

KITITAS COUNTY ASSESSOR 2012 BUDGET NARRATIVE

	2010 Actual	2011 Budget	2012 Preliminary
Budget Totals	\$911,868	\$971,302	\$1,024,299 \$ 1,004,299 excluding vehicle replacement
# of Personnel	14	14	14 15 including one vacant appraiser position

KITITAS COUNTY ASSESSOR'S OFFICE MISSION STATEMENT

Our mission is to fairly, equitably and uniformly administer the assessment and appraisal of property that supports the funding of vital public services in a manner that meets constitutional and statutory requirements, while striving to provide excellence in public service to all citizens of Kittitas County.

KITITAS COUNTY ASSESSOR'S OFFICE 2011 ACCOMPLISHMENTS

Response to 2011 Goal #1: The primary goal of the Assessor's Office continues to focus on recovery efforts that will allow us to return to a timely revaluation schedule:

Accomplishment: Progress as of 8/18/11 indicates we may complete revaluation and new construction a few weeks earlier than in 2010. The progress is possible due, first, to efficiencies resulting from past diligence in data collection and development of processes and valuation models. With those structures in place, we have been able to streamline revaluation. Secondly, progress on our revaluation schedule is due to less appraiser travel time made possible because the locale of the revaluation area consists of the City of Ellensburg and surrounding areas. Progress was made in spite of losing one appraiser due to 2010 budget cuts by the Board of County Commissioners.

However, even with some progress in 2011, we remain behind in meeting statutory guideline completion dates of May 31 for revaluation and August 31 for new construction.

Response to 2011 Goal #2: Train appraisers in order to maintain State accreditations:

Accomplishment: This goal was accomplished; however, it will be necessary to transfer money to the Training to Travel funds. It was necessary to spend more than budgeted to due to several issues as noted on:

Attachment A:

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Response to 2011 Goal #3: Mandatory Implementation of Annual Revaluation by 2014:

Accomplishment: We have made progress in the following areas as we continue on the path to Annual evaluation:

- Some elements of our mass appraisal modeling process have been put in place and were used for the 2011 assessments.
- Although the experienced Sales Analyst resigned in January 2011, it was filled in-house by an experience appraiser. The in-house appraiser that filled that position has proved how beneficial that not only appraisal and technical expertise is, but also how valuable it is to be familiar with our appraisal software and the county geography.
- The Sales Verification process is being developed and is anticipated to be in place by year end.
- Our current processes have been evaluated by Michael Dahle of Washington State Department of Revenue. He has verified that we are on task with our plan for moving to Annual Revaluation.
- We continue to attend training on laying the groundwork for Annual Revaluation.

Response to 2011 Goal #4: Create efficiencies through technology with the following tools:

None of the components of this goal have been met in 2011 and will remain as 2012 goals:

Response to 2011 Goal #5: An adequate heating and cooling system for the Assessor/Treasurer wing of the courthouse continues to be a goal:

is goal has not been met in 2011 as it was again cut from the budget but will remain as a 2012 goal:

See the 2009 Assessor's Budget Narrative for details. In the past, This is an ongoing issue that I have put in my budget spreadsheets to generate discussion. The issue has always been transferred to Maintenance and then cut. For efficiency purposes, it will no longer be placed in my spreadsheet but rather merely tracked as goal/accomplishment.

Other Accomplishments:

- Job description for all appraiser positions were updated.
- Records Management - Public Disclosure Requests

The team assigned to these tasks has developed a system to archive or destroy records for more efficient storage and retrieval of records. The team is participating in PDR and Record Management trainings. They are also working to achieve coordination of paper and electronic records. We will continue to attend trainings, especially training focused on electronic records. The progress of the electronic record management software that the Auditor's Office is testing will be monitored.

Discussion of Public Records Requests has not been discussed in prior narratives, but will now be a yearly accomplishment using budget preparation dates as parameters. The data is obtained from the application built

Information Services called the Disclosure Request Tracker (DaRT) described as follows on our county intranet CAMAS:

Kittitas County DaRT

Disclosure Request Tracker

Feature Description

- CAMAS > Features & Quicklinks > DaRT (Public disclosure); <http://camas-net/features/dart/>
- DaRT provides tools that
 - Track progress and status of public disclosure requests (PDRs)
 - Record all aspects, from request, to conversations internal and external, to response(s)
 - Notify Public Disclosure Officers (PDOs) of new requests
 - Alert PDOs of impending due dates
 - Manage records of responses and response

Multiple staff members at different pay levels respond to PDRs.. According to DaRT reports, the public resources required by the Assessor's Office to fulfill Public Disclosure Requests from the inception of DaRT is as follows:

- 8/1/10 through 7/31/11 85 hours - \$1,330
- 2/25/10 (DaRT go-live) through 7/31/10 (begin budget preparation) 63 hours - \$945

The above dollar amounts were calculated using the payscale of the employee that performs the majority of the PDR work, however, managers also work on PDRs resulting in a higher actual cost.

KITTITAS COUNTY ASSESSOR'S OFFICE GOALS

1. **Maintain appraiser State Accreditations required for appraisal staff and necessary training for support staff:**

- This goal has been moved from Goal #2 to Goal #1 because of the critical nature of accreditation. Unaccredited appraisers must have all work reviewed and signed off by an accredited appraiser. We cannot afford to risk this consequence with the time constraints under which we are working. Training must be made available for appraisers to attain their accreditations as soon as possible and to maintain those credentials upon renewal every two years. To veer from this course would put the success of our appraisal process in jeopardy.
- To offset training costs, we will continue to work towards getting approval from Dept. of Revenue (DOR) for in-office training when applicable. We will continue to search for classes where overnights are not necessary. However, there are specific DOR classes that are necessary for accreditation. And, because many of these DOR classes are 30 hour classes, often held in Olympia, there will continue to be classes where travel expenses must be incurred. DOR is experiencing similar budget constraints as in all government offices across the state and continues to work on developing webinars whenever possible.
- Support staff must attend trainings to become aware of statute revisions and train on topics of current use, forestland, personal property, senior citizen/disabled exemptions and levies.

