

Washington Department of Revenue Property Tax Division

Staffing and Budget Review for Yakima County

Introduction

This report contains the results of the Department of Revenue's (Department) 2025 review of the budget and staffing in Yakima County (County).

Purpose

The primary purpose of this review is to assist the Yakima County Assessor (Assessor) in successfully performing the duties associated with administration of the various property tax programs. An effective review of the methods employed by the County in administering property tax will promote fair, timely, and uniform property tax assessments.

Scope of Review

The Assessor requested the Department to:

- Review the County's funding and staffing levels within the assessor's office.
- Analyze the impact and ramifications funding and staffing can make on the effectiveness of the assessment administration process.
- Gauge the impact they can make on the level of compliance with mandated laws and rules as they apply to assessors.

The review is limited in scope. We reviewed the Assessor's reports submitted to the Department. We did not review the internal fiscal controls or the internal management of the assessor's office.

In performing this work, we reviewed:

- Progress reports.
- Comparison reports.
- Comparison of County Assessor Statistics reports.
- Population data.

We reviewed 2024 and 2025 report data to provide a comparison between the County and other counties with a similar geographic location and/or similar parcel counts. We also reviewed the County's reports from previous years to note trends in staffing levels or budgets. The areas we reviewed included, but were not limited to, official reports and revaluation data. This report offers recommendations to help the Assessor improve efficiencies.

Background

Duties of the Assessor

Assessors are responsible for listing and valuing all real and personal property in their county. In addition to valuing property, assessor's offices are responsible for complementary functions, including:

- Maintaining records of ownership and legal description for each parcel of property.
- Maintaining maps of all parcels and taxing districts.
- Calculating levy rates for the various taxing districts.
- Administering state-legislated tax exemption and deferral programs.
- Providing property tax related information to the public and other governmental agencies.

Duties of the Department

The Department is authorized to provide general supervision and control over the administration of the assessment of property and the property tax laws of the state. The Department directs and advises county assessors, boards of equalization, county boards of commissioners, county treasurers, and county auditors regarding their duties under the laws of the state for property taxation.

The Department examines and tests the work of county assessors at any time. The County Review Program is one of the Department's principal efforts to promote fair, timely, and uniform property tax assessments.

As part of the Department's commitment, reviews are conducted to:

- Ensure assessment administration is compliant with state statutes and regulations.
- Recommend improvements in assessment operations, costs, and operational efficiencies.
- Identify immediate and long-term resource needs.

Acknowledgment

We thank the Assessor and County staff for their cooperation throughout our review. We commend the Assessor for their willingness to look at opportunities to improve the uniformity and administration of property tax.

Importance of Adequate Staffing

Adequate and competent staffing are contributing factors in the success of an effective and efficient revaluation program. Over the past six years, the total number of full-time employees (FTEs) in the County assessor's office has remained steady. However, the Assessor requires adequate staff to complete valuations of all property that is growing in number and complexity. Some of this can be offset by production gains through the use of technology. However, increases in trained and knowledgeable appraisal staff is sometimes warranted.

Lack of uniformity, due to poor appraisals and new construction that are not listed on the assessment rolls, creates tax shifts and potential funding issues in taxing districts with large new construction projects and significant market changes. Parcel and new construction building growth is attributed to availability of land and expansion of growth management boundaries. The County's workload has increased in both commercial and residential work units.

Assessor's Revaluation Staff Levels

Year	2019	2020	2021	2022	2023	2024*
Total FTEs	25	25	24	24	25	25
Assessor/Chief Appraiser/Supervisors	3	3	3	3	4	5
Residential Appraisers	4	4	4	4	5	5
Commercial Appraisers	4	4	4	4	4	4
AG Appraisers	4	4	4	4	4	4
Appraisal Support	10	10	9	9	8	7

Source: *Comparison of County Assessor Statistics (2019-23)*.

*Data from *Yakima Progress Report 2024*.

Various methods can be used to evaluate assessment workloads. The most common comparative unit is a "parcel." This is the standard comparative unit we will use for this review, along with budget information.

A widely recognized organization in the assessment community is the International Association of Assessing Officers (IAAO). IAAO Standards state that an assessment jurisdiction requires adequate appraisal staff. They recommend at least one full-time appraiser for every 2,500 to 5,000 parcels.

The recommendation also states that in small taxing jurisdictions, the workloads average around 1,500 to 1,700 parcels per staff member and in the large taxing jurisdictions the workloads average around 3,000 to 3,500 parcels per staff, with an average of 2,500.

Appraisal Parcel Distribution for Assessment Year 2024

Total # of Parcels	Parcels Per Full-Time Appraiser (13*)	IAAO Recommendation for Large Taxing Jurisdiction
104,645	8,050	2,500-5,000 **

*Source: *Yakima Progress Report 2024*.

