

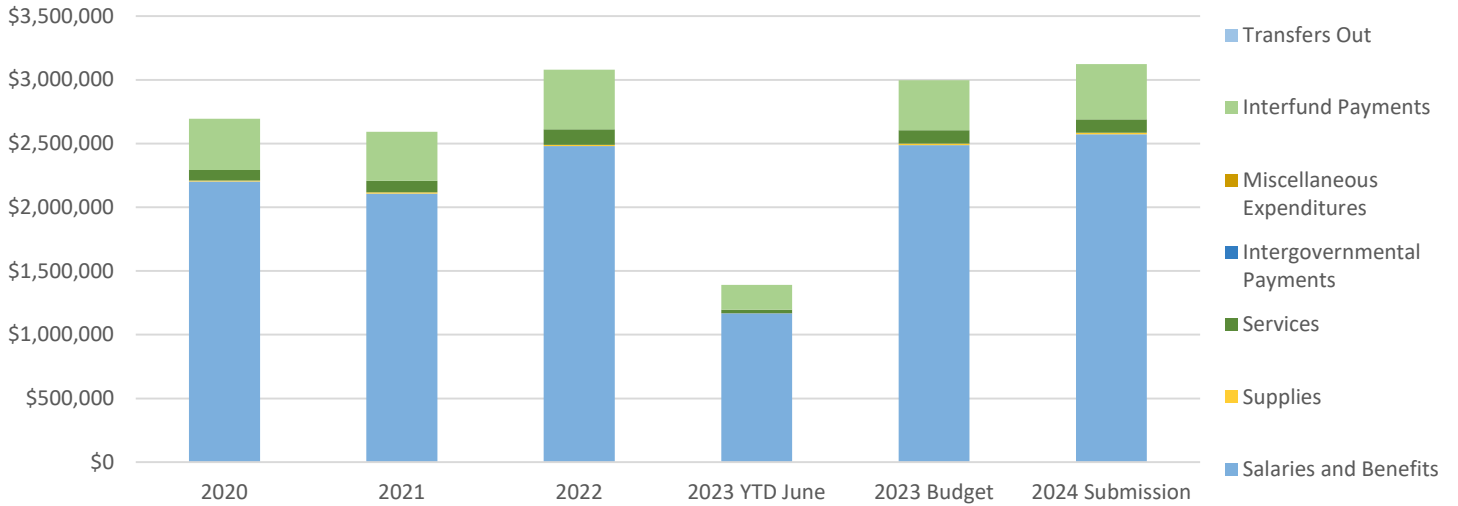
Assessor

Elected Official: Phil Cook

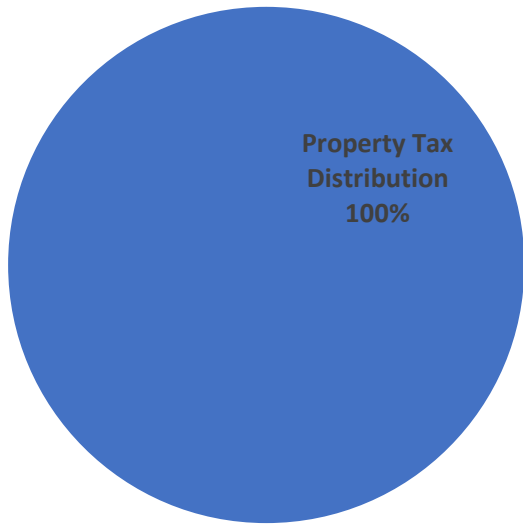
Mission: The Assessor is required by law to distribute the property tax burden within Kitsap County. This is done by equitably valuing property, setting individual taxing district levies based on those values, administering tax relief programs, and maintaining all assessment records. The above services shall be provided in a courteous, efficient, and understandable manner.

Total Revenue	\$0.00 M
Total Expense	\$3.12 M
Total Budget Change	\$0.13 M
Total FTE	23.80

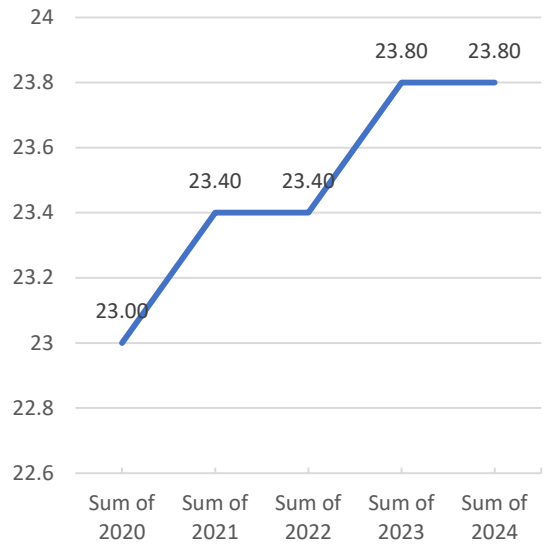
Summary of Expenses



Programs



Total FTE



	2020	2021	2022	2023 YTD June	2023 Budget	2024 Submission	Change
Salaries and Benefits	\$2,201,786	\$2,106,207	\$2,480,393	\$1,168,439	\$2,488,242	\$2,572,787	\$84,545
Discretionary Spend	\$91,399	\$102,049	\$130,231	\$26,344	\$115,500	\$117,000	\$1,500
Other	\$400,448	\$384,488	\$469,141	\$196,959	\$393,918	\$434,012	\$40,094