2. **Mandatory Implementation of Annual Revaluation by 2014 (our hope to return to a timely revaluation schedule):**

- We continue to focus on recovery efforts that will allow us to return to a timely revaluation schedule because we realize that the issues that relate to untimely revaluation and related mailings of Value

Change Notices affect local taxing districts, adjoining county taxing districts, taxpayers, and even the whole state.

But with the statutory deadline for implementation of Annual Revaluation fast approaching, we must now combine our efforts for that accomplishment with our efforts to return to a timely revaluation schedule. Although the statutory deadline is 2014, our plan is to implement Annual Revaluation a year prior to that; 2013 assessments for 2014 tax. That means the physical inspections will begin next year, in the fall of 2012!

- Due to budget constraints and training issues, we are moving towards Annual Revaluation with the existing seven appraisers, which include the Lead Appraiser and a Sales Analyst. Although we will attempt to accomplish this without increasing appraisal staff, we do know that reorganization of the existing staff will be necessary. There will be increasing analytical duties due to the nature of Annual Revaluation. Sales studies will be performed on the whole county every year instead of one-fourth per year as per the four-year cycle. The sales studies will provide the basis to statistically update values for the whole county every year. We hope to balance out the increased analytical work with reduced field work when physically inspecting one-sixth of the county as opposed to our current inspections on one-fourth of the county. However, that balance will remain unknown until we progress on this goal because even with less field work, the appraisers will be required to review the statistically updated values in their revaluation areas outside of the physically inspected areas.
 - If we request the #8 appraiser position to be filled again, we will face the probability of having three appraisers in training. The appraiser hired in May, 2011, is currently in training and we have verbal notice of a retirement at the end of 2011. Training new staff has limits and we cannot create an imbalance between training and getting work accomplished. That balance would be threatened if faced with training three appraisers.

Therefore, at this time, the request to fill the #8 appraiser position will be postponed until we have a better idea of the resources necessary to successfully accomplish the mandated assessment duties of Annual Revaluation. We will be requesting to fill the position vacated by the retiree. See further discussion in Goal #3 below.

- **Hardware:** A server for T2 was obtained through a Real Estate Excise Tax grant in 2009. Although T2 specifications have been updated by TerraScan, Information Services has stated that they can accomplish the necessary changes through their virtualization of servers.
- **Software:** We anticipate that the pending new platform of our assessment program, T2, will be capable of achieving annual revaluation without extensive funding for software, although some peripheral software may be necessary.
- Other counties that have transitioned from cyclical to annual revaluation have reported that public outreach is a critical element for a successful transition. One presentation has been done for a Rotary Club and more are planned at other service clubs, realtor meetings, title companies, etc. We will also be sending out a Press Release and mailing a flyer to taxpayers.

3. Complete the 2012 assessment for 2013 tax Revaluation Cycle #4.

- Reval #4 includes Suncadia, the cities of Kittitas, Cle Elum, South Cle Elum, Roslyn, and some surrounding rural residential areas.

- As stated above, with efforts combined on returning to a timely revaluation cycle with implementation of Annual Revaluation, we will be completing this assessment cycle with our existing seven appraisal positions.
 - A seasoned appraiser has given verbal notice of retirement planned for the end of 2011, although no written notice has been received at this time. If the retirement transpires, that position (#7) will be requested to be filled. Although the request to fill the vacant #8 appraiser position has been postponed, the drop-dead date for completion of assessments cannot be met without the #7 appraiser position filled. We have struggled through several years of being late with our revaluations, resulting in Change of Value Notices being mailed in mid-to-late November. Those notices cannot be mailed any later because taxpayers must have 30 days to appeal their value, in the year of the assessment. If we mail Value Change Notices later than November 30, the county will risk a lawsuit as occurred in 1997. The county lost that suit.
- Fall of 2012 is the newest revision date for conversion of our assessment/appraisal software, TerraScan, from T1 to T2. As in all software conversions, it is difficult to plan for how much time to allocate, but we expect the conversion to interrupt our appraisal work on revaluation.

4. Develop an improved performance evaluation process.

- Update job descriptions for support staff (appraisers were updated in 2011) to
- Awaiting the adoption of guidelines developed by the Evaluation Task Force

5. Create efficiencies through technology with the following tools.

- GIS: There continue to be comments and questions regarding the inaccuracy of the Assessor's Parcel Layer from various GIS users, including county staff and the public. This goal will require substantial funding which hasn't been available recently, but this goal should be maintained. The county must continue to work towards a "high accuracy" parcel layer in order to achieve a more accurate GIS.
- EDEN: The Assessor's Office has an interest in EDEN because building permit data initiates assessment of new construction. Building permit data is statutorily required to be given by the issuing authority to the County Assessor pursuant to RCW 19.27.140.
- Have the issues that caused users to question the integrity of EDEN been resolved? Prior discussions involved software problems versus training.
 - The Eden User Group meetings have been discontinued, resulting in lack of communication regarding resolution of outstanding issues. Due to the lack of communication, I questioned whether or not outstanding issues in EDEN had been resolved at an IT Committee meeting. It was suggested that I request a meeting of the EDEN User Group, which includes two Assessor's Office employees.
 - At the EDEN User Group meeting, the outstanding issue regarding entry of all current use applications in EDEN should be pursued. This has been previously discussed with Community Development Services and the EDEN User Group. This project is pending based on the resolution of outstanding EDEN issues.