**IAAO recommendation per *Property Appraisal and Assessment Administration*, 1990, page 420.

The ad valorem tax system is dependent on good administration along with consistency and uniformity in assessment practices, which is essential for funding local government services. Good administration requires proper resources, and adequate staffing is a vital resource in performing a continuous, effective, and efficient assessment process.

Current Assessment Practices in Yakima County

The Assessor has accomplished the mandated duties with current staffing levels through innovations in technology and streamlining of work processes. The County's revaluation modeling is accomplished by assigning one FTE to statistical and mass appraisal model development.

Valuations using regression models for all residential properties has reduced appeal rates significantly, allowing appraisers to focus on inspections and analysis of property individually and by stratifications. Modeling also helps to determine sales that are not uniform or may be incorrectly coded using various measurements and statistical tests.

Residential appeals are assigned to a staff member who in turn provides the county board of equalization with the mass appraisal model information as evidence of market value. Their ortho- mosaic software (Eagle View) has helped analyze areas unable to be inspected for various reasons, as well as provide tools to appraisers and managers to ensure good quality inspection records.

The Assessor has shifted some functions from appraisers to others. For example, public information staff now handle:

- Initial sales verification responsibilities.
- Current use program administration.
- Senior citizen exemption program administration.
- Appeal preparation.
- File scanning.
- Home improvement applications.
- Destroyed property applications.

Due to the diversity of property types, which require specialized appraisal knowledge, the County offers a unique set of appraisal challenges. For example, agricultural appraisers work with a vast array of property types including orchards, specialty crops, hops, vineyards, and row crops, with each type requiring that the appraiser collect different information to determine values. In addition, large agricultural manufacturing companies exist as singular entities without significant comparable properties or even company presence in the County.

The collected data takes additional effort and time to maintain, sort, and analyze. Analyzing sales is especially difficult as agricultural properties transfer in transition much more commonly than in production. For example, a largely functional and productive apple orchard may sell, but after the sale the trees are pulled, and hops or other tree fruit are planted. This sale then cannot be used to determine the value of those apple trees per acre as it was truly sold for the land productivity alone.

The geographic makeup of the County and its sheer size add further complexity to their

appraisals as over 75% of property is owned by non-taxable entities, including the Yakama Nation, Federal Government, the US Army, state agencies (e.g., Department of Fish and Wildlife, Department of Natural Resources), and others. Although those properties are not revalued, County staff must travel through them, for long distances to get to appraisal inspection sites. In some cases, it requires driving for over an hour and a half to get to properties for revaluation. While the County's parcel count may match another county with similar numbers of appraisers, the size of their county means they cannot inspect the same number of parcels per appraiser once travel is factored in.

Comparisons to Other Counties

The Department undertook a comparison and analysis of comparable counties and their staffing levels to benchmark staffing needs for the County. The comparative analysis is based on the current revaluation and physical inspection cycles. The County performs their revaluations annually, with a 6-year physical inspection cycle.

Comparison of Similar Parcel Size Counties (2024)

County	Parcels	FTE's	Parcels Per FTE	Real Property Appraisers	Parcels Per Appraiser
Yakima	104,645	25	4,186	13	8,050
Whatcom	110,406	32	3,450	10	11,041
Kitsap	119,743	24	4,989	10.625	11,270
Thurston	122,989	30	4,100	14	8,785
Benton	78,464	23	3,411	10	7,846
Average	107,249	26.8	4,027	11.525	9,398

Real property appraisers do not include managers or supervisors

Comparison of Parcels Per FTE

Yakima County Parcels/FTE:	4,186
IAAO Recommended Range:	3,000-3,500
Range in Comparable Sized Counties:	3,087-5,049
Average in Comparable Sized Counties:	4,047

The IAAO recommendation for parcel count can be used as a guideline to determine adequate staffing within a jurisdiction. The total parcel count of 104,645 in the county divided by 5,000 parcels (maximum parcel per appraiser per IAAO), yields 21 full time equivalent appraisers. Based on this calculation, it appears the County may need an increase in their appraisal staffing levels. With a total of 8,050 parcels per appraiser, the County is achieving optimal production from its appraisal staff and may warrant further review of their staff utilization and staffing levels.