Assessor - Budget Request

Summary	Type	2023 Budget	Change	2024 Submission	Description
Salaries and Benefits	Salaries and Benefits	\$2,488,242			
			\$84,545		Status Quo Salaries & Benefits
				\$2,572,787	
Discretionary Spend	Supplies	\$11,600			
					Status Quo
				\$11,600	
Discretionary Spend	Services	\$103,900			
			\$1,500		Cloud service subscription increase.
				\$105,400	
Discretionary Spend	Intergovernmental Payments	\$0			
				\$0	
Discretionary Spend	Miscellaneous Expenditures	\$0			
				\$0	
Other	Interfund Payments	\$393,918			
			\$31,496		New fleet vehicles - ER&R Rates
			\$8,598		IS Rate Increases
				\$434,012	
Other	Transfers Out	\$0			
				\$0	
Grand Total		\$2,997,660	\$126,139	\$3,123,799	

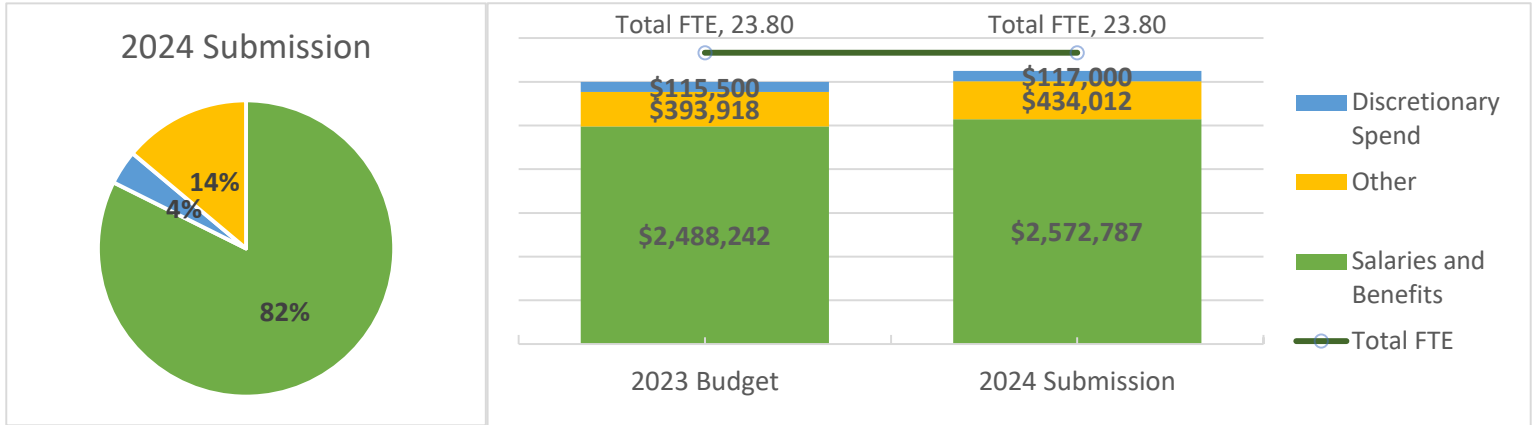
Assessor

Fund Type: General Fund

\$3.12 M

Property Tax Distribution

Budget Change: \$126,139



Purpose

Establish value and maintain the characteristics of 127,904 (2023) real and personal property accounts within Kitsap County. Distribute \$511,631,228 (2023) property tax burden from 40 overlapping taxing districts with a total of 59 different property tax levies. Administer state-mandated property tax exemptions and deferrals for taxpayers as well as the impacted taxing districts.

Strategy

Conduct on-site physical inspections of all real property every six years. Continuously update sales and market trends. Work with, and advise, all taxing districts to ensure legal and accurate levy limit calculations. Work with citizens to increase awareness and transparency of programs administered, operational processes, and ever-changing market dynamics.

Results

The use of technology, staff reorganization, and process improvement have allowed us to realize significant efficiency gains and cost avoidance. The quality and quantity of services offered remain high (fewer appeals) while costs to conduct business remain low (state ranking).

	2020	2021	2022	2023 YTD June	2023 Budget	2024 Submission
Revenue	\$ 390	\$ 390	\$ 446	\$ -	\$ -	\$ -
Expense	\$ 2,693,634	\$ 2,592,744	\$ 3,079,765	\$ 1,391,742	\$ 2,997,660	\$ 3,123,799
Total FTE	23.00	23.40	23.40		23.80	23.80

1.) How does the organization measure its performance toward the County's strategic goals?

The Kitsap County Assessor's Office strives to maintain its lead in balancing efficiency and effectiveness. Currently the office ranks 2nd in Department of Revenue (DOR) rankings (39 Assessor offices) for both total office staff FTE per parcel as well as appraiser FTE per parcel. The office continually strives to improve transparency by making data easily consumable by the public. Current office practices/workflows have been used as the recommended example to other Assessor's Offices around the state by the DOR.

