

Reference Report

A Comparison of County Assessor Statistics

2013 County Comparison



Property Tax Division

May 2014

***A Comparison of County Assessor Statistics is available on the DOR website in
Statistics & Reports. The Internet address is:***

http://dor.wa.gov/content/aboutus/statisticsandreports/stats_proptaxstats_assessor.aspx

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A Comparison of County Assessor Statistics

2014 Report of 2013 Assessment Year

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PREFACE

The purpose of the Comparison of County Assessor Statistics is to provide property tax assessment administrators and decision-makers with a uniform set of comparative statistics to assist in the analysis and evaluation of their assessment operations and the adequacy of assessment resources.

Data used was compiled from various reliable sources and was verified when possible. The accuracy of all information, however, cannot be guaranteed. Users of this report are cautioned to exercise judgment when drawing conclusions or using data contained within the report. Washington's thirty-nine county assessors operate within unique local geographical, political, and economic environments that often influence the attributes of a county's assessment system and the level of services they provide. Consequently, making direct comparisons between individual counties may result in distorted or misleading conclusions unless additional information is considered or more in-depth analysis is conducted.

The numbers counties reported for their budgets, FTE levels, and appeals were as of a specific point in time (March 2014). Due to county budgets being repeatedly revised and the number of appeals changing, the figures reported on the County Comparison Report may have changed since they were originally reported. The comparison report is designed to serve as a starting point for the administrator or decision-maker.

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COUNTY REVALUATION CYCLES

2013 Assessment Year

Source: Department of Revenue Property Tax Division and County Revaluation Plans

| ANNUAL REVALUATION COUNTIES | | |
|--|---------------------|--------------------|
| 6 YEAR INSPECTION CYCLE | | |
| ADAMS | ISLAND | SAN JUAN |
| BENTON | KING | SKAGIT |
| CLALLAM | KITSAP | SKAMANIA |
| CLARK | KITTITAS | SNOHOMISH |
| COLUMBIA | LEWIS | SPOKANE |
| COWLITZ | LINCOLN | STEVENS |
| DOUGLAS | MASON | THURSTON |
| FRANKLIN | OKANOGAN | WALLA WALLA |
| GARFIELD | PACIFIC | WHATCOM |
| GRANT | PIERCE | WHITMAN |
| | | YAKIMA |
| 4 YEAR INSPECTION CYCLE | | |
| CHELAN | FERRY | KLICKITAT |
| | PEND OREILLE | |
| CYCLICAL REVALUATION COUNTIES | | |
| 4 YEAR REVALUATION AND INSPECTION CYCLE | | |
| ASOTIN | GRAYS HARBOR | WAHKIAKUM |
| | JEFFERSON | |



2013 COUNTY ASSESSED VALUES

Real and Personal Property As % of Total Assessed Value

| County | Reval Cycle | Total Assessed Value | As % of All Counties | Real Property | RP as % of Total | Personal Property | PP as % of Total |
|--------------|-------------|----------------------|----------------------|-------------------|------------------|-------------------|------------------|
| ADAMS | Annual | \$1,593,888,128 | 0.20% | \$1,424,072,300 | 89.3% | \$169,815,828 | 10.7% |
| ASOTIN | 4 Year | \$1,508,801,955 | 0.19% | \$1,484,090,414 | 98.4% | \$24,711,541 | 1.6% |
| BENTON | Annual | \$15,631,944,888 | 1.97% | \$14,850,366,930 | 95.0% | \$781,577,958 | 5.0% |
| CHELAN | Annual | \$8,539,016,653 | 1.08% | \$8,329,311,944 | 97.5% | \$209,704,709 | 2.5% |
| CLALLAM | Annual | \$6,957,558,961 | 0.88% | \$6,798,397,523 | 97.7% | \$159,161,438 | 2.3% |
| CLARK | Annual | \$38,601,309,454 | 4.87% | \$37,620,328,544 | 97.5% | \$980,980,910 | 2.5% |
| COLUMBIA | Annual | \$408,824,699 | 0.05% | \$373,885,999 | 91.5% | \$34,938,700 | 8.5% |
| COWLITZ | Annual | \$8,571,893,508 | 1.08% | \$7,807,629,448 | 91.1% | \$764,264,060 | 8.9% |
| DOUGLAS | Annual | \$3,717,987,542 | 0.47% | \$3,540,101,400 | 95.2% | \$177,886,142 | 4.8% |
| FERRY | Annual | \$595,672,320 | 0.08% | \$564,770,800 | 94.8% | \$30,901,520 | 5.2% |
| FRANKLIN | Annual | \$5,557,187,027 | 0.70% | \$5,219,435,800 | 93.9% | \$337,751,227 | 6.1% |
| GARFIELD | Annual | \$257,601,385 | 0.03% | \$236,781,887 | 91.9% | \$20,819,498 | 8.1% |
| GRANT | Annual | \$8,468,899,194 | 1.07% | \$7,437,644,505 | 87.8% | \$1,031,254,689 | 12.2% |
| GRAYS HARBOR | 4 Year | \$6,001,716,853 | 0.76% | \$5,446,523,678 | 90.7% | \$555,193,175 | 9.3% |
| ISLAND | Annual | \$11,954,783,733 | 1.51% | \$11,864,504,769 | 99.2% | \$90,278,964 | 0.8% |
| JEFFERSON | 4 Year | \$4,356,802,105 | 0.55% | \$4,316,339,253 | 99.1% | \$40,462,852 | 0.9% |
| KING | Annual | \$332,000,211,700 | 41.92% | \$319,327,222,189 | 96.2% | \$12,672,989,511 | 3.8% |
| KITSAP | Annual | \$25,617,415,243 | 3.23% | \$25,208,432,971 | 98.4% | \$408,982,272 | 1.6% |
| KITTITAS | Annual | \$5,424,104,910 | 0.68% | \$5,049,318,252 | 93.1% | \$374,786,658 | 6.9% |
| KLICKITAT | Annual | \$3,042,817,302 | 0.38% | \$1,940,725,646 | 63.8% | \$1,102,091,656 | 36.2% |
| LEWIS | Annual | \$6,379,052,713 | 0.81% | \$5,946,047,308 | 93.2% | \$433,005,405 | 6.8% |
| LINCOLN | Annual | \$1,115,606,316 | 0.14% | \$1,024,708,670 | 91.9% | \$90,897,646 | 8.1% |

2013 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 | Annual | \$6,655,467,831 | 0.84% | \$6,560,087,240 | 98.6% | \$95,380,591 | 1.4% |
| OKANOGAN | Annual | \$3,900,594,560 | 0.49% | \$3,752,277,830 | 96.2% | \$148,316,730 | 3.8% |
| PACIFIC | Annual | \$2,263,959,857 | 0.29% | \$2,224,386,540 | 98.3% | \$39,573,317 | 1.7% |
| PEND OREILLE | Annual | \$1,373,832,452 | 0.17% | \$1,331,034,381 | 96.9% | \$42,798,071 | 3.1% |
| PIERCE | Annual | \$70,456,512,078 | 8.90% | \$68,151,004,405 | 96.7% | \$2,305,507,673 | 3.3% |
| SAN JUAN | Annual | \$6,242,104,025 | 0.79% | \$6,147,487,805 | 98.5% | \$94,616,220 | 1.5% |
| SKAGIT | Annual | \$14,122,412,997 | 1.78% | \$13,387,944,549 | 94.8% | \$734,468,448 | 5.2% |
| SKAMANIA | Annual | \$1,201,786,263 | 0.15% | \$1,166,252,612 | 97.0% | \$35,533,651 | 3.0% |
| SNOHOMISH | Annual | \$78,435,595,283 | 9.90% | \$75,289,712,921 | 96.0% | \$3,145,882,362 | 4.0% |
| SPOKANE | Annual | \$36,010,131,331 | 4.55% | \$34,437,579,069 | 95.6% | \$1,572,552,262 | 4.4% |
| STEVENS | Annual | \$3,423,442,727 | 0.43% | \$3,364,063,750 | 98.3% | \$59,378,977 | 1.7% |
| THURSTON | Annual | \$24,805,815,785 | 3.13% | \$24,119,979,974 | 97.2% | \$685,835,811 | 2.8% |
| WAHKIAKUM | 4 Year | \$378,315,429 | 0.05% | \$372,023,229 | 98.3% | \$6,292,200 | 1.7% |
| WALLA WALLA | Annual | \$4,759,812,131 | 0.60% | \$4,546,872,800 | 95.5% | \$212,939,331 | 4.5% |
| WHATCOM | Annual | \$23,286,645,752 | 2.94% | \$22,602,380,386 | 97.1% | \$684,265,366 | 2.9% |
| WHITMAN | Annual | \$3,188,743,247 | 0.40% | \$2,905,604,428 | 91.1% | \$283,138,819 | 8.9% |
| YAKIMA | Annual | \$15,137,816,368 | 1.91% | \$14,134,281,213 | 93.4% | \$1,003,535,155 | 6.6% |
| Mean | | | | | 94.5% | | 5.5% |
| Total - Weighted Mean | | \$791,946,084,705 | 100.00% | \$760,303,613,362 | 96.0% | \$31,642,471,343 | 4.0% |

Notes:

- Assessed Value includes only locally assessed value. These numbers do not include values of state assessed property.
- Personal Property values include property subject to local levies (farm equipment exempt from state levy).
- Source of this information is the 2013 Abstract Report.

2013 COUNTY PARCEL COUNT Taxable Real and Personal Property

| COUNTY | REAL PROPERTY PARCELS | PERSONAL PROPERTY ACCOUNTS |
|--------------|-----------------------------|----------------------------------|
| ADAMS | 12,806 | 1,246 |
| ASOTIN | 13,205 | 552 |
| BENTON | 71,600 | 5,169 |
| CHELAN | 43,334 | 1,886 |
| CLALLAM | 49,583 | 2,037 |
| CLARK | 161,009 | 7,415 |
| COLUMBIA | 5,435 | 242 |
| COWLITZ | 56,057 | 2,700 |
| DOUGLAS | 25,725 | 1,082 |
| FERRY | 9,242 | 357 |
| FRANKLIN | 29,109 | 2,853 |
| GARFIELD | 3,275 | 279 |
| GRANT | 53,373 | 4,649 |
| GRAYS HARBOR | 56,919 | 4,204 |
| ISLAND | 49,176 | 2,186 |
| JEFFERSON | 29,396 | 567 |
| KING | 668,896 | 33,300 |
| KITSAP | 113,399 | 4,531 |
| KITTITAS | 33,730 | 2,018 |
| KLICKITAT | 18,630 | 2,955 |
| LEWIS | 59,526 | 2,518 |
| LINCOLN | 16,930 | 1,085 |
| MASON | 51,973 | 808 |
| OKANOGAN | 45,997 | 2,737 |
| PACIFIC | 34,625 | 763 |
| PEND OREILLE | 14,904 | 719 |
| PIERCE | 323,224 | 12,144 |
| SAN JUAN | 16,840 | 1,614 |
| SKAGIT | 66,604 | 3,622 |
| SKAMANIA | 7,696 | 789 |
| SNOHOMISH | 286,187 | 11,542 |
| SPOKANE | 198,820 | 12,567 |
| STEVENS | 39,733 | 1,484 |
| THURSTON | 110,770 | 6,754 |
| WAHKIAKUM | 4,138 | 223 |
| WALLA WALLA | 27,826 | 1,685 |
| WHATCOM | 105,236 | 5,696 |
| WHITMAN | 35,586 | 1,541 |
| YAKIMA | 101,547 | 3,535 |
| TOTAL | 3,052,061 | 152,054 |

Notes:

- Numbers represent locally assessed taxable parcels and accounts.
- The source for the number of personal property accounts is the 2013 County Statistics for Comparison Report.
- The source for the number of real property parcels is the 2013 Abstract Report.

POPULATION, REAL PROPERTY, AND ASSESSED VALUE

Annual vs. Cyclical Counties (2013 Data)

| ANNUAL COUNTIES | POPULATION | REAL PROP. PARCELS | ASSESSED REAL PROPERTY VALUE | AVERAGE VALUE PER PARCEL |
|-------------------------|------------------|--------------------|------------------------------|--------------------------|
| ADAMS | 19,200 | 12,806 | \$1,424,072,300 | \$111,204 |
| BENTON | 183,400 | 71,600 | \$14,850,366,930 | \$207,407 |
| CHELAN | 73,600 | 43,334 | \$8,329,311,944 | \$192,212 |
| CLALLAM | 72,350 | 49,583 | \$6,798,397,523 | \$137,111 |
| CLARK | 435,500 | 161,009 | \$37,620,328,544 | \$233,654 |
| COLUMBIA | 4,100 | 5,435 | \$373,885,999 | \$68,792 |
| COWLITZ | 103,300 | 56,057 | \$7,807,629,448 | \$139,280 |
| DOUGLAS | 39,280 | 25,725 | \$3,540,101,400 | \$137,613 |
| FERRY | 7,650 | 9,242 | \$564,770,800 | \$61,109 |
| FRANKLIN | 84,800 | 29,109 | \$5,219,435,800 | \$179,307 |
| GARFIELD | 2,250 | 3,275 | \$236,781,887 | \$72,300 |
| GRANT | 91,800 | 53,373 | \$7,437,644,505 | \$139,352 |
| ISLAND | 79,700 | 49,176 | \$11,864,504,769 | \$241,266 |
| KING | 1,981,900 | 668,896 | \$319,327,222,189 | \$477,394 |
| KITSAP | 254,000 | 113,399 | \$25,208,432,971 | \$222,299 |
| KITTITAS | 41,900 | 33,730 | \$5,049,318,252 | \$149,698 |
| KLICKITAT | 20,700 | 18,630 | \$1,940,725,646 | \$104,172 |
| LEWIS | 76,200 | 59,526 | \$5,946,047,308 | \$99,890 |
| LINCOLN | 10,675 | 16,930 | \$1,024,708,670 | \$60,526 |
| MASON | 61,800 | 51,973 | \$6,560,087,240 | \$126,221 |
| OKANOGAN | 41,500 | 45,997 | \$3,752,277,830 | \$81,577 |
| PACIFIC | 21,000 | 34,625 | \$2,224,386,540 | \$64,242 |
| PEND OREILLE | 13,150 | 14,904 | \$1,331,034,381 | \$89,307 |
| PIERCE | 814,500 | 323,224 | \$68,151,004,405 | \$210,848 |
| SAN JUAN | 16,000 | 16,840 | \$6,147,487,805 | \$365,053 |
| SKAGIT | 118,600 | 66,604 | \$13,387,944,549 | \$201,008 |
| SKAMANIA | 11,300 | 7,696 | \$1,166,252,612 | \$151,540 |
| SNOHOMISH | 730,500 | 286,187 | \$75,289,712,921 | \$263,079 |
| SPOKANE | 480,000 | 198,820 | \$34,437,579,069 | \$173,210 |
| STEVENS | 43,800 | 39,733 | \$3,364,063,750 | \$84,667 |
| THURSTON | 260,100 | 110,770 | \$24,119,979,974 | \$217,748 |
| WALLA WALLA | 59,500 | 27,826 | \$4,546,872,800 | \$163,404 |
| WHATCOM | 205,800 | 105,236 | \$22,602,380,386 | \$214,778 |
| WHITMAN | 46,000 | 35,586 | \$2,905,604,428 | \$81,650 |
| YAKIMA | 247,250 | 101,547 | \$14,134,281,213 | \$139,190 |
| TOTAL | 6,753,105 | 2,948,403 | \$748,684,636,788 | MEAN VALUE OF |
| PERCENT OF STATE | 98.1% | 96.6% | 98.5% | \$161,775 |

| CYCLICAL COUNTIES | POPULATION | REAL PROP. PARCELS | ASSESSED REAL PROPERTY VALUE | AVERAGE VALUE PER PARCEL |
|--|----------------|--------------------|------------------------------|--------------------------|
| ASOTIN | 21,800 | 13,205 | \$1,484,090,414 | \$112,389 |
| GRAYS HARBOR | 73,200 | 56,919 | \$5,446,523,678 | \$95,689 |
| JEFFERSON | 30,275 | 29,396 | \$4,316,339,253 | \$146,834 |
| WAHIAKUM | 4,020 | 4,138 | \$372,023,229 | \$89,904 |
| TOTAL | 129,295 | 103,658 | \$11,618,976,574 | MEAN VALUE OF |
| PERCENT OF STATE | 1.9% | 3.4% | 1.5% | \$111,204 |
| WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS) | | | | \$249,112 |

Notes: - The source of the real property parcels and assessed values is the 2013 Abstract Report.

-The source of the population information is the Office of Financial Management.

2013 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 | 668,896 | 21.92% | 21.92% | 33,300 | 21.90% | 21.90% |
| PIERCE | 323,224 | 10.59% | 32.51% | 12,144 | 7.99% | 29.89% |
| SNOHOMISH | 286,187 | 9.38% | 41.88% | 11,542 | 7.59% | 37.48% |
| SPOKANE | 198,820 | 6.51% | 48.40% | 12,567 | 8.26% | 45.74% |
| CLARK | 161,009 | 5.28% | 53.67% | 7,415 | 4.88% | 50.62% |
| KITSAP | 113,399 | 3.72% | 57.39% | 4,531 | 2.98% | 53.60% |
| THURSTON | 110,770 | 3.63% | 61.02% | 6,754 | 4.44% | 58.04% |
| WHATCOM | 105,236 | 3.45% | 64.47% | 5,696 | 3.75% | 61.79% |
| YAKIMA | 101,547 | 3.33% | 67.79% | 3,535 | 2.32% | 64.11% |
| BENTON | 71,600 | 2.35% | 70.14% | 5,169 | 3.40% | 67.51% |
| SKAGIT | 66,604 | 2.18% | 72.32% | 3,622 | 2.38% | 69.89% |
| LEWIS | 59,526 | 1.95% | 74.27% | 2,518 | 1.66% | 71.55% |
| GRAYS HARBOR | 56,919 | 1.86% | 76.14% | 4,204 | 2.76% | 74.31% |
| COWLITZ | 56,057 | 1.84% | 77.97% | 2,700 | 1.78% | 76.09% |
| GRANT | 53,373 | 1.75% | 79.72% | 4,649 | 3.06% | 79.15% |
| MASON | 51,973 | 1.70% | 81.42% | 808 | 0.53% | 79.68% |
| CLALLAM | 49,583 | 1.62% | 83.05% | 2,037 | 1.34% | 81.02% |
| ISLAND | 49,176 | 1.61% | 84.66% | 2,186 | 1.44% | 82.46% |
| OKANOGAN | 45,997 | 1.51% | 86.17% | 2,737 | 1.80% | 84.26% |
| CHELAN | 43,334 | 1.42% | 87.59% | 1,886 | 1.24% | 85.50% |
| STEVENS | 39,733 | 1.30% | 88.89% | 1,484 | 0.98% | 86.47% |
| WHITMAN | 35,586 | 1.17% | 90.06% | 1,541 | 1.01% | 87.49% |
| PACIFIC | 34,625 | 1.13% | 91.19% | 763 | 0.50% | 87.99% |
| KITTITAS | 33,730 | 1.11% | 92.30% | 2,018 | 1.33% | 89.31% |
| JEFFERSON | 29,396 | 0.96% | 93.26% | 567 | 0.37% | 89.69% |
| FRANKLIN | 29,109 | 0.95% | 94.21% | 2,853 | 1.88% | 91.56% |
| WALLA WALLA | 27,826 | 0.91% | 95.12% | 1,685 | 1.11% | 92.67% |
| DOUGLAS | 25,725 | 0.84% | 95.97% | 1,082 | 0.71% | 93.38% |
| KLICKITAT | 18,630 | 0.61% | 96.58% | 2,955 | 1.94% | 95.33% |
| LINCOLN | 16,930 | 0.55% | 97.13% | 1,085 | 0.71% | 96.04% |
| SAN JUAN | 16,840 | 0.55% | 97.68% | 1,614 | 1.06% | 97.10% |
| PEND OREILLE | 14,904 | 0.49% | 98.17% | 719 | 0.47% | 97.57% |
| ASOTIN | 13,205 | 0.43% | 98.60% | 552 | 0.36% | 97.94% |
| ADAMS | 12,806 | 0.42% | 99.02% | 1,246 | 0.82% | 98.76% |
| FERRY | 9,242 | 0.30% | 99.33% | 357 | 0.23% | 98.99% |
| SKAMANIA | 7,696 | 0.25% | 99.58% | 789 | 0.52% | 99.51% |
| COLUMBIA | 5,435 | 0.18% | 99.76% | 242 | 0.16% | 99.67% |
| WAHAKIYAKUM | 4,138 | 0.14% | 99.89% | 223 | 0.15% | 99.82% |
| GARFIELD | 3,275 | 0.11% | 100.00% | 279 | 0.18% | 100.00% |
| TOTAL | 3,052,061 | 100.00% | | 152,054 | 100.00% | |

Notes:

- The source for the number of personal property accounts is the 2013 County Statistics for Comparison Report.
- The source for the number of real property parcels is the 2013 Abstract Report.

