



A Comparison of County Assessor Statistics

2002 County Comparison



**State of Washington
Department of Revenue**

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A Comparison of County Assessor Statistics

2003 Report of 2002 Assessment Year Statistics

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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. For comparative purposes, all statistics referring to real property parcel count include taxable property; in general, the statistics do not reflect the exempt parcels that are listed and valued by an assessor.

Every effort has been made to ensure the accuracy of the data presented in the comparison report. Data was compiled from various sources considered reliable, and verified when available, yet not guaranteed.

Users of this report are cautioned to exercise reasoned 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 comparison report is designed to serve as a starting point for the administrator or decision-maker.

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SOURCES

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2. *Property Tax Statistics*, Washington State Department of Revenue, 1990-2002.
3. *2002 County Abstract of Assessed Value*, Washington State Department of Revenue.
4. *Personal Property Stratification for 2003 Ratio Study*, Washington State Department of Revenue.
5. *2003 Population Trends for Washington State*, Washington State Office of Financial Management.
6. *1976 Revaluation Status Report and Other Property Tax Statistics*, Washington State Department of Revenue.
7. *Property Revaluation, A Progress Report, 1986*, Washington State Department of Revenue.

COUNTY REVALUATION CYCLES 2002 Assessment Year

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

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	17			1		16
2 Year	1	1				
3 Year	1		1			
4 Year	20			20		

2002
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	\$913,893,651	0.19%	\$879,680,610	96.3%	\$34,213,041	3.7%
ASOTIN	4 Year	\$806,392,606	0.16%	\$787,647,714	97.7%	\$18,744,892	2.3%
BENTON	Annual	\$7,837,718,644	1.59%	\$7,448,917,550	95.0%	\$388,801,094	5.0%
CHELAN	4 Year	\$4,650,587,534	0.94%	\$4,513,518,858	97.1%	\$137,068,676	2.9%
CLALLAM	Annual	\$4,211,461,283	0.85%	\$4,050,756,456	96.2%	\$160,704,827	3.8%
CLARK	Annual	\$25,273,577,937	5.13%	\$24,434,805,827	96.7%	\$838,772,110	3.3%
COLUMBIA	4 Year	\$234,995,367	0.05%	\$227,413,992	96.8%	\$7,581,375	3.2%
COWLITZ	Annual	\$6,495,953,517	1.32%	\$5,999,631,366	92.4%	\$496,322,151	7.6%
DOUGLAS	2 Year	\$1,815,512,417	0.37%	\$1,761,697,800	97.0%	\$53,814,617	3.0%
FERRY	4 Year	\$324,358,309	0.07%	\$307,842,434	94.9%	\$16,515,875	5.1%
FRANKLIN	4 Year	\$2,232,967,486	0.45%	\$2,128,026,600	95.3%	\$104,940,886	4.7%
GARFIELD	Annual	\$121,280,014	0.02%	\$115,009,049	94.8%	\$6,270,965	5.2%
GRANT	4 Year	\$4,029,028,375	0.82%	\$3,733,279,505	92.7%	\$295,748,870	7.3%
GRAYS HARBOR	4 Year	\$3,668,574,720	0.74%	\$3,449,925,954	94.0%	\$218,648,766	6.0%
ISLAND	Annual	\$6,989,240,626	1.42%	\$6,930,055,222	99.2%	\$59,185,404	0.8%
JEFFERSON	4 Year	\$2,666,267,325	0.54%	\$2,624,760,060	98.4%	\$41,507,265	1.6%
KING	Annual	\$217,556,383,770	44.16%	\$207,888,199,336	95.6%	\$9,668,184,434	4.4%
KITSAP	Annual	\$16,168,376,840	3.28%	\$15,820,084,601	97.8%	\$348,292,239	2.2%
KITTITAS	4 Year	\$2,383,474,105	0.48%	\$2,287,053,781	96.0%	\$96,420,324	4.0%
KLICKITAT	4 Year	\$1,336,575,773	0.27%	\$1,263,996,803	94.6%	\$72,578,970	5.4%
LEWIS	4 Year	\$3,832,863,854	0.78%	\$3,586,240,072	93.6%	\$246,623,782	6.4%
LINCOLN	Annual	\$616,796,561	0.13%	\$599,471,500	97.2%	\$17,325,061	2.8%

2002
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	\$3,835,747,866	0.78%	\$3,761,029,946	98.1%	\$74,717,920	1.9%
OKANOGAN	4 Year	\$2,039,210,469	0.41%	\$1,951,846,480	95.7%	\$87,363,989	4.3%
PACIFIC	4 Year	\$1,548,397,735	0.31%	\$1,500,347,777	96.9%	\$48,049,958	3.1%
PEND OREILLE	4 Year	\$672,102,302	0.14%	\$654,500,877	97.4%	\$17,601,425	2.6%
PIERCE	Annual	\$45,480,314,304	9.23%	\$43,934,144,180	96.6%	\$1,546,170,124	3.4%
SAN JUAN	3 Year	\$4,106,396,140	0.83%	\$4,029,345,203	98.1%	\$77,050,937	1.9%
SKAGIT	Annual	\$8,779,009,872	1.78%	\$8,278,319,082	94.3%	\$500,690,790	5.7%
SKAMANIA	Annual	\$694,706,904	0.14%	\$670,216,622	96.5%	\$24,490,282	3.5%
SNOHOMISH	4 Year	\$48,556,526,050	9.86%	\$46,245,711,598	95.2%	\$2,310,814,452	4.8%
SPOKANE	Annual	\$20,546,024,750	4.17%	\$19,246,592,893	93.7%	\$1,299,431,857	6.3%
STEVENS	4 Year	\$1,944,485,867	0.39%	\$1,877,879,380	96.6%	\$66,606,487	3.4%
THURSTON	Annual	\$13,818,388,519	2.81%	\$13,251,189,291	95.9%	\$567,199,228	4.1%
WAHKIAKUM	4 Year	\$249,828,230	0.05%	\$235,067,890	94.1%	\$14,760,340	5.9%
WALLA WALLA	4 Year	\$2,699,183,853	0.55%	\$2,589,270,767	95.9%	\$109,913,086	4.1%
WHATCOM	4 Year	\$12,156,586,705	2.47%	\$11,659,016,630	95.9%	\$497,570,075	4.1%
WHITMAN	Annual	\$1,625,949,148	0.33%	\$1,556,751,648	95.7%	\$69,197,500	4.3%
YAKIMA	Annual	\$9,688,800,756	1.97%	\$9,185,947,262	94.8%	\$502,853,494	5.2%
Mean					95.9%		4.1%
State Total		\$492,607,940,184	100.00%	\$471,465,192,616	95.7%	\$21,142,747,568	4.3%

Note:

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

2002 COUNTY PARCEL COUNT

Real and Personal Property

COUNTY	REAL PROPERTY PARCELS	PERSONAL PROPERTY ACCOUNTS
ADAMS	12,827	874
ASOTIN	13,300	578
BENTON	61,690	5,125
CHELAN	39,666	2,057
CLALLAM	47,552	1,939
CLARK	141,369	7,506
COLUMBIA	5,279	311
COWLITZ	52,737	3,210
DOUGLAS	24,516	904
FERRY	9,168	279
FRANKLIN	22,151	2,805
GARFIELD	3,194	142
GRANT	54,975	5,939
GRAYS HARBOR	54,789	4,342
ISLAND	48,035	1,376
JEFFERSON	28,656	593
KING	602,350	59,488
KITSAP	105,685	3,775
KITTITAS	26,454	2,591
KLICKITAT	18,461	2,020
LEWIS	56,675	3,020
LINCOLN	15,940	943
MASON	50,295	2,113
OKANOGAN	43,927	2,493
PACIFIC	33,804	1,346
PEND OREILLE	15,123	554
PIERCE	281,405	24,688
SAN JUAN	16,364	1,388
SKAGIT	62,483	4,357
SKAMANIA	7,276	595
SNOHOMISH	248,737	13,641
SPOKANE	194,128	13,294
STEVENS	36,684	1,710
THURSTON	101,653	5,684
WAHKIAKUM	3,834	196
WALLA WALLA	25,791	1,460
WHATCOM	96,442	4,885
WHITMAN	36,199	1,726
YAKIMA	98,113	5,733
TOTAL	2,797,727	195,680

Notes:

Where possible, mobile homes have been included in the real property column.

POPULATION, REAL PROPERTY, AND ASSESSED VALUE

Annual vs. Cyclical Counties (2002 Data)

ANNUAL COUNTIES	POPULATION	REAL PROP. PARCELS	ASSESSED REAL PROPERTY VALUE	AVERAGE VALUE PER PARCEL
ADAMS	16,600	12,827	\$879,680,610	\$68,580
BENTON	147,600	61,690	\$7,448,917,550	\$120,748
CLALLAM	64,900	47,552	\$4,050,756,456	\$85,186
CLARK	363,400	141,369	\$24,434,805,827	\$172,844
COWLITZ	94,400	52,737	\$5,999,631,366	\$113,765
GARFIELD	2,400	3,194	\$115,009,049	\$36,008
ISLAND	73,100	48,035	\$6,930,055,222	\$144,271
KING	1,774,300	602,350	\$207,888,199,336	\$345,129
KITSAP	234,700	105,685	\$15,820,084,601	\$149,691
LINCOLN	10,200	15,940	\$599,471,500	\$37,608
PIERCE	725,000	281,405	\$43,934,144,180	\$156,124
SKAGIT	105,100	62,483	\$8,278,319,082	\$132,489
SKAMANIA	9,900	7,276	\$670,216,622	\$92,113
SPOKANE	425,600	194,128	\$19,246,592,893	\$99,144
THURSTON	212,300	101,653	\$13,251,189,291	\$130,357
WHITMAN	40,600	36,199	\$1,556,751,648	\$43,005
YAKIMA	225,000	98,113	\$9,185,947,262	\$93,626
TOTAL	4,525,100	1,872,636	\$370,289,772,495	MEAN VALUE OF
PERCENT OF STATE	74.9%	66.9%	78.5%	\$118,864

CYCLICAL COUNTIES	POPULATION	REAL PROP. PARCELS	ASSESSED REAL PROPERTY VALUE	AVERAGE VALUE PER PARCEL
ASOTIN	20,700	13,300	\$787,647,714	\$59,222
CHELAN	67,600	39,666	\$4,513,518,858	\$113,788
COLUMBIA	4,100	5,279	\$227,413,992	\$43,079
DOUGLAS	33,100	24,516	\$1,761,697,800	\$71,859
FERRY	7,300	9,168	\$307,842,434	\$33,578
FRANKLIN	51,300	22,151	\$2,128,026,600	\$96,069
GRANT	76,400	54,975	\$3,733,279,505	\$67,909
GRAYS HARBOR	68,400	54,789	\$3,449,925,954	\$62,967
JEFFERSON	26,600	28,656	\$2,624,760,060	\$91,595
KITTITAS	34,800	26,454	\$2,287,053,781	\$86,454
KLICKITAT	19,300	18,461	\$1,263,996,803	\$68,468
LEWIS	70,200	56,675	\$3,586,240,072	\$63,277
MASON	49,800	50,295	\$3,761,029,946	\$74,779
OKANOGAN	39,800	43,927	\$1,951,846,480	\$44,434
PACIFIC	21,000	33,804	\$1,500,347,777	\$44,384
PEND OREILLE	11,800	15,123	\$654,500,877	\$43,279
SAN JUAN	14,600	16,364	\$4,029,345,203	\$246,232
SNOHOMISH	628,000	248,737	\$46,245,711,598	\$185,922
STEVENS	40,400	36,684	\$1,877,879,380	\$51,191
WAHIAKUM	3,800	3,834	\$235,067,890	\$61,311
WALLA WALLA	55,400	25,791	\$2,589,270,767	\$100,394
WHATCOM	172,200	96,442	\$11,659,016,630	\$120,891
TOTAL	1,516,600	925,091	\$101,175,420,121	MEAN VALUE OF
PERCENT OF STATE	25.1%	33.1%	21.5%	\$83,231
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)				\$168,517