2.) How has the organization's staffing changed in the last five years and why? Please discuss vacancy, turnover and overtime if applicable.

Out of a staff of 24, the office has had 10 (41%) new hires onboarded since 2018. In most all cases the replacement of staff was due to retirements. Since 2020, 6 of the 8 (75%) supervisory positions have turned over. Fortunately, the office has not had an excessive amount of turnover, however retirements are the exception. The office does not currently and has not used overtime since 2018 and there are currently no vacant positions.

3.) How does the organization monitor remote employee productivity and ensure accountability?

The office policy currently states that staff may work remotely no more than two days per week with approval of their supervisor and the Assessor. Each department is required to have at minimum one staff person in the office during open hours to the public and it is the supervisor's responsibility to maintain an appropriate level of staffing during open office hours to meet office needs at the front counter and phones. Leadership tracks productivity levels of staff to ensure that they are getting work completed as efficiently remotely as they do in office. Appraisers inherently work remote since their job requires them to conduct physical inspections of parcels throughout the county. Working remote for staff is considered a privilege and not a right and may be cancelled at any time.

4.) What changes would the organization need to make if it were necessary to implement budget reductions of 10% in 2025?

To reduce costs, the office would have to consider cutting staff hours from 1.0 to .9 FTE or to eliminate positions. This would most likely mean a considerable impact to appraisal inspections and new construction inspections, exemption application processing, and other state mandated obligations. The result creates potential risks for the county and all 40 taxing districts. The Assessor's Office is a very lean operation ranking 2nd out of 39 counties when it comes to workload per staffing level as reported by the Department of Revenue (DOR).

5.) Please discuss any non-essential functions that the organization provides beyond mandated services.

All aspects of the office are mandated per RCW/WAC, except for customer service (front counter, phones, publications, outreach, web information).

6.) Are there any initiatives in place to enhance employee engagement and satisfaction, and/or retention strategies to reduce turnover and associated hiring costs?

The office has the HR approved retention programs available. Fostering/maintaining a good working environment enhances employee engagement, satisfaction, and retention.

7.) What emerging challenges do you expect the organization to face in the next three years?

Staffing: The office currently has a few staff, including supervisors that will be eligible to retire in the next few years. While the office has already experienced this in recent years, transition impacts productivity and efficiency during change over partly due to the loss of institutional knowledge, but also because of promotions from within create additional vacancies to be filled and trained.

Mandates: Unfunded state mandates keep increasing the workload on the office as well as the burden on the county budget. Staff will continue to evolve workflows in an attempt to absorb the additional work.

Technology Improvements: Maintaining and updating the technology and tools used has greatly assisted in keeping staffing costs in check the past several years. However, staff time is also required to deploy such improvements, including the current LIS replacement project (Assessor/Treasurer tax administration software).



Kitsap County Assessor 2024 Budget Presentation



Mission

The Assessor is required by law to distribute the property tax burden within Kitsap County. This is done by equitably valuing property, setting individual taxing district levies based on those values, administering tax relief (exemption) programs and maintaining all assessment records. The above services shall be provided in a courteous, efficient and understandable manner.



Purpose

- Distribute \$511,631,228 property tax burden (Tax Year 2023)
 - 127,904 real and personal property accounts
 - 40 overlapping taxing districts, 59 different property tax levies
 - Continuously changing taxing district boundaries
 - Accurate levy limit calculations
- Determine value on all real & personal property for taxpayers
 - \$60,628,527,471 (Tax Year 2023)
- Maintain Property Record Information
- Administer state property tax exemptions and deferrals:
 - Senior/Disabled Exemption & Deferral
 - Residential Remodel
 - Non-Profit
 - Designated Forest Land
 - Current Use – Farm & Agriculture
 - Current Use – Open Space



Prior Year's Metrics

<u>Quality Indicators:</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Cost per Parcel	16.04	15.81	21.02	20.16	19.43
State Ranking (DOR)	2nd	2nd	4th	6th	5th
State Median	29.87	29.43	28.21	27.07	26.87
Parcels per Staff	2nd	2nd	4th	4th	8th
State Ranking (DOR)					
<u>Workload Indicators:</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Real Property Count	121,441	120,718	120,114	119,810	119,810
Personal Prop Count	5,248	5,211	5,108	5,217	5,217
Exempt Prop Count	6,697	6,564	6,340	6,339	6,339
BOE Appeals Filed	204	223	301	298	298
Excises/Cadastral Actions Processed	10,116	12,244	10,621	10,575	10,575