TAXABLE and EXEMPT PARCELS

Listed on 2013 Real Property Assessment Roll

| COUNTY | REAL PROPERTY ASSESSMENT ROLL | | | | ADMIN. ONLY |
|--------------|-------------------------------|----------------|------------------|----------|-------------|
| | TAXABLE | EXEMPT | TOTAL | EXEMPT % | |
| ADAMS | 13,062 | 1,686 | 14,748 | 11.43% | 44 |
| ASOTIN | 13,098 | 893 | 13,991 | 6.38% | 0 |
| BENTON | 68,929 | 2,680 | 71,609 | 3.74% | 0 |
| CHELAN | 43,275 | 4,806 | 48,081 | 10.00% | 44 |
| CLALLAM | 47,302 | 6,837 | 54,139 | 12.63% | 2,146 |
| CLARK | 161,112 | 5,727 | 166,839 | 3.43% | 0 |
| COLUMBIA | 5,437 | 457 | 5,894 | 7.75% | 0 |
| COWLITZ | 53,228 | 2,835 | 56,063 | 5.06% | 613 |
| DOUGLAS | 25,979 | 2,650 | 28,629 | 9.26% | 78 |
| FERRY | 8,848 | 1,062 | 9,910 | 10.72% | 479 |
| FRANKLIN | 29,136 | 1,673 | 30,809 | 5.43% | 0 |
| GARFIELD | 3,243 | 313 | 3,556 | 8.80% | 372 |
| GRANT | 53,893 | 4,434 | 58,327 | 7.60% | 0 |
| GRAYS HARBOR | 57,024 | 5,711 | 62,735 | 9.10% | 0 |
| ISLAND | 48,480 | 2,590 | 51,070 | 5.07% | 0 |
| JEFFERSON | 29,417 | 4,103 | 33,520 | 12.24% | 0 |
| KING | 641,357 | 28,458 | 669,815 | 4.25% | 22,006 |
| KITSAP | 112,837 | 3,596 | 116,433 | 3.09% | 611 |
| KITTITAS | 33,709 | 3,655 | 37,364 | 9.78% | 0 |
| KLICKITAT | 19,600 | 1,606 | 21,206 | 7.57% | 0 |
| LEWIS | 51,422 | 5,155 | 56,577 | 9.11% | 1 |
| LINCOLN | 17,027 | 1,184 | 18,211 | 6.50% | 0 |
| MASON | 51,339 | 3,617 | 54,956 | 6.58% | 0 |
| OKANOGAN | 47,860 | 5,841 | 53,701 | 10.88% | 0 |
| PACIFIC | 32,001 | 2,494 | 34,495 | 7.23% | 137 |
| PEND OREILLE | 14,784 | 914 | 15,698 | 5.82% | 0 |
| PIERCE | 306,328 | 13,938 | 320,266 | 4.35% | 2,914 |
| SAN JUAN | 16,564 | 1,405 | 17,969 | 7.82% | 470 |
| SKAGIT | 66,624 | 10,182 | 76,806 | 13.26% | 108 |
| SKAMANIA | 7,669 | 1,129 | 8,798 | 12.83% | 0 |
| SNOHOMISH | 273,160 | 12,020 | 285,180 | 4.21% | 0 |
| SPOKANE | 196,900 | 12,553 | 209,453 | 5.99% | 139 |
| STEVENS | 39,761 | 1,669 | 41,430 | 4.03% | 4,053 |
| THURSTON | 112,962 | 4,411 | 117,373 | 3.76% | 0 |
| WAHKIAKUM | 4,035 | 935 | 4,970 | 18.81% | 0 |
| WALLA WALLA | 27,728 | 2,066 | 29,794 | 6.93% | 312 |
| WHATCOM | 105,271 | 6,174 | 111,445 | 5.54% | 87 |
| WHITMAN | 40,645 | 1,926 | 42,571 | 4.52% | 0 |
| YAKIMA | 94,648 | 6,902 | 101,550 | 6.80% | 0 |
| TOTAL | 2,975,694 | 180,287 | 3,155,981 | | |

Notes:

- This table may reflect a different number than the taxable parcels (locally assessed) (pg.4)
- Other report comparisons that reference real parcel count are based on the locally assessed taxable parcels (pg. 4).
- Administrative parcels typically are secondary to a primary listed parcel--used for administrative purposes.
- The source of this information is 2013 Progress Report.

NUMBER OF REAL PROPERTY PARCELS - 2013

Defined by Land Use Code

| COUNTY | Residential Properties | | | Commercial Properties | | | Agri (No CU) Properties | | Other Real Properties (a) | | TOTAL |
|--------------|------------------------|----------|-----|-----------------------|--------|-----|-------------------------|--------|---------------------------|-----|---------|
| | Single F. | Multi-F. | % | Mfg. | Comm. | % | Agri. | % | Other | % | |
| ADAMS | 4,780 | 115 | 38% | 22 | 490 | 4% | 626 | 4.89% | 6,773 | 53% | 12,806 |
| ASOTIN | 8,686 | 382 | 69% | 14 | 516 | 4% | 148 | 1.12% | 3,459 | 26% | 13,205 |
| BENTON | 59,157 | 1,979 | 85% | 562 | 4,445 | 7% | 1,354 | 1.89% | 4,103 | 6% | 71,600 |
| CHELAN | 36,137 | 592 | 85% | 138 | 1,842 | 5% | 229 | 0.53% | 4,396 | 10% | 43,334 |
| CLALLAM | 30,953 | 467 | 63% | 65 | 1,920 | 4% | 19 | 0.04% | 16,159 | 33% | 49,583 |
| CLARK | 135,233 | 3,561 | 86% | 1,019 | 4,741 | 4% | 844 | 0.52% | 15,611 | 10% | 161,009 |
| COLUMBIA | 2,292 | 33 | 43% | 14 | 293 | 6% | 126 | 2.32% | 2,677 | 49% | 5,435 |
| COWLITZ | 35,476 | 1,336 | 66% | 201 | 3,219 | 6% | 0 | 0.00% | 15,825 | 28% | 56,057 |
| DOUGLAS | 12,961 | 391 | 52% | 12 | 549 | 2% | 913 | 3.55% | 10,899 | 42% | 25,725 |
| FERRY | 4,014 | 14 | 44% | 13 | 165 | 2% | 0 | 0.00% | 5,036 | 54% | 9,242 |
| FRANKLIN | 20,743 | 492 | 73% | 137 | 1,174 | 5% | 1,320 | 4.53% | 5,243 | 18% | 29,109 |
| GARFIELD | 1,152 | 12 | 36% | 1 | 100 | 3% | 115 | 3.51% | 1,895 | 58% | 3,275 |
| GRANT | 34,616 | 931 | 67% | 173 | 5,721 | 11% | 993 | 1.86% | 10,939 | 20% | 53,373 |
| GRAYS HARBOR | 40,297 | 786 | 72% | 661 | 5,120 | 10% | 0 | 0.00% | 10,055 | 18% | 56,919 |
| ISLAND | 35,951 | 360 | 74% | 50 | 948 | 2% | 0 | 0.00% | 11,867 | 24% | 49,176 |
| JEFFERSON | 17,994 | 125 | 62% | 61 | 938 | 3% | 9 | 0.03% | 10,269 | 35% | 29,396 |
| KING | 573,520 | 33,153 | 91% | 2,970 | 23,025 | 4% | 148 | 0.02% | 36,080 | 5% | 668,896 |
| KITSAP | 86,638 | 2,049 | 78% | 9 | 4,255 | 4% | 0 | 0.00% | 20,448 | 18% | 113,399 |
| KITTITAS | 17,224 | 405 | 52% | 58 | 1,154 | 4% | 663 | 1.97% | 14,226 | 42% | 33,730 |
| KLICKITAT | 8,506 | 122 | 46% | 35 | 518 | 3% | 41 | 0.22% | 9,408 | 50% | 18,630 |
| LEWIS | 32,396 | 576 | 55% | 199 | 3,392 | 6% | 68 | 0.11% | 22,895 | 38% | 59,526 |
| LINCOLN | 5,417 | 43 | 32% | 8 | 810 | 5% | 2,962 | 17.50% | 7,690 | 45% | 16,930 |
| MASON | 31,568 | 335 | 61% | 57 | 1,019 | 2% | 4 | 0.01% | 18,990 | 37% | 51,973 |
| OKANOGAN | 17,822 | 364 | 40% | 83 | 1,553 | 4% | 3,700 | 8.04% | 22,475 | 49% | 45,997 |
| PACIFIC | 17,399 | 182 | 51% | 28 | 918 | 3% | 267 | 0.77% | 15,831 | 46% | 34,625 |

NUMBER OF REAL PROPERTY PARCELS - 2013

Defined by Land Use Code

| COUNTY | Residential Properties | | | Commercial Properties | | | Agri (No CU) Properties | | Other Real Properties (a) | | TOTAL |
|--------------------|------------------------|---------------|-----|-----------------------|----------------|----|-------------------------|-------|---------------------------|-----|------------------|
| | Single F. | Multi-F. | % | Mfg. | Comm. | % | Agri. | % | Other | % | |
| PEND OREILLE | 6,609 | 41 | 45% | 35 | 344 | 3% | 4 | 0.03% | 7,871 | 53% | 14,904 |
| PIERCE | 254,869 | 9,074 | 82% | 693 | 20,190 | 6% | 33 | 0.01% | 38,365 | 12% | 323,224 |
| SAN JUAN | 13,298 | 172 | 80% | 20 | 843 | 5% | 5 | 0.03% | 2,502 | 15% | 16,840 |
| SKAGIT | 49,703 | 1,314 | 77% | 333 | 4,985 | 8% | 309 | 0.46% | 9,960 | 15% | 66,604 |
| SKAMANIA | 4,986 | 74 | 66% | 17 | 143 | 2% | 0 | 0.00% | 2,476 | 32% | 7,696 |
| SNOHOMISH | 230,947 | 6,054 | 83% | 798 | 11,435 | 4% | 89 | 0.03% | 36,864 | 13% | 286,187 |
| SPOKANE | 146,131 | 6,748 | 77% | 355 | 8,361 | 4% | 78 | 0.04% | 37,147 | 19% | 198,820 |
| STEVENS | 17,364 | 184 | 44% | 112 | 942 | 3% | 30 | 0.08% | 21,101 | 53% | 39,733 |
| THURSTON | 88,558 | 2,490 | 82% | 107 | 4,431 | 4% | 61 | 0.06% | 15,123 | 14% | 110,770 |
| WAHKIAKUM | 1,669 | 64 | 42% | 16 | 88 | 3% | 60 | 1.45% | 2,241 | 54% | 4,138 |
| WALLA WALLA | 14,935 | 799 | 57% | 90 | 1,045 | 4% | 821 | 2.95% | 10,136 | 36% | 27,826 |
| WHATCOM | 72,219 | 2,007 | 71% | 253 | 6,399 | 6% | 486 | 0.46% | 23,872 | 23% | 105,236 |
| WHITMAN | 15,459 | 741 | 46% | 59 | 2,177 | 6% | 386 | 1.08% | 16,764 | 47% | 35,586 |
| YAKIMA | 66,570 | 3,110 | 69% | 451 | 7,720 | 8% | 3,926 | 3.87% | 19,770 | 19% | 101,547 |
| Grand Total | 2,254,249 | 81,677 | | 9,929 | 137,928 | | 20,837 | | 547,441 | | 3,052,061 |

Note:

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

- The source of this information is the 2013 Abstract Report

2013 NEW CONSTRUCTION

Sorted by 2013 N C Parcels as % of County Real Property Parcels

| COUNTY | TOTAL REAL PROP. PARCELS | PARCELS WITH NC | NC % of COUNTY | | |
|---------------|--------------------------|-----------------|----------------|--------------|--------------|
| | | | 2013 | 2012 | 2011 |
| FRANKLIN | 29,109 | 1,224 | 4.20% | 4.23% | 5.95% |
| CHELAN | 43,334 | 1,684 | 3.89% | 3.47% | 4.28% |
| LEWIS | 59,526 | 1,856 | 3.12% | 0.37% | 0.55% |
| THURSTON | 110,770 | 3,447 | 3.11% | 2.47% | 2.85% |
| KITTITAS | 33,730 | 1,037 | 3.07% | 2.82% | 3.74% |
| PEND OREILLE | 14,904 | 436 | 2.93% | 2.08% | 2.42% |
| KING | 668,896 | 18,477 | 2.76% | 2.25% | 2.57% |
| WALLA WALLA | 27,826 | 721 | 2.59% | 1.71% | 1.92% |
| CLARK | 161,009 | 3,776 | 2.35% | 1.35% | 1.39% |
| ISLAND | 49,176 | 1,136 | 2.31% | 3.73% | 5.78% |
| WHATCOM | 105,236 | 2,418 | 2.30% | 2.56% | 2.96% |
| SPOKANE | 198,820 | 4,498 | 2.26% | 1.29% | 1.31% |
| COLUMBIA | 5,435 | 120 | 2.21% | 1.93% | 2.30% |
| KITSAP | 113,399 | 2,129 | 1.88% | 1.88% | 2.26% |
| SNOHOMISH | 286,187 | 5,196 | 1.82% | 1.59% | 1.65% |
| BENTON | 71,600 | 1,289 | 1.80% | 3.21% | 3.99% |
| KLICKITAT | 18,630 | 328 | 1.76% | 1.05% | 1.19% |
| SKAMANIA | 7,696 | 134 | 1.74% | 2.61% | 3.65% |
| WHITMAN | 35,586 | 598 | 1.68% | 0.87% | 1.08% |
| SAN JUAN | 16,840 | 280 | 1.66% | 5.02% | 6.59% |
| PIERCE | 323,224 | 5,242 | 1.62% | 2.59% | 3.56% |
| OKANOGAN | 45,997 | 737 | 1.60% | 0.72% | 0.97% |
| ASOTIN | 13,205 | 208 | 1.58% | 1.98% | 2.32% |
| GRANT | 53,373 | 705 | 1.32% | 0.91% | 1.12% |
| MASON | 51,973 | 682 | 1.31% | 1.82% | 2.20% |
| ADAMS | 12,806 | 165 | 1.29% | 1.40% | 1.63% |
| PACIFIC | 34,625 | 442 | 1.28% | 0.95% | 1.18% |
| YAKIMA | 101,547 | 1,291 | 1.27% | 1.25% | 1.25% |
| FERRY | 9,242 | 98 | 1.06% | 3.31% | 4.01% |
| LINCOLN | 16,930 | 172 | 1.02% | 0.93% | 1.15% |
| JEFFERSON | 29,396 | 289 | 0.98% | 1.69% | 1.84% |
| SKAGIT | 66,604 | 634 | 0.95% | 0.94% | 1.15% |
| STEVENS | 39,733 | 357 | 0.90% | 1.75% | 2.08% |
| CLALLAM | 49,583 | 436 | 0.88% | 2.03% | 2.38% |
| GARFIELD | 3,275 | 26 | 0.79% | 1.37% | 1.57% |
| COWLITZ | 56,057 | 408 | 0.73% | 0.51% | 0.72% |
| GRAYS HARBOR | 56,919 | 403 | 0.71% | 0.34% | 0.36% |
| DOUGLAS | 25,725 | 164 | 0.64% | 0.58% | 0.79% |
| WAHKIAKUM | 4,138 | 21 | 0.51% | 0.90% | 1.10% |
| TOTAL | 3,052,061 | 63,264 | | | |
| MEAN | | | 1.79% | 1.86% | 2.30% |
| MEDIAN | | | 1.66% | 1.71% | 1.92% |

Notes:

- The source of the real property parcels is the 2013 Abstract Report.
- The source of the parcels with NC is the 2013 Progress Report.

2013 COUNTY NEW PROPERTY \$ Amount Placed on Assessment Roll

Sorted by 2013

New Property % of County Assessed Value

| COUNTY | New Property AV (a) | As % of State NP | Total County AV (b) | NP % of Total County AV | | |
|----------------------|------------------------|------------------|--------------------------|-------------------------|--------------|--------------|
| | | | | 2013 | 2012 | 2011 |
| WHITMAN | 111,830,639 | 1.22% | \$3,188,743,247 | 3.51% | 1.24% | 1.22% |
| BENTON | 442,117,375 | 4.81% | \$15,631,944,888 | 2.83% | 2.31% | 8.95% |
| ADAMS | 42,531,864 | 0.46% | \$1,593,888,128 | 2.67% | 2.00% | 2.65% |
| FRANKLIN | 115,958,156 | 1.26% | \$5,557,187,027 | 2.09% | 2.01% | 2.74% |
| SKAGIT | 255,695,369 | 2.78% | \$14,122,412,997 | 1.81% | 0.94% | 0.94% |
| WHATCOM | 389,512,128 | 4.23% | \$23,286,645,752 | 1.67% | 1.43% | 1.49% |
| KITTITAS | 88,228,785 | 0.96% | \$5,424,104,910 | 1.63% | 1.32% | 1.28% |
| COLUMBIA | 6,525,267 | 0.07% | \$408,824,699 | 1.60% | 0.58% | 0.62% |
| WALLA WALLA | 72,196,500 | 0.78% | \$4,759,812,131 | 1.52% | 0.71% | 0.78% |
| PIERCE | 1,033,245,265 | 11.23% | \$70,456,512,078 | 1.47% | 0.87% | 0.84% |
| DOUGLAS | 50,126,796 | 0.54% | \$3,717,987,542 | 1.35% | 2.18% | 5.10% |
| PEND OREILLE | 18,414,844 | 0.20% | \$1,373,832,452 | 1.34% | 1.67% | 2.52% |
| CLARK | 496,104,687 | 5.39% | \$38,601,309,454 | 1.29% | 1.03% | 1.00% |
| THURSTON | 301,563,380 | 3.28% | \$24,805,815,785 | 1.22% | 1.23% | 1.19% |
| WAHKIAKUM | 4,530,200 | 0.05% | \$378,315,429 | 1.20% | 0.77% | 0.79% |
| OKANOGAN | 45,662,600 | 0.50% | \$3,900,594,560 | 1.17% | 1.08% | 1.09% |
| SNOHOMISH | 915,820,431 | 9.96% | \$78,435,595,283 | 1.17% | 0.94% | 0.94% |
| COWLITZ | 99,698,970 | 1.08% | \$8,571,893,508 | 1.16% | 1.73% | 2.56% |
| SPOKANE | 381,353,861 | 4.15% | \$36,010,131,331 | 1.06% | 0.91% | 0.89% |
| KING | 3,465,651,968 | 37.68% | \$332,000,211,700 | 1.04% | 0.65% | 0.71% |
| YAKIMA | 157,936,197 | 1.72% | \$15,137,816,368 | 1.04% | 0.92% | 0.93% |
| CHELAN | 78,597,259 | 0.85% | \$8,539,016,653 | 0.92% | 0.98% | 0.95% |
| GRANT | 73,106,293 | 0.79% | \$8,468,899,194 | 0.86% | 3.14% | 10.14% |
| FERRY | 4,808,850 | 0.05% | \$595,672,320 | 0.81% | 0.94% | 0.95% |
| SKAMANIA | 9,484,500 | 0.10% | \$1,201,786,263 | 0.79% | 0.79% | 0.82% |
| STEVENS | 26,286,827 | 0.29% | \$3,423,442,727 | 0.77% | 0.75% | 0.78% |
| SAN JUAN | 45,913,946 | 0.50% | \$6,242,104,025 | 0.74% | 1.12% | 1.18% |
| LINCOLN | 8,099,632 | 0.09% | \$1,115,606,316 | 0.73% | 0.90% | 0.88% |
| KITSAP | 184,237,126 | 2.00% | \$25,617,415,243 | 0.72% | 0.67% | 0.75% |
| ASOTIN | 10,722,411 | 0.12% | \$1,508,801,955 | 0.71% | 0.84% | 0.83% |
| GRAYS HARBOR | 41,328,541 | 0.45% | \$6,001,716,853 | 0.69% | 0.89% | 0.85% |
| LEWIS | 40,539,599 | 0.44% | \$6,379,052,713 | 0.64% | 0.62% | 0.65% |
| JEFFERSON | 24,178,619 | 0.26% | \$4,356,802,105 | 0.55% | 0.58% | 0.65% |
| PACIFIC | 12,242,930 | 0.13% | \$2,263,959,857 | 0.54% | 0.70% | 0.75% |
| KLICKITAT | 16,181,817 | 0.18% | \$3,042,817,302 | 0.53% | 0.41% | 0.30% |
| MASON | 35,248,860 | 0.38% | \$6,655,467,831 | 0.53% | 0.53% | 0.62% |
| GARFIELD | 1,338,298 | 0.01% | \$257,601,385 | 0.52% | 0.43% | 0.35% |
| ISLAND | 58,001,335 | 0.63% | \$11,954,783,733 | 0.49% | 0.44% | 0.53% |
| CLALLAM | 32,666,497 | 0.36% | \$6,957,558,961 | 0.47% | 1.09% | 1.11% |
| TOTAL OR MEAN | \$9,197,688,622 | 100% | \$791,946,084,705 | 1.17% | 1.09% | 1.60% |
| WEIGHTED MEAN | | | | 1.16% | 0.90% | 1.02% |
| MEDIAN | | | | 1.04% | 0.92% | 0.93% |

Notes:

- (a) New Property--Includes new construction, improvements to property and wind turbines.
- (b) Total county assessed value--Total of locally assessed real property and personal property.
- The source of new property AV and total county AV is the 2013 Abstract Report.

