	79.2	97.4	89.9	95.3	95.2
PACIFIC	4 Year	76.8	72.1	72.9	86.8	89.5	87.8	88.2	89.2
PEND OREILLE	4 Year	60.3	53.3	70.9	81.8	80.6	73.7	78.6	78.0
PIERCE	Annual	87.6	87.1	86.1	90.1	95.5	96.6	94.4	92.8
SAN JUAN	3 Year	87.2	82.4	86.7	93.0	87.5	86.2	92.9	92.2
SKAGIT	Annual	91.7	92.5	88.5	91.6	100.0	100.0	100.0	98.9
SKAMANIA	Annual	81.9	81.6	83.6	92.1	88.2	89.8	88.6	86.8
SNOHOMISH	Annual	92.9	94.6	91.2	93.6	100.0	100.0	98.2	98.8
SPOKANE	Annual	92.7	93.9	92.5	93.1	88.8	88.4	88.7	92.9
STEVENS	4 Year	82.2	76.1	78.1	81.1	83.5	79.6	82.6	83.0
THURSTON	Annual	86.0	90.0	90.6	90.1	91.5	94.9	96.9	96.4
WAHKIAKUM	4 Year	74.6	79.0	88.9	93.5	96.3	94.8	94.5	95.7
WALLA WALLA	Annual	78.2	78.3	91.0	81.4	93.6	94.8	93.2	93.9
WHATCOM	4 Year	73.4	73.3	78.3	85.1	93.0	94.1	94.7	93.6
WHITMAN	Annual	80.7	87.4	87.1	91.1	86.2	81.2	79.5	80.2
YAKIMA	Annual	90.0	89.0	90.7	89.0	95.2	92.0	89.3	90.3
MEAN		83.5	82.8	86.1	89.6	93.1	92.3	93.0	92.8
MEDIAN		85.8	82.4	87.1	90.1	93.8	93.5	94.2	93.6

Note:

(a) Source for data is DOR Ratio Study Final Ratio - Assessed Value as a Percent of True and Fair Market Value.

SOURCES

1. ***2009 County Progress Reports***; Washington State Department of Revenue
2. ***2009 County Statistics for Comparison Report***; Washington State Department of Revenue
3. ***Property Tax Statistics***; Washington Department of Revenue, 1990-2009
4. ***2009 County Abstract of Assessed Value***; Washington State Department of Revenue
5. ***2009 Population Estimates***; 2009 Population Trends by Washington State Office of Financial Management Forecasting Division
6. ***1976 Revaluation Status Report and other Property Tax Statistics***; Washington State Department of Revenue
7. ***Property Revaluation, A Progress Report, 1985***; Washington State Department of Revenue
8. ***A Comparison of County Assessor Statistics***; for assessment years 1998-2008, Washington State Department of Revenue
9. ***Assessors Certificate of Assessment Rolls***; Ratio Unit, Property Tax Division, Washington State Department of Revenue
10. ***2009 County Ratio Study***; Ratio Unit, Property Tax Division, Washington State Department of Revenue