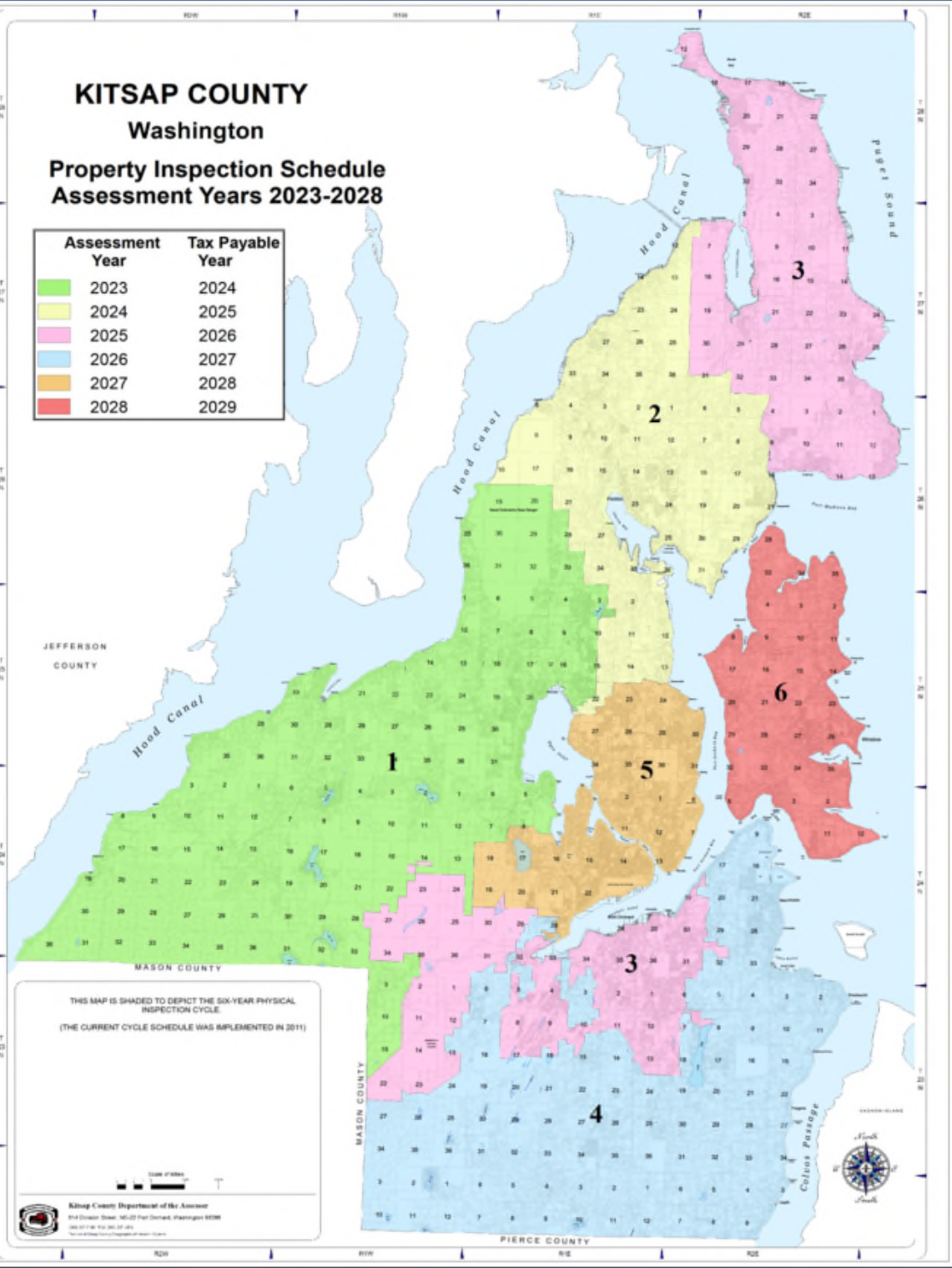


KITSAP COUNTY

Washington

Property Inspection Schedule Assessment Years 2023-2028

Assessment Year	Tax Payable Year
2023	2024
2024	2025
2025	2026
2026	2027
2027	2028
2028	2029