2013 PROPERTY DIVISION AND CONSOLIDATION Segregations, Subdivisions, Merges, and Adjustments

| COUNTY | Current Projects | Projects Processed | Parcels Touched | % Total Cnty Parcels (a) | Current Year Backlog (b) |
|------------------|------------------|--------------------|-----------------|--------------------------|--------------------------|
| ADAMS | 113 | 113 | 296 | 2.27% | Current |
| ASOTIN | 7 | 7 | 47 | 0.36% | Current |
| BENTON | 198 | 195 | 1,366 | 1.98% | Current |
| CHELAN | 171 | 171 | 594 | 1.37% | Current |
| CLALLAM | 475 | 475 | 896 | 1.89% | 6 months |
| CLARK | 629 | 741 | 2,030 | 1.26% | 9 months |
| COLUMBIA | 27 | 27 | 41 | 0.75% | Current |
| COWLITZ | 273 | 246 | 333 | 0.63% | 2 months |
| DOUGLAS (c) | | | | 0.00% | Current |
| FERRY | 31 | 31 | 85 | 0.96% | Current |
| FRANKLIN | 135 | 135 | 340 | 1.17% | Current |
| GARFIELD | 8 | 8 | 14 | 0.43% | Current |
| GRANT (c) | | | | 0.00% | Current |
| GRAYS HARBOR (c) | | | | 0.00% | Current |
| ISLAND | 178 | 89 | 342 | 0.71% | 7 months |
| JEFFERSON | 45 | 45 | 125 | 0.42% | Current |
| KING | 93 | 92 | 1,895 | 0.30% | Current |
| KITSAP | 539 | 539 | 2,437 | 2.16% | Current |
| KITTITAS (c) | 70 | 70 | | 0.00% | Current |
| KLICKITAT | 67 | 67 | 237 | 1.21% | 2 months |
| LEWIS | 253 | 253 | 763 | 1.48% | Current |
| LINCOLN | 130 | 130 | 260 | 1.53% | Current |
| MASON | 108 | 112 | 132 | 0.26% | 3 months |
| OKANOGAN | 147 | 147 | 574 | 1.20% | Current |
| PACIFIC | 111 | 111 | 258 | 0.81% | Current |
| PEND OREILLE | 18 | 18 | 75 | 0.51% | Current |
| PIERCE | 504 | 484 | 2,810 | 0.92% | Current |
| SAN JUAN | 334 | 334 | 798 | 4.82% | Current |
| SKAGIT | 62 | 62 | 403 | 0.60% | Current |
| SKAMANIA | 7 | 7 | 17 | 0.22% | Current |
| SNOHOMISH | 2,566 | 2,382 | 7,146 | 2.62% | 6 months |
| SPOKANE | 794 | 807 | 3,701 | 1.88% | 4 months |
| STEVENS | 155 | 126 | 506 | 1.27% | 5-6 months |
| THURSTON | 445 | 369 | 1,224 | 1.08% | Current |
| WAHKIAKUM | 50 | 45 | 100 | 2.48% | 9 months |
| WALLA WALLA | 94 | 89 | 166 | 0.60% | Current |
| WHATCOM (c) | | | | 0.00% | Current |
| WHITMAN | 215 | 215 | 255 | 0.63% | Current |
| YAKIMA | 278 | 278 | 987 | 1.04% | Current |
| TOTAL | 9,323 | 9,013 | 31,253 | | |

Notes:

- (a) % -- The number of parcels touched expressed as a percentage of county's total taxable parcels.
- (b) Segregations are an on-going process. A county is listed as current if there is less than a one-month backlog.
If not current, the time frame indicates the estimated time to resolve the backlog.
- (c) These counties were unable to track this data because of software problems.
-The source of this information is the 2013 County Statistics for Comparison Report.

DATES OF ASSESSMENT ROLL CERTIFICATION

Real, Personal, and New Construction

| COUNTY | REVAL CYCLE | REAL PARCEL COUNT | REAL & PERSONAL | | REAL & PERSONAL | | NEW CONSTR. 2013 |
|--------------|-------------|-------------------|-----------------|----------|-----------------|----------|------------------|
| | | | 2012 | 2012 | 2013 | 2013 | |
| ADAMS | Annual | 12,806 | 9/12/12 | 9/12/12 | 11/26/13 | 11/26/13 | 11/26/13 |
| ASOTIN | 4 Year | 13,205 | 12/3/12 | 12/3/12 | 10/23/13 | 10/23/13 | 10/11/13 |
| BENTON | Annual | 71,600 | 8/28/12 | 8/28/12 | 7/26/13 | 8/12/13 | 9/27/13 |
| CHELAN | Annual | 43,334 | 6/15/12 | 6/15/12 | 9/19/13 | 9/19/13 | 9/19/13 |
| CLALLAM | Annual | 49,583 | 11/7/12 | 11/7/12 | 10/24/13 | 10/24/13 | 10/24/13 |
| CLARK | Annual | 161,009 | 9/7/12 | 9/28/12 | 9/17/13 | 9/17/13 | 9/17/13 |
| COLUMBIA | Annual | 5,435 | 9/26/12 | 9/26/12 | 10/15/13 | 10/15/13 | 11/7/13 |
| COWLITZ | Annual | 56,057 | 9/21/12 | 9/21/12 | 9/19/13 | 9/19/13 | 9/19/13 |
| DOUGLAS | Annual | 25,725 | 10/25/12 | 10/25/12 | 10/23/13 | 10/11/13 | 11/26/13 |
| FERRY | Annual | 9,242 | 7/18/12 | 7/18/12 | 7/16/13 | 7/16/13 | 9/17/13 |
| FRANKLIN | Annual | 29,109 | 8/9/12 | 7/5/12 | 6/27/13 | 6/27/13 | 8/15/13 |
| GARFIELD | Annual | 3,275 | 6/13/12 | 6/13/12 | 6/21/13 | 6/21/13 | 7/30/13 |
| GRANT | Annual | 53,373 | 12/27/12 | 12/27/12 | 10/16/13 | 10/16/13 | 10/16/13 |
| GRAYS HARBOR | 4 Year | 56,919 | 12/28/12 | 12/28/12 | 12/26/13 | 12/26/13 | 12/26/13 |
| ISLAND | Annual | 49,176 | 11/5/12 | 9/26/12 | 9/26/13 | 9/26/13 | 9/24/13 |
| JEFFERSON | 4 Year | 29,396 | 8/3/12 | 8/3/12 | 8/2/13 | 8/21/13 | 11/20/13 |
| KING | Annual | 668,896 | 10/31/12 | 10/31/12 | 10/28/13 | 10/28/13 | 10/28/13 |
| KITSAP | Annual | 113,399 | 9/21/12 | 9/21/12 | 8/23/13 | 8/23/13 | 9/12/13 |
| KITTITAS | Annual | 33,730 | 11/13/12 | 11/13/12 | 11/8/13 | 11/8/13 | 11/8/13 |
| KLICKITAT | Annual | 18,630 | 8/13/12 | 8/13/12 | 9/6/13 | 9/6/13 | 9/30/13 |
| LEWIS | Annual | 59,526 | 8/13/12 | 9/7/12 | 6/27/13 | 10/22/13 | 9/25/13 |
| LINCOLN | Annual | 16,930 | 9/24/12 | 9/24/12 | 9/17/13 | 9/17/13 | 9/17/13 |
| MASON | Annual | 51,973 | 11/21/12 | 11/21/12 | 11/4/13 | 11/4/13 | 11/4/13 |
| OKANOGAN | Annual | 45,997 | 8/20/12 | 8/20/12 | 7/15/13 | 9/16/13 | 8/15/13 |
| PACIFIC | Annual | 34,625 | 10/23/12 | 10/23/12 | 9/12/13 | 9/12/13 | 9/12/13 |
| PEND OREILLE | Annual | 14,904 | 11/5/12 | 11/5/12 | 11/6/13 | 11/6/13 | 11/6/13 |
| PIERCE | Annual | 323,224 | 6/12/12 | 6/12/12 | 7/15/13 | 9/27/13 | 9/6/13 |
| SAN JUAN | Annual | 16,840 | 11/21/12 | 11/21/12 | 11/25/13 | 11/25/13 | 11/25/13 |
| SKAGIT | Annual | 66,604 | 11/9/12 | 11/9/12 | 12/2/13 | 12/2/13 | 12/2/13 |
| SKAMANIA | Annual | 7,696 | 7/16/12 | 7/18/12 | 7/16/13 | 7/16/13 | 9/10/13 |
| SNOHOMISH | Annual | 286,187 | 9/24/12 | 9/24/12 | 9/27/13 | 9/27/13 | 9/27/13 |
| SPOKANE | Annual | 198,820 | 7/11/12 | 10/19/12 | 7/15/13 | 10/10/13 | 9/12/13 |
| STEVENS | Annual | 39,733 | 11/27/12 | 11/27/12 | 11/25/13 | 11/25/13 | 11/25/13 |
| THURSTON | Annual | 110,770 | 8/21/12 | 8/21/12 | 8/16/13 | 8/16/13 | 8/16/13 |
| WAHKIAKUM | 4 Year | 4,138 | 11/13/12 | 11/13/12 | 10/23/13 | 10/23/13 | 10/8/13 |
| WALLA WALLA | Annual | 27,826 | 7/16/12 | 8/27/12 | 7/16/13 | 9/5/13 | 10/9/13 |
| WHATCOM | Annual | 105,236 | 11/29/12 | 12/6/12 | 11/22/13 | 11/22/13 | 11/22/13 |
| WHITMAN | Annual | 35,586 | 7/16/12 | 7/16/12 | 10/9/13 | 10/9/13 | 9/27/13 |
| YAKIMA | Annual | 101,547 | 9/28/12 | 10/8/12 | 10/2/13 | 10/21/13 | 10/2/13 |

Note:

- The Department of Revenue received copies of the counties' certifications on the listed dates.
- The source for the number of real property parcels is the 2013 Abstract Report.

2013 PERSONAL PROPERTY COMPARISON

| COUNTY | NUMBER OF ACCTS. | DATE OF ROLL CERT. (a) | RATIO | | | AUDIT PROGRAM 2013 (b) | NUMBER APPEALS 2012 (c) |
|---------------|------------------|------------------------|--------------|--------------|--------------|------------------------|-------------------------|
| | | | 2011 | 2012 | 2013 | | |
| ADAMS | 1,246 | 11/26/13 | 94.40 | 94.90 | 96.00 | Yes | 0 |
| ASOTIN | 552 | 10/23/13 | 89.30 | 89.10 | 90.70 | No | 0 |
| BENTON | 5,169 | 8/12/13 | 90.60 | 87.40 | 89.10 | Yes | 3 |
| CHELAN | 1,886 | 9/19/13 | 95.70 | 92.80 | 93.30 | Yes | 0 |
| CLALLAM | 2,037 | 10/24/13 | 94.30 | 91.90 | 97.10 | Yes | 0 |
| CLARK | 7,415 | 9/17/13 | 81.30 | 83.40 | 86.80 | Yes | 1 |
| COLUMBIA | 242 | 10/15/13 | 97.30 | 98.80 | 97.30 | Yes | 0 |
| COWLITZ | 2,700 | 9/19/13 | 100.00 | 99.00 | 98.40 | Yes | 2 |
| DOUGLAS | 1,082 | 10/11/13 | 94.00 | 92.70 | 93.50 | Yes | 0 |
| FERRY | 357 | 7/16/13 | 92.50 | 96.10 | 98.60 | No | 0 |
| FRANKLIN | 2,853 | 6/27/13 | 90.40 | 91.10 | 94.20 | Yes | 0 |
| GARFIELD | 279 | 6/21/13 | 94.50 | 96.10 | 97.20 | No | 0 |
| GRANT | 4,649 | 10/16/13 | 96.30 | 96.20 | 96.20 | No | 5 |
| GRAYS HARBOR | 4,204 | 12/26/13 | 94.50 | 97.30 | 100.00 | No | 1 |
| ISLAND | 2,186 | 9/26/13 | 86.90 | 91.10 | 94.50 | Yes | 0 |
| JEFFERSON | 567 | 8/21/13 | 96.10 | 99.20 | 98.00 | Yes | 0 |
| KING | 33,300 | 10/28/13 | 97.50 | 97.30 | 99.20 | Yes | 56 |
| KITSAP | 4,531 | 8/23/13 | 98.40 | 97.40 | 95.50 | Yes | 0 |
| KITTITAS | 2,018 | 11/8/13 | 96.10 | 96.00 | 96.30 | Yes | 2 |
| KLICKITAT | 2,955 | 9/6/13 | 100.00 | 100.00 | 100.00 | Yes | 1 |
| LEWIS | 2,518 | 10/22/13 | 89.70 | 93.10 | 94.20 | Yes | 0 |
| LINCOLN | 1,085 | 9/17/13 | 88.30 | 90.90 | 90.30 | Yes | 0 |
| MASON | 808 | 11/4/13 | 87.70 | 90.10 | 94.30 | Yes | 0 |
| OKANOGAN | 2,737 | 9/16/13 | 94.60 | 98.00 | 98.30 | No | 0 |
| PACIFIC | 763 | 9/12/13 | 92.90 | 91.00 | 91.70 | No | 0 |
| PEND OREILLE | 719 | 11/6/13 | 76.30 | 74.20 | 82.00 | No | 0 |
| PIERCE | 12,144 | 9/27/13 | 91.80 | 94.20 | 95.90 | Yes | 15 |
| SAN JUAN | 1,614 | 11/25/13 | 90.90 | 93.00 | 96.70 | No | 0 |
| SKAGIT | 3,622 | 12/2/13 | 95.40 | 97.40 | 99.50 | Yes | 0 |
| SKAMANIA | 789 | 7/16/13 | 85.60 | 89.40 | 97.10 | No | 0 |
| SNOHOMISH | 11,542 | 9/27/13 | 98.50 | 99.90 | 98.50 | Yes | 6 |
| SPOKANE | 12,567 | 10/10/13 | 90.80 | 93.40 | 97.20 | No | 27 |
| STEVENS | 1,484 | 11/25/13 | 91.70 | 87.50 | 91.40 | No | 2 |
| THURSTON | 6,754 | 8/16/13 | 95.40 | 95.70 | 90.80 | Yes | 1 |
| WAHKIAKUM | 223 | 10/23/13 | 92.10 | 91.60 | 91.90 | No | 0 |
| WALLA WALLA | 1,685 | 9/5/13 | 94.70 | 95.10 | 91.10 | No | 0 |
| WHATCOM | 5,696 | 11/22/13 | 90.80 | 90.50 | 97.50 | No | 0 |
| WHITMAN | 1,541 | 10/9/13 | 79.30 | 78.40 | 78.80 | No | 0 |
| YAKIMA | 3,535 | 10/21/13 | 90.60 | 89.30 | 84.50 | Yes | 6 |
| Total | 152,054 | | | | | | |
| Mean | | | 92.24 | 92.83 | 94.19 | | |
| Median | | | 92.90 | 93.10 | 95.90 | | |

Notes: (a) Date of Roll Certification is the date DOR received copies of the certification.

(b) The level of audit varies in counties -- ranges from taxpayer sending IRS records with PP listing to an on-site inspection by a county auditor/appraiser.

(c) Appeals filed with Boards of Equalization--may include actual hearings, pending hearings, stipulations, and withdrawn petitions.

- The source for the number of personal property accounts and appeals is the 2013 County Statistics for Comparison Report.

2013 COUNTY ASSESSORS' STAFF

Total Staff, Real, and Personal Property (During 2013)

| COUNTY | REVAL CYCLE | TOTAL STAFF (a) | VALUATION (b) | |
|--------------|-------------|-----------------|---------------|--------------|
| | | | REAL | PERSONAL |
| ADAMS | Annual | 6.00 | 2.00 | 1.00 |
| ASOTIN | 4 Year | 4.30 | 1.50 | 0.35 |
| BENTON | Annual | 25.50 | 12.00 | 3.50 |
| CHELAN | Annual | 15.00 | 8.00 | 1.00 |
| CLALLAM | Annual | 16.10 | 7.00 | 1.00 |
| CLARK | Annual | 39.90 | 22.15 | 2.15 |
| COLUMBIA | Annual | 3.00 | 2.00 | 0.00 |
| COWLITZ | Annual | 16.00 | 9.00 | 1.00 |
| DOUGLAS | Annual | 8.00 | 3.50 | 0.50 |
| FERRY | Annual | 3.50 | 1.00 | 0.50 |
| FRANKLIN | Annual | 9.00 | 4.00 | 1.20 |
| GARFIELD | Annual | 2.50 | 0.15 | 0.05 |
| GRANT | Annual | 17.00 | 8.00 | 1.50 |
| GRAYS HARBOR | 4 Year | 13.00 | 8.00 | 0.00 |
| ISLAND | Annual | 16.00 | 7.00 | 1.00 |
| JEFFERSON | 4 Year | 9.62 | 4.25 | 0.37 |
| KING | Annual | 212.00 | 119.00 | 16.00 |
| KITSAP | Annual | 20.65 | 12.20 | 1.15 |
| KITTITAS | Annual | 13.00 | 7.00 | 1.00 |
| KLICKITAT | Annual | 8.25 | 3.00 | 1.13 |
| LEWIS | Annual | 19.75 | 8.50 | 1.00 |
| LINCOLN | Annual | 4.00 | 1.00 | 0.75 |
| MASON | Annual | 14.00 | 7.00 | 1.00 |
| OKANOGAN | Annual | 13.00 | 5.00 | 0.00 |
| PACIFIC | Annual | 7.50 | 4.00 | 0.50 |
| PEND OREILLE | Annual | 4.00 | 1.90 | 0.20 |
| PIERCE | Annual | 53.15 | 30.60 | 2.50 |
| SAN JUAN | Annual | 9.50 | 5.10 | 0.20 |
| SKAGIT | Annual | 20.00 | 11.50 | 1.00 |
| SKAMANIA | Annual | 4.60 | 2.60 | 1.00 |
| SNOHOMISH | Annual | 62.50 | 33.75 | 4.25 |
| SPOKANE | Annual | 43.00 | 23.00 | 3.00 |
| STEVENS | Annual | 15.00 | 6.50 | 1.00 |
| THURSTON | Annual | 30.00 | 16.00 | 1.50 |
| WAHKIAKUM | 4 Year | 3.50 | 1.25 | 0.25 |
| WALLA WALLA | Annual | 13.54 | 7.00 | 1.00 |
| WHATCOM | Annual | 28.00 | 13.00 | 2.00 |
| WHITMAN | Annual | 6.00 | 2.50 | 0.50 |
| YAKIMA | Annual | 24.40 | 15.00 | 1.00 |
| TOTAL | | 833.76 | 435.95 | 57.05 |

Notes:

(a) Total staff includes assessor and is defined in FTEs (Full-Time Equivalents).

(b) Real property valuation includes supervisors and managers assigned to RP valuation, appraisers, sales analysts, but not clerical support. Personal property may include supervisors, auditors, and/or clerical.

- The source for the number of staff is the 2013 County Statistics for Comparison Report.