2002 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	602,350	21.53%	21.53%	59,488	30.40%	30.40%
PIERCE	281,405	10.06%	31.59%	24,688	12.62%	43.02%
SNOHOMISH	248,737	8.89%	40.48%	13,641	6.97%	49.99%
SPOKANE	194,128	6.94%	47.42%	13,294	6.79%	56.78%
CLARK	141,369	5.05%	52.47%	7,506	3.84%	60.62%
KITSAP	105,685	3.78%	56.25%	3,775	1.93%	62.55%
THURSTON	101,653	3.63%	59.88%	5,684	2.90%	65.45%
YAKIMA	98,113	3.51%	63.39%	5,733	2.93%	68.38%
WHATCOM	96,442	3.45%	66.84%	4,885	2.50%	70.88%
SKAGIT	62,483	2.23%	69.07%	4,357	2.23%	73.10%
BENTON	61,690	2.21%	71.27%	5,125	2.62%	75.72%
LEWIS	56,675	2.03%	73.30%	3,020	1.54%	77.27%
GRAYS HARBOR	54,789	1.96%	75.26%	4,342	2.22%	79.49%
GRANT	54,975	1.96%	77.22%	5,939	3.04%	82.52%
COWLITZ	52,737	1.88%	79.11%	3,210	1.64%	84.16%
MASON	50,295	1.80%	80.91%	2,113	1.08%	85.24%
ISLAND	48,035	1.72%	82.62%	1,376	0.70%	85.94%
CLALLAM	47,552	1.70%	84.32%	1,939	0.99%	86.94%
OKANOGAN	43,927	1.57%	85.89%	2,493	1.27%	88.21%
CHELAN	39,666	1.42%	87.31%	2,057	1.05%	89.26%
STEVENS	36,684	1.31%	88.62%	1,710	0.87%	90.13%
WHITMAN	36,199	1.29%	89.92%	1,726	0.88%	91.02%
PACIFIC	33,804	1.21%	91.12%	1,346	0.69%	91.70%
JEFFERSON	28,656	1.02%	92.15%	593	0.30%	92.01%
KITTITAS	26,454	0.95%	93.09%	2,591	1.32%	93.33%
WALLA WALLA	25,791	0.92%	94.02%	1,460	0.75%	94.08%
DOUGLAS	24,516	0.88%	94.89%	904	0.46%	94.54%
FRANKLIN	22,151	0.79%	95.68%	2,805	1.43%	95.97%
KLICKITAT	18,461	0.66%	96.34%	2,020	1.03%	97.01%
SAN JUAN	16,364	0.58%	96.93%	1,388	0.71%	97.71%
LINCOLN	15,940	0.57%	97.50%	943	0.48%	98.20%
PEND OREILLE	15,123	0.54%	98.04%	554	0.28%	98.48%
ASOTIN	13,300	0.48%	98.51%	578	0.30%	98.78%
ADAMS	12,827	0.46%	98.97%	874	0.45%	99.22%
FERRY	9,168	0.33%	99.30%	279	0.14%	99.36%
SKAMANIA	7,276	0.26%	99.56%	595	0.30%	99.67%
COLUMBIA	5,279	0.19%	99.75%	311	0.16%	99.83%
WAHKIAKUM	3,834	0.14%	99.89%	196	0.10%	99.93%
GARFIELD	3,194	0.11%	100.00%	142	0.07%	100.00%
TOTAL	2,797,727	100.00%		195,680	100.00%	

Notes:

Where possible, mobile homes have been included in the real property column.

MOBILE HOMES

Listed on 2002 Real and Personal Property Rolls

COUNTY	ASSESSMENT ROLL		TOTAL
	REAL	PERSONAL	
ADAMS	1,634	-	1,634
ASOTIN	1,011	-	1,011
BENTON	8,717	-	8,717
CHELAN	4,609	-	4,609
CLALLAM	6,308	6	6,314
CLARK	10,760	-	10,760
COLUMBIA	175	-	175
COWLITZ	5,109	-	5,109
DOUGLAS	1,314	-	1,314
FERRY	941	-	941
FRANKLIN	1,774	-	1,774
GARFIELD	80	87	167
GRANT	10,343	-	10,343
GRAYS HARBOR	1,584	1,652	3,236
ISLAND	4,763	-	4,763
JEFFERSON	2,710	-	2,710
KING	7,512	11,819	19,331
KITSAP	10,954	-	10,954
KITTITAS	2,514	-	2,514
KLICKITAT	2,036	457	2,493
LEWIS	4,935	3,037	7,972
LINCOLN	866	191	1,057
MASON	5,587	928	6,515
OKANOGAN	6,000	-	6,000
PACIFIC	N/A	-	N/A
PEND OREILLE	1,279	203	1,482
PIERCE	23,169	2,415	25,584
SAN JUAN	486	-	486
SKAGIT	7,145	-	7,145
SKAMANIA**	365	-	365
SNOHOMISH	19,913	-	19,913
SPOKANE	14,235	N/A	14,235
STEVENS	5,065	-	5,065
THURSTON	13,129	-	13,129
WAHKIAKUM	238	155	393
WALLA WALLA	1,271	1,203	2,474
WHATCOM	9,743	7	9,750
WHITMAN	1,085	-	1,111
YAKIMA	5,490	8,402	13,892
TOTAL	204,849	30,562	235,411

Notes:

N/A = Not available. Due to software limitations, county cannot determine the number of mobile homes listed on their real and/or personal property rolls.

** Total for homes on leased land only.

NUMBER OF REAL PROPERTY PARCELS - 2002

Defined by Land Use Code

COUNTY	Residential Properties		Commercial & Agriculture Properties (no current use)			(a) Other Real Property	TOTAL
	Single F.	Multi-F.	MFG	Commercial	Agri.		
ADAMS	4,094	161	25	495	761	7,291	12,827
ASOTIN	8,074	388	20	460	272	4,086	13,300
BENTON	48,408	3,207	374	3,846	1,607	4,248	61,690
CHELAN	29,166	3,339	146	1,637	1,288	4,090	39,666
CLALLAM	26,805	1,154	71	1,675	44	17,803	47,552
CLARK	125,977	8,253	1,736	5,403	0	0	141,369
COLUMBIA	2,000	28	8	341	175	2,727	5,279
COWLITZ	34,491	1,555	185	1,873	3	14,630	52,737
DOUGLAS	10,365	608	3	501	1,089	11,950	24,516
FERRY	3,393	17	12	180	0	5,566	9,168
FRANKLIN	14,564	462	85	1,212	1,374	4,454	22,151
GARFIELD	1,154	11	1	111	73	1,844	3,194
GRANT	37,301	1,453	22	4,047	1,260	10,892	54,975
GRAYS HARBOR	36,757	3,437	410	3,154	103	10,928	54,789
ISLAND	30,043	1,326	46	826	0	15,794	48,035
JEFFERSON	14,036	589	40	660	14	13,317	28,656
KING	446,298	86,772	3,075	21,984	70	44,151	602,350
KITSAP	76,960	4,837	85	2,580	4	21,219	105,685
KITTITAS	18,094	369	63	1,005	1,030	5,893	26,454
KLICKITAT	7,009	89	31	920	228	10,184	18,461
LEWIS	28,061	612	192	3,073	3,691	21,046	56,675
LINCOLN	3,472	43	0	2,372	2,228	7,825	15,940
MASON	28,401	527	58	916	12	20,381	50,295
OKANOGAN	15,313	388	68	1,522	3,251	23,385	43,927
PACIFIC	21,468	2,932	18	769	265	8,352	33,804

NUMBER OF REAL PROPERTY PARCELS - 2002

Defined by Land Use Code

COUNTY	Residential Properties		Commercial & Agriculture Properties (no current use)			(a) Other Real Property	TOTAL
	Single F.	Multi-F.	MFG	Commercial	Agri.		
PEND OREILLE	5,662	23	33	327	163	8,915	15,123
PIERCE	209,758	14,099	436	9,504	384	47,224	281,405
SAN JUAN	12,137	596	19	816	23	2,773	16,364
SKAGIT	41,947	2,213	144	4,296	1,212	12,671	62,483
SKAMANIA	4,154	123	20	157	0	2,822	7,276
SNOHOMISH	176,984	21,457	716	9,980	158	39,442	248,737
SPOKANE	129,294	9,589	377	11,291	102	43,475	194,128
STEVENS	14,815	178	72	818	40	20,761	36,684
THURSTON	82,815	4,046	93	5,197	93	9,409	101,653
WAHKIAKUM	1,484	61	16	91	90	2,092	3,834
WALLA WALLA	16,242	1,015	106	1,374	1,268	5,786	25,791
WHATCOM	55,362	8,697	254	3,926	851	27,352	96,442
WHITMAN	14,862	974	18	1,433	411	18,501	36,199
YAKIMA	58,662	2,774	539	7,086	6,325	22,727	98,113
Grand Total	1,895,882	188,402	9,617	117,858	29,962	556,006	2,797,727

Note:

(a) Includes Designated Forest Lands administered under RCW 84.33, Current Use Properties - properties as defined by RCW 84.34, & activities related to agriculture, fishing, mining, resource production, noncommercial forests, and water areas (WAC 458-53-050).

2002 NEW CONSTRUCTION

Sorted by % of County Total Parcels

COUNTY	TOTAL REAL PROP. PARCELS	# OF PARCELS WITH NEW CONSTRUCTION	% OF COUNTY TOTAL	NEW CONSTRUCTION CURRENT
PACIFIC	33,804	N/A	N/A	NO
KITTITAS	26,454	2,220	8.39%	YES
FRANKLIN	22,151	1,527	6.89%	YES
SAN JUAN	16,364	1,047	6.40%	YES
ISLAND	48,035	2,887	6.01%	YES
CLARK	141,369	7,037	4.98%	YES
WHATCOM	96,442	4,434	4.60%	YES
SKAGIT	62,483	2,800	4.48%	YES
KITSAP	105,685	4,582	4.34%	YES
GRANT	54,975	2,383	4.33%	NO
PIERCE	281,405	12,016	4.27%	YES
BENTON	61,690	2,348	3.81%	YES
COWLITZ	52,737	1,935	3.67%	NO
SKAMANIA	7,276	263	3.61%	YES
WAHIAKUM	3,834	135	3.52%	YES
MASON	50,295	1,674	3.33%	NO
THURSTON	101,653	3,371	3.32%	YES
JEFFERSON	28,656	915	3.19%	YES
SNOHOMISH	248,737	7,006	2.82%	NO
KLICKITAT	18,461	500	2.71%	YES
ASOTIN	13,300	335	2.52%	YES
CHELAN	39,666	971	2.45%	YES
GRAYS HARBOR	54,789	1,270	2.32%	YES
CLALLAM	47,552	1,100	2.31%	YES
KING	602,350	13,161	2.18%	NO
DOUGLAS	24,516	503	2.05%	YES
YAKIMA	98,113	2,005	2.04%	YES
LEWIS	56,675	1,150	2.03%	YES
COLUMBIA	5,279	102	1.93%	YES
PEND OREILLE	15,123	272	1.80%	YES
SPOKANE	194,128	3,422	1.76%	YES
FERRY	9,168	149	1.63%	YES
LINCOLN	15,940	244	1.53%	YES
WALLA WALLA	25,791	384	1.49%	YES
ADAMS	12,827	165	1.29%	YES
OKANOGAN	43,927	383	0.87%	YES
STEVENS	36,684	291	0.79%	YES
GARFIELD	3,194	16	0.50%	YES
WHITMAN	36,199	158	0.44%	YES
TOTAL	2,797,727	85,161		
MEAN			3.07%	
MEDIAN			2.61%	

Notes:

Summary of Counties: Counties current = 33; Counties not current = 6.