- TerraScan: The revised date for conversion from T1 to T2 is near the end of 2012.
- Electronic building plans (control for requiring this technology rests outside of the Assessor's Office, however, implementation of this requirement would cause much efficiency in this office.)
- Electronic Board of Equalization records: This is on the horizon to pursue as time permits.
- Electronic training manuals
 - Develop an Assessment Library that will contain processes and procedures on current use, personal property, sales and data entry, segregations, exemptions, vouchers, etc.
 - Maintain Appraisal Library
- Records Management
 - Monitor the data management system being tested by the Auditor.
 - Develop the use of electronic signatures as approved by the IT Committee

6. An adequate heating and cooling system for the Assessor/Treasurer wing of the courthouse continues to be a goal.

- See the 2009 Assessor's Budget Narrative for details. This is an ongoing issue that I have put in my past budget spreadsheets to generate discussion. The issue has always been transferred to Maintenance and then cut. For efficiency purposes, it will no longer be placed in my spreadsheet but rather merely tracked as goal and, hopefully someday, an accomplishment.

STATUTORY AUTHORITY FOR THE ASSESSOR'S BUDGET

RCW 84.41.050 – BUDGET, LEVY, TO PROVIDE FUNDS - Each county assessor in budgets hereafter submitted, shall make adequate provision to effect countywide revaluations as herein directed. The several boards of county commissioners in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this chapter

In other words, it is the Assessor's responsibility, as entrusted by the voters of Kittitas County, to submit a budget that is adequate to carry out the provisions of Chapter 84.41 RCW - Revaluation of property. The responsibility of the Board of County Commissioners (BOCC) is to authorize and levy amounts which in their judgment will suffice to carry out the direction of this chapter pursuant to RCW 36.32.120.

The certified county assessment/tax rolls provide the basis of revenues collected for the government services that citizens require through taxing districts in addition to County Current Expense and county Road such as fire, hospital, schools and cities. The county assessor is responsible for determining full and equitable values of locally assessed properties, real and personal. Thus, to a significant degree, the well being of local government of the taxpayers it serves depends on the thoroughness and fairness with which the duties of the assessor are discharged.

The Assessor's budget will determine the level of service the Assessor can provide for the following year. The Assessor's Office can obtain new revenue (through new construction) and is one of the mandated offices in the courthouse.

The county commissioners' primary duty is to levy the taxes to operate the county and to adopt a balanced budget for each calendar year. The commissioners fix the budget amount for each department within the county, but variances and increases can be permitted during the year if extraordinary circumstances can be shown. Other elected officials in the county are responsible for their own adopted budget, and the commissioners themselves are responsible for the operation of budgets under the control of appointed department heads.

The Washington State Constitutional reference for taxation is in Article VII, Sections 1 and 2.

KITTITAS COUNTY ASSESSOR'S OFFICE 2012 BUDGET ISSUES

Salaries

Request to fill appraiser position # 8 is postponed; see discussion in Goal #2.

A request will be made to fill a vacancy at year end 2011 per retirement of an appraiser; see discussion in Goal #3.

Supplies

No change - \$5,000.

Publications

No change - \$200.

Fuel

This category is increased from \$5,500 to \$8,000. This is an estimate based on past fuel usage in the coming revaluation cycle, being the Suncadia, all cities except the City of Ellensburg and some rural residential areas surrounding those cities. Four years ago we used 2,150 gallons for this reval and the price at the end of 2008 was 2.52. Since that time there have been 8,000 new parcels (county wide) created. Accounting for the increase in parcels, the mileage to pick up new construction and the current fuel price of \$3.75 per gallon, \$8,000 is a conservative estimate.

Minor Office Equipment

No change - \$1,000. This category was increased in 2011 from \$500 to \$1,000 to purchase a new laser printer. At that time, we correspondingly decreased the Equipment Repairs and Maintenance by \$500. The printer is still working at this time, so this category remains unchanged.

Minor Office Furniture

No change - \$0

Minor Computer Software

No change - \$500. A portion of this fund will now be used to maintain a yearly license for the Auditor's Eagle recording software to run in the Assessor's Office.

Professional Services

No change - \$200.

Contracted Shredding
No change - \$200.

Telephone

This category is increased from \$1,800 to \$2,600 per 2010 actual amounts and 2011 to-date amounts.

Postage

No change - \$100.

Cellular Phone

No change - \$300.

Travel

This category is increased from \$1,500 to \$3,000. Eight (including vacant position) appraisers and I, as Assessor, must attend training to maintain our State Accreditation. It also covers travel for Annual Revaluation training, GIS training, the two yearly WSACA meetings, the annual WACO meeting and the TerraScan User Group meetings which alternate between western and eastern Washington. In addition, it covers Department of Revenue trainings for support staff to keep current on legislative changes to items such as property tax exemptions, open space, personal property and levies.

See Attachment A

Advertising

This category is increased from \$250 back to \$500. Advertising costs to fill a recent vacancy were \$445. We are facing a retirement at the end of 2011.

Bonds

No change - \$100.

Vehicle Insurance

This category amount has not yet been received from the Auditor's Office and is estimated based on last year's amount at \$4,100.

Equipment Repairs and Maintenance

No change - \$1,000.

Vehicle Repairs and Maintenance

No change - \$3,000.

Computer Software Maintenance

No change - \$53,000. Continues to include training costs for our TerraScan conversion from T1 to T2.

Dues and Subscriptions

This category is increased from \$1,300 to \$1,400 according to 2011 expenditures.

Filing and Recording

No change - \$1,000. This category funds recording of open space and designated forest removals that are dependent on outside sources. In 2010, expenditures were just over \$1,000, however, year-to-date on 11/11 expenditures are just over \$600.

Printing and Binding

This category is reduced from \$200 to \$100.

Registration and Training

This category is increased from \$2,800 to \$3,000. Eight appraisers (including the vacant position) and I, as Assessor, must attend training to maintain our State Accreditation. This category also covers Annual Revaluation training, GIS training, the two yearly WSACA meetings, the annual WACO meeting and the TerraScan User Group meetings which alternate between eastern and western Washington. In addition it covers Department of Revenue trainings for support staff to keep current on legislative changes to items such as property tax exemptions, open space, personal property and levies.