Physical Inspection Cycle

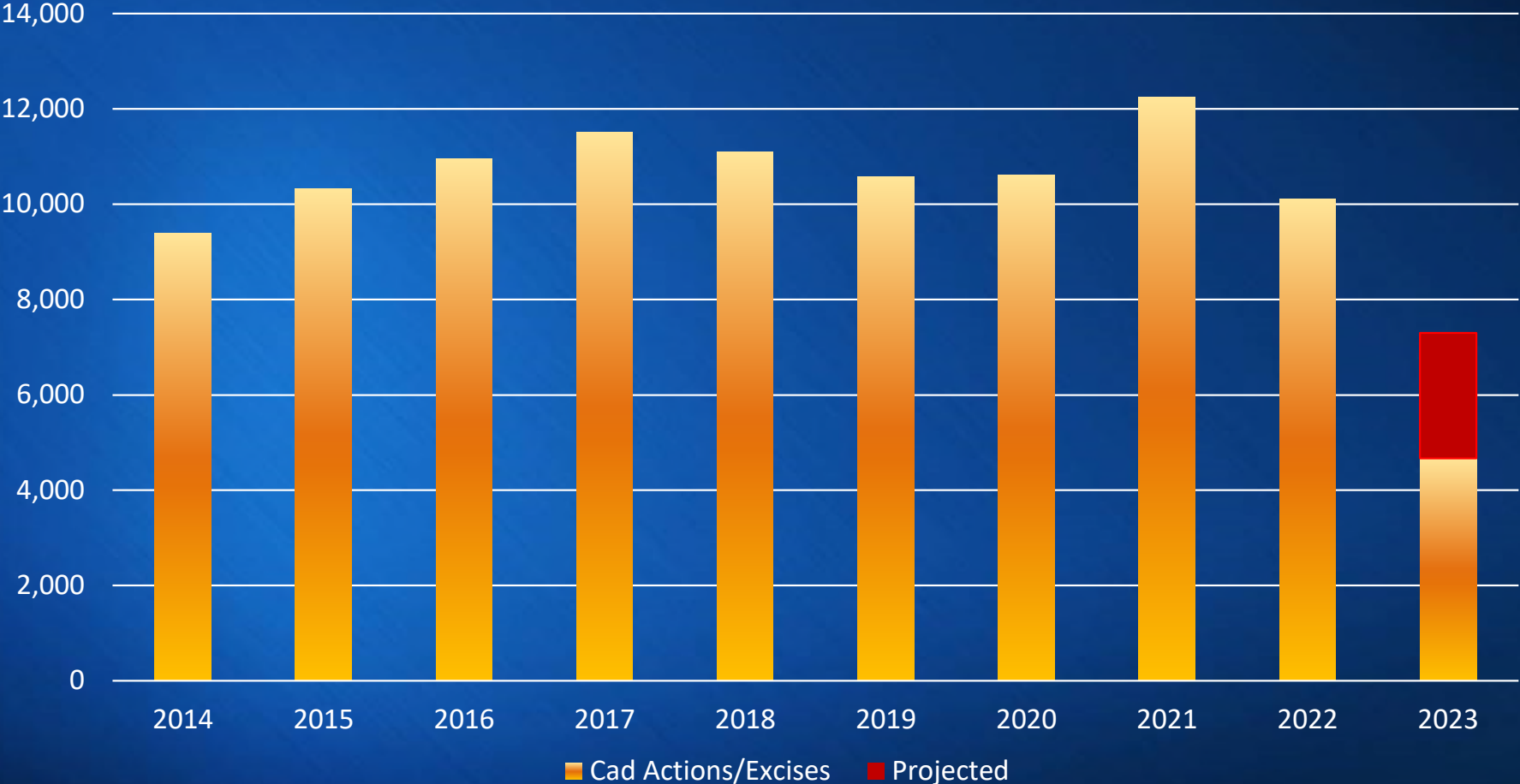
Area 1, Silverdale/CK	18,254
Area 2, Poulsbo	16,201
Area 3, NK, City of PO	22,042
Area 4, Unincorp. SK	22,284
Area 5, Bremerton	28,122
Area 6, Bainbridge Island	13,087

THIS MAP IS SHADED TO DEPICT THE SIX-YEAR PHYSICAL INSPECTION CYCLE.
(THE CURRENT CYCLE SCHEDULE WAS IMPLEMENTED IN 2011)

Kitsap County Department of the Assessor
814 Division Street, MS-221 Port District, Shelton WA 98584
360.271.7400 FAX 360.227.4914
www.kitsapcountyassessor.com