2013 DISTRIBUTION OF FTES BY FUNCTION

| COUNTY | Real Property | | | | | | | Personal Property | | | Segs, Map, & GIS | | | | | | | Total Employees |
|--------------|---------------------|---------------|----------------------|-----------------|---------------------|-----------------|---------------------|-------------------|-------|-------------------------|-------------------|-------------------------|-------------------------|------------|------------------|-------|--------------------|-----------------|
| | Manager/Chief Appr. | Appraiser Res | Appraiser Comm'l/Ind | Appraiser Ag/CU | Sales Analyst/Stats | Appraisal Clerk | Total Real Property | Auditor/Appr. (a) | Clerk | Total Personal Property | Mgr/Sup/Seg Clerk | GIS & Cartographers (b) | Total Segregation Staff | Levy Clerk | Special Programs | Other | Administration (c) | |
| ADAMS | 0 | 2 | 0 | 0 | 0 | 0.25 | 2.25 | 1 | 0 | 1 | 0.75 | 0.25 | 1 | 0.25 | 0.5 | 0 | 1 | 6.00 |
| ASOTIN | 0 | 1.5 | 0 | 0 | 0 | 0 | 1.5 | 0 | 0.35 | 0.35 | 0.5 | 0.2 | 0.7 | 0 | 0.35 | 0 | 1.4 | 4.30 |
| BENTON | 1 | 5 | 3 | 2 | 1 | 1 | 13 | 2 | 1.5 | 3.5 | 4 | 0 | 4 | 0.75 | 2.25 | 0 | 2 | 25.50 |
| CHELAN | 1 | 3 | 1 | 1 | 2 | 0 | 8 | 1 | 0 | 1 | 2 | 1 | 3 | 0 | 1 | 0 | 2 | 15.00 |
| CLALLAM | 1 | 5 | 1 | 0 | 0 | 0.5 | 7.5 | 0 | 1 | 1 | 0 | 1 | 1 | 0.5 | 1 | 2.6 | 2.5 | 16.10 |
| CLARK | 0 | 13.8 | 6.85 | 0 | 1.5 | 3.75 | 25.9 | 2.15 | 0 | 2.15 | 0.1 | 0 | 0.1 | 0.5 | 3.5 | 3.75 | 4 | 39.90 |
| COLUMBIA | 1 | 1 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 3.00 |
| COWLITZ | 1 | 5 | 3 | 0 | 0 | 0 | 9 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 3 | 2 | 16.00 |
| DOUGLAS | 1 | 2 | 0 | 0.5 | 0 | 1 | 4.5 | 0.5 | 0 | 0.5 | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 8.00 |
| FERRY | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.5 | 0 | 0.5 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 3.50 |
| FRANKLIN | 1 | 1 | 1 | 1 | 0 | 0.75 | 4.75 | 1 | 0.2 | 1.2 | 0.2 | 1 | 1.2 | 0.15 | 0.45 | 0 | 1.25 | 9.00 |
| GARFIELD | 0 | 0.15 | 0 | 0 | 0 | 0 | 0.15 | 0 | 0.05 | 0.05 | 0.05 | 0 | 0.05 | 0 | 0.05 | 0.2 | 2 | 2.50 |
| GRANT | 1 | 3 | 1 | 2 | 1 | 1 | 9 | 1 | 0.5 | 1.5 | 0.5 | 0.5 | 1 | 0 | 2 | 1.5 | 2 | 17.00 |
| GRAYS HARBOR | 0 | 5.75 | 1.75 | 0.25 | 0.25 | 0.5 | 8.5 | 0 | 0 | 0 | 0.5 | 1 | 1.5 | 0 | 0.5 | 0.5 | 2 | 13.00 |
| ISLAND | 0 | 6 | 1 | 0 | 0 | 0 | 7 | 1 | 0 | 1 | 1 | 1 | 2 | 1 | 1 | 0 | 4 | 16.00 |
| JEFFERSON | 0 | 3.25 | 0.5 | 0.25 | 0.25 | 0 | 4.25 | 0.12 | 0.25 | 0.37 | 0.5 | 0.5 | 1 | 0 | 1.87 | 1 | 1.13 | 9.62 |
| KING | 3 | 81 | 35 | 0 | 0 | 2 | 121 | 12 | 4 | 16 | 9 | 6 | 15 | 2 | 7 | 46 | 5 | 212.00 |
| KITSAP | 0.5 | 9 | 2.7 | 0 | 0 | 0 | 12.2 | 0.4 | 0.75 | 1.15 | 2.7 | 0 | 2.7 | 0.5 | 2.2 | 0.5 | 1.4 | 20.65 |
| KITTITAS | 0 | 6 | 0 | 0 | 1 | 2 | 9 | 1 | 0 | 1 | 0.5 | 0.5 | 1 | 0 | 0 | 0 | 2 | 13.00 |
| KLICKITAT | 1 | 2 | 0 | 0 | 0 | 0 | 3 | 0.5 | 0.625 | 1.125 | 1 | 0 | 1 | 0.5 | 1 | 0.625 | 1 | 8.25 |
| LEWIS | 1 | 5.25 | 1 | 0.25 | 1 | 0.75 | 9.25 | 0.5 | 0.5 | 1 | 4 | 0 | 4 | 1 | 2.5 | 0 | 2 | 19.75 |
| LINCOLN | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0.75 | 0 | 0.75 | 0.33 | 0.34 | 0.67 | 0.33 | 0.25 | 0 | 1 | 4.00 |
| MASON | 1 | 6 | 0 | 0 | 0 | 0 | 7 | 0 | 1 | 1 | 1 | 0 | 1 | 0.5 | 1 | 2 | 1.5 | 14.00 |

2013 DISTRIBUTION OF FTES BY FUNCTION

| COUNTY | Real Property | | | | | | | Personal Property | | | Segs, Map, & GIS | | | | | | | Total Employees |
|--------------|---------------------|---------------|----------------------|-----------------|---------------------|-----------------|---------------------|-------------------|--------------|-------------------------|-------------------|-------------------------|-------------------------|--------------|------------------|--------------|--------------------|-----------------|
| | Manager/Chief Appr. | Appraiser Res | Appraiser Comm'l/Ind | Appraiser Ag/CU | Sales Analyst/Stats | Appraisal Clerk | Total Real Property | Auditor/Appr. (a) | Clerk | Total Personal Property | Mgr/Sup/Seg Clerk | GIS & Cartographers (b) | Total Segregation Staff | Levy Clerk | Special Programs | Other | Administration (c) | |
| OKANOGAN | 1 | 3 | 1 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 1.5 | 1.5 | 3 | 0 | 0 | 3 | 2 | 13.00 |
| PACIFIC | 1 | 3 | 0 | 0 | 0 | 0 | 4 | 0 | 0.5 | 0.5 | 0.5 | 0 | 0.5 | 0 | 0.5 | 0 | 2 | 7.50 |
| PEND OREILLE | 0 | 1.4 | 0.15 | 0.1 | 0.25 | 0.2 | 2.1 | 0.15 | 0.05 | 0.2 | 0.2 | 0.01 | 0.21 | 0.2 | 0.35 | 0.14 | 0.8 | 4.00 |
| PIERCE | 0 | 20 | 8.6 | 0 | 2 | 4 | 34.6 | 1 | 1.5 | 2.5 | 0.5 | 2 | 2.5 | 0 | 5 | 8.55 | 0 | 53.15 |
| SAN JUAN | 0.2 | 3.58 | 0.27 | 0.45 | 0.6 | 0.75 | 5.85 | 0.2 | 0 | 0.2 | 0.4 | 0.6 | 1 | 0.15 | 0.4 | 1 | 0.9 | 9.50 |
| SKAGIT | 1 | 8.5 | 1.5 | 0 | 0.5 | 1 | 12.5 | 1 | 0 | 1 | 0.5 | 0 | 0.5 | 0.5 | 1.5 | 1.5 | 2.5 | 20.00 |
| SKAMANIA | 1 | 1.6 | 0 | 0 | 0 | 0 | 2.6 | 1 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 4.60 |
| SNOHOMISH | 1 | 16 | 8.75 | 1 | 7 | 2 | 35.75 | 4.25 | 0 | 4.25 | 6 | 4 | 10 | 0.75 | 2.5 | 5 | 4.25 | 62.50 |
| SPOKANE | 1 | 14 | 7 | 1 | 0 | 2 | 25 | 3 | 0 | 3 | 3 | 3 | 6 | 2 | 3 | 2 | 2 | 43.00 |
| STEVENS | 0.5 | 3 | 2 | 0 | 1 | 1 | 7.5 | 0.25 | 0.75 | 1 | 1.5 | 0.5 | 2 | 0.5 | 2 | 0 | 2 | 15.00 |
| THURSTON | 1 | 8 | 2 | 0 | 5 | 0.5 | 16.5 | 1.5 | 0 | 1.5 | 3.5 | 0 | 3.5 | 0.25 | 1.5 | 2.75 | 4 | 30.00 |
| WAHKIAKUM | 0.75 | 0.5 | 0 | 0 | 0 | 0.25 | 1.5 | 0 | 0.25 | 0.25 | 0.25 | 0 | 0.25 | 0 | 0.5 | 0.5 | 0.5 | 3.50 |
| WALLA WALLA | 1 | 3 | 1 | 1 | 1 | 0.54 | 7.54 | 0 | 1 | 1 | 0.5 | 1 | 1.5 | 1 | 1 | 0 | 1.5 | 13.54 |
| WHATCOM | 0 | 10 | 3 | 0 | 0 | 0 | 13 | 0 | 2 | 2 | 2 | 1 | 3 | 0 | 1 | 5 | 4 | 28.00 |
| WHITMAN | 0.5 | 2 | 0 | 0 | 0 | 0 | 2.5 | 0.5 | 0 | 0.5 | 1.25 | 0 | 1.25 | 0.5 | 0.75 | 0.5 | 0 | 6.00 |
| YAKIMA | 0 | 5 | 4 | 5 | 1 | 0 | 15 | 1 | 0 | 1 | 1.4 | 0 | 1.4 | 0 | 0 | 6 | 1 | 24.40 |
| TOTAL | 25.45 | 270.28 | 98.07 | 15.80 | 26.35 | 25.74 | 461.69 | 40.27 | 16.78 | 57.05 | 55.63 | 26.90 | 82.53 | 13.83 | 51.42 | 97.62 | 69.63 | 833.76 |

Notes:

(a) Includes supervisory staff.

(b) Excludes GIS staff whose primary duties are not directly related to property assessment or assessor land record functions.

(c) Administration includes management FTEs not listed within other categories.

- Numbers and distribution of FTEs is based on the number of actual FTEs for 2013 as reported in early 2014 by counties in DOR form, Comparison of Assessor Statistics Reports.

COMPARISON OF STAFF LEVELS

Current With % Change

| COUNTY | REVAL CYCLE | NUMBER FTEs | | | % CHANGE | % CHANGE |
|---|-------------|---------------|---------------|---------------|--------------|--------------|
| | | 2012 | 2013 | 2014 Proj. | 2012-2013 | 2013-2014 |
| ADAMS | Annual | 5.00 | 6.00 | 6.00 | 20.0% | 0.0% |
| ASOTIN | 4 Year | 4.00 | 4.30 | 4.15 | 7.5% | -3.5% |
| BENTON | Annual | 25.50 | 25.50 | 25.50 | 0.0% | 0.0% |
| CHELAN | Annual | 15.00 | 15.00 | 15.00 | 0.0% | 0.0% |
| CLALLAM | Annual | 16.10 | 16.10 | 16.50 | 0.0% | 2.5% |
| CLARK | Annual | 38.40 | 39.90 | 44.70 | 3.9% | 12.0% |
| COLUMBIA | Annual | 3.00 | 3.00 | 2.65 | 0.0% | -11.7% |
| COWLITZ | Annual | 18.00 | 16.00 | 16.00 | -11.1% | 0.0% |
| DOUGLAS | Annual | 8.00 | 8.00 | 8.00 | 0.0% | 0.0% |
| FERRY | Annual | 3.83 | 3.50 | 3.50 | -8.6% | 0.0% |
| FRANKLIN | Annual | 9.00 | 9.00 | 9.00 | 0.0% | 0.0% |
| GARFIELD | Annual | 2.50 | 2.50 | 2.50 | 0.0% | 0.0% |
| GRANT | Annual | 17.00 | 17.00 | 17.00 | 0.0% | 0.0% |
| GRAYS HARBOR | 4 Year | 14.00 | 13.00 | 15.00 | -7.1% | 15.4% |
| ISLAND | Annual | 15.00 | 16.00 | 17.00 | 6.7% | 6.3% |
| JEFFERSON | 4 Year | 9.62 | 9.62 | 9.62 | 0.0% | 0.0% |
| KING | Annual | 212.00 | 212.00 | 213.00 | 0.0% | 0.5% |
| KITSAP | Annual | 23.25 | 20.65 | 21.70 | -11.2% | 5.1% |
| KITTITAS | Annual | 14.00 | 13.00 | 13.00 | -7.1% | 0.0% |
| KLICKITAT | Annual | 8.00 | 8.25 | 8.25 | 3.1% | 0.0% |
| LEWIS | Annual | 18.75 | 19.75 | 19.75 | 5.3% | 0.0% |
| LINCOLN | Annual | 4.00 | 4.00 | 4.00 | 0.0% | 0.0% |
| MASON | Annual | 15.00 | 14.00 | 14.00 | -6.7% | 0.0% |
| OKANOGAN | Annual | 13.00 | 13.00 | 13.00 | 0.0% | 0.0% |
| PACIFIC | Annual | 7.00 | 7.50 | 7.75 | 7.1% | 3.3% |
| PEND OREILLE | Annual | 3.70 | 4.00 | 3.85 | 8.1% | -3.8% |
| PIERCE | Annual | 57.80 | 53.15 | 56.00 | -8.0% | 5.4% |
| SAN JUAN | Annual | 10.00 | 9.50 | 8.50 | -5.0% | -10.5% |
| SKAGIT | Annual | 20.00 | 20.00 | 20.00 | 0.0% | 0.0% |
| SKAMANIA | Annual | 4.60 | 4.60 | 4.00 | 0.0% | -13.0% |
| SNOHOMISH | Annual | 62.50 | 62.50 | 62.50 | 0.0% | 0.0% |
| SPOKANE | Annual | 43.00 | 43.00 | 44.00 | 0.0% | 2.3% |
| STEVENS | Annual | 13.00 | 15.00 | 14.00 | 15.4% | -6.7% |
| THURSTON | Annual | 30.00 | 30.00 | 29.00 | 0.0% | -3.3% |
| WAHKIAKUM | 4 Year | 3.00 | 3.50 | 3.40 | 16.7% | -2.9% |
| WALLA WALLA | Annual | 13.54 | 13.54 | 13.00 | 0.0% | -4.0% |
| WHATCOM | Annual | 28.00 | 28.00 | 28.00 | 0.0% | 0.0% |
| WHITMAN | Annual | 5.00 | 6.00 | 6.00 | 20.0% | 0.0% |
| YAKIMA | Annual | 24.40 | 24.40 | 23.40 | 0.0% | -4.1% |
| TOTALS | | 837.49 | 833.76 | 842.22 | | |
| MEAN | | | | | 1.3% | -0.3% |
| MEDIAN | | | | | 0.0% | 0.0% |
| AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN) | | | | | -0.4% | 1.0% |

Notes:

Sources for data include the following:

- 2012 data- 2012 County Statistics for Comparison Report
- 2013 data- 2013 County Statistics for Comparison Report
- 2014 data- 2013 County Statistics for Comparison Report

COMPARISON OF STAFF LEVELS

Historical vs. Current

| COUNTY | REVAL CYCLE | TOTAL STAFF | | | | | | | | | |
|---------------|----------------|-----------------|---|--|-----------------|---------------|---------------|---------------|---------------|---------------|-------|
| | | 1974 | 1980's | 1982 | 1998 | 2010 | 2011 | 2012 | 2013 | 2014 | |
| ADAMS | Annual | 9.50 | I N T R O D U C T I O N O F C O M P U T E R S | L E G I S L A T I O N - - E X P A N D E D I N S P E C T I O N O P T I O N S | 5.00 | 5.00 | 4.50 | 5.00 | 6.00 | 6.00 | |
| ASOTIN | 4 Year | 6.00 | | | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.30 | 4.15 |
| BENTON | Annual | 15.50 | | | 26.00 | 26.00 | 25.50 | 25.50 | 25.50 | 25.50 | 25.50 |
| CHELAN | Annual | 29.00 | | | 19.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 |
| CLALLAM | Annual | 35.50 | | | 16.50 | 17.35 | 16.93 | 16.10 | 16.10 | 16.10 | 16.50 |
| CLARK | Annual | 75.00 | | | 55.00 | 48.60 | 45.05 | 38.40 | 39.90 | 44.70 | |
| COLUMBIA | Annual | 5.00 | | | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.65 |
| COWLITZ | Annual | 40.00 | | | 25.00 | 18.00 | 18.00 | 18.00 | 18.00 | 16.00 | 16.00 |
| DOUGLAS | Annual | 15.50 | | | 10.20 | 8.00 | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| FERRY | Annual | 2.00 | | | 4.75 | 3.00 | 3.00 | 3.83 | 3.50 | 3.50 | 3.50 |
| FRANKLIN | Annual | 12.00 | | | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| GARFIELD | Annual | 1.00 | | | 2.00 | 2.25 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| GRANT | Annual | 20.50 | | | 18.25 | 19.00 | 17.00 | 17.00 | 17.00 | 17.00 | 17.00 |
| GRAYS HARBOR | 4 Year | 43.00 | | | 21.00 | 13.00 | 14.00 | 14.00 | 13.00 | 15.00 | |
| ISLAND | Annual | 23.00 | | | 19.00 | 17.00 | 17.00 | 15.00 | 16.00 | 17.00 | |
| JEFFERSON | 4 Year | 13.50 | | | 11.10 | 9.62 | 9.62 | 9.62 | 9.62 | 9.62 | 9.62 |
| KING | Annual | 287.00 | | | 242.70 | 217.00 | 206.00 | 212.00 | 212.00 | 213.00 | |
| KITSAP | Annual | 60.00 | | | 38.00 | 25.05 | 23.25 | 23.25 | 20.65 | 21.70 | |
| KITTITAS | Annual | 16.50 | | | 14.00 | 14.00 | 14.00 | 14.00 | 13.00 | 13.00 | |
| KLICKITAT | Annual | 11.00 | | | 9.00 | 9.00 | 8.00 | 8.00 | 8.25 | 8.25 | |
| LEWIS | Annual | 36.50 | | | 25.00 | 19.00 | 15.50 | 18.75 | 19.75 | 19.75 | |
| LINCOLN | Annual | 14.00 | | | 6.30 | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 | |
| MASON | Annual | 25.50 | | | 20.50 | 16.00 | 16.00 | 15.00 | 14.00 | 14.00 | |
| OKANOGAN | Annual | 27.00 | | | 16.00 | 12.50 | 13.00 | 13.00 | 13.00 | 13.00 | |
| PACIFIC | Annual | 12.50 | | | 12.00 | 7.00 | 7.00 | 7.00 | 7.50 | 7.75 | |
| PEND OREILLE | Annual | 10.00 | | | 5.97 | 5.00 | 4.75 | 3.70 | 4.00 | 3.85 | |
| PIERCE | Annual | 148.00 | | | 82.50 | 54.40 | 48.45 | 57.80 | 53.15 | 56.00 | |
| SAN JUAN | Annual | 10.00 | | | 7.25 | 8.03 | 8.85 | 10.00 | 9.50 | 8.50 | |
| SKAGIT | Annual | 26.50 | | | 21.67 | 21.00 | 19.00 | 20.00 | 20.00 | 20.00 | |
| SKAMANIA | Annual | 6.00 | | | 5.00 | 5.60 | 5.60 | 4.60 | 4.60 | 4.00 | |
| SNOHOMISH | Annual | 118.00 | | | 66.00 | 65.50 | 62.50 | 62.50 | 62.50 | 62.50 | |
| SPOKANE | Annual | 75.00 | 54.00 | 48.00 | 45.00 | 43.00 | 43.00 | 44.00 | | | |
| STEVENS | Annual | 11.50 | 15.00 | 12.00 | 12.00 | 13.00 | 15.00 | 14.00 | | | |
| THURSTON | Annual | 36.50 | 38.25 | 27.75 | 30.00 | 30.00 | 30.00 | 29.00 | | | |
| WAHKIAKUM | 4 Year | 3.50 | 3.00 | 2.50 | 3.00 | 3.00 | 3.50 | 3.40 | | | |
| WALLA WALLA | Annual | 27.50 | 14.00 | 14.00 | 13.54 | 13.54 | 13.54 | 13.00 | | | |
| WHATCOM | Annual | 30.00 | 30.00 | 28.00 | 28.00 | 28.00 | 28.00 | 28.00 | | | |
| WHITMAN | Annual | 13.00 | 7.00 | 6.00 | 6.00 | 5.00 | 6.00 | 6.00 | | | |
| YAKIMA | Annual | 70.00 | 29.00 | 24.40 | 22.40 | 24.40 | 24.40 | 23.40 | | | |
| TOTALS | | 1,421.50 | | | 1,012.94 | 865.55 | 826.94 | 837.49 | 833.76 | 842.22 | |

Notes:

Sources for data include the following:

- 2009-2010 data- 2010 A Comparison of County Assessor Statistics
- 2011 data- 2011 County Statistics for Comparison Report
- 2012 data- 2012 County Statistics for Comparison Report
- 2013 & 2014 data- 2013 County Statistics for Comparison Report

COMPARISON OF 2013 WORKLOADS

Sorted by Parcel Count Per Employee

| COUNTY | REVAL CYCLE | TOTAL STAFF | TOTAL REAL PARCELS | PARCELS PER EMPLOYEE |
|---------------|-------------|---------------|--------------------|----------------------|
| PIERCE | Annual | 53.15 | 323,224 | 6,081 |
| WHITMAN | Annual | 6.00 | 35,586 | 5,931 |
| KITSAP | Annual | 20.65 | 113,399 | 5,491 |
| SPOKANE | Annual | 43.00 | 198,820 | 4,624 |
| PACIFIC | Annual | 7.50 | 34,625 | 4,617 |
| SNOHOMISH | Annual | 62.50 | 286,187 | 4,579 |
| GRAYS HARBOR | 4 Year | 13.00 | 56,919 | 4,378 |
| LINCOLN | Annual | 4.00 | 16,930 | 4,233 |
| YAKIMA | Annual | 24.40 | 101,547 | 4,162 |
| CLARK | Annual | 39.90 | 161,009 | 4,035 |
| WHATCOM | Annual | 28.00 | 105,236 | 3,758 |
| PEND OREILLE | Annual | 4.00 | 14,904 | 3,726 |
| MASON | Annual | 14.00 | 51,973 | 3,712 |
| THURSTON | Annual | 30.00 | 110,770 | 3,692 |
| OKANOGAN | Annual | 13.00 | 45,997 | 3,538 |
| COWLITZ | Annual | 16.00 | 56,057 | 3,504 |
| SKAGIT | Annual | 20.00 | 66,604 | 3,330 |
| FRANKLIN | Annual | 9.00 | 29,109 | 3,234 |
| DOUGLAS | Annual | 8.00 | 25,725 | 3,216 |
| KING | Annual | 212.00 | 668,896 | 3,155 |
| GRANT | Annual | 17.00 | 53,373 | 3,140 |
| CLALLAM | Annual | 16.10 | 49,583 | 3,080 |
| ISLAND | Annual | 16.00 | 49,176 | 3,074 |
| ASOTIN | 4 Year | 4.30 | 13,205 | 3,071 |
| JEFFERSON | 4 Year | 9.62 | 29,396 | 3,056 |
| LEWIS | Annual | 19.75 | 59,526 | 3,014 |
| CHELAN | Annual | 15.00 | 43,334 | 2,889 |
| BENTON | Annual | 25.50 | 71,600 | 2,808 |
| STEVENS | Annual | 15.00 | 39,733 | 2,649 |
| FERRY | Annual | 3.50 | 9,242 | 2,641 |
| KITTITAS | Annual | 13.00 | 33,730 | 2,595 |
| KLICKITAT | Annual | 8.25 | 18,630 | 2,258 |
| ADAMS | Annual | 6.00 | 12,806 | 2,134 |
| WALLA WALLA | Annual | 13.54 | 27,826 | 2,055 |
| COLUMBIA | Annual | 3.00 | 5,435 | 1,812 |
| SAN JUAN | Annual | 9.50 | 16,840 | 1,773 |
| SKAMANIA | Annual | 4.60 | 7,696 | 1,673 |
| GARFIELD | Annual | 2.50 | 3,275 | 1,310 |
| WAHKIAKUM | 4 Year | 3.50 | 4,138 | 1,182 |
| TOTAL | | 833.76 | 3,052,061 | |
| MEAN | | | | 3,313 |
| MEDIAN | | | | 3,155 |

Notes:

Sources for data include the following:

- Total staff is from the 2013 County Statistics for Comparison Report
- Total real parcels is from the 2013 Abstract Report

COMPARISON OF 2013 WORKLOADS

Sorted by Parcel Count Per Appraiser

| COUNTY | REVAL CYCLE | REAL PROP. APPR. (a) | TOTAL REAL PROP. PARCELS | PARCELS PER APPRAISER | AVERAGE VALUE PER PARCEL |
|--|-------------|----------------------|--------------------------|-----------------------|--------------------------|
| COLUMBIA | Annual | 2.00 | 5,435 | 2,718 | \$68,792 |
| SKAMANIA | Annual | 2.60 | 7,696 | 2,960 | \$151,540 |
| GARFIELD (b) | Annual | 0.15 | 3,275 | 3,275 | \$72,300 |
| SAN JUAN | Annual | 5.10 | 16,840 | 3,302 | \$365,053 |
| WAHKIAKUM | 4 Year | 1.25 | 4,138 | 3,310 | \$89,904 |
| WALLA WALLA | Annual | 7.00 | 27,826 | 3,975 | \$163,404 |
| KITTITAS | Annual | 7.00 | 33,730 | 4,819 | \$149,698 |
| CHELAN | Annual | 8.00 | 43,334 | 5,417 | \$192,212 |
| KING | Annual | 119.00 | 668,896 | 5,621 | \$477,394 |
| SKAGIT | Annual | 11.50 | 66,604 | 5,792 | \$201,008 |
| BENTON | Annual | 12.00 | 71,600 | 5,967 | \$207,407 |
| STEVENS | Annual | 6.50 | 39,733 | 6,113 | \$84,667 |
| KLICKITAT | Annual | 3.00 | 18,630 | 6,210 | \$104,172 |
| COWLITZ | Annual | 9.00 | 56,057 | 6,229 | \$139,280 |
| ADAMS | Annual | 2.00 | 12,806 | 6,403 | \$111,204 |
| GRANT | Annual | 8.00 | 53,373 | 6,672 | \$139,352 |
| YAKIMA | Annual | 15.00 | 101,547 | 6,770 | \$139,190 |
| JEFFERSON | 4 Year | 4.25 | 29,396 | 6,917 | \$146,834 |
| THURSTON | Annual | 16.00 | 110,770 | 6,923 | \$217,748 |
| LEWIS | Annual | 8.50 | 59,526 | 7,003 | \$99,890 |
| ISLAND | Annual | 7.00 | 49,176 | 7,025 | \$241,266 |
| CLALLAM | Annual | 7.00 | 49,583 | 7,083 | \$137,111 |
| GRAYS HARBOR | 4 Year | 8.00 | 56,919 | 7,115 | \$95,689 |
| CLARK | Annual | 22.15 | 161,009 | 7,269 | \$233,654 |
| FRANKLIN | Annual | 4.00 | 29,109 | 7,277 | \$179,307 |
| DOUGLAS | Annual | 3.50 | 25,725 | 7,350 | \$137,613 |
| MASON | Annual | 7.00 | 51,973 | 7,425 | \$126,221 |
| PEND OREILLE | Annual | 1.90 | 14,904 | 7,844 | \$89,307 |
| WHATCOM | Annual | 13.00 | 105,236 | 8,095 | \$214,778 |
| SNOHOMISH | Annual | 33.75 | 286,187 | 8,480 | \$263,079 |
| SPOKANE | Annual | 23.00 | 198,820 | 8,644 | \$173,210 |
| PACIFIC | Annual | 4.00 | 34,625 | 8,656 | \$64,242 |
| ASOTIN | 4 Year | 1.50 | 13,205 | 8,803 | \$112,389 |
| OKANOGAN | Annual | 5.00 | 45,997 | 9,199 | \$81,577 |
| FERRY | Annual | 1.00 | 9,242 | 9,242 | \$61,109 |
| KITSAP | Annual | 12.20 | 113,399 | 9,295 | \$222,299 |
| PIERCE | Annual | 30.60 | 323,224 | 10,563 | \$210,848 |
| WHITMAN | Annual | 2.50 | 35,586 | 14,234 | \$81,650 |
| LINCOLN | Annual | 1.00 | 16,930 | 16,930 | \$60,526 |
| TOTAL | | 436.0 | 3,052,061 | | |
| MEAN | | | | 7,101 | \$156,588 |
| MEDIAN | | | | 7,003 | \$139,280 |
| WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS) | | | | | \$249,112 |

Notes: (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.

They also rely on contracted labor to perform real property valuation.

-Total staff is from the 2013 County Statistics for Comparison Report, total real parcels is from 2013 Abstract Report

COMPARISON OF 2013 WORKLOADS

Sorted by Inspections Per Appraiser Per Year

| COUNTY | REVAL CYCLE | INSPEC. CYCLE | REAL PROP. APPR. (a) | TOTAL REAL PROP. PARCELS | PARCELS PER APPRAISER | INSPECTIONS PER APPR. PER YEAR |
|---------------------------------|-------------|---------------|----------------------|--------------------------|-----------------------|--------------------------------|
| COLUMBIA | Annual | 6 | 2.00 | 5,435 | 2,718 | 453 |
| SKAMANIA | Annual | 6 | 2.60 | 7,696 | 2,960 | 493 |
| GARFIELD (b) | Annual | 6 | 0.15 | 3,275 | 3,275 | 546 |
| SAN JUAN | Annual | 6 | 5.10 | 16,840 | 3,302 | 550 |
| WALLA WALLA | Annual | 6 | 7.00 | 27,826 | 3,975 | 663 |
| KITTITAS | Annual | 6 | 7.00 | 33,730 | 4,819 | 803 |
| WAHKIAKUM | 4 Year | 4 | 1.25 | 4,138 | 3,310 | 828 |
| KING | Annual | 6 | 119.00 | 668,896 | 5,621 | 937 |
| SKAGIT | Annual | 6 | 11.50 | 66,604 | 5,792 | 965 |
| BENTON | Annual | 6 | 12.00 | 71,600 | 5,967 | 994 |
| STEVENS | Annual | 6 | 6.50 | 39,733 | 6,113 | 1,019 |
| COWLITZ | Annual | 6 | 9.00 | 56,057 | 6,229 | 1,038 |
| ADAMS | Annual | 6 | 2.00 | 12,806 | 6,403 | 1,067 |
| GRANT | Annual | 6 | 8.00 | 53,373 | 6,672 | 1,112 |
| YAKIMA | Annual | 6 | 15.00 | 101,547 | 6,770 | 1,128 |
| THURSTON | Annual | 6 | 16.00 | 110,770 | 6,923 | 1,154 |
| LEWIS | Annual | 6 | 8.50 | 59,526 | 7,003 | 1,167 |
| ISLAND | Annual | 6 | 7.00 | 49,176 | 7,025 | 1,171 |
| CLALLAM | Annual | 6 | 7.00 | 49,583 | 7,083 | 1,181 |
| CLARK | Annual | 6 | 22.15 | 161,009 | 7,269 | 1,212 |
| FRANKLIN | Annual | 6 | 4.00 | 29,109 | 7,277 | 1,213 |
| DOUGLAS | Annual | 6 | 3.50 | 25,725 | 7,350 | 1,225 |
| MASON | Annual | 6 | 7.00 | 51,973 | 7,425 | 1,237 |
| WHATCOM | Annual | 6 | 13.00 | 105,236 | 8,095 | 1,349 |
| CHELAN | Annual | 4 | 8.00 | 43,334 | 5,417 | 1,354 |
| SNOHOMISH | Annual | 6 | 33.75 | 286,187 | 8,480 | 1,413 |
| SPOKANE | Annual | 6 | 23.00 | 198,820 | 8,644 | 1,441 |
| PACIFIC | Annual | 6 | 4.00 | 34,625 | 8,656 | 1,443 |
| OKANOGAN | Annual | 6 | 5.00 | 45,997 | 9,199 | 1,533 |
| KITSAP | Annual | 6 | 12.20 | 113,399 | 9,295 | 1,549 |
| KLICKITAT | Annual | 4 | 3.00 | 18,630 | 6,210 | 1,553 |
| JEFFERSON | 4 Year | 4 | 4.25 | 29,396 | 6,917 | 1,729 |
| PIERCE | Annual | 6 | 30.60 | 323,224 | 10,563 | 1,760 |
| GRAYS HARBOR | 4 Year | 4 | 8.00 | 56,919 | 7,115 | 1,779 |
| PEND OREILLE | Annual | 4 | 1.90 | 14,904 | 7,844 | 1,961 |
| ASOTIN | 4 Year | 4 | 1.50 | 13,205 | 8,803 | 2,201 |
| FERRY | Annual | 4 | 1.00 | 9,242 | 9,242 | 2,311 |
| WHITMAN | Annual | 6 | 2.50 | 35,586 | 14,234 | 2,372 |
| LINCOLN | Annual | 6 | 1.00 | 16,930 | 16,930 | 2,822 |
| TOTAL | | | 436.0 | 3,052,061 | | |
| MEAN - All Counties | | | | | 7,101 | 1,301 |
| MEAN - Cyclical Counties | | | | | 6,536 | 1,634 |
| MEAN - Annual Counties | | | | | 7,165 | 1,263 |

Notes:

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

(b) County relies on contracted labor to perform real property valuation.

-Real property appraisers is from the 2013 County Statistics for Comparison Report, total real parcels is from 2013 Progress Report

-Highlighted counties have less than 1 FTE and parcels per appraiser is capped at the total number of parcels.

COMPARISON OF 2013 WORKLOADS

Sorted by Personal Property Accounts Per Auditor (a)

| COUNTY | PERS PROP. ACCTS. | PERS PROP. AUDITORS (a) | ACCOUNTS PER AUDITOR | AVERAGE VALUE PER ACCOUNT |
|------------------|-------------------------|-------------------------------|----------------------------|---------------------------------|
| PIERCE | 12,144 | 2.50 | 4,858 | \$189,847 |
| THURSTON | 6,754 | 1.50 | 4,503 | \$101,545 |
| SPOKANE | 12,567 | 3.00 | 4,189 | \$125,133 |
| KITSAP | 4,531 | 1.15 | 3,940 | \$90,263 |
| SKAGIT | 3,622 | 1.00 | 3,622 | \$202,780 |
| YAKIMA | 3,535 | 1.00 | 3,535 | \$283,885 |
| CLARK | 7,415 | 2.15 | 3,449 | \$132,297 |
| GRANT | 4,649 | 1.50 | 3,099 | \$221,823 |
| WHATCOM | 5,696 | 2.00 | 2,848 | \$120,131 |
| SNOHOMISH | 11,542 | 4.25 | 2,716 | \$272,560 |
| COWLITZ | 2,700 | 1.00 | 2,700 | \$283,061 |
| KLICKITAT | 2,955 | 1.13 | 2,627 | \$372,958 |
| LEWIS | 2,518 | 1.00 | 2,518 | \$171,964 |
| FRANKLIN | 2,853 | 1.20 | 2,378 | \$118,385 |
| ISLAND | 2,186 | 1.00 | 2,186 | \$41,299 |
| KING | 33,300 | 16.00 | 2,081 | \$380,570 |
| CLALLAM | 2,037 | 1.00 | 2,037 | \$78,135 |
| KITTITAS | 2,018 | 1.00 | 2,018 | \$185,722 |
| CHELAN | 1,886 | 1.00 | 1,886 | \$111,190 |
| WALLA WALLA | 1,685 | 1.00 | 1,685 | \$126,373 |
| SAN JUAN (b) | 1,614 | 0.20 | 1,614 | \$58,622 |
| WHITMAN (b) | 1,541 | 0.50 | 1,541 | \$183,737 |
| STEVENS | 1,484 | 1.00 | 1,484 | \$40,013 |
| BENTON | 5,169 | 3.50 | 1,477 | \$151,205 |
| ADAMS | 1,246 | 1.00 | 1,246 | \$136,289 |
| LINCOLN (b) | 1,085 | 0.75 | 1,085 | \$83,777 |
| DOUGLAS (b) | 1,082 | 0.50 | 1,082 | \$164,405 |
| MASON | 808 | 1.00 | 808 | \$118,045 |
| SKAMANIA | 789 | 1.00 | 789 | \$45,036 |
| PACIFIC (b) | 763 | 0.50 | 763 | \$51,865 |
| PEND OREILLE (b) | 719 | 0.20 | 719 | \$59,524 |
| JEFFERSON (b) | 567 | 0.37 | 567 | \$71,363 |
| ASOTIN (b) | 552 | 0.35 | 552 | \$44,767 |
| FERRY (b) | 357 | 0.50 | 357 | \$86,559 |
| GARFIELD (b) | 279 | 0.05 | 279 | \$74,622 |
| WAHKIAKUM (b) | 223 | 0.25 | 223 | \$28,216 |
| COLUMBIA (c) | 242 | 0 | 0 | \$144,375 |
| GRAYS HARBOR (c) | 4,204 | 0 | 0 | \$132,063 |
| OKANOGAN (c) | 2,737 | 0 | 0 | \$54,190 |
| TOTAL | 152,054 | 57.05 | | |
| MEAN | | | 2,041 | \$136,887 |
| MEDIAN | | | 1,952 | \$120,131 |

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.

- Number of personal property accounts includes all accounts listed by the assessor as reported on DOR form 2013 County Statistics for Comparison Report.

- Highlighted counties have less than 1 FTE and accounts per auditor is capped at the total number of accounts.

2012-2014 ASSESSORS' BUDGETS

FTEs, \$, and % Change

| COUNTY | FTEs | | | BUDGET | | | 12-13 | 13-14 |
|---|--------------|--------------|--------------|----------------------|----------------------|----------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2012 | 2013 | 2014 | % CHG | % CHG |
| ADAMS | 5.00 | 6.00 | 6.00 | \$ 290,231 | \$ 334,536 | \$ 330,883 | 15.3% | -1.1% |
| ASOTIN | 4.00 | 4.30 | 4.15 | \$ 233,136 | \$ 245,854 | \$ 220,864 | 5.5% | -10.2% |
| BENTON* | 25.50 | 25.50 | 25.50 | \$ 2,189,573 | \$ 2,233,578 | \$ 2,233,578 | 2.0% | 0.0% |
| CHELAN | 15.00 | 15.00 | 15.00 | \$ 1,107,849 | \$ 1,144,961 | \$ 1,197,553 | 3.3% | 4.6% |
| CLALLAM | 16.10 | 16.10 | 16.50 | \$ 1,166,644 | \$ 1,196,985 | \$ 1,326,057 | 2.6% | 10.8% |
| CLARK* | 38.40 | 39.90 | 44.70 | \$ 4,122,294 | \$ 3,997,521 | \$ 4,110,430 | -3.0% | 2.8% |
| COLUMBIA | 3.00 | 3.00 | 2.65 | \$ 190,576 | \$ 188,181 | \$ 176,130 | -1.3% | -6.4% |
| COWLITZ | 18.00 | 16.00 | 16.00 | \$ 1,561,253 | \$ 1,440,100 | \$ 1,463,961 | -7.8% | 1.7% |
| DOUGLAS | 8.00 | 8.00 | 8.00 | \$ 622,944 | \$ 621,771 | \$ 648,850 | -0.2% | 4.4% |
| FERRY | 3.83 | 3.50 | 3.50 | \$ 216,860 | \$ 230,949 | \$ 221,834 | 6.5% | -3.9% |
| FRANKLIN | 9.00 | 9.00 | 9.00 | \$ 702,224 | \$ 690,489 | \$ 703,607 | -1.7% | 1.9% |
| GARFIELD | 2.50 | 2.50 | 2.50 | \$ 150,680 | \$ 152,469 | \$ 164,700 | 1.2% | 8.0% |
| GRANT | 17.00 | 17.00 | 17.00 | \$ 1,292,504 | \$ 1,300,017 | \$ 1,316,777 | 0.6% | 1.3% |
| GRAYS HARBOR | 14.00 | 13.00 | 15.00 | \$ 1,163,503 | \$ 1,254,525 | \$ 1,272,234 | 7.8% | 1.4% |
| ISLAND | 15.00 | 16.00 | 17.00 | \$ 1,043,081 | \$ 1,080,115 | \$ 1,134,988 | 3.6% | 5.1% |
| JEFFERSON | 9.62 | 9.62 | 9.62 | \$ 672,772 | \$ 740,900 | \$ 771,983 | 10.1% | 4.2% |
| KING | 212.00 | 212.00 | 213.00 | \$ 21,778,926 | \$ 23,724,780 | \$ 24,813,567 | 8.9% | 4.6% |
| KITSAP | 23.25 | 20.65 | 21.70 | \$ 2,165,081 | \$ 2,087,069 | \$ 2,152,180 | -3.6% | 3.1% |
| KITTITAS | 14.00 | 13.00 | 13.00 | \$ 972,103 | \$ 870,717 | \$ 915,406 | -10.4% | 5.1% |
| KLICKITAT | 8.00 | 8.25 | 8.25 | \$ 559,027 | \$ 546,732 | \$ 559,874 | -2.2% | 2.4% |
| LEWIS | 18.75 | 19.75 | 19.75 | \$ 1,650,059 | \$ 1,630,373 | \$ 1,645,950 | -1.2% | 1.0% |
| LINCOLN | 4.00 | 4.00 | 4.00 | \$ 310,357 | \$ 358,827 | \$ 372,435 | 15.6% | 3.8% |
| MASON | 15.00 | 14.00 | 14.00 | \$ 1,210,402 | \$ 1,185,087 | \$ 1,227,902 | -2.1% | 3.6% |
| OKANOGAN | 13.00 | 13.00 | 13.00 | \$ 891,234 | \$ 903,691 | \$ 915,309 | 1.4% | 1.3% |
| PACIFIC | 7.00 | 7.50 | 7.75 | \$ 584,787 | \$ 641,607 | \$ 661,534 | 9.7% | 3.1% |
| PEND OREILLE | 3.70 | 4.00 | 3.85 | \$ 238,700 | \$ 248,484 | \$ 257,914 | 4.1% | 3.8% |
| PIERCE (a) | 57.80 | 53.15 | 56.00 | \$ 6,167,798 | \$ 7,204,266 | \$ 7,497,953 | 16.8% | 4.1% |
| SAN JUAN (a) | 10.00 | 9.50 | 8.50 | \$ 820,465 | \$ 793,992 | \$ 869,072 | -3.2% | 9.5% |
| SKAGIT | 20.00 | 20.00 | 20.00 | \$ 1,633,133 | \$ 1,707,034 | \$ 1,719,883 | 4.5% | 0.8% |
| SKAMANIA | 4.60 | 4.60 | 4.00 | \$ 462,556 | \$ 330,492 | \$ 283,120 | -28.6% | -14.3% |
| SNOHOMISH | 62.50 | 62.50 | 62.50 | \$ 7,131,379 | \$ 7,031,283 | \$ 7,751,301 | -1.4% | 10.2% |
| SPOKANE | 43.00 | 43.00 | 44.00 | \$ 3,378,542 | \$ 3,223,779 | \$ 3,249,663 | -4.6% | 0.8% |
| STEVENS | 13.00 | 15.00 | 14.00 | \$ 768,600 | \$ 844,800 | \$ 831,000 | 9.9% | -1.6% |
| THURSTON | 30.00 | 30.00 | 29.00 | \$ 3,541,445 | \$ 3,613,075 | \$ 3,444,416 | 2.0% | -4.7% |
| WAHKIAKUM | 3.00 | 3.50 | 3.40 | \$ 178,474 | \$ 190,715 | \$ 221,479 | 6.9% | 16.1% |
| WALLA WALLA | 13.54 | 13.54 | 13.00 | \$ 893,070 | \$ 904,436 | \$ 906,105 | 1.3% | 0.2% |
| WHATCOM | 28.00 | 28.00 | 28.00 | \$ 2,881,792 | \$ 2,797,292 | \$ 2,860,159 | -2.9% | 2.2% |
| WHITMAN | 5.00 | 6.00 | 6.00 | \$ 319,210 | \$ 373,767 | \$ 384,271 | 17.1% | 2.8% |
| YAKIMA | 24.40 | 24.40 | 23.40 | \$ 1,965,801 | \$ 1,977,381 | \$ 2,026,044 | 0.6% | 2.5% |
| TOTAL | 837.5 | 833.8 | 842.2 | \$ 77,229,065 | \$ 80,042,630 | \$ 82,860,966 | | |
| MEAN | | | | | | | 2.13% | 2.17% |
| MEDIAN | | | | | | | 1.40% | 2.46% |
| AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN) | | | | | | | 3.64% | 3.52% |