See Attachment A

Vehicles

This category is increased from \$0 to \$20,000. In order to maintain a consistent vehicle replacement program, a new vehicle will replace a 1997 vehicle with over 76,000 mile that is worth about \$3,500. There is sufficient funding in Interfund Vehicle Replacement to cover the cost of a vehicle.

This purchase is being made now in the absence of a county-wide vehicle replacement policy and to put us in a better position for future vehicle rotation. The next vehicles that will be considered for replacement are three vehicles that were purchased within a three-year period to catch up on past deferred vehicle replacement.

In addition to age and mileage, an additional issue to consider when contemplating vehicle replacement is that appraisers use their cars as "in-the-field offices." That means that the engine is left running when heating or cooling is needed while computer work is done after physical inspections. Although engine hours cannot be tracked at this time, research will be done to determine if this is practical.

The value of the 1997 vehicle is estimated at \$3,500 and the price of a new Ford Escape is approximately \$20,000.

Interfund Telephone

No Change - \$400.

Interfund Postage

No change - \$8,400. We plan to develop some literature to mail to taxpayers regarding implementation of annual revaluation at the suggestion of Dept. of Revenue and other counties that have implemented annual revaluation. It is critical to prepare the public by starting the education process on how annual revaluation will differ from the current four-year cycle. Early education will lessen the impact on Board of Equalization appeals that could be overwhelming when Value Change Notices are mailed to all taxpayers in the county instead of to one-fourth of county owners.

Interfund Vehicle Replacement

This category has been increased from \$0 to \$10,000 pursuant to fleet replacement criteria from the Auditor's Office in order to maintain a consistent vehicle replacement program.

Attachment A

NOTES FOR 2012 BUDGET ITEMS - TRAVEL & REGISTRATION/TRAINING

	TRAVEL BUDGETED	TRAVEL ACTUAL	TRAINING BUDGETED	TRAINING ACTUAL	
2007	3500	4517	7400	4013	incl T2 training
2008	4500	5443	8600	3323	incl T2 training
2009	5300	3714	4400	3261	T2 training moved to comp maint (1 time cost)
2010	0-CUT BY BOCC	1471	4400	2678	all out of training
2011	1500	2728	2800	2915	projected to yr end
AVG	2500	3622.5	5100	3464	AVERAGE ACTUAL 2007-2011
2012	3000		3000		rounded to cover 2011 costs

REASONS FOR BUDGET OVERAGE IN 2011 AND FOR INCREASED REQUEST FOR 2012

- Annual revaluation by 2014 - need specialized training due to 2009 mandate
- New employees - Sales Analyst (new to position), Appraiser II (new to county), pending 2011 retiree
- Classes in nearby locales taken when offered to take advantage of no travel expense
- Training calendar is revised after budget adopted to offer additional classes
- Training is specific to appraisers prior education, years offered and location

RCW 84.41.050 Budget, levy, to provide funds.

Each county assessor in budgets hereafter submitted, shall make adequate provision to effect countywide revaluations as herein directed. The several boards of county commissioners in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this chapter.

Assessor's Manual Section 1.3.6 Assessor's Deputies/Appraisers

RCW 36.16.070	Deputies and employees.
RCW 36.21.011	Appointment of deputies and assistants – Engaging expert appraisers
RCW 36.21.015	Qualifications for persons assessing real property – Exam – Continuing ed requirement.
WAC 458-10-010	Accreditation of real property appraisers – Implementation – Definitions.
WAC 458-10-020	Application for accreditation.
WAC 458-10-030	Accreditation exam – Prerequisites – Waiver or exemption – Reexam.
WAC 458-10-040	Accreditation certificate.
WAC 458-10-050	Continuing education requirements – Appraisal practice and ethics.
WAC 458-10-060	Standards of practice.
WAC 458-10-070	Denial, suspension, or revocation of accreditation.

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Kittitas County Assessor

Services our Department Performs
2012 Budget (8-10-11)

Mandated Services

Determine the assessed value of over 33,413 taxable real property parcels and approximately 2,245 personal property parcels in Kittitas County to provide the basis of revenues collected for the government services that citizens require. (parcel counts from 2010 for 2011 Assr Rpt)

Revalue property according to a regular cyclical plan filed with the State of Washington Dept. of Revenue. New legislation passed in 2009 mandates all assessors to implement annual revaluation by 2014.

Place all New Construction value on properties that have been issued building permits.

Place Improvement to Land value on all subdivided property.

Generate and mail *Change of Value Notices* to taxpayers.

Administer current use programs such as Current Use and Designated Forest Land.

Administer Property Tax Exemption for non-profits, etc. and Property Tax Deferral Programs such as the Senior Citizen/Disabled Exemption.

Maintain State Forest Protection and other Special Assessments such as Weed Districts and the Conservation District rolls and rates to be collected.

Maintain a detailed series of maps showing all parcels in Kittitas County. Senate Bill 5111 effective July 27 1997 states that assessors are required to prepare and maintain a complete set of maps for all parcel configurations and they must be continually updated to reflect transfers, conveyances, acquisitions, etc.

Extend the Centrally Assessed (State Assessed) Utility Valuations to each taxing district in Kittitas County.

Collect and review taxing district budget documents. Use these documents in conjunction with in-office data to calculate the tax rates for each taxing authority in Kittitas County.

Complete and submit numerous reports annually throughout the year on each function of the Assessor's Office to the State of Washington Dept. of Revenue and Kittitas County Auditor.

Respond to all Public Disclosure Requests.

Other Services We Perform

Assist the public including taxpayers, realtors, title companies, lending institutions, private fee appraisers, attorneys and land surveyors.

Make available copies of Assessor's Office assessment records and GIS mapping information for the public.

Provide two computers within the office for the use of the public to access the Assessor's database.

Provide public access to the Assessor's records via the Internet.

Services That Affect Other Departments

Work very closely with the Kittitas County Treasurer's Office on maintaining ownership records, creating and segregating land parcels and calculating the tax rates for each district for which the treasurer collects tax. There are 26 separate taxing districts in Kittitas County.