Pacific County conversion to new software during 2002 -- new construction parcel count is not available.

2002 COUNTY NEW PROPERTY

\$ Amount Placed on Real and Personal Property Rolls

Sorted by % of County Assessed Value

COUNTY	New Property Assessed Value (a)	As % of Total New Property	Total County Assessed Value (b)	New Prop. % of Total Cnty AV	RANK
KLICKITAT	206,649,419	1.93%	\$1,336,575,773	15.46%	1
FRANKLIN	101,050,196	0.94%	\$2,232,967,486	4.53%	2
ADAMS	38,910,793	0.36%	\$913,893,651	4.26%	3
COWLITZ	247,177,576	2.31%	\$6,495,953,517	3.81%	4
BENTON	284,479,982	2.66%	\$7,837,718,644	3.63%	5
SKAGIT	275,833,579	2.58%	\$8,779,009,872	3.14%	6
CLARK	789,258,655	7.38%	\$25,273,577,937	3.12%	7
SKAMANIA	20,734,030	0.19%	\$694,706,904	2.98%	8
PIERCE	1,337,560,305	12.50%	\$45,480,314,304	2.94%	9
GRAYS HARBOR	105,843,951	0.99%	\$3,668,574,720	2.89%	10
GRANT	112,033,045	1.05%	\$4,029,028,375	2.78%	11
WHATCOM	331,539,519	3.10%	\$12,156,586,705	2.73%	12
KITTITAS	62,289,886	0.58%	\$2,383,474,105	2.61%	13
THURSTON	355,333,077	3.32%	\$13,818,388,519	2.57%	14
STEVENS	47,159,188	0.44%	\$1,944,485,867	2.43%	15
WALLA WALLA	63,152,500	0.59%	\$2,699,183,853	2.34%	16
SNOHOMISH	1,103,330,863	10.31%	\$48,556,526,050	2.27%	17
FERRY	7,170,800	0.07%	\$324,358,309	2.21%	18
JEFFERSON	56,309,520	0.53%	\$2,666,267,325	2.11%	19
ISLAND	147,599,558	1.38%	\$6,989,240,626	2.11%	20
OKANOGAN	40,025,106	0.37%	\$2,039,210,469	1.96%	21
DOUGLAS	34,864,000	0.33%	\$1,815,512,417	1.92%	22
YAKIMA	185,628,216	1.74%	\$9,688,800,756	1.92%	23
CLALLAM	80,623,765	0.75%	\$4,211,461,283	1.91%	24
LEWIS	72,770,349	0.68%	\$3,832,863,854	1.90%	25
ASOTIN	15,119,348	0.14%	\$806,392,606	1.87%	26
SPOKANE	382,836,714	3.58%	\$20,546,024,750	1.86%	27
KITSAP	299,372,312	2.80%	\$16,168,376,840	1.85%	28
MASON	66,110,488	0.62%	\$3,835,747,866	1.72%	29
WAHKIAKUM	4,199,000	0.04%	\$249,828,230	1.68%	30
KING	3,630,197,747	33.94%	\$217,556,383,770	1.67%	31
CHELAN	75,772,618	0.71%	\$4,650,587,534	1.63%	32
SAN JUAN	66,090,762	0.62%	\$4,106,396,140	1.61%	33
PEND OREILLE	9,980,275	0.09%	\$672,102,302	1.48%	34
LINCOLN	7,268,180	0.07%	\$616,796,561	1.18%	35
PACIFIC	16,442,000	0.15%	\$1,548,397,735	1.06%	36
COLUMBIA	2,322,300	0.02%	\$234,995,367	0.99%	37
WHITMAN	13,232,140	0.12%	\$1,625,949,148	0.81%	38
GARFIELD	378,182	0.00%	\$121,280,014	0.31%	39
TOTAL OR MEAN	\$10,696,649,944	100%	\$492,607,940,184	2.57%	

Notes:

- (a) New Property--Includes new construction and improvements to property.
- (b) Total County Assessed Value--Total of locally assessed real property and personal property.
- (c) Klickitat County 2002 numbers reflect the new construction of a single high-value project.

2002 PROPERTY SEGREGATIONS

COUNTY	# OF PARCELS SEGREGATED	PROGRAM CURRENT	NUMBER REMAINING	ESTIMATED TIME TO COMPLETE
ADAMS	336	YES	-	None
ASOTIN	17	YES	-	None
BENTON	322	NO	158	5 Months
CHELAN	372	YES	-	None
CLALLAM	1,117	YES	-	None
CLARK	4,100	NO	1,364	N/A
COLUMBIA	123	YES	-	None
COWLITZ	505	NO	-	NA
DOUGLAS	N/A	YES	-	None
FERRY	183	YES	-	None
FRANKLIN	151	YES	-	None
GARFIELD	4	YES	-	None
GRANT	61	YES	-	None
GRAYS HARBOR	387	YES	-	None
ISLAND	229	NO	236	6 Months
JEFFERSON	437	YES	-	None
KING	4,342	NO	145	1-2 Months
KITSAP	784	YES	-	None
KITTITAS	1,099	NO	63	2 Months
KLICKITAT	150	YES	-	None
LEWIS	882	YES	-	None
LINCOLN	130	YES	-	None
MASON	1,171	NO	-	6 Months
OKANOGAN	200	YES	-	None
PACIFIC	95	NO	-	6 Months
PEND OREILLE	141	YES	-	None
PIERCE	832	YES	-	None
SAN JUAN	234	YES	-	None
SKAGIT	1,800	YES	-	None
SKAMANIA	N/A	YES	-	None
SNOHOMISH	2,430	NO	-	3 Months
SPOKANE	1,476	NO	521	6 Months
STEVENS	190	NO	82	10 Months
THURSTON	3,524	YES	-	None
WAHKIAKUM	19	YES	-	None
WALLA WALLA	133	YES	37	6 Months
WHATCOM	2,733	YES	-	None
WHITMAN	3,400	NO	200	1 Month
YAKIMA	826	YES	-	None
TOTAL	34,935			

Note:

Summary of Counties: Counties current = 27; Counties not current = 12.

DATES OF ASSESSMENT ROLL CERTIFICATION

Real, Personal, and New Construction

2002 Assessment Year

COUNTY	REVAL CYCLE	PARCEL COUNT	REAL & PERSONAL PROPERTY	NEW CONSTRUCTION
ADAMS	Annual	12,827	10/17/2002	10/17/2002
ASOTIN	4 Year	13,300	10/20/2002	11/18/2002
BENTON	Annual	61,690	9/9/2002	11/7/2002
CHELAN	4 Year	39,666	7/16/2002	9/17/2002
CLALLAM	Annual	47,552	9/17/2002	11/27/2002
CLARK	Annual	141,369	11/8/2002	11/8/2002
COLUMBIA	4 Year	5,279	9/13/2002	10/31/2002
COWLITZ	Annual	52,737	8/26/2002	9/18/2002
DOUGLAS	2 Year	24,516	9/6/2002	9/6/2002
FERRY	4 Year	9,168	7/22/2002	9/16/2002
FRANKLIN	4 Year	22,151	8/23/2002	9/24/2002
GARFIELD	Annual	3,194	6/18/2002	8/19/2002
GRANT	4 Year	54,975	9/17/2002	10/17/2002
GRAYS HARBOR	4 Year	54,789	9/19/2002	9/18/2002
ISLAND	Annual	48,035	11/20/2002	11/20/2002
JEFFERSON	4 Year	28,656	7/18/2002	9/30/2002
KING	Annual	602,350	11/7/2002	11/7/2002
KITSAP	Annual	105,685	9/30/2002	9/25/2002
KITTITAS	4 Year	26,454	7/1/2002	9/20/2002
KLICKITAT	4 Year	18,461	1/6/2003	1/6/2003
LEWIS	4 Year	56,675	11/12/2002	11/12/2002
LINCOLN	Annual	15,940	7/22/2002	9/5/2002
MASON	4 Year	50,295	11/20/2002	11/20/2002
OKANOGAN	4 Year	43,927	9/5/2002	9/5/2002
PACIFIC	4 Year	33,804	11/27/2002	1/17/2003
PEND OREILLE	4 Year	15,123	8/8/2002	11/7/2002
PIERCE	Annual	281,405	7/12/2002	9/13/2002
SAN JUAN	3 Year	16,364	12/12/2002	12/2/2002
SKAGIT	Annual	62,483	10/3/2002	10/3/2002
SKAMANIA	Annual	7,276	9/23/2002	9/23/2002
SNOHOMISH	4 Year	248,737	10/30/2002	10/16/2002
SPOKANE	Annual	194,128	12/4/2002	12/4/2002
STEVENS	4 Year	36,684	9/20/2002	9/20/2002
THURSTON	Annual	101,653	10/7/2002	10/7/2002
WAHKIAKUM	4 Year	3,834	7/18/2002	10/14/2002
WALLA WALLA	4 Year	25,791	7/18/2002	9/13/2002
WHATCOM	4 Year	96,442	12/2/2002	12/2/2002
WHITMAN	Annual	36,199	9/30/2002	8/22/2002
YAKIMA	Annual	98,113	9/13/2002	10/22/2002

Notes:

Dates are when the Department of Revenue received copies of the certifications.

Pacific County date is estimated for real and personal property.

2002 PERSONAL PROPERTY COMPARISON

COUNTY	NUMBER OF ACCTS.	DATE OF ROLL CERTIFICATION	AUDIT PROGRAM	# OF AUDITS COMPLETED
ADAMS	874	10/17/2002	Yes	131
ASOTIN	578	10/20/2002	No	None
BENTON	5,125	9/9/2002	Yes	None
CHELAN	2,057	7/16/2002	No	None
CLALLAM	1,939	9/17/2002	No	None
CLARK	7,506	11/8/2002	Yes	25
COLUMBIA	311	9/13/2002	Yes	10
COWLITZ	3,210	8/26/2002	No	66
DOUGLAS	904	9/6/2002	No	None
FERRY	279	7/22/2002	No	None
FRANKLIN	2,805	8/23/2002	Yes	N/A
GARFIELD	142	6/18/2002	No	N/A
GRANT	5,939	9/17/2002	No	N/A
GRAYS HARBOR	4,342	9/19/2002	No	N/A
ISLAND	1,376	11/20/2002	Yes	90
JEFFERSON	593	7/18/2002	Yes	14
KING	59,488	11/7/2002	Yes	500
KITSAP	3,775	9/30/2002	No	None
KITTITAS	2,591	7/1/2002	No	None
KLICKITAT	2,020	1/6/2003	Yes	500
LEWIS	3,020	11/12/2002	Yes	37
LINCOLN	943	7/22/2002	Yes	90%
MASON	2,113	11/20/2002	No	None
OKANOGAN	2,493	9/5/2002	No	None
PACIFIC	1,346	11/27/2002	No	None
PEND OREILLE	554	8/8/2002	No	None
PIERCE	24,688	7/12/2002	No	NA
SAN JUAN	1,388	12/12/2002	No	None
SKAGIT	4,357	10/3/2002	Yes	99
SKAMANIA	595	9/23/2002	No	None
SNOHOMISH	13,641	10/30/2002	Yes	160
SPOKANE	13,294	12/4/2002	Yes	2500
STEVENS	1,710	9/20/2002	No	None
THURSTON	5,684	10/7/2002	Yes	23
WAHKIAKUM	196	7/18/2002	No	None
WALLA WALLA	1,460	7/18/2002	No	None
WHATCOM	4,885	12/2/2002	Yes	62
WHITMAN	1,726	9/30/2002	No	None
YAKIMA	5,733	9/13/2002	Yes	92
Total	195,680			4,310
Mean				2.20%

Note:

Number of Audits Completed refers to those completed by Assessor, not DOR ratio audits.