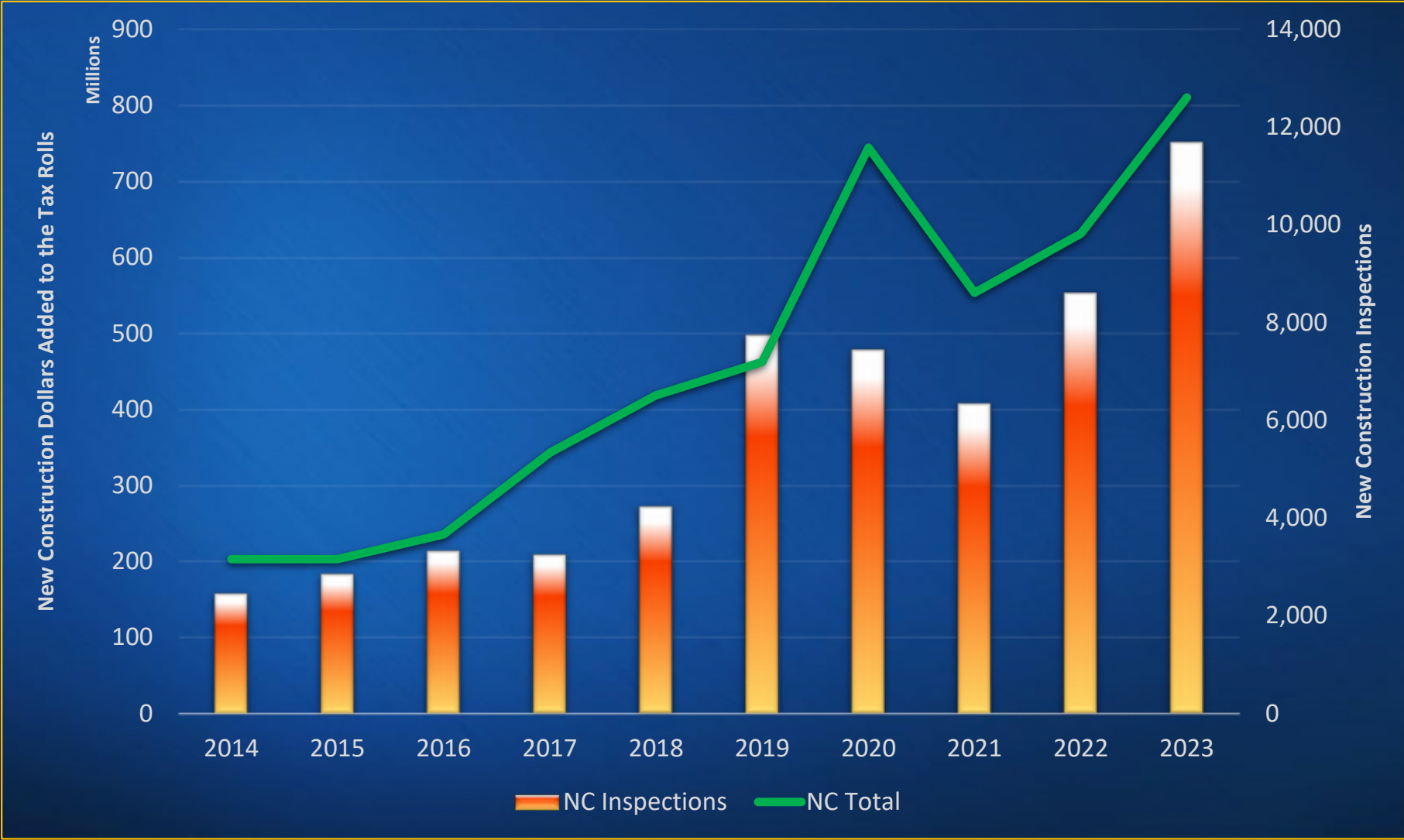


Cadastral Processing



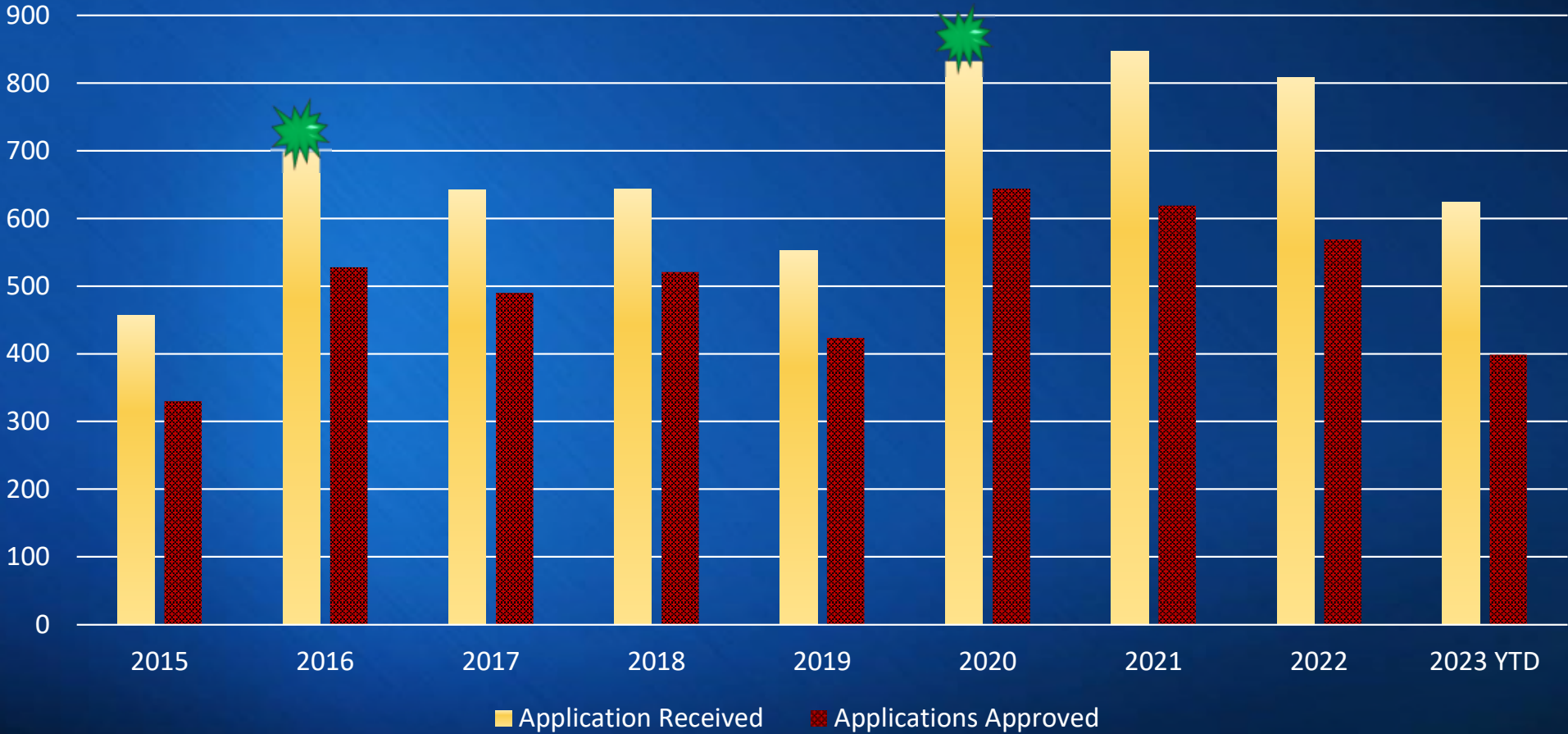