Work with Information Services to coordinate GIS issues.

Community Development Services, Public Works, Environmental Health and Noxious Weed Departments use the Assessor's parcel layer maps, paper files and database regularly.

The Auditor, Sheriff, Prosecutor, Clerk and County Commissioner Offices also rely on our records for various issues.

Assr Manual:

Your budget will determine the level of service your office will have for the following year. You need to remind the county commissioners or county council that the assessor can obtain new revenue (through new construction) and that the assessor's office is one of the few mandated offices in the courthouse. *look into what other offices are mandated*

Per below statute, it is my duty to tell the BOCC what I need to run the office. It is their duty to authorize and levy amounts which in their judgment will suffice to carry of the direction of this chapter - Chapter 84.41 RCW - Revaluation of property)

RCW 84.41.050 states that each county assessor shall make adequate provision in budgets to effect countywide revaluation as directed. In passing the budgets submitted by the assessors, the boards of county commissioners shall authorize and levy amounts which in the judgment of the board will suffice to carry out the direction of this chapter. (Also see RCW 84.41.060 – Assistance by department of revenue at request of assessor; RCW 84.41.070 – Finding of unsatisfactory progress – Notice – Duty of county legislative authority; ; and RCW 84.41.080 – Contracts for special assistance.)

RCW 84.41.060

Assistance by department of revenue at request of assessor.

Any county assessor may request special assistance from the department of revenue in the valuation of property which either (1) requires specialized knowledge not otherwise available to the assessor's staff, or (2) because of an inadequate staff, cannot be completed by the assessor within the time required by this chapter. After consideration of such request the department of revenue shall advise the assessor that such request is either approved or rejected in whole or in part. Upon approval of such request, the department of revenue may assist the assessor in the valuation of such property in such manner as the department of revenue, in its discretion, considers proper and adequate.

RCW 84.41.070

Finding of unsatisfactory progress — Notice — Duty of county legislative authority.

If the department of revenue finds upon its own investigation, or upon a showing by others, that the revaluation program for any county is not proceeding for any reason as herein directed, the department of revenue shall advise both the county legislative authority and the county assessor of such finding. Within thirty days after receiving such advice, the county legislative authority, at regular or special session, either (1) shall authorize such expenditures as will enable the assessor to complete the revaluation program as herein directed, or (2) shall direct the assessor to request special assistance from the department of revenue for aid in effectuating the county's revaluation program.

RCW 84.41.080

Contracts for special assistance.

Upon receiving a request from the county assessor, either upon his initiation or at the direction of the board of county commissioners, for special assistance in the county's revaluation program, the department of revenue may, before undertaking to render such special assistance, negotiate a contract with the board of county commissioners of the county concerned. Such contracts as are negotiated shall provide that the county will reimburse the state for fifty percent of the costs of such special assistance within three years of the date of expenditure of such costs. All such reimbursements shall be paid to the department of revenue for deposit to the state general fund. The department of revenue shall keep complete records of such contracts, including costs incurred, payments received, and services performed thereunder.

RCW 36.21.011

Appointment of deputies and assistants — Engaging expert appraisers — Employment and classification plans for appraisers.

Any assessor who deems it necessary in order to complete the listing and the valuation of the property of the county within the time prescribed by law, (1) may appoint one or more well qualified persons to act as assistants or deputies who shall not engage in the private practice of appraising within the county in which he or she is employed without the written permission of the assessor filed with the auditor; and each such assistant or deputy so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in or imposed upon assessors, and (2) may contract with any persons, firms or corporations, who are expert appraisers, to assist in the valuation of property.

To assist each assessor in obtaining adequate and well qualified assistants or deputies, the state department of personnel, after consultation with the Washington state association of county assessors, the Washington state association of counties, and the department of revenue, shall establish by July 1, 1967, and shall thereafter maintain, a classification and salary plan for those employees of an assessor who act as appraisers. The plan shall recommend the salary range and employment qualifications for each position encompassed by it, and shall, to the fullest extent practicable, conform to the classification plan, salary schedules and employment qualifications for state employees performing similar appraisal functions.

An assessor who intends to put such plan into effect shall inform the department of revenue and the county legislative authority of this intent in writing. The department of revenue and the county legislative authority may thereupon each designate a representative, and such representative or representatives as may be designated by the department of revenue or the county legislative authority, or both, shall form with the assessor a committee. The committee so formed may, by unanimous vote only,

determine the required number of certified appraiser positions and their salaries necessary to enable the assessor to carry out the requirements relating to revaluation of property in chapter 84.41 RCW. The determination of the committee shall be certified to the county legislative authority. The committee may be formed only once in a period of four calendar years.

After such determination, the assessor may provide, in each of the four next succeeding annual budget estimates, for as many positions as are established in such determination. Each county legislative authority to which such a budget estimate is submitted shall allow sufficient funds for such positions. An employee may be appointed to a position covered by the plan only if the employee meets the employment qualifications established by the plan.

manual:

County Legislative Authority

In 34 of Washington State's 39 counties, the board of county commissioners is the county's legislative body. The commissioners serve as the chief administrators for several important county operations and have some quasi-judicial duties.

The county commissioners' primary duty is to levy the taxes to operate the county and to adopt a balanced budget for each calendar year. The commissioners fix the budget amount for each department within the county, but variances and increases can be permitted during the year if extraordinary circumstances can be shown. Other elected officials in the county are responsible for their own adopted budget, and the commissioners themselves are responsible for the operation of budgets under the control of appointed department heads.

Also within their legislative capacity, the commissioners are responsible for adopting, amending, and repealing all county ordinances which are essentially the laws of the county.

As administrators, the commissioners are responsible for the public roads and public works programs, public health services, planning and zoning of unincorporated areas, emergency services or civil defense programs, county park and recreation system, and other services and programs which are not clearly the responsibility of another elected county official.

RCW 36.32.120

Powers of legislative authorities.