Comparison of Similar Geographic Location Counties (2024)

County	Parcels	FTE's	Parcels Per FTE	Real Property Appraisers	Parcels Per Appraiser
Yakima	104,645	25	4,186	13	8,050
Skamania	7,875	4	1,969	1.1	7,159
Klickitat	20,420	9	2,269	3.5	5,834
Kittitas	35,363	14	2,526	7	5,052
Lewis	61,248	20	3,062	8	7,656
Benton	78,464	23	3,411	10	7,846

Funding

Assessors report budget data to the Department each year. The table below is a comparison of wages and benefits per FTE for the County and adjacent counties. The range of budgeted dollars per parcel is \$17.46 to \$59.25, with the County ranking at the bottom of the range. The range for dollars per staff is \$73,086 to \$139,344, with the County ranking lowest with \$73,086 per staff.

County Comparison of Dollars Spent Per FTE and Per Parcel

County	2024 Population	Total Real Property Parcels	2025 Total FTEs	2025 Budget	2025 Budget \$ Per FTE	2025 Budget \$ Per Parcel
Yakima	263,200	104,645	25	\$1,827,147	\$73,086	\$17.46
Skamania	12,075	7,875	4	\$360,611	\$90,153	\$45.79
Klickitat	23,450	20,420	9	\$826,210	\$91,801	\$40.46
Kittitas	48,600	35,363	14	\$1,864,255	\$133,161	\$52.72
Lewis	84,950	61,248	20	\$1,896,637	\$94,832	\$30.97
Benton	217,850	78,464	23	\$1,923,468	\$83,629	\$24.51
Average	108,354	51,336	16	\$1,449,721	\$80,519	\$35.32

Source: 2025 Comparison of County Assessor Statistics to be published in summer 2025 Budget is after deducting Items paid to Central Services.

This comparison provides a good illustration of how the County maximizes the budgeted resources. Based on current dollar per parcel ranges and \$73,086 per staff (the lowest of all geographically located counties), they appear to be very efficient in utilizing the budget dollars allocated for appraisal staff and technical and management positions. This indicates that the county legislative authority should consider increasing its investment in the assessor's office to support the continuance of consistent and uniform work products from staff.

Adverse effects associated with inadequate staffing levels

As stated previously, innovations in technology and streamlining work processes enable assessors to maximize personnel resources. However, any future reductions or failures to increase staff, when necessary, may adversely affect the assessment process. Appraisers may have limited time to review and work appeals. Shortcuts in the development of mass appraisal models could compromise the uniformity and consistency in ad valorem appraisals. New construction value could go unaccounted for, and this much needed revenue could remain uncollected. With time, these adverse effects build, making recovery much more difficult and expensive.

Update from the Assessor

The Assessor provided the following update on the County's current assessment efficiency improvements:

- The County is utilizing smaller teams for in-house sales verification. They have introduced efficiency enhancements during the model development and benchmarking processes. Their model development is based on correctly verified sales, which enhances valuation confidence and accuracy on the entire benchmarking model and allows more time for the appraiser to concentrate on the challenging properties.
- All appraisers now have access to a personal vehicle. New and reliable vehicles have also been obtained. Continued access to replacement vehicles from the County has been problematic in the past with a history of being transferred vehicles at end of life, instead of getting new vehicles, while paying the same rate as other departments for vehicle replacement. County Executives are now aware of this practice and are conducting an investigation. Older vehicles will no longer be accepted by the Assessor without significant reason.
- The County's wireless technology, coined "continuous connectivity," is present in all applications. By the end of 2026, the Assessor is looking at utilizing cellular connections when available and archived data when not. Improvements in productivity are expected.
- Real time access to planning and permit data has been achieved with most municipalities, barring a few of the smallest without the technology to enable that access. Plans cannot currently be imported, but future software solutions will have this functionality.
- Online classes with McKissock, Washington State Association of County Assessors, and the Central Washington IAAO Chapter, have helped rural counties access education at a reasonable cost. Travel expenses were often the limiting factor for educational opportunities.
- All appraiser laptops have complete access to all GIS data, though it is not integrated with CAMA software currently. Newer software is being pursued that integrates with GIS much more thoroughly and seamlessly.
- All appraisers now have cell phones, which allow them to communicate much easier with other appraisers and managers. Future software will allow parcels to be "flagged" for higher level or specific review, (e.g., Open space, new construction, sales). It will also allow for more two-way communication, where managers can send an appraisal back to the appraiser or address questions while appraisals are being conducted in the field.
- The County assessor's office is considering deploying new CAMA software to by the end of 2026.

Recommended actions

The Department recommends the following actions for future utilization of staffing and budgeting:

- Request increased funding for the assessor's office to decrease the current ratio of parcels to staff, which is almost twice the number recommended by the IAAO.
- Continue to adapt staffing workloads as needed to maximize efficiencies from existing staffing positions.
- Delegate work that does not require accredited appraisers to other staff. This provides more time for appraisers to perform their required appraisal work and cross trains others by introducing them to a diverse range of work duties.