New Construction





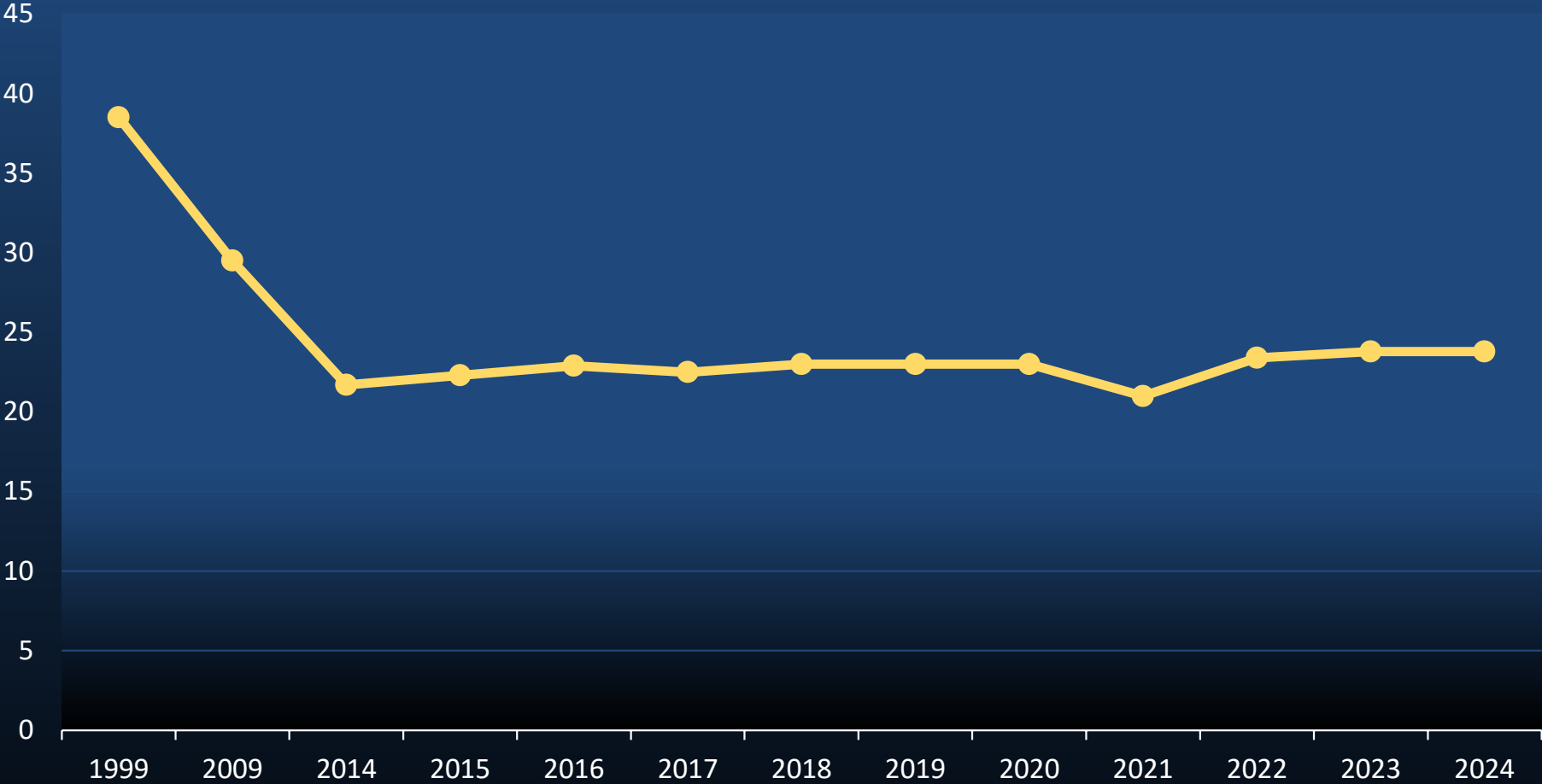
Senior & Disabled Exemption New Applications