2002 COUNTY ASSESSORS' STAFF

Total Staff, Real, and Personal Property (as of 1/1/02)

COUNTY	REVAL CYCLE	TOTAL STAFF (a)	APPRAISERS (b)	
			REAL	PERSONAL
ADAMS	Annual	6.00	2.00	1.00
ASOTIN	Annual	5.00	2.00	0.50
BENTON	4 Year	26.00	11.50	3.50
CHELAN	Annual	18.00	9.00	1.00
CLALLAM	2 Year	15.00	8.00	1.00
CLARK	4 Year	54.60	28.35	2.25
COLUMBIA (c)	4 Year	3.00	1.00	0.00
COWLITZ	Annual	24.00	12.00	2.00
DOUGLAS	4 Year	9.25	4.25	1.00
FERRY (c)	4 Year	4.00	1.00	0.00
FRANKLIN	Annual	9.00	5.00	1.00
GARFIELD (c)	4 Year	2.00	1.00	0.00
GRANT	Annual	22.00	6.00	1.25
GRAYS HARBOR	Annual	18.00	10.00	1.00
ISLAND	4 Year	18.00	7.75	1.00
JEFFERSON	4 Year	10.50	4.00	0.80
KING	4 Year	239.00	120.00	14.00
KITSAP	Annual	33.50	18.00	1.00
KITTITAS	4 Year	15.00	7.00	1.50
KLICKITAT	4 Year	9.00	4.25	1.00
LEWIS	4 Year	21.57	8.00	1.25
LINCOLN	4 Year	6.00	2.30	0.70
MASON	Annual	20.50	8.50	0.75
OKANOGAN	3 Year	16.00	6.00	1.00
PACIFIC	Annual	10.00	4.00	1.00
PEND OREILLE	Annual	5.00	2.20	1.00
PIERCE	4 Year	82.30	36.00	3.50
SAN JUAN	Annual	8.25	5.05	0.55
SKAGIT	4 Year	23.67	12.00	1.00
SKAMANIA	Annual	6.00	3.00	0.25
SNOHOMISH	4 Year	71.00	28.00	5.00
SPOKANE	4 Year	57.00	29.00	5.00
STEVENS	4 Year	16.00	5.50	1.00
THURSTON	Annual	37.50	17.00	2.00
WAHKIAKUM	Annual	3.00	1.00	1.00
WALLA WALLA	4 Year	12.00	7.00	1.00
WHATCOM	4 Year	30.00	13.00	2.00
WHITMAN	Annual	7.20	3.00	0.50
YAKIMA	Annual	29.00	18.00	2.00
TOTAL		1002.84	470.65	65.30

Notes:

- (a) Total staff includes assessor and is defined in FTEs (Full-Time Equivalents).
- (b) Real property appraisers includes sales analysts, but not clerical support. Personal property may include supervisors, auditors, and/or clerical staff.
- (c) Due to the low number of accounts, county has not defined % of FTE allocated to personal property.

2002 COUNTY STAFFING (as of 1/1/02)

COUNTY	REAL PROPERTY				PERSONAL PROPERTY			PROPERTY SEGREGATIONS				Levy Clerk	Data Entry	Administration (c)	Total Staff
	Appraiser (a)	Sales Analyst	Appraisal Clerk	Total Real	Auditor/Appr. (a)	Clerk	Total P.P.	Seg. Clerk	Cartographer	GIS Technician (b)	Total Seg. Staff				
ADAMS	2	0	0	2	1	0	1	1	0	0	1	1	0	1	6.00
ASOTIN	2	0	0	2	0	0.5	0.5	0.5	0.5	0	1	0	0.5	1	5.00
BENTON	10.5	1	1.5	13	1.5	2	3.5	1.5	1	0	2.5	1	0	6	26.00
CHELAN	8	1	0	9	0	1	1	3	0	1	4	0	0	4	18.00
CLALLAM	7	1	1.5	9.5	1	0	1	1.5	0	1	2.5	1	0	1	15.00
CLARK	27.35	1	7	35.35	1.25	1	2.25	5	0	0	5	1	7	4	54.60
COLUMBIA	1	0	0.33	1.33	0	0	0	0.33	0	0	0.33	0.5	0.34	0.5	3.00
COWLITZ	11	1	3	15	2	0	2	0	0	2	2	0	0	5	24.00
DOUGLAS	4	0.25	0	4.25	0	1	1	1	0.25	0	1.25	1	0	1.75	9.25
FERRY	1	0	0	1	0	0	0	1	0	0	1	0	1	1	4.00
FRANKLIN	4	1	1	6	1	0	1	0.5	0	0	0.5	0.25	0	1.25	9.00
GARFIELD	1	0	0	1	0	0	0	0	0	0	0	0	0	1	2.00
GRANT	6.00	0	3.25	9.25	1	0.25	1.25	2	0	2	4	0	3.25	4.25	22.00
GRAYS HARBOR	10	0	0	10	0	1	1	1	0	1	2	0	0	5	18.00
ISLAND	7.75	0	1.5	9.25	1	0	1	1	2	0	3	0.25	0	4.5	18.00
JEFFERSON	4	0	0.5	4.5	0.8	0	0.8	1.1	1	0	2.1	0	0	3.1	10.50
KING	118	2	21	141	5	9	14	8	8	1	17	3	8	56	239.00
KITSAP	18	0	5.5	23.5	1	0	1	4	0	0	4	1	0	4	33.50
KITTITAS	6	1	3	10	1	0.5	1.5	0.75	0.25	0	1	0	1	1.5	15.00
KLICKITAT	4	0.25	0.25	4.5	1	0	1	0.5	0.5	0	1	0	0.5	2	9.00
LEWIS	7	1	2.32	10.32	1	0.25	1.25	5	1	0	6	1	0	3	21.57
LINCOLN	2.3	0	0	2.3	0.7	0	0.7	0.8	0.2	0	1	0	0	2	6.00
MASON	8.5	0	0.75	9.25	0.75	0	0.75	2.5	0.5	0.5	3.5	0.5	1.5	5	20.50
OKANOGAN	6.00	0	0	6	0	1	1	2	1	0	3	1	0	5.00	16.00

2002 COUNTY STAFFING (as of 1/1/02)

COUNTY	REAL PROPERTY				PERSONAL PROPERTY			PROPERTY SEGREGATIONS				Levy Clerk	Data Entry	Administration (c)	Total Staff
	Appraiser (a)	Sales Analyst	Appraisal Clerk	Total Real	Auditor/Appr. (a)	Clerk	Total P.P.	Seg. Clerk	Cartographer	GIS Technician (b)	Total Seg. Staff				
PACIFIC	4.00	0	0	4	1	0	1	1	1	0	2	0	1	2.00	10.00
PEND OREILLE	2.2	0	0	2.2	0	1	1	0.33	0.33	0	0.65	0.15	0	1.00	5.00
PIERCE	32	4	6.5	42.5	0.5	3	3.5	7	4	2	13	2	0	21.3	82.30
SAN JUAN	4.95	0.1	0.2	5.25	0.3	0.25	0.55	0.4	0.3	0.1	0.8	0.1	0.3	1.25	8.25
SKAGIT	11	1	0	12	1	0	1	2.39	0	0	2.39	0.5	0	7.78	23.67
SKAMANIA	3.00	0	0	3.00	0.25	0	0.25	0	1	0	1	0.25	0	1.50	6.00
SNOHOMISH	27	1	3	31	3	2	5	9	0	5	14	2	5	14	71.00
SPOKANE	28	1	6	35	5	0	5	5	0	4	9	1	1	6	57.00
STEVENS	5.5	0	1	6.5	0	1	1	2.7	0.3	1	4	0.25	3.25	1	16.00
THURSTON	15	2	1.5	18.5	1	1	2	5	0	1	6	1	0	10	37.50
WAHKIAKUM	1	0	0	1	0	1	1	0	0	0	0	0	0	1	3.00
WALLA WALLA	7	0	1	8	0	1	1	1	0	0	1	0	0	2	12.00
WHATCOM	13	0	0	13	0	2	2	2	3	0	5	0	6	4	30.00
WHITMAN	3	0	0.5	3.5	0.5	0	0.5	1.2	0	0	1.2	0.5	0.5	1	7.20
YAKIMA	17	1	0	18	2	0	2	0	0	2	2	0	0	7	29.00
TOTAL	450.1	20.6	72.1	542.8	35.6	29.8	65.3	81.0	26.1	23.6	130.7	20.3	40.1	203.7	1002.8

Notes:

- (a) Includes supervisory staff.
- (b) Excludes GIS staff whose primary duties are not directly related to property assessment functions.
- (c) Administration includes all FTEs not listed within other categories.

COMPARISON OF 2002 WORKLOADS

Parcel Count Per Total Staff

COUNTY	REVAL CYCLE	TOTAL STAFF	TOTAL PARCELS	PARCELS PER TOTAL STAFF	RANK
SKAMANIA	Annual	6.00	7,276	1,213	1
WAHKIAKUM	4 Year	3.00	3,834	1,278	2
GARFIELD	Annual	2.00	3,194	1,597	3
COLUMBIA	4 Year	3.00	5,279	1,760	4
KITTITAS	4 Year	15.00	26,454	1,764	5
SAN JUAN	3 Year	8.25	16,364	1,984	6
KLICKITAT	4 Year	9.00	18,461	2,051	7
ADAMS	Annual	6.00	12,827	2,138	8
WALLA WALLA	4 Year	12.00	25,791	2,149	9
COWLITZ	Annual	24.00	52,737	2,197	10
CHELAN	4 Year	18.00	39,666	2,204	11
FERRY	4 Year	4.00	9,168	2,292	12
STEVENS	4 Year	16.00	36,684	2,293	13
BENTON	Annual	26.00	61,690	2,373	14
MASON	4 Year	20.50	50,295	2,453	15
FRANKLIN	4 Year	9.00	22,151	2,461	16
GRANT	4 Year	22.00	54,975	2,499	17
KING	Annual	239.00	602,350	2,520	18
CLARK	Annual	54.60	141,369	2,589	19
LEWIS	4 Year	21.57	56,675	2,627	20
SKAGIT	Annual	23.67	62,483	2,640	21
DOUGLAS	2 Year	9.25	24,516	2,650	22
LINCOLN	Annual	6.00	15,940	2,657	23
ASOTIN	4 Year	5.00	13,300	2,660	24
ISLAND	Annual	18.00	48,035	2,669	25
THURSTON	Annual	37.50	101,653	2,711	26
JEFFERSON	4 Year	10.50	28,656	2,729	27
OKANOGAN	4 Year	16.00	43,927	2,745	28
PEND OREILLE	4 Year	5.00	15,123	3,025	29
GRAYS HARBOR	4 Year	18.00	54,789	3,044	30
KITSAP	Annual	33.50	105,685	3,155	31
CLALLAM	Annual	15.00	47,552	3,170	32
WHATCOM	4 Year	30.00	96,442	3,215	33
PACIFIC	4 Year	10.00	33,804	3,380	34
YAKIMA	Annual	29.00	98,113	3,383	35
SPOKANE	Annual	57.00	194,128	3,406	36
PIERCE	Annual	82.30	281,405	3,419	37
SNOHOMISH	4 Year	71.00	248,737	3,503	38
WHITMAN	Annual	7.20	36,199	5,028	39
TOTAL		1,002.8	2,797,727		
MEAN				2,606	
MEDIAN				2,627	