The legislative authorities of the several counties shall:

Provide for the erection and repairing of court houses, jails, and other necessary public buildings for the use of the county;

(4) Fix the amount of county taxes to be assessed according to the provisions of law, and cause the same to be collected as prescribed by law;

Issues

1. Manipulating the levy rate (downward) politicizes the appraisal process by removing the firewall in place between the budget process and the valuation process. The firewall protects the integrity of each process, and removing it especially subjects the appraisal process to political pressure.

- Without the firewall, taxpayers can press for lower values not only to decrease their individual tax burden, but to shrink government revenue in general.
- Without the firewall, taxing districts can press for higher values to increase their budgets.

The levy rate should be a sanctuary where the valuation process and the budget process meet in a politics-free zone.

The Assr budget needs to allow for appraisers to inspect all property in a cyclical revaluation (to become annual) plan. The WA Constitution provides for a property tax system to fund government services. In order to be fair and equitable (as stated in the constitution), we must inspect property.

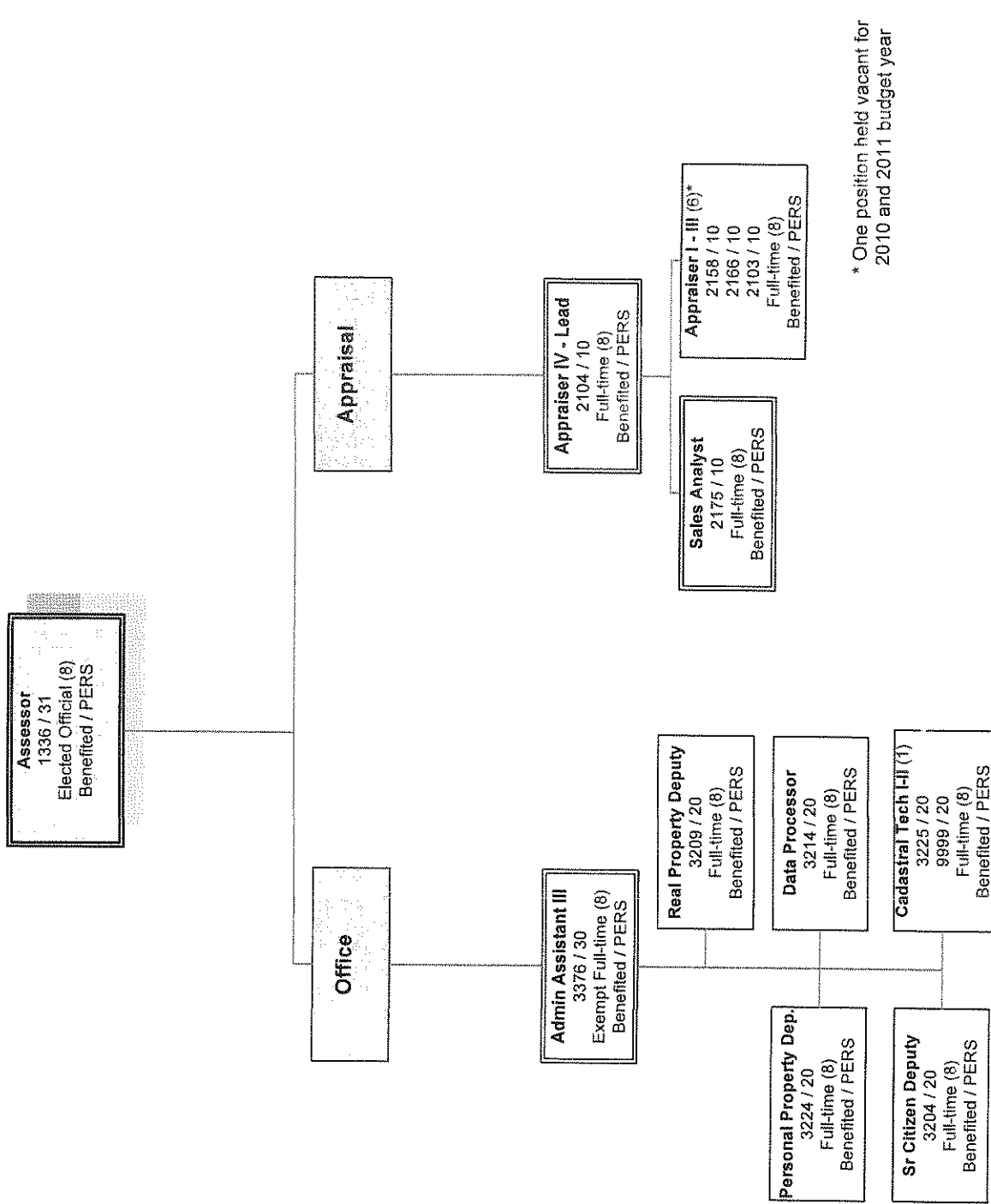
From the Assr Manual: The certified county assessment/tax rolls provide the basis of revenues collected for the government services that citizens require. The county assessor is responsible for determining full and equitable values of locally assessed properties, real and personal. Thus, to a significant degree, the well being of local government and of the taxpayers it serves depends on the thoroughness and fairness with which the duties of the assessor are discharged.

Funding the government is for the health and welfare of the public and includes fire and police protection, roads, courts, schools, health dept, hospitals.

The property tax system is set up using assessed values as the tool by which to distribute burden of each taxing districts budget. Being a budget based system, property tax is a lien on the property so that if the taxpayer doesn't pay, it is foreclosed upon and sold at auction to recover the unpaid taxes. This means the districts are guaranteed to receive their budgeted amounts. The system also allows districts to go out for bonds because of the security of tax payments.

If taxpayers don't agree with a property tax, they could talk with their legislators to advise of another method of funding government services.