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

Sources for data include the following:

- 2012 data- 2012 County Statistics for Comparison Report
- 2013 data- 2013 County Statistics for Comparison Report
- 2014 data- 2013 County Statistics for Comparison Report

*Benton and Clark's budgets are for 2 years.

2012-2014 ASSESSORS' BUDGETS, Less Items paid to Central Services FTEs, \$, and % Change

| COUNTY | FTEs | | | BUDGET (b) | | | 12-13 | 13-14 |
|---|--------------|--------------|--------------|----------------------|----------------------|----------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2012 | 2013 | 2014 | % CHG | % CHG |
| ADAMS | 5.00 | 6.00 | 6.00 | \$ 281,986 | \$ 325,536 | \$ 322,883 | 15.4% | -0.8% |
| ASOTIN | 4.00 | 4.30 | 4.15 | \$ 216,088 | \$ 226,499 | \$ 199,009 | 4.8% | -12.1% |
| BENTON* | 25.50 | 25.50 | 25.50 | \$ 1,898,136 | \$ 1,933,044 | \$ 1,933,044 | 1.8% | 0.0% |
| CHELAN | 15.00 | 15.00 | 15.00 | \$ 1,052,473 | \$ 1,088,060 | \$ 1,127,047 | 3.4% | 3.6% |
| CLALLAM | 16.10 | 16.10 | 16.50 | \$ 1,148,492 | \$ 1,178,833 | \$ 1,311,057 | 2.6% | 11.2% |
| CLARK* | 38.40 | 39.90 | 44.70 | \$ 3,996,566 | \$ 3,873,050 | \$ 3,973,209 | -3.1% | 2.6% |
| COLUMBIA | 3.00 | 3.00 | 2.65 | \$ 186,362 | \$ 183,501 | \$ 156,650 | -1.5% | -14.6% |
| COWLITZ | 18.00 | 16.00 | 16.00 | \$ 1,494,494 | \$ 1,367,079 | \$ 1,381,865 | -8.5% | 1.1% |
| DOUGLAS | 8.00 | 8.00 | 8.00 | \$ 622,944 | \$ 621,771 | \$ 648,850 | -0.2% | 4.4% |
| FERRY | 3.83 | 3.50 | 3.50 | \$ 210,360 | \$ 224,449 | \$ 215,334 | 6.7% | -4.1% |
| FRANKLIN | 9.00 | 9.00 | 9.00 | \$ 702,224 | \$ 690,489 | \$ 651,607 | -1.7% | -5.6% |
| GARFIELD | 2.50 | 2.50 | 2.50 | \$ 150,180 | \$ 151,819 | \$ 164,050 | 1.1% | 8.1% |
| GRANT | 17.00 | 17.00 | 17.00 | \$ 1,254,898 | \$ 1,263,215 | \$ 1,269,270 | 0.7% | 0.5% |
| GRAYS HARBOR | 14.00 | 13.00 | 15.00 | \$ 1,087,533 | \$ 1,157,954 | \$ 1,189,324 | 6.5% | 2.7% |
| ISLAND | 15.00 | 16.00 | 17.00 | \$ 1,043,081 | \$ 1,080,115 | \$ 1,134,988 | 3.6% | 5.1% |
| JEFFERSON | 9.62 | 9.62 | 9.62 | \$ 662,202 | \$ 730,330 | \$ 762,763 | 10.3% | 4.4% |
| KING | 212.00 | 212.00 | 213.00 | \$ 20,072,673 | \$ 21,667,645 | \$ 22,625,995 | 7.9% | 4.4% |
| KITSAP | 23.25 | 20.65 | 21.70 | \$ 1,916,044 | \$ 1,858,879 | \$ 1,925,614 | -3.0% | 3.6% |
| KITTITAS | 14.00 | 13.00 | 13.00 | \$ 972,103 | \$ 870,717 | \$ 915,406 | -10.4% | 5.1% |
| KLICKITAT | 8.00 | 8.25 | 8.25 | \$ 559,027 | \$ 540,732 | \$ 553,874 | -3.3% | 2.4% |
| LEWIS | 18.75 | 19.75 | 19.75 | \$ 1,376,761 | \$ 1,365,553 | \$ 1,381,130 | -0.8% | 1.1% |
| LINCOLN | 4.00 | 4.00 | 4.00 | \$ 310,357 | \$ 358,827 | \$ 372,435 | 15.6% | 3.8% |
| MASON | 15.00 | 14.00 | 14.00 | \$ 1,175,952 | \$ 1,185,087 | \$ 1,142,272 | 0.8% | -3.6% |
| OKANOGAN | 13.00 | 13.00 | 13.00 | \$ 891,234 | \$ 903,691 | \$ 915,309 | 1.4% | 1.3% |
| PACIFIC | 7.00 | 7.50 | 7.75 | \$ 568,587 | \$ 624,881 | \$ 644,684 | 9.9% | 3.2% |
| PEND OREILLE (a) | 3.70 | 4.00 | 3.85 | \$ 233,700 | \$ 241,984 | \$ 251,414 | 3.5% | 3.9% |
| PIERCE (a) | 57.80 | 53.15 | 56.00 | \$ 4,637,038 | \$ 5,380,376 | \$ 5,697,013 | 16.0% | 5.9% |
| SAN JUAN (a) | 10.00 | 9.50 | 8.50 | \$ 781,956 | \$ 724,374 | \$ 770,548 | -7.4% | 6.4% |
| SKAGIT | 20.00 | 20.00 | 20.00 | \$ 1,622,033 | \$ 1,692,034 | \$ 1,702,951 | 4.3% | 0.6% |
| SKAMANIA | 4.60 | 4.60 | 4.00 | \$ 428,956 | \$ 330,137 | \$ 282,765 | -23.0% | -14.3% |
| SNOHOMISH | 62.50 | 62.50 | 62.50 | \$ 5,818,872 | \$ 6,015,796 | \$ 6,723,673 | 3.4% | 11.8% |
| SPOKANE | 43.00 | 43.00 | 44.00 | \$ 3,378,542 | \$ 3,223,779 | \$ 3,249,663 | -4.6% | 0.8% |
| STEVENS | 13.00 | 15.00 | 14.00 | \$ 667,918 | \$ 744,624 | \$ 720,860 | 11.5% | -3.2% |
| THURSTON | 30.00 | 30.00 | 29.00 | \$ 2,913,844 | \$ 2,970,913 | \$ 2,779,803 | 2.0% | -6.4% |
| WAHIAKUM | 3.00 | 3.50 | 3.40 | \$ 174,102 | \$ 190,715 | \$ 221,479 | 9.5% | 16.1% |
| WALLA WALLA | 13.54 | 13.54 | 13.00 | \$ 893,070 | \$ 892,436 | \$ 894,105 | -0.1% | 0.2% |
| WHATCOM | 28.00 | 28.00 | 28.00 | \$ 2,475,131 | \$ 2,390,631 | \$ 2,451,418 | -3.4% | 2.5% |
| WHITMAN | 5.00 | 6.00 | 6.00 | \$ 300,410 | \$ 353,267 | \$ 363,771 | 17.6% | 3.0% |
| YAKIMA | 24.40 | 24.40 | 23.40 | \$ 1,564,121 | \$ 1,614,731 | \$ 1,675,338 | 3.2% | 3.8% |
| TOTAL | 837.5 | 833.8 | 842.2 | \$ 69,740,449 | \$ 72,237,553 | \$ 74,702,470 | | |
| MEAN | | | | | | | 2.38% | 1.50% |
| MEDIAN | | | | | | | 1.96% | 2.59% |
| AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN) | | | | | | | 3.58% | 3.41% |

Notes:

- (a) Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS) as reported by the assessor.
 - (b) Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.
- *Benton and Clark's budgets are for 2 years.

**2013 ASSESSORS' BUDGETS,
Less Items paid to Central Services
Sorted by \$ Per Employee**

| COUNTY | REVAL CYCLE | TOTAL STAFF | 2013 BUDGET | BUDGET \$ PER EMPLOYEE |
|---------------|-------------|--------------|----------------------|------------------------|
| KING | Annual | 212.00 | \$ 21,667,645 | \$ 102,206 |
| PIERCE | Annual | 53.15 | \$ 5,380,376 | \$ 101,230 |
| THURSTON | Annual | 30.00 | \$ 2,970,913 | \$ 99,030 |
| CLARK | Annual | 39.90 | \$ 3,873,050 | \$ 97,069 |
| SNOHOMISH | Annual | 62.50 | \$ 6,015,796 | \$ 96,253 |
| KITSAP | Annual | 20.65 | \$ 1,858,879 | \$ 90,018 |
| LINCOLN | Annual | 4.00 | \$ 358,827 | \$ 89,707 |
| GRAYS HARBOR | 4 Year | 13.00 | \$ 1,157,954 | \$ 89,073 |
| COWLITZ | Annual | 16.00 | \$ 1,367,079 | \$ 85,442 |
| WHATCOM | Annual | 28.00 | \$ 2,390,631 | \$ 85,380 |
| MASON | Annual | 14.00 | \$ 1,185,087 | \$ 84,649 |
| SKAGIT | Annual | 20.00 | \$ 1,692,034 | \$ 84,602 |
| PACIFIC | Annual | 7.50 | \$ 624,881 | \$ 83,317 |
| DOUGLAS | Annual | 8.00 | \$ 621,771 | \$ 77,721 |
| FRANKLIN | Annual | 9.00 | \$ 690,489 | \$ 76,721 |
| SAN JUAN | Annual | 9.50 | \$ 724,374 | \$ 76,250 |
| JEFFERSON | 4 Year | 9.62 | \$ 730,330 | \$ 75,918 |
| BENTON* | Annual | 25.50 | \$ 1,933,044 | \$ 75,806 |
| SPOKANE | Annual | 43.00 | \$ 3,223,779 | \$ 74,972 |
| GRANT | Annual | 17.00 | \$ 1,263,215 | \$ 74,307 |
| CLALLAM | Annual | 16.10 | \$ 1,178,833 | \$ 73,219 |
| CHELAN | Annual | 15.00 | \$ 1,088,060 | \$ 72,537 |
| SKAMANIA | Annual | 4.60 | \$ 330,137 | \$ 71,769 |
| OKANOGAN | Annual | 13.00 | \$ 903,691 | \$ 69,515 |
| LEWIS | Annual | 19.75 | \$ 1,365,553 | \$ 69,142 |
| ISLAND | Annual | 16.00 | \$ 1,080,115 | \$ 67,507 |
| KITTITAS | Annual | 13.00 | \$ 870,717 | \$ 66,978 |
| YAKIMA | Annual | 24.40 | \$ 1,614,731 | \$ 66,178 |
| WALLA WALLA | Annual | 13.54 | \$ 892,436 | \$ 65,911 |
| KLICKITAT | Annual | 8.25 | \$ 540,732 | \$ 65,543 |
| FERRY | Annual | 3.50 | \$ 224,449 | \$ 64,128 |
| COLUMBIA | Annual | 3.00 | \$ 183,501 | \$ 61,167 |
| GARFIELD | Annual | 2.50 | \$ 151,819 | \$ 60,728 |
| PEND OREILLE | Annual | 4.00 | \$ 241,984 | \$ 60,496 |
| WHITMAN | Annual | 6.00 | \$ 353,267 | \$ 58,878 |
| WAHKIAKUM | 4 Year | 3.50 | \$ 190,715 | \$ 54,490 |
| ADAMS | Annual | 6.00 | \$ 325,536 | \$ 54,256 |
| ASOTIN | 4 Year | 4.30 | \$ 226,499 | \$ 52,674 |
| STEVENS | Annual | 15.00 | \$ 744,624 | \$ 49,642 |
| TOTAL | | 833.8 | \$ 72,237,553 | |
| MEAN | | | | \$ 74,985 |
| MEDIAN | | | | \$ 74,307 |

Notes:

- Total staff level reported for 2013 is measured against the county's budget for 2013.
- Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS). Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

*Benton's budget is for 2 years.

**2013 ASSESSORS' BUDGETS,
Less Items paid to Central Services
Sorted by \$ Per Parcel**

| COUNTY | REVAL CYCLE | TOTAL REAL PARCELS (a) | 2013 BUDGET | BUDGET \$ PER PARCEL |
|---------------|-------------|------------------------|----------------------|----------------------|
| GARFIELD | Annual | 3,275 | \$ 151,819 | \$ 46.36 |
| WAHKIAKUM | 4 Year | 4,138 | \$ 190,715 | \$ 46.09 |
| SAN JUAN | Annual | 16,840 | \$ 724,374 | \$ 43.02 |
| SKAMANIA | Annual | 7,696 | \$ 330,137 | \$ 42.90 |
| COLUMBIA | Annual | 5,435 | \$ 183,501 | \$ 33.76 |
| KING | Annual | 668,896 | \$ 21,667,645 | \$ 32.39 |
| WALLA WALLA | Annual | 27,826 | \$ 892,436 | \$ 32.07 |
| KLICKITAT | Annual | 18,630 | \$ 540,732 | \$ 29.02 |
| BENTON* | Annual | 71,600 | \$ 1,933,044 | \$ 27.00 |
| THURSTON | Annual | 110,770 | \$ 2,970,913 | \$ 26.82 |
| KITTITAS | Annual | 33,730 | \$ 870,717 | \$ 25.81 |
| ADAMS | Annual | 12,806 | \$ 325,536 | \$ 25.42 |
| SKAGIT | Annual | 66,604 | \$ 1,692,034 | \$ 25.40 |
| CHELAN | Annual | 43,334 | \$ 1,088,060 | \$ 25.11 |
| JEFFERSON | 4 Year | 29,396 | \$ 730,330 | \$ 24.84 |
| COWLITZ | Annual | 56,057 | \$ 1,367,079 | \$ 24.39 |
| FERRY | Annual | 9,242 | \$ 224,449 | \$ 24.29 |
| DOUGLAS | Annual | 25,725 | \$ 621,771 | \$ 24.17 |
| CLARK | Annual | 161,009 | \$ 3,873,050 | \$ 24.05 |
| CLALLAM | Annual | 49,583 | \$ 1,178,833 | \$ 23.77 |
| FRANKLIN | Annual | 29,109 | \$ 690,489 | \$ 23.72 |
| GRANT | Annual | 53,373 | \$ 1,263,215 | \$ 23.67 |
| LEWIS | Annual | 59,526 | \$ 1,365,553 | \$ 22.94 |
| MASON | Annual | 51,973 | \$ 1,185,087 | \$ 22.80 |
| WHATCOM | Annual | 105,236 | \$ 2,390,631 | \$ 22.72 |
| ISLAND | Annual | 49,176 | \$ 1,080,115 | \$ 21.96 |
| LINCOLN | Annual | 16,930 | \$ 358,827 | \$ 21.19 |
| SNOHOMISH | Annual | 286,187 | \$ 6,015,796 | \$ 21.02 |
| GRAYS HARBOR | 4 Year | 56,919 | \$ 1,157,954 | \$ 20.34 |
| OKANOGAN | Annual | 45,997 | \$ 903,691 | \$ 19.65 |
| STEVENS | Annual | 39,733 | \$ 744,624 | \$ 18.74 |
| PACIFIC | Annual | 34,625 | \$ 624,881 | \$ 18.05 |
| ASOTIN | 4 Year | 13,205 | \$ 226,499 | \$ 17.15 |
| PIERCE | Annual | 323,224 | \$ 5,380,376 | \$ 16.65 |
| KITSAP | Annual | 113,399 | \$ 1,858,879 | \$ 16.39 |
| PEND OREILLE | Annual | 14,904 | \$ 241,984 | \$ 16.24 |
| SPOKANE | Annual | 198,820 | \$ 3,223,779 | \$ 16.21 |
| YAKIMA | Annual | 101,547 | \$ 1,614,731 | \$ 15.90 |
| WHITMAN | Annual | 35,586 | \$ 353,267 | \$ 9.93 |
| TOTAL | | 3,052,061 | \$ 72,237,553 | |
| MEAN | | | | \$ 24.92 |
| MEDIAN | | | | \$ 23.77 |

Notes:

(a) Real Property Parcel Count for 2013 assessment year.

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

*Benton's budget is for 2 years.