COMPARISON OF 2002 WORKLOADS

Parcel Count Per Appraiser

COUNTY	REVAL CYCLE	NUMBER OF APPRAISERS (a)	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	AVERAGE VALUE PER PARCEL
SKAMANIA	Annual	3.00	7,276	2,425	\$92,113
GARFIELD	Annual	1.00	3,194	3,194	\$36,008
SAN JUAN	3 Year	5.05	16,364	3,240	\$246,232
WALLA WALLA	4 Year	7.00	25,791	3,684	\$100,394
KITTITAS	4 Year	7.00	26,454	3,779	\$86,454
WAHKIAKUM	4 Year	1.00	3,834	3,834	\$61,311
KLICKITAT	4 Year	4.25	18,461	4,344	\$68,468
COWLITZ	Annual	12.00	52,737	4,395	\$113,765
CHELAN	4 Year	9.00	39,666	4,407	\$113,788
FRANKLIN	4 Year	5.00	22,151	4,430	\$96,069
CLARK	Annual	28.35	141,369	4,987	\$172,844
KING	Annual	120.00	602,350	5,020	\$345,129
SKAGIT	Annual	12.00	62,483	5,207	\$132,489
COLUMBIA	4 Year	1.00	5,279	5,279	\$43,079
BENTON	Annual	11.50	61,690	5,364	\$120,748
YAKIMA	Annual	18.00	98,113	5,451	\$93,626
GRAYS HARBOR	4 Year	10.00	54,789	5,479	\$62,967
DOUGLAS	2 Year	4.25	24,516	5,768	\$71,859
KITSAP	Annual	18.00	105,685	5,871	\$149,691
MASON	4 Year	8.50	50,295	5,917	\$74,779
CLALLAM	Annual	8.00	47,552	5,944	\$85,186
THURSTON	Annual	17.00	101,653	5,980	\$130,357
ISLAND	Annual	7.75	48,035	6,198	\$144,271
ADAMS	Annual	2.00	12,827	6,414	\$68,580
ASOTIN	4 Year	2.00	13,300	6,650	\$59,222
STEVENS	4 Year	5.50	36,684	6,670	\$51,191
SPOKANE	Annual	29.00	194,128	6,694	\$99,144
PEND OREILLE	4 Year	2.20	15,123	6,874	\$43,279
LINCOLN	Annual	2.30	15,940	6,930	\$37,608
LEWIS	4 Year	8.00	56,675	7,084	\$63,277
JEFFERSON	4 Year	4.00	28,656	7,164	\$91,595
OKANOGAN	4 Year	6.00	43,927	7,321	\$44,434
WHATCOM	4 Year	13.00	96,442	7,419	\$120,891
PIERCE	Annual	36.00	281,405	7,817	\$156,124
PACIFIC	4 Year	4.00	33,804	8,451	\$44,384
SNOHOMISH	4 Year	28.00	248,737	8,883	\$185,922
GRANT	4 Year	6.00	54,975	9,163	\$67,909
FERRY	4 Year	1.00	9,168	9,168	\$33,578
WHITMAN	Annual	3.00	36,199	12,066	\$43,005
TOTAL		470.7	2,797,727		
MEAN				6,025	\$98,763
MEDIAN				5,917	\$86,454
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)					\$168,517

Note:

(a) Appraisers include those reported under residential, commercial, industrial, and sales analysts.

COMPARISON OF 2002 WORKLOADS

Parcel Count Per Appraiser Per Year

COUNTY	REVAL CYCLE	INSPEC. CYCLE	REAL PROP. APPRA.	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	INSPEC. PER APPRA. PER YEAR	RANK
GARFIELD	Annual	6	1.00	3,194	3,194	532	1
SKAMANIA	Annual	4	3.00	7,276	2,425	606	2
COWLITZ	Annual	6	12.00	52,737	4,395	732	3
CLARK	Annual	6	28.35	141,369	4,987	831	4
KING	Annual	6	120.00	602,350	5,020	837	5
SKAGIT	Annual	6	12.00	62,483	5,207	868	6
BENTON	Annual	6	11.50	61,690	5,364	894	7
YAKIMA	Annual	6	18.00	98,113	5,451	908	8
WALLA WALLA	4 Year	4	7.00	25,791	3,684	921	9
KITTITAS	4 Year	4	7.00	26,454	3,779	945	10
WAHKIAKUM	4 Year	4	1.00	3,834	3,834	959	11
KITSAP	Annual	6	18.00	105,685	5,871	979	12
CLALLAM	Annual	6	8.00	47,552	5,944	991	13
THURSTON	Annual	6	17.00	101,653	5,980	997	14
ISLAND	Annual	6	7.75	48,035	6,198	1,033	15
ADAMS	Annual	6	2.00	12,827	6,414	1,069	16
SAN JUAN	3 Year	3	5.05	16,364	3,240	1,080	17
KLICKITAT	4 Year	4	4.25	18,461	4,344	1,086	18
CHELAN	4 Year	4	9.00	39,666	4,407	1,102	19
FRANKLIN	4 Year	4	5.00	22,151	4,430	1,108	20
SPOKANE	Annual	6	29.00	194,128	6,694	1,116	21
LINCOLN	Annual	6	2.30	15,940	6,930	1,155	22
PIERCE	Annual	6	36.00	281,405	7,817	1,303	23
COLUMBIA	4 Year	4	1.00	5,279	5,279	1,320	24
GRAYS HARBOR	4 Year	4	10.00	54,789	5,479	1,370	25
MASON	4 Year	4	8.50	50,295	5,917	1,479	26
ASOTIN	4 Year	4	2.00	13,300	6,650	1,663	27
STEVENS	4 Year	4	5.50	36,684	6,670	1,667	28
PEND OREILLE	4 Year	4	2.20	15,123	6,874	1,719	29
LEWIS	4 Year	4	8.00	56,675	7,084	1,771	30
JEFFERSON	4 Year	4	4.00	28,656	7,164	1,791	31
OKANOGAN	4 Year	4	6.00	43,927	7,321	1,830	32
WHATCOM	4 Year	4	13.00	96,442	7,419	1,855	33
WHITMAN	Annual	6	3.00	36,199	12,066	2,011	34
PACIFIC	4 Year	4	4.00	33,804	8,451	2,113	35
SNOHOMISH	4 Year	4	28.00	248,737	8,883	2,221	36
GRANT	4 Year	4	6.00	54,975	9,163	2,291	37
FERRY	4 Year	4	1.00	9,168	9,168	2,292	38
DOUGLAS	2 Year	2	4.25	24,516	5,768	2,884	39
TOTAL			470.7	2,797,727			
MEAN - All Counties					6,025	1,342	
MEAN - Cyclical Counties					6,137	1,612	
MEAN - Annual Counties					5,880	992	

Notes:

Real property appraisers includes sales analysts.

COMPARISON OF 2002 WORKLOADS

Personal Property Accounts Per Auditor (a)

COUNTY	PER. PROP. ACCTS.	PER. PROP. AUDITORS	ACCOUNTS PER AUDITOR (b)	AVERAGE VALUE PER ACCOUNT
WAHIAKUM	196	1.00	196	\$75,308
PEND OREILLE	554	1.00	554	\$31,772
JEFFERSON	593	0.80	741	\$69,995
ADAMS	874	1.00	874	\$39,145
DOUGLAS	904	1.00	904	\$59,529
ASOTIN	578	0.50	1,156	\$32,431
PACIFIC	1,346	1.00	1,346	\$35,698
LINCOLN	943	0.70	1,347	\$18,372
ISLAND	1,376	1.00	1,376	\$43,013
WALLA WALLA	1,460	1.00	1,460	\$75,283
BENTON	5,125	3.50	1,464	\$75,864
COWLITZ	3,210	2.00	1,605	\$154,617
STEVENS	1,710	1.00	1,710	\$38,951
KITTITAS	2,591	1.50	1,727	\$37,214
CLALLAM	1,939	1.00	1,939	\$82,880
KLICKITAT	2,020	1.00	2,020	\$35,930
CHELAN	2,057	1.00	2,057	\$66,635
LEWIS	3,020	1.25	2,416	\$81,664
WHATCOM	4,885	2.00	2,443	\$101,857
OKANOGAN	2,493	1.00	2,493	\$35,044
SAN JUAN	1,388	0.55	2,524	\$55,512
SPOKANE	13,294	5.00	2,659	\$97,746
SNOHOMISH	13,641	5.00	2,728	\$169,402
FRANKLIN	2,805	1.00	2,805	\$37,412
MASON	2,113	0.75	2,817	\$35,361
THURSTON	5,684	2.00	2,842	\$99,789
YAKIMA	5,733	2.00	2,867	\$87,712
CLARK	7,506	2.25	3,336	\$111,747
WHITMAN	1,726	0.50	3,452	\$40,091
KITSAP	3,775	1.00	3,775	\$92,263
KING	59,488	14.00	4,249	\$162,523
GRAYS HARBOR	4,342	1.00	4,342	\$50,357
SKAGIT	4,357	1.00	4,357	\$114,916
GRANT	5,939	1.25	4,751	\$49,798
PIERCE	24,688	3.50	7,054	\$62,628
SKAMANIA (c)	595	0.25		\$41,160
FERRY (c)	279	0		\$59,197
COLUMBIA (c)	311	0		\$24,377
GARFIELD (c)	142	0		\$44,162
TOTAL	195,680	65.30		
MEAN			2,411	\$67,368
MEDIAN			2,416	\$59,197

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.