001c - Assessor's Office Organizational Chart



Updated 11/1/2010

January 1, 2011 through December 31, 2011

Transaction status 1
Rounding to Whole Dollars

2010 ACTUAL	2011 AMENDE BUDGET	2011 ACTUAL	2012 DEPT 2012 PRELIM2012 ADJUST 2012 ADDL 2012 PRELIM %	ADDITIONAL REDUCTION	REDUCTION	BUDGET
		6-				3-
		6-				3-
		6-				3-

Fnd 001 GENERAL FUND
 Sub 001 GENERAL FUND
 Dpt 0010 ASSESSOR
 BAC 341 GENERAL GOVERNMENT
 1 1034160 SALE OF PHOTOC

BAC 341 GENERAL GOVERNMENT

Report Final Totals

January 1,2011 through December 31,2011

Transaction status 1
Rounding to Whole Dollars

Dpt 0010 GENERAL FUND	2010 ACTUAL	2011 AMENDE BUDGET	2011 ACTUAL	2012 DEPT BUDGET	2012 PRELIM2012 ADJUST ADDITIONAL REDUCTION	2012 ADDL REDUCTION	2012 PRELIM % BUDGET	Transaction status 1 Rounding to Whole Dollars
ASSESSOR	627,176	651,890	458,404	660,785			660,785	1.4
SALARIES	6,155	4,901	3,246	4,900			4,900	
OVERTIME	5,988							
VACATION PAYOFF	1,690-							
FURLOUGH	48,221	50,561	35,173	50,926			50,926	.7
FICA/MEDICARE	2,852	3,780	2,361	4,070			4,070	7.1
MEDICAL AID/LABOR INDU	33,428	46,449	27,422	55,085			55,085	15.7
RETIREMENT	113,363	119,352	87,613	117,600			117,600	1.5-
MEDICAL BENEFITS	3,565	2,619	1,804	3,833			3,833	31.7
UNEMPLOYMENT	6							
L&I VOLUNTEERS	4,846	5,000	1,951	5,000			5,000	
OFFICE SUPPLIES	4,564	5,500	3,013	5,500	2,500		8,000	31.3
PUBLICATIONS	404	1,000	309	1,000			1,000	
FUEL	756	500	540	500			500	
MINOR OFFICE EQUIPMENT	227	200	108	200			200	
MINOR COMPUTER SOFTWAR	1,957	1,800	1,792	1,800	800		2,600	30.8
PROFESSIONAL SERVICES	7	100		100			100	
CONTRACTED SHREDDING	383	300	281	300			300	
TELEPHONE	1,471	1,500	2,074	1,500	1,500		3,000	50.0
POSTAGE	100	250	445	500			500	50.0
CELLULAR PHONE COMMUNI	4,296	4,100	100	100			100	
TRAVEL	730	1,000	663	1,000			1,000	
ADVERTISING	1,424	3,000	1,225	3,000			3,000	
BONDS	41,200	53,000	38,733	53,000			53,000	
VEHICLE INSURANCE	1,520	1,300	1,216	1,300	100		1,400	7.1
EQUIPMENT REPAIRS & MA	1,134	1,000		1,000			1,000	
VEHICLE MAINTENANCE	2,678	2,800	3,105	2,800	200		3,000	6.7
COMPUTER SOFTWARE MAIN	362	400	155	20,000			20,000	100.0
DUES & SUBSCRIPTIONS	4,745	8,400	1,500	8,400			8,400	
FILING & RECORDING FEE					10,000		10,000	100.0
PRINTING & BINDING								
REGISTRATION/TRAINING								
VEHICLES								
INTERFUND TELEPHONE								
INTERFUND POSTAGE								
INTERFUND VEHICLE REPL								
Dpt 0010	911,870	971,302	673,232	1,009,199	15,100		1,024,299	5.2

GL787

JMP - PREL MANAGE REPORT REV

Report Format 562

January 1, 2011 through December 31, 2011

Transaction status 1
Rounding to Whole Dollars

Fnd 001 GENERAL FUND

2010 ACTUAL	2011 BUDGET	2011 AMENDE BUDGET	2011 ACTUAL	2012 DEPT 2012 PRELIM2012 ADDL 2012 PRELIM %	ADJUST 2012 ADDL 2012 PRELIM %	REDUCTION	REDUCTION	BUDGET
	6-							
	6-							

Dpt 0010 ASSESSOR
SAC 34160 SALE OF PHOTOCOPIES

3-

Dpt 0010 ASSESSOR

3-

GL787

JMP - PRELIMINARY DEPT EXPENSE

Report Format 562

January 1, 2011 through December 31, 2011

Transaction status 1
Rounding to Whole Dollars

Obj	Sub Div	2010 ACTUAL	2011 BUDGET	2011 ACTUAL	2012 DEPT BUDGET	2012 ADDL REDUCTION	2012 PRELIM BUDGET	%
Fnd 001	GENERAL FUND							
Dpt 0010	ASSESSOR							
	Sub 001							
	Div 000							
	ASSESSOR							
Obj 510	SALARIES AND WAGES	627,176	651,890	458,404	660,785		660,785	1.4
1 1051001	SALARIES	6,155	4,901	3,246	4,900		4,900	
1 1051002	OVERTIME	5,988						
1 1051004	VACATION PAY O	1,690						
1 1051018	FURLOUGH							
Obj 510	SALARIES AND WAGES	637,628	656,791	461,650	665,685		665,685	1.3
Obj 520	PERSONNEL BENEFITS	48,221	50,561	35,173	50,926		50,926	.7
1 1052001	FICA	2,852	3,780	2,361	4,070		4,070	7.1
1 1052002	MEDICAL AID/LA	33,428	46,449	27,422	55,085		55,085	15.7
1 1052003	RETIREMENT	113,363	119,352	87,613	117,600		117,600	1.5-
1 1052004	MEDICAL BENEFIT	3,565	2,619	1,804	3,833		3,833	31.7
1 1052006	UNEMPLOYMENT							
1 1052017	L&I VOLUNTEERS							
Obj 520	PERSONNEL BENEFITS	201,436	222,761	154,373	231,514		231,514	3.8
Obj 531	OFFICE AND OPERATING S	4,846	5,000	1,715	5,000		5,000	
1 1053101	SUPPLIES		200		200		200	
1 1053108	PUBLICATIONS							
Obj 531	OFFICE AND OPERATING S	4,846	5,200	1,715	5,200		5,200	
Obj 532	FUEL	4,564	5,500	2,691	5,500	2,500	8,000	31.3
1 1053201	FUEL							
Obj 532	FUEL	4,564	5,500	2,691	5,500	2,500	8,000	31.3
Obj 535	SMALL TOOLS/MINOR EQUI	404	1,000	309	1,000		1,000	
1 1053561	MINOR OFFICE E		500	540	500		500	
1 1053564	MINOR COMPUTER							
Obj 535	SMALL TOOLS/MINOR EQUI	404	1,500	849	1,500		1,500	
Obj 541	PROFESSIONAL SERVICES	756	200		200		200	
1 1054101	PROFESSIONAL S	227	200	108	200		200	
1 1054127	CONTRACTED SHR							
Obj 541	PROFESSIONAL SERVICES	983	400	108	400		400	
Obj 542	COMMUNICATIONS							
1 1054201	TELEPHONE	1,957	1,800	1,632	1,800	800	2,600	30.8