**2014 ASSESSORS' BUDGETS,
Less Items paid to Central Services
Sorted by \$ Per Employee**

| COUNTY | REVAL CYCLE | TOTAL STAFF (a) | 2014 BUDGET | BUDGET \$ PER EMPLOYEE |
|---------------|-------------|-----------------|----------------------|------------------------|
| SNOHOMISH | Annual | 62.50 | \$ 6,723,673 | \$ 107,579 |
| KING | Annual | 213.00 | \$ 22,625,995 | \$ 106,225 |
| PIERCE | Annual | 56.00 | \$ 5,697,013 | \$ 101,732 |
| THURSTON | Annual | 29.00 | \$ 2,779,803 | \$ 95,855 |
| LINCOLN | Annual | 4.00 | \$ 372,435 | \$ 93,109 |
| SAN JUAN | Annual | 8.50 | \$ 770,548 | \$ 90,653 |
| CLARK | Annual | 44.70 | \$ 3,973,209 | \$ 88,886 |
| KITSAP | Annual | 21.70 | \$ 1,925,614 | \$ 88,738 |
| WHATCOM | Annual | 28.00 | \$ 2,451,418 | \$ 87,551 |
| COWLITZ | Annual | 16.00 | \$ 1,381,865 | \$ 86,367 |
| SKAGIT | Annual | 20.00 | \$ 1,702,951 | \$ 85,148 |
| PACIFIC | Annual | 7.75 | \$ 644,684 | \$ 83,185 |
| MASON | Annual | 14.00 | \$ 1,142,272 | \$ 81,591 |
| DOUGLAS | Annual | 8.00 | \$ 648,850 | \$ 81,106 |
| CLALLAM | Annual | 16.50 | \$ 1,311,057 | \$ 79,458 |
| JEFFERSON | Annual | 9.62 | \$ 762,763 | \$ 79,289 |
| GRAYS HARBOR | Annual | 15.00 | \$ 1,189,324 | \$ 79,288 |
| BENTON* | Annual | 25.50 | \$ 1,933,044 | \$ 75,806 |
| CHELAN | Annual | 15.00 | \$ 1,127,047 | \$ 75,136 |
| GRANT | Annual | 17.00 | \$ 1,269,270 | \$ 74,663 |
| SPOKANE | Annual | 44.00 | \$ 3,249,663 | \$ 73,856 |
| FRANKLIN | Annual | 9.00 | \$ 651,607 | \$ 72,401 |
| YAKIMA | Annual | 23.40 | \$ 1,675,338 | \$ 71,596 |
| KITTITAS | Annual | 13.00 | \$ 915,406 | \$ 70,416 |
| OKANOGAN | Annual | 13.00 | \$ 915,309 | \$ 70,408 |
| LEWIS | Annual | 19.75 | \$ 1,381,130 | \$ 69,931 |
| WALLA WALLA | Annual | 13.00 | \$ 894,105 | \$ 68,777 |
| KLICKITAT | Annual | 8.25 | \$ 553,874 | \$ 67,136 |
| ISLAND | Annual | 17.00 | \$ 1,134,988 | \$ 66,764 |
| GARFIELD | Annual | 2.50 | \$ 164,050 | \$ 65,620 |
| PEND OREILLE | Annual | 3.85 | \$ 251,414 | \$ 65,302 |
| WAHKIAKUM | Annual | 3.40 | \$ 221,479 | \$ 65,141 |
| FERRY | Annual | 3.50 | \$ 215,334 | \$ 61,524 |
| SKAMANIA | Annual | 4.00 | \$ 282,765 | \$ 70,691 |
| WHITMAN | Annual | 6.00 | \$ 363,771 | \$ 60,629 |
| COLUMBIA | Annual | 2.65 | \$ 156,650 | \$ 59,113 |
| ADAMS | Annual | 6.00 | \$ 322,883 | \$ 53,814 |
| STEVENS | Annual | 14.00 | \$ 720,860 | \$ 51,490 |
| ASOTIN | Annual | 4.15 | \$ 199,009 | \$ 47,954 |
| TOTAL | | 842.22 | \$ 74,702,470 | |
| MEAN | | | | \$ 76,255 |
| MEDIAN | | | | \$ 74,663 |

Notes:

- (a) Expected staff level reported for 2014 is measured against the county's budget for 2014.
- Staff and budget numbers reflect adjustments to remove non-assessment functions (Treasurer and non-assessment related GIS). Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.
- *Benton's budget is for 2 years.

**2014 ASSESSORS' BUDGETS,
Less Items paid to Central Services
Sorted by \$ Per Parcel**

| COUNTY | REVAL CYCLE | TOTAL REAL PARCELS (a) | 2014 BUDGET | BUDGET \$ PER PARCEL |
|---------------|-------------|------------------------|----------------------|----------------------|
| WAHKIAKUM | Annual | 4,138 | \$ 221,479 | \$ 53.52 |
| GARFIELD | Annual | 3,275 | \$ 164,050 | \$ 50.09 |
| SAN JUAN | Annual | 16,840 | \$ 770,548 | \$ 45.76 |
| SKAMANIA | Annual | 7,696 | \$ 282,765 | \$ 36.74 |
| KING | Annual | 668,896 | \$ 22,625,995 | \$ 33.83 |
| WALLA WALLA | Annual | 27,826 | \$ 894,105 | \$ 32.13 |
| KLICKITAT | Annual | 18,630 | \$ 553,874 | \$ 29.73 |
| COLUMBIA | Annual | 5,435 | \$ 156,650 | \$ 28.82 |
| KITTITAS | Annual | 33,730 | \$ 915,406 | \$ 27.14 |
| BENTON* | Annual | 71,600 | \$ 1,933,044 | \$ 27.00 |
| CLALLAM | Annual | 49,583 | \$ 1,311,057 | \$ 26.44 |
| CHELAN | Annual | 43,334 | \$ 1,127,047 | \$ 26.01 |
| JEFFERSON | Annual | 29,396 | \$ 762,763 | \$ 25.95 |
| SKAGIT | Annual | 66,604 | \$ 1,702,951 | \$ 25.57 |
| DOUGLAS | Annual | 25,725 | \$ 648,850 | \$ 25.22 |
| ADAMS | Annual | 12,806 | \$ 322,883 | \$ 25.21 |
| THURSTON | Annual | 110,770 | \$ 2,779,803 | \$ 25.10 |
| CLARK | Annual | 161,009 | \$ 3,973,209 | \$ 24.68 |
| COWLITZ | Annual | 56,057 | \$ 1,381,865 | \$ 24.65 |
| GRANT | Annual | 53,373 | \$ 1,269,270 | \$ 23.78 |
| SNOHOMISH | Annual | 286,187 | \$ 6,723,673 | \$ 23.49 |
| FERRY | Annual | 9,242 | \$ 215,334 | \$ 23.30 |
| WHATCOM | Annual | 105,236 | \$ 2,451,418 | \$ 23.29 |
| LEWIS | Annual | 59,526 | \$ 1,381,130 | \$ 23.20 |
| ISLAND | Annual | 49,176 | \$ 1,134,988 | \$ 23.08 |
| FRANKLIN | Annual | 29,109 | \$ 651,607 | \$ 22.39 |
| LINCOLN | Annual | 16,930 | \$ 372,435 | \$ 22.00 |
| MASON | Annual | 51,973 | \$ 1,142,272 | \$ 21.98 |
| GRAYS HARBOR | Annual | 56,919 | \$ 1,189,324 | \$ 20.90 |
| OKANOGAN | Annual | 45,997 | \$ 915,309 | \$ 19.90 |
| PACIFIC | Annual | 34,625 | \$ 644,684 | \$ 18.62 |
| STEVENS | Annual | 39,733 | \$ 720,860 | \$ 18.14 |
| PIERCE | Annual | 323,224 | \$ 5,697,013 | \$ 17.63 |
| KITSAP | Annual | 113,399 | \$ 1,925,614 | \$ 16.98 |
| PEND OREILLE | Annual | 14,904 | \$ 251,414 | \$ 16.87 |
| YAKIMA | Annual | 101,547 | \$ 1,675,338 | \$ 16.50 |
| SPOKANE | Annual | 198,820 | \$ 3,249,663 | \$ 16.34 |
| ASOTIN | Annual | 13,205 | \$ 199,009 | \$ 15.07 |
| WHITMAN | Annual | 35,586 | \$ 363,771 | \$ 10.22 |
| TOTAL | | 3,052,061 | \$ 74,702,470 | |
| MEAN | | | | \$ 25.31 |
| MEDIAN | | | | \$ 23.78 |

Notes:

(a) Real Property Parcel Count for 2013 assessment year.

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

*Benton's budget is for 2 years.

APPEALS

Total Real Property Appeals

| COUNTY | TOTAL APPEALS (a) | | | | | |
|--------------|---------------------|---------------|--------------|---------------------|---------------|------------|
| | 2012 Reval Cycle | 2012 BOE | 2012 BTA | 2013 Reval Cycle | 2013 BOE | 2013 BTA |
| ADAMS | Annual | 6 | 0 | Annual | 3 | 0 |
| ASOTIN | 4 Year | 10 | 0 | 4 Year | 25 | 0 |
| BENTON | Annual | 277 | 78 | Annual | 277 | 18 |
| CHELAN | Annual | 60 | 0 | Annual | 84 | 3 |
| CLALLAM | Annual | 234 | 11 | Annual | 212 | 2 |
| CLARK | Annual | 629 | 15 | Annual | 776 | 4 |
| COLUMBIA | 4 Year | 0 | 0 | Annual | 0 | 0 |
| COWLITZ | Annual | 114 | 2 | Annual | 122 | 2 |
| DOUGLAS | 2 Year | 53 | 4 | Annual | 42 | 0 |
| FERRY | 4 Year | 18 | 1 | Annual | 10 | 0 |
| FRANKLIN | Annual | 10 | 0 | Annual | 16 | 2 |
| GARFIELD | Annual | 4 | 0 | Annual | 3 | 0 |
| GRANT | Annual | 305 | 11 | Annual | 176 | 5 |
| GRAYS HARBOR | 4 Year | 83 | 0 | 4 Year | 91 | 0 |
| ISLAND | Annual | 315 | 0 | Annual | 262 | 0 |
| JEFFERSON | 4 Year | 74 | 0 | 4 Year | 36 | 0 |
| KING | Annual | 5,038 | 845 | Annual | 4,765 | 0 |
| KITSAP | Annual | 483 | 27 | Annual | 228 | 2 |
| KITTITAS | 4 Year | 515 | 281 | Annual | 120 | 218 |
| KLICKITAT | Annual | 663 | 1 | Annual | 142 | 0 |
| LEWIS | Annual | 158 | 4 | Annual | 200 | 0 |
| LINCOLN | Annual | 1 | 0 | Annual | 1 | 1 |
| MASON | Annual | 265 | 0 | Annual | 245 | 24 |
| OKANOGAN | Annual | 134 | 0 | Annual | 80 | 0 |
| PACIFIC | Annual | 133 | 1 | Annual | 48 | 1 |
| PEND OREILLE | Annual | 24 | 1 | Annual | 39 | 0 |
| PIERCE | Annual | 1,863 | 174 | Annual | 1,317 | 24 |
| SAN JUAN | Annual | 100 | 8 | Annual | 90 | 0 |
| SKAGIT | Annual | 460 | 15 | Annual | 266 | 0 |
| SKAMANIA | Annual | 13 | 0 | Annual | 10 | 1 |
| SNOHOMISH | Annual | 925 | 69 | Annual | 858 | 0 |
| SPOKANE | Annual | 1,347 | 305 | Annual | 1,036 | 39 |
| STEVENS | Annual | 164 | 23 | Annual | 78 | 0 |
| THURSTON | Annual | 1,103 | 82 | Annual | 822 | 111 |
| WAHKIAKUM | 4 Year | 20 | 0 | 4 Year | 48 | 2 |
| WALLA WALLA | Annual | 26 | 1 | Annual | 18 | 0 |
| WHATCOM | Annual | 532 | 23 | Annual | 318 | 4 |
| WHITMAN | Annual | 3 | 0 | Annual | 3 | 0 |
| YAKIMA | Annual | 193 | 0 | Annual | 245 | 0 |
| TOTAL | | 16,355 | 1,982 | | 13,112 | 463 |

Notes:

(a) Appeals: Number of petitions for appeal filed with County Board of Equalization and/or Board of Tax Appeals. Includes actual hearings, pending hearings, stipulations and withdrawn petitions.

-The appeal information was reported to DOR by county assessors and is representative as of March 2013.

Comparisons between data reported by the assessor and data tracked by the appeal boards may vary due to different processes used for tracking appeals.

REAL PROPERTY APPEALS FILED IN 2012

BOE Appeals as % of Parcels, Annual vs. Cyclical

| COUNTY | REVAL CYCLE | 2012 REAL RATIO | TOTAL 2012 PARCELS | # OF APPEALS | % TOTAL PARCELS | % REVAL AREA PARCELS (a) |
|--|-------------|-----------------|--------------------|---------------|-----------------|--------------------------|
| ADAMS | Annual | 96.7 | 13,122 | 6 | 0.05% | 0.05% |
| BENTON | Annual | 97.2 | 70,801 | 277 | 0.39% | 0.39% |
| CHELAN | Annual | 88.0 | 43,263 | 60 | 0.14% | 0.14% |
| CLALLAM | Annual | 90.5 | 50,195 | 234 | 0.47% | 0.47% |
| CLARK | Annual | 93.0 | 160,578 | 629 | 0.39% | 0.39% |
| COWLITZ | Annual | 93.7 | 56,161 | 114 | 0.20% | 0.20% |
| FRANKLIN | Annual | 94.5 | 28,933 | 10 | 0.03% | 0.03% |
| GARFIELD | Annual | 98.0 | 3,289 | 4 | 0.12% | 0.12% |
| GRANT | Annual | 88.0 | 53,366 | 305 | 0.57% | 0.57% |
| ISLAND | Annual | 99.8 | 49,477 | 315 | 0.64% | 0.64% |
| KING | Annual | 89.5 | 667,702 | 5,038 | 0.75% | 0.75% |
| KITSAP | Annual | 92.0 | 113,115 | 483 | 0.43% | 0.43% |
| KLICKITAT | Annual | 99.8 | 20,459 | 663 | 3.24% | 3.24% |
| LEWIS | Annual | 98.9 | 59,477 | 158 | 0.27% | 0.27% |
| LINCOLN | Annual | 88.0 | 16,911 | 1 | 0.01% | 0.01% |
| MASON | Annual | 97.8 | 52,168 | 265 | 0.51% | 0.51% |
| OKANOGAN | Annual | 92.7 | 45,994 | 134 | 0.29% | 0.29% |
| PACIFIC | Annual | 98.5 | 34,659 | 133 | 0.38% | 0.38% |
| PEND OREILLE | Annual | 97.3 | 14,878 | 24 | 0.16% | 0.16% |
| PIERCE | Annual | 87.3 | 323,229 | 1,863 | 0.58% | 0.58% |
| SAN JUAN | Annual | 95.3 | 17,179 | 100 | 0.58% | 0.58% |
| SKAGIT | Annual | 92.0 | 66,414 | 460 | 0.69% | 0.69% |
| SKAMANIA | Annual | 95.8 | 7,897 | 13 | 0.16% | 0.16% |
| SNOHOMISH | Annual | 94.5 | 284,809 | 925 | 0.32% | 0.32% |
| SPOKANE | Annual | 94.7 | 198,898 | 1,347 | 0.68% | 0.68% |
| STEVENS | Annual | 94.7 | 39,684 | 164 | 0.41% | 0.41% |
| THURSTON | Annual | 91.8 | 110,514 | 1,103 | 1.00% | 1.00% |
| WALLA WALLA | Annual | 94.5 | 27,709 | 26 | 0.09% | 0.09% |
| WHATCOM | Annual | 86.5 | 105,078 | 532 | 0.51% | 0.51% |
| WHITMAN | Annual | 82.2 | 35,670 | 3 | 0.01% | 0.01% |
| YAKIMA | Annual | 92.0 | 101,462 | 193 | 0.19% | 0.19% |
| TOTALS - ANNUAL | | 93.4 | 2,873,091 | 15,582 | 0.46% | 0.46% |
| WEIGHTED MEAN - ANNUAL COUNTIES | | | | | 0.54% | |
| ASOTIN | 4 Year | 98.7 | 12,249 | 10 | 0.08% | 0.33% |
| COLUMBIA | 4 Year | 98.7 | 5,433 | 0 | 0.00% | 0.00% |
| DOUGLAS | 2 Year | 91.4 | 25,838 | 53 | 0.21% | 0.41% |
| FERRY | 4 Year | 100.0 | 9,721 | 18 | 0.19% | 0.74% |
| GRAYS HARBOR | 4 Year | 97.3 | 56,911 | 83 | 0.15% | 0.58% |
| JEFFERSON | 4 Year | 99.3 | 29,395 | 74 | 0.25% | 1.01% |
| KITTITAS | 4 Year | 99.5 | 33,684 | 515 | 1.53% | 6.12% |
| WAHKIAKUM | 4 Year | 100.0 | 4,130 | 20 | 0.48% | 1.94% |
| TOTALS - CYCLICAL | | 98.1 | 177,361 | 773 | 0.36% | |
| MEAN - CYCLICAL COUNTIES - BY AVG NUMBER OF PARCELS IN REVAL AREA | | | | | | 1.39% |
| WEIGHTED MEAN - CYCLICAL COUNTIES | | | | | 0.44% | |
| TOTALS - ALL COUNTIES | | 94.4 | 3,050,452 | 16,355 | | |
| WEIGHTED MEAN - ALL COUNTIES | | | | | 0.54% | |

Note:

- (a) Appeals as % of average number of parcels per reval area -- (Total County Appeals/(Total County Parcels/Cycle Years))
- Source of the appeal data is the 2013 County Statistics for Comparison Report.
- The appeal information was reported to DOR by county assessors and is representative as of March 2013.
- Comparisons between data reported by the assessor and data tracked by the appeal boards may vary due to different processes used for tracking appeals.

REAL PROPERTY APPEALS FILED IN 2013

BOE Appeals as % of Parcels, Annual vs. Cyclical

| COUNTY | REVAL CYCLE | 2013 REAL RATIO | TOTAL 2013 PARCELS | # OF APPEALS | % TOTAL PARCELS | % REVAL AREA PARCELS (a) |
|--|-------------|-----------------|--------------------|---------------|-----------------|--------------------------|
| ADAMS | Annual | 93.9 | 12,806 | 3 | 0.02% | 0.02% |
| BENTON | Annual | 97.4 | 71,600 | 277 | 0.39% | 0.39% |
| CHELAN | Annual | 82.3 | 43,334 | 84 | 0.19% | 0.19% |
| CLALLAM | Annual | 91.1 | 49,583 | 212 | 0.43% | 0.43% |
| CLARK | Annual | 96.1 | 161,009 | 776 | 0.48% | 0.48% |
| COLUMBIA | Annual | 97.8 | 5,435 | 0 | 0.00% | 0.00% |
| COWLITZ | Annual | 96.1 | 56,057 | 122 | 0.22% | 0.22% |
| DOUGLAS | Annual | 93.8 | 25,725 | 42 | 0.16% | 0.16% |
| FERRY | Annual | 99.9 | 9,242 | 10 | 0.11% | 0.11% |
| FRANKLIN | Annual | 91.0 | 29,109 | 16 | 0.05% | 0.05% |
| GARFIELD | Annual | 99.3 | 3,275 | 3 | 0.09% | 0.09% |
| GRANT | Annual | 79.2 | 53,373 | 176 | 0.33% | 0.33% |
| ISLAND | Annual | 94.9 | 49,176 | 262 | 0.53% | 0.53% |
| KING | Annual | 90.9 | 668,896 | 4,765 | 0.71% | 0.71% |
| KITSAP | Annual | 90.9 | 113,399 | 228 | 0.20% | 0.20% |
| KITTITAS | Annual | 90.5 | 33,730 | 120 | 0.36% | 0.36% |
| KLICKITAT | Annual | 95.6 | 18,630 | 142 | 0.76% | 0.76% |
| LEWIS | Annual | 99.5 | 59,526 | 200 | 0.34% | 0.34% |
| LINCOLN | Annual | 91.6 | 16,930 | 1 | 0.01% | 0.01% |
| MASON | Annual | 98.0 | 51,973 | 245 | 0.47% | 0.47% |
| OKANOGAN | Annual | 91.8 | 45,997 | 80 | 0.17% | 0.17% |
| PACIFIC | Annual | 99.0 | 34,625 | 48 | 0.14% | 0.14% |
| PEND OREILLE | Annual | 94.8 | 14,904 | 39 | 0.26% | 0.26% |
| PIERCE | Annual | 88.8 | 323,224 | 1,317 | 0.41% | 0.41% |
| SAN JUAN | Annual | 97.3 | 16,840 | 90 | 0.53% | 0.53% |
| SKAGIT | Annual | 94.3 | 66,604 | 266 | 0.40% | 0.40% |
| SKAMANIA | Annual | 100.0 | 7,696 | 10 | 0.13% | 0.13% |
| SNOHOMISH | Annual | 94.2 | 286,187 | 858 | 0.30% | 0.30% |
| SPOKANE | Annual | 94.4 | 198,820 | 1,036 | 0.52% | 0.52% |
| STEVENS | Annual | 95.6 | 39,733 | 78 | 0.20% | 0.20% |
| THURSTON | Annual | 94.4 | 110,770 | 822 | 0.74% | 0.74% |
| WALLA WALLA | Annual | 94.5 | 27,826 | 18 | 0.06% | 0.06% |
| WHATCOM | Annual | 86.1 | 105,236 | 318 | 0.30% | 0.30% |
| WHITMAN | Annual | 83.2 | 35,586 | 3 | 0.01% | 0.01% |
| YAKIMA | Annual | 91.7 | 101,547 | 245 | 0.24% | 0.24% |
| TOTALS - ANNUAL | | 93.4 | 2,948,403 | 12,912 | 0.29% | 0.29% |
| WEIGHTED MEAN - ANNUAL COUNTIES | | | | | 0.44% | |
| ASOTIN | 4 Year | 96.0 | 13,205 | 25 | 0.19% | 0.76% |
| GRAYS HARBOR | 4 Year | 97.8 | 56,919 | 91 | 0.16% | 0.64% |
| JEFFERSON | 4 Year | 98.9 | 29,396 | 36 | 0.12% | 0.49% |
| WAHKIAKUM | 4 Year | 99.0 | 4,138 | 48 | 1.16% | 4.64% |
| TOTALS - CYCLICAL | | 97.9 | 103,658 | 200 | 0.41% | |
| MEAN - CYCLICAL COUNTIES - BY AVG NUMBER OF PARCELS IN REVAL AREA | | | | | | 1.63% |
| WEIGHTED MEAN - CYCLICAL COUNTIES | | | | | 0.19% | |
| TOTALS - ALL COUNTIES | | 93.9 | 3,052,061 | 13,112 | | |
| WEIGHTED MEAN - ALL COUNTIES | | | | | 0.43% | |

Note:

- (a) Appeals as % of average number of parcels per reval area -- (Total County Appeals/(Total County Parcels/Cycle Years))
- Source of the appeal data is the 2013 County Statistics for Comparison Report.
- The appeal information was reported to DOR by county assessors and is representative as of March 2013. Comparisons between data reported by the assessor and data tracked by the appeal boards may vary due to different processes used for tracking appeals.