2001-2003 ASSESSORS' BUDGETS

Staffing, \$, and % Change

COUNTY	2002 STAFFING		BUDGET (a)			2001-2003	2002-2003
	APPRS	TOTAL	2001	2002	2003	% CHANGE	% CHANGE
ADAMS	2.00	6.00	\$ 286,500	\$ 287,714	\$ 253,870	-11.4%	-11.8%
ASOTIN	2.00	5.00	\$ 200,178	\$ 200,000	\$ 222,423	11.1%	11.2%
BENTON	11.50	26.00	\$ 1,677,207	\$ 1,658,415	\$ 1,754,325	4.6%	5.8%
CHELAN	9.00	18.00	\$ 944,657	\$ 984,587	\$ 1,019,924	8.0%	3.6%
CLALLAM	8.00	15.00	\$ 910,032	\$ 920,248	\$ 861,445	-5.3%	-6.4%
CLARK	28.35	54.60	\$ 3,007,719	\$ 3,264,747	\$ 3,259,747	8.4%	-0.2%
COLUMBIA	1.00	3.00	\$ 161,083	\$ 168,285	\$ 164,268	2.0%	-2.4%
COWLITZ	12.00	24.00	\$ 1,374,471	\$ 1,434,310	\$ 1,463,580	6.5%	2.0%
DOUGLAS	4.25	9.25	\$ 428,345	\$ 422,241	\$ 448,068	4.6%	6.1%
FERRY	1.00	4.00	\$ 132,424	\$ 159,531	\$ 142,747	7.8%	-10.5%
FRANKLIN	5.00	9.00	\$ 492,276	\$ 479,210	\$ 487,721	-0.9%	1.8%
GARFIELD	1.00	2.00	\$ 94,549	\$ 94,513	\$ 96,549	2.1%	2.2%
GRANT	6.00	22.00	\$ 977,433	\$ 1,082,472	\$ 1,210,035	23.8%	11.8%
GRAYS HARBOR	10.00	18.00	\$ 1,133,431	\$ 1,074,881	\$ 1,068,668	-5.7%	-0.6%
ISLAND	7.75	18.00	\$ 983,318	\$ 994,173	\$ 966,036	-1.8%	-2.8%
JEFFERSON	4.00	10.50	\$ 542,082	\$ 555,706	\$ 552,423	1.9%	-0.6%
KING	120.00	239.00	\$ 16,156,676	\$ 16,850,856	\$ 16,089,781	-0.4%	-4.5%
KITSAP	18.00	33.50	\$ 2,115,864	\$ 2,373,686	\$ 2,147,674	1.5%	-9.5%
KITTITAS	7.00	15.00	\$ 679,760	\$ 736,121	\$ 703,796	3.5%	-4.4%
KLICKITAT	4.25	9.00	\$ 409,755	\$ 399,563	\$ 412,010	0.6%	3.1%
LEWIS	8.00	21.57	\$ 1,203,529	\$ 1,185,655	\$ 1,291,186	7.3%	8.9%
LINCOLN	2.30	6.00	\$ 255,806	\$ 276,482	\$ 290,358	13.5%	5.0%
MASON	8.50	20.50	\$ 1,062,080	\$ 1,127,066	\$ 1,129,633	6.4%	0.2%
OKANOGAN	6.00	16.00	\$ 687,055	\$ 727,141	\$ 743,736	8.2%	2.3%
PACIFIC	4.00	10.00	\$ 553,413	\$ 573,101	\$ 581,371	5.1%	1.4%
PEND OREILLE	2.20	5.00	\$ 265,000	\$ 240,155	\$ 209,995	-20.8%	-12.6%
PIERCE (a)	36.00	82.30	\$ 8,007,168	\$ 8,355,251	\$ 8,278,517	3.4%	-0.9%
SAN JUAN	5.05	8.25	\$ 472,440	\$ 511,625	\$ 515,935	9.2%	0.8%
SKAGIT	12.00	23.67	\$ 1,216,102	\$ 1,218,630	\$ 1,301,773	7.0%	6.8%
SKAMANIA	3.00	6.00	\$ 283,979	\$ 282,291	\$ 327,591	15.4%	16.0%
SNOHOMISH	28.00	71.00	\$ 5,292,055	\$ 5,312,273	\$ 5,768,615	9.0%	8.6%
SPOKANE	29.00	57.00	\$ 3,062,172	\$ 3,117,411	\$ 3,270,137	6.8%	4.9%
STEVENS	5.50	16.00	\$ 678,097	\$ 668,268	\$ 644,400	-5.0%	-3.6%
THURSTON	17.00	37.50	\$ 2,201,196	\$ 2,207,081	\$ 2,305,425	4.7%	4.5%
WAHKIAKUM	1.00	3.00	\$ 149,300	\$ 162,575	\$ 156,487	4.8%	-3.7%
WALLA WALLA	7.00	12.00	\$ 559,984	\$ 555,594	\$ 552,203	-1.4%	-0.6%
WHATCOM	13.00	30.00	\$ 1,927,900	\$ 1,846,193	\$ 1,871,585	-2.9%	1.4%
WHITMAN	3.00	7.20	\$ 317,460	\$ 316,434	\$ 279,624	-11.9%	-11.6%
YAKIMA	18.00	29.00	\$ 1,589,268	\$ 1,626,815	\$ 1,624,309	2.2%	-0.2%
TOTAL	470.7	1002.8	\$ 62,491,764	\$ 64,451,300	\$ 64,467,970		
MEAN						3.1%	0.6%

Notes:

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

**2001-2003 ASSESSORS' BUDGETS,
Less Items paid to Central Services (b)
Staffing, \$, and % Change**

COUNTY	2002 STAFFING		BUDGET (a)			2001-2003	2002-2003
	APPRS	TOTAL	2001	2002	2003	% CHANGE	% CHANGE
ADAMS	2.00	6.00	\$ 280,000	\$ 281,214	\$ 281,214	0.4%	0.0%
ASOTIN	2.00	5.00	\$ 182,678	\$ 182,500	\$ 204,923	12.2%	12.3%
BENTON	11.50	26.00	\$ 1,362,248	\$ 1,402,748	\$ 1,482,204	8.8%	5.7%
CHELAN	9.00	18.00	\$ 897,061	\$ 917,356	\$ 951,499	6.1%	3.7%
CLALLAM	8.00	15.00	\$ 892,932	\$ 903,448	\$ 842,965	-5.6%	-6.7%
CLARK	28.35	54.60	\$ 2,887,256	\$ 3,135,310	\$ 3,149,060	9.1%	0.4%
COLUMBIA	1.00	3.00	\$ 158,083	\$ 164,785	\$ 160,468	1.5%	-2.6%
COWLITZ	12.00	24.00	\$ 1,278,953	\$ 1,305,929	\$ 1,353,299	5.8%	3.6%
DOUGLAS	4.25	9.25	\$ 384,830	\$ 379,726	\$ 406,568	5.6%	7.1%
FERRY	1.00	4.00	\$ 132,424	\$ 159,531	\$ 142,747	7.8%	-10.5%
FRANKLIN	5.00	9.00	\$ 492,276	\$ 479,210	\$ 487,721	-0.9%	1.8%
GARFIELD	1.00	2.00	\$ 94,549	\$ 94,513	\$ 96,549	2.1%	2.2%
GRANT	6.00	22.00	\$ 903,352	\$ 980,704	\$ 1,076,785	19.2%	9.8%
GRAYS HARBOR	10.00	18.00	\$ 1,028,549	\$ 961,100	\$ 967,374	-5.9%	0.7%
ISLAND	7.75	18.00	\$ 983,318	\$ 994,173	\$ 966,036	-1.8%	-2.8%
JEFFERSON	4.00	10.50	\$ 531,682	\$ 545,906	\$ 541,723	1.9%	-0.8%
KING	120.00	239.00	\$ 14,710,310	\$ 15,313,363	\$ 14,945,652	1.6%	-2.4%
KITSAP	18.00	33.50	\$ 1,909,635	\$ 2,073,139	\$ 1,913,085	0.2%	-7.7%
KITTITAS	7.00	15.00	\$ 679,760	\$ 736,121	\$ 703,796	3.5%	-4.4%
KLICKITAT	4.25	9.00	\$ 390,755	\$ 387,260	\$ 404,010	3.4%	4.3%
LEWIS	8.00	21.57	\$ 1,073,382	\$ 1,054,241	\$ 1,076,237	0.3%	2.1%
LINCOLN	2.30	6.00	\$ 255,806	\$ 276,482	\$ 280,358	9.6%	1.4%
MASON	8.50	20.50	\$ 963,130	\$ 1,029,956	\$ 1,061,183	10.2%	3.0%
OKANOGAN	6.00	16.00	\$ 687,055	\$ 727,141	\$ 743,736	8.2%	2.3%
PACIFIC	4.00	10.00	\$ 553,413	\$ 573,101	\$ 579,683	4.7%	1.1%
PEND OREILLE	2.20	5.00	\$ 251,700	\$ 227,455	\$ 191,995	-23.7%	-15.6%
PIERCE (b)	36.00	82.30	\$ 5,457,748	\$ 5,508,051	\$ 5,449,587	-0.1%	-1.1%
SAN JUAN	5.05	8.25	\$ 393,340	\$ 458,095	\$ 463,699	17.9%	1.2%
SKAGIT	12.00	23.67	\$ 1,202,709	\$ 1,205,237	\$ 1,286,080	6.9%	6.7%
SKAMANIA	3.00	6.00	\$ 264,904	\$ 263,116	\$ 311,192	17.5%	18.3%
SNOHOMISH	28.00	71.00	\$ 4,229,262	\$ 4,169,902	\$ 4,513,340	6.7%	8.2%
SPOKANE	29.00	57.00	\$ 3,062,172	\$ 3,117,411	\$ 3,270,137	6.8%	4.9%
STEVENS	5.50	16.00	\$ 626,157	\$ 634,877	\$ 605,818	-3.2%	-4.6%
THURSTON	17.00	37.50	\$ 2,142,357	\$ 2,207,081	\$ 2,305,425	7.6%	4.5%
WAHKIAKUM	1.00	3.00	\$ 149,000	\$ 162,475	\$ 155,471	4.3%	-4.3%
WALLA WALLA	7.00	12.00	\$ 559,984	\$ 555,594	\$ 552,203	-1.4%	-0.6%
WHATCOM	13.00	30.00	\$ 1,659,130	\$ 1,577,089	\$ 1,602,481	-3.4%	1.6%
WHITMAN	3.00	7.20	\$ 296,860	\$ 296,834	\$ 259,850	-12.5%	-12.5%
YAKIMA	18.00	29.00	\$ 1,246,796	\$ 1,260,515	\$ 1,259,963	1.1%	0.0%
TOTAL	470.7	1,002.8	\$ 55,255,556	\$ 56,702,689	\$ 57,046,116		
MEAN						3.4%	0.8%

Notes:

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

**2002 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Staff**

COUNTY	REVAL CYCLE	TOTAL STAFF	2002 BUDGET	BUDGET \$ PER STAFF	RANK
PIERCE	Annual	82.30	\$ 5,508,051	\$ 66,927	1
KING	Annual	239.00	\$ 15,313,363	\$ 64,073	2
KITSAP	Annual	33.50	\$ 2,073,139	\$ 61,885	3
CLALLAM	Annual	15.00	\$ 903,448	\$ 60,230	4
THURSTON	Annual	37.50	\$ 2,207,081	\$ 58,855	5
SNOHOMISH	4 Year	71.00	\$ 4,169,902	\$ 58,731	6
CLARK	Annual	54.60	\$ 3,135,310	\$ 57,423	7
PACIFIC	4 Year	10.00	\$ 573,101	\$ 57,310	8
SAN JUAN	3 Year	8.25	\$ 458,095	\$ 55,527	9
ISLAND	Annual	18.00	\$ 994,173	\$ 55,232	10
COLUMBIA	4 Year	3.00	\$ 164,785	\$ 54,928	11
SPOKANE	Annual	57.00	\$ 3,117,411	\$ 54,691	12
COWLITZ	Annual	24.00	\$ 1,305,929	\$ 54,414	13
WAHKIAKUM	4 Year	3.00	\$ 162,475	\$ 54,158	14
BENTON	Annual	26.00	\$ 1,402,748	\$ 53,952	15
GRAYS HARBOR	4 Year	18.00	\$ 961,100	\$ 53,394	16
FRANKLIN	4 Year	9.00	\$ 479,210	\$ 53,246	17
WHATCOM	4 Year	30.00	\$ 1,577,089	\$ 52,570	18
JEFFERSON	4 Year	10.50	\$ 545,906	\$ 51,991	19
CHELAN	4 Year	18.00	\$ 917,356	\$ 50,964	20
SKAGIT	Annual	23.67	\$ 1,205,237	\$ 50,918	21
MASON	4 Year	20.50	\$ 1,029,956	\$ 50,242	22
KITTITAS	4 Year	15.00	\$ 736,121	\$ 49,075	23
LEWIS	4 Year	21.57	\$ 1,054,241	\$ 48,875	24
GARFIELD	Annual	2.00	\$ 94,513	\$ 47,257	25
ADAMS	Annual	6.00	\$ 281,214	\$ 46,869	26
WALLA WALLA	4 Year	12.00	\$ 555,594	\$ 46,300	27
LINCOLN	Annual	6.00	\$ 276,482	\$ 46,080	28
PEND OREILLE	4 Year	5.00	\$ 227,455	\$ 45,491	29
OKANOGAN	4 Year	16.00	\$ 727,141	\$ 45,446	30
GRANT	4 Year	22.00	\$ 980,704	\$ 44,577	31
SKAMANIA	Annual	6.00	\$ 263,116	\$ 43,853	32
YAKIMA	Annual	29.00	\$ 1,260,515	\$ 43,466	33
KLICKITAT	4 Year	9.00	\$ 387,260	\$ 43,029	34
WHITMAN	Annual	7.20	\$ 296,834	\$ 41,227	35
DOUGLAS	2 Year	9.25	\$ 379,726	\$ 41,051	36
FERRY	4 Year	4.00	\$ 159,531	\$ 39,883	37
STEVENS	4 Year	16.00	\$ 634,877	\$ 39,680	38
ASOTIN	4 Year	5.00	\$ 182,500	\$ 36,500	39
TOTAL		1,002.84	\$ 56,702,689		
MEAN				\$ 50,777	

Notes:

- (a) Total staff level reported as of 1/1/02 is measured against the county's budget for 2002.
- (b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS).
- (c) Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

2002 ASSESSORS' BUDGETS, Less Items paid to Central Services \$ Per Parcel

COUNTY	REVAL CYCLE	TOTAL REAL PARCELS (a)	2002 BUDGET	BUDGET \$ PER PARCEL	RANK
WAHKIAKUM	4 Year	3,834	\$ 162,475	\$ 42.38	1
SKAMANIA	Annual	7,276	\$ 263,116	\$ 36.16	2
COLUMBIA	4 Year	5,279	\$ 164,785	\$ 31.22	3
GARFIELD	Annual	3,194	\$ 94,513	\$ 29.59	4
SAN JUAN	3 Year	16,364	\$ 458,095	\$ 27.99	5
KITTITAS	4 Year	26,454	\$ 736,121	\$ 27.83	6
KING	Annual	602,350	\$ 15,313,363	\$ 25.42	7
COWLITZ	Annual	52,737	\$ 1,305,929	\$ 24.76	8
CHELAN	4 Year	39,666	\$ 917,356	\$ 23.13	9
BENTON	Annual	61,690	\$ 1,402,748	\$ 22.74	10
CLARK	Annual	141,369	\$ 3,135,310	\$ 22.18	11
ADAMS	Annual	12,827	\$ 281,214	\$ 21.92	12
THURSTON	Annual	101,653	\$ 2,207,081	\$ 21.71	13
FRANKLIN	4 Year	22,151	\$ 479,210	\$ 21.63	14
WALLA WALLA	4 Year	25,791	\$ 555,594	\$ 21.54	15
KLICKITAT	4 Year	18,461	\$ 387,260	\$ 20.98	16
ISLAND	Annual	48,035	\$ 994,173	\$ 20.70	17
MASON	4 Year	50,295	\$ 1,029,956	\$ 20.48	18
KITSAP	Annual	105,685	\$ 2,073,139	\$ 19.62	19
PIERCE	Annual	281,405	\$ 5,508,051	\$ 19.57	20
SKAGIT	Annual	62,483	\$ 1,205,237	\$ 19.29	21
JEFFERSON	4 Year	28,656	\$ 545,906	\$ 19.05	22
CLALLAM	Annual	47,552	\$ 903,448	\$ 19.00	23
LEWIS	4 Year	56,675	\$ 1,054,241	\$ 18.60	24
GRANT	4 Year	54,975	\$ 980,704	\$ 17.84	25
GRAYS HARBOR	4 Year	54,789	\$ 961,100	\$ 17.54	26
FERRY	4 Year	9,168	\$ 159,531	\$ 17.40	27
LINCOLN	Annual	15,940	\$ 276,482	\$ 17.35	28
STEVENS	4 Year	36,684	\$ 634,877	\$ 17.31	29
PACIFIC	4 Year	33,804	\$ 573,101	\$ 16.95	30
SNOHOMISH	4 Year	248,737	\$ 4,169,902	\$ 16.76	31
OKANOGAN	4 Year	43,927	\$ 727,141	\$ 16.55	32
WHATCOM	4 Year	96,442	\$ 1,577,089	\$ 16.35	33
SPOKANE	Annual	194,128	\$ 3,117,411	\$ 16.06	34
DOUGLAS	2 Year	24,516	\$ 379,726	\$ 15.49	35
PEND OREILLE	4 Year	15,123	\$ 227,455	\$ 15.04	36
ASOTIN	4 Year	13,300	\$ 182,500	\$ 13.72	37
YAKIMA	Annual	98,113	\$ 1,260,515	\$ 12.85	38
WHITMAN	Annual	36,199	\$ 296,834	\$ 8.20	39
TOTAL		2,797,727	\$ 56,702,689		
MEAN				\$ 20.84	

Notes:

- (a) Real Property Parcel Count for 2002 assessment year.
- (b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS).
- (c) Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

**2003 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Staff**

COUNTY	REVAL CYCLE	TOTAL STAFF (a)	2003 BUDGET	BUDGET \$ PER STAFF	RANK
PIERCE	Annual	82.30	\$ 5,449,587	\$ 66,216	1
SNOHOMISH	4 Year	71.00	\$ 4,513,340	\$ 63,568	2
KING	Annual	239.00	\$ 14,945,652	\$ 62,534	3
THURSTON	Annual	37.50	\$ 2,305,425	\$ 61,478	4
PACIFIC	4 Year	10.00	\$ 579,683	\$ 57,968	5
CLARK	Annual	54.60	\$ 3,149,060	\$ 57,675	6
SPOKANE	Annual	57.00	\$ 3,270,137	\$ 57,371	7
KITSAP	Annual	33.50	\$ 1,913,085	\$ 57,107	8
BENTON	Annual	26.00	\$ 1,482,204	\$ 57,008	9
COWLITZ	Annual	24.00	\$ 1,353,299	\$ 56,387	10
SAN JUAN	3 Year	8.25	\$ 463,699	\$ 56,206	11
CLALLAM	Annual	15.00	\$ 842,965	\$ 56,198	12
SKAGIT	Annual	23.67	\$ 1,286,080	\$ 54,334	13
FRANKLIN	4 Year	9.00	\$ 487,721	\$ 54,191	14
GRAYS HARBOR	4 Year	18.00	\$ 967,374	\$ 53,743	15
ISLAND	Annual	18.00	\$ 966,036	\$ 53,669	16
COLUMBIA	4 Year	3.00	\$ 160,468	\$ 53,489	17
WHATCOM	4 Year	30.00	\$ 1,602,481	\$ 53,416	18
CHELAN	4 Year	18.00	\$ 951,499	\$ 52,861	19
SKAMANIA	Annual	6.00	\$ 311,192	\$ 51,865	20
WAHKIAKUM	4 Year	3.00	\$ 155,471	\$ 51,824	21
MASON	4 Year	20.50	\$ 1,061,183	\$ 51,765	22
JEFFERSON	4 Year	10.50	\$ 541,723	\$ 51,593	23
LEWIS	4 Year	21.57	\$ 1,076,237	\$ 49,895	24
GRANT	4 Year	22.00	\$ 1,076,785	\$ 48,945	25
GARFIELD	Annual	2.00	\$ 96,549	\$ 48,275	26
KITTITAS	4 Year	15.00	\$ 703,796	\$ 46,920	27
ADAMS	Annual	6.00	\$ 281,214	\$ 46,869	28
LINCOLN	Annual	6.00	\$ 280,358	\$ 46,726	29
OKANOGAN	4 Year	16.00	\$ 743,736	\$ 46,484	30
WALLA WALLA	4 Year	12.00	\$ 552,203	\$ 46,017	31
KLICKITAT	4 Year	9.00	\$ 404,010	\$ 44,890	32
DOUGLAS	2 Year	9.25	\$ 406,568	\$ 43,953	33
YAKIMA	Annual	29.00	\$ 1,259,963	\$ 43,447	34
ASOTIN	4 Year	5.00	\$ 204,923	\$ 40,985	35
PEND OREILLE	4 Year	5.00	\$ 191,995	\$ 38,399	36
STEVENS	4 Year	16.00	\$ 605,818	\$ 37,864	37
WHITMAN	Annual	7.20	\$ 259,850	\$ 36,090	38
FERRY	4 Year	4.00	\$ 142,747	\$ 35,687	39
TOTAL		1,002.84	\$ 57,046,116		
MEAN				\$ 51,126	

Notes:

- (a) Total staff level reported as of 1/1/02 is measured against the county's proposed budget for 2003. Actual county staff level during 2003 may be different than the 2002 level.
- (b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS).
- (c) Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

CORRECTED

2003 ASSESSORS' BUDGETS, Less Items paid to Central Services \$ Per Parcel

COUNTY	REVAL CYCLE	TOTAL REAL PARCELS (a)	2003 BUDGET	BUDGET \$ PER PARCEL	RANK
SKAMANIA	Annual	7,276	\$ 311,192	\$ 42.77	1
WAHKIAKUM	4 Year	3,834	\$ 155,471	\$ 40.55	2
COLUMBIA	4 Year	5,279	\$ 160,468	\$ 30.40	3
GARFIELD	Annual	3,194	\$ 96,549	\$ 30.23	4
SAN JUAN	3 Year	16,364	\$ 463,699	\$ 28.34	5
KITTITAS	4 Year	26,454	\$ 703,796	\$ 26.60	6
COWLITZ	Annual	52,737	\$ 1,353,299	\$ 25.66	7
KING	Annual	602,350	\$ 14,945,652	\$ 24.81	8
BENTON	Annual	61,690	\$ 1,482,204	\$ 24.03	9
CHELAN	4 Year	39,666	\$ 951,499	\$ 23.99	10
THURSTON	Annual	101,653	\$ 2,305,425	\$ 22.68	11
CLARK	Annual	141,369	\$ 3,149,060	\$ 22.28	12
FRANKLIN	4 Year	22,151	\$ 487,721	\$ 22.02	13
ADAMS	Annual	12,827	\$ 281,214	\$ 21.92	14
KLICKITAT	4 Year	18,461	\$ 404,010	\$ 21.88	15
WALLA WALLA	4 Year	25,791	\$ 552,203	\$ 21.41	16
MASON	4 Year	50,295	\$ 1,061,183	\$ 21.10	17
SKAGIT	Annual	62,483	\$ 1,286,080	\$ 20.58	18
ISLAND	Annual	48,035	\$ 966,036	\$ 20.11	19
GRANT	4 Year	54,975	\$ 1,076,785	\$ 19.59	20
PIERCE	Annual	281,405	\$ 5,449,587	\$ 19.37	21
LEWIS	4 Year	56,675	\$ 1,076,237	\$ 18.99	22
JEFFERSON	4 Year	28,656	\$ 541,723	\$ 18.90	23
SNOHOMISH	4 Year	248,737	\$ 4,513,340	\$ 18.15	24
KITSAP	Annual	105,685	\$ 1,913,085	\$ 18.10	25
CLALLAM	Annual	47,552	\$ 842,965	\$ 17.73	26
GRAYS HARBOR	4 Year	54,789	\$ 967,374	\$ 17.66	27
LINCOLN	Annual	15,940	\$ 280,358	\$ 17.59	28
PACIFIC	4 Year	33,804	\$ 579,683	\$ 17.15	29
OKANOGAN	4 Year	43,927	\$ 743,736	\$ 16.93	30
SPOKANE	Annual	194,128	\$ 3,270,137	\$ 16.85	31
WHATCOM	4 Year	96,442	\$ 1,602,481	\$ 16.62	32
DOUGLAS	2 Year	24,516	\$ 406,568	\$ 16.58	33
STEVENS	4 Year	36,684	\$ 605,818	\$ 16.51	34
FERRY	4 Year	9,168	\$ 142,747	\$ 15.57	35
ASOTIN	4 Year	13,300	\$ 204,923	\$ 15.41	36
YAKIMA	Annual	98,113	\$ 1,259,963	\$ 12.84	37
PEND OREILLE	4 Year	15,123	\$ 191,995	\$ 12.70	38
WHITMAN	Annual	36,199	\$ 259,850	\$ 7.18	39
TOTAL		2,797,727	\$ 57,046,116		
MEAN				\$ 21.07	