GL787

JMP - PRELIMINARY DEPT EXPENSE

Report Format 562

January 1,2011 through December 31,2011

Transaction status 1
Rounding to Whole Dollars

Fnd 001	GENERAL FUND	Sub 001	GENERAL FUND	2010	2011	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	
Dpt 0010	ASSESSOR	Div 000	ASSESSOR	ACTUAL	BUDGET	AMENDE	ACTUAL	DEPT	ADJUST	ADDDL	REDUCTION	REDUCTION	REDUCTION	ADDITIONAL	REDUCTION	REDUCTION	BUDGET	BUDGET	BUDGET	
Obj 542	COMMUNICATIONS	7	100					100									100			
1 1054202	POSTAGE	383	300	250				300									300			
1 1054204	CELLULAR PHONE																			
Obj 542	COMMUNICATIONS	2,347	2,200	1,882				2,200									3,000			26.7
Obj 543	TRAVEL	1,471	1,500	2,024				1,500									3,000			50.0
1 1054301	TRAVEL																			
Obj 543	TRAVEL	1,471	1,500	2,024				1,500									3,000			50.0
Obj 544	ADVERTISING																			
1 1054401	ADVERTISING	250	250	445				500									500			50.0
Obj 544	ADVERTISING	250	250	445				500									500			50.0
Obj 546	INSURANCE AND BONDS																			
1 1054602	BONDS	100	100	100				100									100			
1 1054608	VEHICLE INSURA	4,296	4,100	4,100				4,100									4,100			
Obj 546	INSURANCE AND BONDS	4,396	4,200	100				4,200									4,200			
Obj 548	REPAIRS & MAINTENANCE																			
1 1054803	EQUIPMENT REPA	730	1,000	625				1,000									1,000			
1 1054805	VEHICLE REPAIR	1,424	3,000	955				3,000									3,000			
1 1054809	COMPUTER SOFTW	41,200	53,000	38,733				53,000									53,000			
Obj 548	REPAIRS & MAINTENANCE	43,354	57,000	40,312				57,000									57,000			
Obj 549	MISCELLANEOUS																			
1 1054902	DUES AND SUBSC	1,520	1,300	1,216				1,300									1,400			7.1
1 1054904	FILING & RECOR	1,134	1,000					1,000									1,000			
1 1054905	PRINTING & BIN		100					100									100			
1 1054906	REGISTRATION &	2,678	2,800	3,105				2,800									3,000			6.7
Obj 549	MISCELLANEOUS	5,332	5,200	4,321				5,200									5,500			5.5
Obj 564	EQUIPMENT																			
1 1056408	VEHICLES							20,000									20,000			100.0
Obj 564	EQUIPMENT							20,000									20,000			100.0

January 1,2011 through December 31,2011

Transaction status 1
Rounding to Whole Dollars

Fnd Dpt	GENERAL FUND ASSESSOR	Sub Div	2011 AMENDE BUDGET	2011 GENERAL FUND ASSESSOR ACTUAL	2012 DEPT ADDL 2012 PRELIM 2012 ADDL 2012 PRELIM %	ADDITIONAL REDUCTION	REDUCTION BUDGET
Obj 592	INTERFUND COMMUNICATIO						
1 1059201	INTERFUND TELE	362	400	155	400		400
1 1059202	INTERFUND POST	4,745	8,400	1,500	8,400		8,400
Obj 592	INTERFUND COMMUNICATIO	5,108	8,800	1,655	8,800		8,800
Obj 595	INTERFUND RENTALS					10,000	10,000
1 1059502	INTERFUND VEHI					10,000	10,000
Obj 595	INTERFUND RENTALS						
Div 000	ASSESSOR	911,870	971,302	672,126	1,009,199	15,100	1,024,299
Dpt 0010	ASSESSOR	911,870	971,302	672,126	1,009,199	15,100	1,024,299
Sub 001	GENERAL FUND	911,870	971,302	672,126	1,009,199	15,100	1,024,299
Fnd 001	GENERAL FUND	911,870	971,302	672,126	1,009,199	15,100	1,024,299
Report Final Totals		911,870	971,302	672,126	1,009,199	15,100	1,024,299

Please use one form for each request

**Kittitas County
Asset Request
Budget Year 2012**

Fund Department Assessor _____

Budget Account Number 1056408 _____

Amount \$20,000 _____

This form is to be used for any piece of furniture, office equipment, machinery, software or computers, etc that has a value that exceeds \$500.00. The amounts on this form justify the amounts indicated in your budget under the 535 minor 564 capital accounts.

Type of Equipment: Vehicle

New or Replacement: Replacement

Justification for Request: Consistent vehicle replacement program to maintain a healthy fleet

Auditor's notes: 535 Minor
564 Capital