 The state raised the Income level



Office FTE Count



COMPARISON OF 2022 WORKLOADS

Sorted by Parcel Count Per FTE

COUNTY	TOTAL STAFF	TOTAL REAL PARCELS	PARCELS PER FTE
YAKIMA	20.00	104,132	5,207
KITSAP	23.40	118,103	5,047
WHITMAN	7.00	35,149	5,021
PIERCE	65.80	327,091	4,986
SPOKANE	48.00	219,806	4,579
SNOHOMISH	69.00	307,163	4,452
CLARK	42.00	181,109	4,312
LINCOLN	4.00	17,045	4,261
PACIFIC	8.00	32,776	4,097
MASON	14.00	51,949	3,711
THURSTON	33.00	121,882	3,693
OKANOGAN	13.00	46,328	3,564
WHATCOM	31.00	109,337	3,527
ISLAND	14.00	49,207	3,515
GRANT	16.00	55,808	3,488
KING	210.00	703,033	3,348
GRAYS HARBOR	17.00	56,876	3,346
BENTON	21.00	69,652	3,317
SKAGIT	21.00	67,143	3,197
JEFFERSON	9.39	29,935	3,188
LEWIS	20.00	61,164	3,058
DOUGLAS	9.00	27,463	3,051
PEND OREILLE	5.00	14,881	2,976
ASOTIN	5.00	14,320	2,864
CHELAN	16.00	44,865	2,804
STEVENS	15.00	40,683	2,712
COWLITZ	20.00	53,242	2,662
CLALLAM	18.50	47,402	2,562
KLICKITAT	8.00	20,143	2,518
KITTITAS	14.00	34,637	2,474
FERRY	3.70	8,859	2,394
FRANKLIN	14.00	32,966	2,355
ADAMS	6.00	13,053	2,176
WALLA WALLA	13.50	28,479	2,110
SKAMANIA	4.00	7,768	1,942
COLUMBIA	3.00	5,494	1,831
SAN JUAN	11.00	16,991	1,545
GARFIELD	2.48	3,763	1,517
WAHKIAKUM	4.00	4,158	1,040
TOTAL	882.57	3,183,855	
MEAN			3,191
MEDIAN			3,188

- Total staff from the 2022 County Statistics for Comparison Report and 2022 Progress Report.

- Total real parcels from the 2022 Abstract Report.

Kitsap County Assessor



2022 Rankings Department of Revenue, Parcel count per FTE

Data courtesy of WA State Department of Revenue
2022 Comparison of county Assessor statistics, page 20.

COMPARISON OF 2022 WORKLOADS

Sorted by Parcel Count Per Appraiser

COUNTY	REAL PROP. APPR. (a)	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	AVERAGE VALUE PER PARCEL
LINCOLN	1.75	17,045	9,740	\$88,218
KITSAP	12.58	118,103	9,392	\$513,853
OKANOGAN	5.00	46,328	9,266	\$122,615
SNOHOMISH	33.25	307,163	9,238	\$697,652
PIERCE	36.00	327,091	9,086	\$566,804
FERRY	1.00	8,859	8,859	\$88,033
MASON	6.00	51,949	8,658	\$239,791
PACIFIC	4.00	32,776	8,194	\$146,029
SPOKANE	27.00	219,806	8,141	\$383,502
WHITMAN	4.50	35,149	7,811	\$115,387
WHATCOM	14.00	109,337	7,810	\$463,799
CLARK	24.05	181,109	7,531	\$530,291
JEFFERSON	4.00	29,935	7,484	\$285,263
THURSTON	17.13	121,882	7,117	\$478,180
GRANT	8.00	55,808	6,976	\$249,247
YAKIMA	15.00	104,132	6,942	\$247,609
LEWIS	9.00	61,164	6,796	\$237,876
STEVENS	6.00	40,883	6,781	\$131,104
ADAMS	2.00	13,053	6,527	\$199,953
GRAYS HARBOR	9.00	56,876	6,320	\$203,150
ISLAND	8.00	49,207	6,151	\$469,375
KLICKITAT	3.50	20,143	5,755	\$178,886
KING	123.00	703,033	5,716	\$1,207,046
BENTON	13.00	69,652	5,358	\$350,219
ASOTIN	2.75	14,320	5,207	\$143,359
SKAGIT	13.00	67,143	5,165	\$426,608
DOUGLAS	5.50	27,463	4,993	\$270,482
CHELAN	9.00	44,865	4,985	\$420,240
CLALLAM	10.00	47,402	4,740	\$310,316
PEND OREILLE	3.15	14,881	4,724	\$138,548
FRANKLIN	7.00	32,966	4,709	\$395,969
COWLITZ	11.75	53,242	4,531	\$316,223
KITTITAS	8.00	34,637	4,330	\$358,394
WALLA WALLA	7.00	28,479	4,068	\$298,502
SKAMANIA	2.00	7,768	3,884	\$280,142
GARFIELD (b)	0.33	3,763	3,763	\$71,362
COLUMBIA	1.95	5,494	2,817	\$110,584
SAN JUAN	6.25	16,991	2,719	\$727,328
WAHKIAKUM	2.25	4,158	1,848	\$192,465
TOTAL	476.68	3,183,855		
MEAN			6,260	\$324,472
MEDIAN			6,320	\$280,142
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)				\$597,295

(a) Includes real property appraisers, appraisal managers, sale analysts but not appraisal clerks/support.

(b) Highlighted county has less than 1 FTE and parcels per appraiser is capped at the total number of parcels.

- Sources: 2022 County Statistics for Comparison Report, 2022 Progress Report, and 2022 Abstract Report.

Kitsap County Assessor



2022 Rankings

Department of Revenue

Parcel count per appraiser

Data courtesy of WA State Department of Revenue
2022 Comparison of county Assessor statistics, page 21.



2024 Concerns

- Increase to Senior/Disabled applications could result in a request for additional staff.



Budget Request for 2024

- Currently in transition moving to fleet vehicles, previously approved in 2023 by Commissioners.



Thank you

Questions?