Notes:

- (a) Real Property Parcel Count for 2002 assessment year.
- (b) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS).
- (c) Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

2002 COUNTY RATIOS and APPEALS

Real and Personal Property

Sorted by County

COUNTY	REVAL CYCLE	REAL RATIO	# OF APPEALS (a)	PERSONAL RATIO	# OF APPEALS (a)
ADAMS	Annual	92.2	7	100.0	0
ASOTIN	4 Year	91.5	-	85.1	0
BENTON	Annual	90.2	101	93.0	0
CHELAN	4 Year	84.5	5	92.4	3
CLALLAM	Annual	89.3	173	97.3	3
CLARK	Annual	95.4	1,113	96.8	20
COLUMBIA	4 Year	100.0	7	91.9	0
COWLITZ	Annual	95.5	105	97.9	1
DOUGLAS	2 Year	94.8	56	98.9	0
FERRY	4 Year	100.0	32	95.5	0
FRANKLIN	4 Year	91.6	15	93.3	0
GARFIELD	Annual	93.3	-	97.7	0
GRANT	4 Year	91.0	45	93.8	0
GRAYS HARBOR	4 Year	93.1	26	98.0	2
ISLAND	Annual	92.2	364	89.9	2
JEFFERSON	4 Year	91.6	69	100.0	1
KING	Annual	90.5	6,705	94.6	0
KITSAP	Annual	87.6	443	100.0	0
KITTITAS	4 Year	90.9	138	100.0	0
KLICKITAT	4 Year	91.2	3	96.8	1
LEWIS	4 Year	98.1	49	94.6	0
LINCOLN	Annual	94.4	5	90.7	0
MASON	4 Year	90.5	155	90.4	3
OKANOGAN	4 Year	96.3	301	94.9	1
PACIFIC	4 Year	91.3	144	94.7	3
PEND OREILLE	4 Year	73.6	99	81.9	0
PIERCE	Annual	89.3	528	93.7	5
SAN JUAN	3 Year	88.6	234	83.3	0
SKAGIT	Annual	92.7	301	98.9	1
SKAMANIA	Annual	91.5	6	97.3	0
SNOHOMISH	4 Year	82.2	621	92.7	2
SPOKANE	Annual	89.2	408	97.3	3
STEVENS	4 Year	92.1	58	92.8	0
THURSTON	Annual	91.6	1,031	94.3	0
WAHKIAKUM	4 Year	87.8	9	93.5	0
WALLA WALLA	4 Year	90.6	18	95.8	0
WHATCOM	4 Year	84.7	209	93.8	5
WHITMAN	Annual	91.4	4	81.5	0
YAKIMA	Annual	89.7	504	92.4	0
TOTAL			14,091		56

Note:

(a) Appeals filed with Boards of Equalization.

REAL PROPERTY APPEALS FILED IN 2002

Annual vs. Cyclical Counties

COUNTY	REVAL CYCLE	REAL RATIO	TOTAL PARCELS	# OF APPEALS	% APPEALED PER YEAR (a)
ADAMS	Annual	92.2	12,827	7	0.05%
BENTON	Annual	90.2	61,690	101	0.16%
CLALLAM	Annual	89.3	47,552	173	0.36%
CLARK	Annual	95.4	141,369	1,113	0.79%
COWLITZ	Annual	95.5	52,737	105	0.20%
GARFIELD	Annual	93.3	3,194	-	0.00%
ISLAND	Annual	92.2	48,035	364	0.76%
KING	Annual	90.5	602,350	6,705	1.11%
KITSAP	Annual	87.6	105,685	443	0.42%
LINCOLN	Annual	94.4	15,940	5	0.03%
PIERCE	Annual	89.3	281,405	528	0.19%
SKAGIT	Annual	92.7	62,483	301	0.48%
SKAMANIA	Annual	91.5	7,276	6	0.08%
SPOKANE	Annual	89.2	194,128	408	0.21%
THURSTON	Annual	91.6	101,653	1,031	1.01%
WHITMAN	Annual	91.4	36,199	4	0.01%
YAKIMA	Annual	89.7	98,113	504	0.51%
TOTALS - ANNUAL		91.5	1,872,636	11,798	0.38%
WEIGHTED MEAN - ANNUAL COUNTIES					0.63%

ASOTIN	4 Year	91.5	13,300	-	0.00%
CHELAN	4 Year	84.5	39,666	5	0.05%
COLUMBIA	4 Year	100.0	5,279	7	0.53%
DOUGLAS	2 Year	94.8	24,516	56	0.46%
FERRY	4 Year	100.0	9,168	32	1.40%
FRANKLIN	4 Year	91.6	22,151	15	0.27%
GRANT	4 Year	91.0	54,975	45	0.33%
GRAYS HARBOR	4 Year	93.1	54,789	26	0.19%
JEFFERSON	4 Year	91.6	28,656	69	0.96%
KITTITAS	4 Year	90.9	26,454	138	2.09%
KLICKITAT	4 Year	91.2	18,461	3	0.07%
LEWIS	4 Year	98.1	56,675	49	0.35%
MASON	4 Year	90.5	50,295	155	1.23%
OKANOGAN	4 Year	96.3	43,927	301	2.74%
PACIFIC	4 Year	91.3	33,804	144	1.70%
PEND OREILLE	4 Year	73.6	15,123	99	2.62%
SAN JUAN	3 Year	88.6	16,364	234	4.29%
SNOHOMISH	4 Year	82.2	248,737	621	1.00%
STEVENS	4 Year	92.1	36,684	58	0.63%
WAHIAKUM	4 Year	87.8	3,834	9	0.94%
WALLA WALLA	4 Year	90.6	25,791	18	0.28%
WHATCOM	4 Year	84.7	96,442	209	0.87%
TOTALS - CYCLICAL		90.7	925,091	2,293	
MEAN - CYCLICAL COUNTIES - ANNUALIZED PARCEL BASIS (a)					1.04%
WEIGHTED MEAN - CYCLICAL COUNTIES					0.25%
TOTALS - ALL COUNTIES		91.1	2,797,727	14,091	
WEIGHTED MEAN - ALL COUNTIES					0.50%

Note:

(a) % Appealed Per Year -- The rate for cyclical counties is calculated on an annualized parcel basis.
 (Total County Appeals/(Total County Parcels/Cycle Years))

COMPARISON OF ASSESSORS' STAFFING

Historical vs. Current

COUNTY	REVAL CYCLE	TOTAL STAFF			% CHANGE	% CHANGE
		1975	2001	2002	1975 - 2002	2001 - 2002
ADAMS	Annual	9.50	6.00	6.00	-36.8%	0.0%
ASOTIN	4 Year	6.00	5.00	5.00	-16.7%	0.0%
BENTON	Annual	15.50	26.00	26.00	67.7%	0.0%
CHELAN	4 Year	29.00	19.00	18.00	-37.9%	-5.3%
CLALLAM	Annual	35.50	16.50	15.00	-57.7%	-9.1%
CLARK	Annual	75.00	56.60	54.60	-27.2%	-3.5%
COLUMBIA	4 Year	5.00	3.00	3.00	-40.0%	0.0%
COWLITZ	Annual	40.00	23.00	24.00	-40.0%	4.3%
DOUGLAS	2 Year	15.50	9.10	9.25	-40.3%	1.6%
FERRY	4 Year	2.00	3.50	4.00	100.0%	14.3%
FRANKLIN	4 Year	19.00	10.50	9.00	-52.6%	-14.3%
GARFIELD	Annual	1.00	2.00	2.00	100.0%	0.0%
GRANT	4 Year	20.50	20.50	22.00	7.3%	7.3%
GRAYS HARBOR	4 Year	43.00	18.00	18.00	-58.1%	0.0%
ISLAND	Annual	23.00	20.00	18.00	-21.7%	-10.0%
JEFFERSON	4 Year	13.50	10.50	10.50	-22.2%	0.0%
KING	Annual	287.00	242.70	239.00	-16.7%	-1.5%
KITSAP	Annual	60.00	34.50	33.50	-44.2%	-2.9%
KITTITAS	4 Year	16.50	15.00	15.00	-9.1%	0.0%
KLICKITAT	4 Year	11.00	8.00	9.00	-18.2%	12.5%
LEWIS (a)	4 Year	36.50	22.20	21.57	-40.9%	-2.8%
LINCOLN	Annual	14.00	6.00	6.00	-57.1%	0.0%
MASON	4 Year	25.50	21.00	20.50	-19.6%	-2.4%
OKANOGAN	4 Year	27.00	17.00	16.00	-40.7%	-5.9%
PACIFIC	4 Year	12.50	10.00	10.00	-20.0%	0.0%
PEND OREILLE	4 Year	10.00	6.00	5.00	-50.0%	-16.7%
PIERCE	Annual	148.00	82.50	82.30	-44.4%	-0.2%
SAN JUAN	3 Year	10.00	8.25	8.25	-17.5%	0.0%
SKAGIT	Annual	26.50	23.67	23.67	-10.7%	0.0%
SKAMANIA	Annual	6.00	5.00	6.00	0.0%	20.0%
SNOHOMISH	4 Year	118.00	70.00	71.00	-39.8%	1.4%
SPOKANE	Annual	75.00	52.00	57.00	-24.0%	9.6%
STEVENS	4 Year	11.50	14.20	16.00	39.1%	12.7%
THURSTON	Annual	36.50	38.25	37.50	2.7%	-2.0%
WAHKIAKUM	4 Year	3.50	3.00	3.00	-14.3%	0.0%
WALLA WALLA	4 Year	27.50	13.00	12.00	-56.4%	-7.7%
WHATCOM	4 Year	30.00	30.00	30.00	0.0%	0.0%
WHITMAN	Annual	13.00	8.00	7.20	-44.6%	-10.0%
YAKIMA	Annual	70.00	30.00	29.00	-58.6%	-3.3%
TOTALS		1,428.50	1,009.47	1,002.84		
MEAN						-0.4%

Note:

(a) 1975 not available. Estimated same as 1974 staffing level.