REAL PROPERTY APPEALS FILED IN 2012

| COUNTY | REVAL CYCLE | 2012 REAL RATIO | TOTAL PARCELS | 2012 BOE REAL PROPERTY TOTALS | | | | |
|-----------------|-------------|-----------------|------------------|-------------------------------|--------------|--------------|------------|---------------|
| | | | | Stipulated | Withdrawn | Heard | Pending | Total |
| ADAMS | Annual | 96.70 | 13,122 | 1 | 3 | 2 | 0 | 6 |
| ASOTIN | 4 Year | 98.70 | 12,249 | 4 | 1 | 5 | 0 | 10 |
| BENTON | Annual | 97.20 | 70,801 | 87 | 61 | 129 | 0 | 277 |
| CHELAN | Annual | 88.00 | 43,263 | 5 | 19 | 36 | 0 | 60 |
| CLALLAM | Annual | 90.50 | 50,195 | 104 | 21 | 109 | 0 | 234 |
| CLARK | Annual | 93.00 | 160,578 | 254 | 114 | 260 | 1 | 629 |
| COLUMBIA | 4 Year | 98.70 | 5,433 | 0 | 0 | 0 | 0 | 0 |
| COWLITZ | Annual | 93.70 | 56,161 | 50 | 18 | 46 | 0 | 114 |
| DOUGLAS | 2 Year | 91.40 | 25,838 | 5 | 0 | 48 | 0 | 53 |
| FERRY | 4 Year | 100.00 | 9,721 | 2 | 1 | 15 | 0 | 18 |
| FRANKLIN | Annual | 94.50 | 28,933 | 5 | 1 | 4 | 0 | 10 |
| GARFIELD | Annual | 98.00 | 3,289 | 0 | 0 | 4 | 0 | 4 |
| GRANT | Annual | 88.00 | 53,366 | 128 | 84 | 93 | 0 | 305 |
| GRAYS HARBOR | 4 Year | 97.30 | 56,911 | 18 | 48 | 16 | 1 | 83 |
| ISLAND | Annual | 99.80 | 49,477 | 64 | 71 | 179 | 1 | 315 |
| JEFFERSON | 4 Year | 99.30 | 29,395 | 14 | 8 | 52 | 0 | 74 |
| KING | Annual | 89.50 | 667,702 | 311 | 923 | 3,790 | 14 | 5,038 |
| KITSAP | Annual | 92.00 | 113,115 | 96 | 35 | 337 | 15 | 483 |
| KITTITAS | 4 Year | 99.50 | 33,684 | 3 | 21 | 491 | 0 | 515 |
| KLICKITAT | Annual | 99.80 | 20,459 | 399 | 213 | 31 | 20 | 663 |
| LEWIS | Annual | 98.90 | 59,477 | 15 | 18 | 53 | 72 | 158 |
| LINCOLN | Annual | 88.00 | 16,911 | 0 | 0 | 1 | 0 | 1 |
| MASON | Annual | 97.80 | 52,168 | 68 | 29 | 62 | 106 | 265 |
| OKANOGAN | Annual | 92.70 | 45,994 | 45 | 20 | 69 | 0 | 134 |
| PACIFIC | Annual | 98.50 | 34,659 | 7 | 51 | 75 | 0 | 133 |
| PEND OREILLE | Annual | 97.30 | 14,878 | 6 | 4 | 14 | 0 | 24 |
| PIERCE | Annual | 87.30 | 323,229 | 694 | 359 | 791 | 19 | 1,863 |
| SAN JUAN | Annual | 95.30 | 17,179 | 3 | 15 | 82 | 0 | 100 |
| SKAGIT | Annual | 92.00 | 66,414 | 95 | 170 | 195 | 0 | 460 |
| SKAMANIA | Annual | 95.80 | 7,897 | 0 | 0 | 13 | 0 | 13 |
| SNOHOMISH | Annual | 94.50 | 284,809 | 120 | 166 | 257 | 382 | 925 |
| SPOKANE | Annual | 94.70 | 198,898 | 402 | 260 | 685 | 0 | 1,347 |
| STEVENS | Annual | 94.70 | 39,684 | 14 | 23 | 127 | 0 | 164 |
| THURSTON | Annual | 91.80 | 110,514 | 153 | 236 | 714 | 0 | 1,103 |
| WAHKIAKUM | 4 Year | 100.00 | 4,130 | 6 | 3 | 11 | 0 | 20 |
| WALLA WALLA | Annual | 94.50 | 27,709 | 4 | 12 | 10 | 0 | 26 |
| WHATCOM | Annual | 86.50 | 105,078 | 242 | 191 | 99 | 0 | 532 |
| WHITMAN | Annual | 82.20 | 35,670 | 3 | 0 | 0 | 0 | 3 |
| YAKIMA | Annual | 92.00 | 101,462 | 78 | 20 | 95 | 0 | 193 |
| TOTALS | | | 3,050,452 | 3,505 | 3,219 | 9,000 | 631 | 16,355 |
| AVERAGES | | 94.36 | | | | | | |

Notes:

-The appeal information was reported to DOR by county assessors and is representative as of March 2013.

Comparisons between data reported by the assessor and data tracked by the appeal boards may vary due to different processes used for tracking appeals.

REAL PROPERTY APPEALS FILED IN 2013

| COUNTY | REVAL CYCLE | 2013 REAL RATIO | TOTAL PARCELS | 2013 BOE REAL PROPERTY TOTALS | | | | |
|-----------------|-------------|-----------------|------------------|-------------------------------|--------------|--------------|--------------|---------------|
| | | | | Stipulated | Withdrawn | Heard | Pending | Total |
| ADAMS | Annual | 93.9 | 12,806 | 0 | 0 | 0 | 3 | 3 |
| ASOTIN | 4 Year | 96.0 | 13,205 | 0 | 0 | 0 | 6 | 25 |
| BENTON | Annual | 97.4 | 71,600 | 52 | 59 | 142 | 24 | 277 |
| CHELAN | Annual | 82.3 | 43,334 | 77 | 6 | 0 | 1 | 84 |
| CLALLAM | Annual | 91.1 | 49,583 | 60 | 11 | 52 | 89 | 212 |
| CLARK | Annual | 96.1 | 161,009 | 87 | 40 | 84 | 565 | 776 |
| COLUMBIA | Annual | 97.8 | 5,435 | 0 | 0 | 0 | 0 | 0 |
| COWLITZ | Annual | 96.1 | 56,057 | 87 | 13 | 22 | 0 | 122 |
| DOUGLAS | Annual | 93.8 | 25,725 | 0 | 0 | 0 | 42 | 42 |
| FERRY | Annual | 99.9 | 9,242 | 2 | 1 | 7 | 0 | 10 |
| FRANKLIN | Annual | 91.0 | 29,109 | 0 | 7 | 9 | 0 | 16 |
| GARFIELD | Annual | 99.3 | 3,275 | 0 | 0 | 3 | 0 | 3 |
| GRANT | Annual | 79.2 | 53,373 | 34 | 9 | 22 | 111 | 176 |
| GRAYS HARBOR | 4 Year | 97.8 | 56,919 | 12 | 5 | 0 | 74 | 91 |
| ISLAND | Annual | 94.9 | 49,176 | 95 | 40 | 120 | 7 | 262 |
| JEFFERSON | 4 Year | 98.9 | 29,396 | 10 | 2 | 23 | 1 | 36 |
| KING | Annual | 90.9 | 668,896 | 134 | 383 | 688 | 3560 | 4765 |
| KITSAP | Annual | 90.9 | 113,399 | 36 | 18 | 17 | 157 | 228 |
| KITTITAS | Annual | 90.5 | 33,730 | 5 | 5 | 1 | 109 | 120 |
| KLICKITAT | Annual | 95.6 | 18,630 | 23 | 17 | 0 | 102 | 142 |
| LEWIS | Annual | 99.5 | 59,526 | 0 | 22 | 2 | 176 | 200 |
| LINCOLN | Annual | 91.6 | 16,930 | 0 | 0 | 1 | 0 | 1 |
| MASON | Annual | 98.0 | 51,973 | 55 | 12 | 178 | 0 | 245 |
| OKANOGAN | Annual | 91.8 | 45,997 | 40 | 1 | 37 | 2 | 80 |
| PACIFIC | Annual | 99.0 | 34,625 | 6 | 3 | 14 | 25 | 48 |
| PEND OREILLE | Annual | 94.8 | 14,904 | 13 | 0 | 0 | 26 | 39 |
| PIERCE | Annual | 88.8 | 323,224 | 168 | 98 | 335 | 716 | 1317 |
| SAN JUAN | Annual | 97.3 | 16,840 | 4 | 10 | 0 | 76 | 90 |
| SKAGIT | Annual | 94.3 | 66,604 | 8 | 22 | 0 | 236 | 266 |
| SKAMANIA | Annual | 100.0 | 7,696 | 2 | 0 | 7 | 1 | 10 |
| SNOHOMISH | Annual | 94.2 | 286,187 | 75 | 34 | 90 | 659 | 858 |
| SPOKANE | Annual | 94.4 | 198,820 | 533 | 145 | 356 | 2 | 1036 |
| STEVENS | Annual | 95.6 | 39,733 | 1 | 1 | 0 | 76 | 78 |
| THURSTON | Annual | 94.4 | 110,770 | 167 | 322 | 324 | 9 | 822 |
| WAHKIAKUM | 4 Year | 99.0 | 4,138 | 29 | 4 | 15 | 0 | 48 |
| WALLA WALLA | Annual | 94.5 | 27,826 | 8 | 3 | 7 | 0 | 18 |
| WHATCOM | Annual | 86.1 | 105,236 | 108 | 31 | 39 | 140 | 318 |
| WHITMAN | Annual | 83.2 | 35,586 | 2 | 0 | 1 | 0 | 3 |
| YAKIMA | Annual | 91.7 | 101,547 | 46 | 15 | 184 | 0 | 245 |
| TOTALS | | | 3,052,061 | 1,979 | 1,339 | 2,780 | 6,995 | 13,112 |
| AVERAGES | | 93.89 | | | | | | |

Notes:

-The appeal information was reported to DOR by county assessors and is representative as of March 2013.

Comparisons between data reported by the assessor and data tracked by the appeal boards may vary due to different processes used for tracking appeals.

GEOGRAPHIC INFORMATION SYSTEMS

Management of GIS and Maintenance of Layers

| COUNTY | Format of Maps | Primary Department(s) Responsible for Management of County GIS | Primary Department(s) Responsible for Maintenance of Parcel Layer |
|--------------|-----------------------------|--|---|
| ADAMS | GIS | AS | AS |
| ASOTIN | GIS/Hard Copy | PW | PW |
| BENTON | GIS | Commissioners | GIS, AS, Planning, & PW |
| CHELAN | GIS | IT | AS |
| CLALLAM | GIS/Other Digital | Planning/AS | AS |
| CLARK | GIS | GIS | GIS |
| COLUMBIA | GIS/Hard Copy/Other Digital | PW | PW |
| COWLITZ | GIS/Other Digital | IT | AS, IT |
| DOUGLAS | GIS | Transportation and land services (TLS) | GIS |
| FERRY | GIS/Hard Copy/Other Digital | AS | AS |
| FRANKLIN | GIS | IS | AS |
| GARFIELD | GIS/Hard Copy | AS | AS |
| GRANT | Other Digital | CD | AS |
| GRAYS HARBOR | GIS/Hard Copy | CS | CS |
| ISLAND | GIS | AS | AS |
| JEFFERSON | Other Digital | CS | AS |
| KING | GIS | King County GIS | AS |
| KITSAP | GIS | IS | IS, AS |
| KITTITAS | GIS | IT | AS |
| KLICKITAT | GIS | PW | AS |
| LEWIS | GIS | PW | AS |
| LINCOLN | GIS/Hard Copy/Other Digital | Planning | AS |
| MASON | Hard Copy | PW | PW, AS |
| OKANOGAN | GIS/Hard Copy | Planning | AS |
| PACIFIC | Hard Copy | PW | PW |
| PEND OREILLE | GIS/Hard Copy | GIS, IS | GIS, IS |
| PIERCE | GIS | IT | AS-TR |
| SAN JUAN | GIS | PW | AS |
| SKAGIT | GIS | GIS | GIS |
| SKAMANIA | GIS/Other Digital/Hard Copy | AS | AS |
| SNOHOMISH | GIS | IS | AS |
| SPOKANE | GIS | AS | AS |
| STEVENS | GIS | AS, IS | AS, Segs Dept. |
| THURSTON | GIS | CS | AS |
| WAHKIAKUM | GIS | Buildings & Planning | Buildings & Planning |
| WALLA WALLA | GIS | PW, AS, CD | AS |
| WHATCOM | GIS/Other Digital/Hard Copy | Admin. Services, IT | AS |
| WHITMAN | Hard Copy | N/A | N/A |
| YAKIMA | GIS | GIS | AS, GIS |

Notes:

Codes: AS-Assessor, CD-Community Development, CS-Central Serv, GIS- Geographic Info System, IS-Information Services, IT-Information Technology, PW-Public Works, TR-Treasurer, N/A- Not Applicable

GEOGRAPHIC INFORMATION SYSTEMS

Integration of GIS with Assessors' Maps and Land Records

| COUNTY | County GIS | GIS Vendor/ Software | Updates/Maintains GIS Parcel Layer | GIS Used In Mass Appraisal | GIS Link w/ Assess Recds | Maps % Digital | TCA Code in Parcel Layer |
|--------------|------------|---|---------------------------------------|-------------------------------|-----------------------------|-------------------|-----------------------------|
| ADAMS | Yes | ESRI | AS | No | Yes | 100% | No |
| ASOTIN | Yes | Geographic Mapping Consul. Inc. | PW | No | Yes | 75% | Yes |
| BENTON | Yes | Autodesk Map 3D, Intergraph GeoMedia | GIS, AS, Planning, & PW | Yes | Yes | 100% | Yes |
| CHELAN | Yes | ArcGIS10 | AS | Yes | Yes | 100% | Yes |
| CLALLAM | Yes | ESRI and PACS | AS | Yes | Yes | 100% | Yes |
| CLARK | Yes | ESRI | GIS | Yes | Yes | 100% | No |
| COLUMBIA | Yes | ESRI | PW | Yes | Yes | 100% | Yes |
| COWLITZ | Yes | SurvCadd 2012 w/ Intellicad engine, ESRI ArcMap, ArcIMS (limited use), ArcGIS Server. County owns ESRI ELA license | AS, IT | Yes | No | 100% | Yes |
| DOUGLAS | Yes | ESRI | GIS | Yes | Yes | 100% | Yes |
| FERRY | Yes | ESRI ArcEditor | AS | Yes | No | 100% | No |
| FRANKLIN | Yes | Integrph, ESRI | AS | Yes | Yes | 100% | Yes |
| GARFIELD | Yes | Geographic Mapping Consul. Inc. | AS | No | Yes | 100% | Yes |
| GRANT | Yes | ESRI/AutoCad | AS | Yes | Yes | 100% | Yes |
| GRAYS HARBOR | Yes | Arcview | CS | No | Yes | | Yes |
| ISLAND | Yes | ESRI ArcGIS Standard (archeditor) ArchGIS Explorer, Arc GIS online | AS | No | No | 60% | No |
| JEFFERSON | Yes | Auto-CAD, AS/ESRI, ArcInfo, IS | AS | No | Yes | 100% | No |
| KING | Yes | ESRI | AS | Yes | Yes | 100% | No |
| KITSAP | Yes | Auto Cad and ARC | IS, AS | Yes | Yes | 100% | Yes |
| KITTITAS | Yes | ESRI | AS | Yes | Yes | 100% | Yes |
| KLICKITAT | Yes | ARC GIS | AS | Yes | No | | Yes |
| LEWIS | Yes | ESRI-Arcinfo | AS | Yes | Yes | 100% | Yes |

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Notes:

Codes: AS-Assessor, CS-Central Serv, GIS-Geographic Info System, IT-Information Technology
IS-Information Services, PW-Public Works, TR- Treasurer Office, N/A-Not Applicable

GEOGRAPHIC INFORMATION SYSTEMS

Integration of GIS with Assessors' Maps and Land Records

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| COUNTY | County GIS | GIS Vendor/ Software | Updates/Maintains GIS Parcel Layer | GIS Used In Mass Appraisal | GIS Link w/ Assess Recds | Maps % Digital | TCA Code in Parcel Layer |
|--------------|------------|--|------------------------------------|----------------------------|--------------------------|----------------|--------------------------|
| LINCOLN | Yes | ESRI 10.1 | AS | No | No | 95% | Yes |
| MASON | Yes | ESRI | PW, AS | | Yes | 100% | Yes |
| OKANOGAN | Yes | ESRI | AS | Yes | Yes | 100% | Yes |
| PACIFIC | Yes | Arctinfo | PW | No | Yes | 0% | No |
| PEND OREILLE | Yes | ESRI-Arcinfo | GIS, IS | No | Yes | 100% | Yes |
| PIERCE | Yes | ESRI ArcGIS v. 10 | AS-TR | Yes | Yes | 100% | Yes |
| SAN JUAN | Yes | ESRI ArcMap 10, ArcReader, ArcInfo, ArcGIS Server & ArcSDE | AS | Yes | Yes | 100% | Yes |
| SKAGIT | Yes | ESRI, Arc GIS | GIS | No | Yes | 100% | No |
| SKAMANIA | Yes | ESRI | AS | Yes | Yes | 100% | Yes |
| SNOHOMISH | Yes | ESRI, ArcGIS 10.x suite, ArcInfo Workstations | AS | Yes | Yes | 100% | Yes |
| SPOKANE | Yes | ESRI | AS | Yes | Yes | 100% | Yes |
| STEVENS | Yes | ESRI | AS, Segs Dept. | Yes | Yes | 100% | Yes |
| THURSTON | Yes | ESRI ArcGis 10.1 | AS | Yes | Yes | 100% | Yes |
| WAHKIAKUM | Yes | ESRI | Buildings & Planning | Yes | Yes | 100% | Yes |
| WALLA WALLA | Yes | ESRI, ArcGIS, Sidwell Parcel Builder | AS | No | Yes | 100% | No |
| WHATCOM | Yes | ESRI | AS | No | Yes | 100% | No |
| WHITMAN | No | N/A | N/A | No | N/A | 0% | N/A |
| YAKIMA | Yes | ESRI | AS, GIS | Yes | Yes | 100% | Yes |

Notes:

Codes: AS-Assessor, CS-Central Serv, GIS-Geographic Info System, IT-Information Technology
 IS-Information Services, PW-Public Works, TR- Treasurer Office, N/A-Not Applicable

COUNTY SOFTWARE SYSTEMS

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| COUNTY | Assessment Administration Software | | | Appraisal Functions Software | | |
|--------------|------------------------------------|------------------------------|----------------|------------------------------|--|----------------|
| | Vendor Name | Application Name | Year Installed | Vendor Name | Application Name | Year Installed |
| ADAMS | TS/Thomson Reuters | T2 | 2013 | TS/Thomson Reuters | T2 | 2013 |
| ASOTIN | In house | Assessment/Tax Collection | 1978 | NEMRC | Microsolve | 2013 |
| BENTON | Thomson Reuters | Ascend | 1999 | Thomson Reuters | ProVal | 1999 |
| CHELAN | TA | PACS | 2008 | TA | PACS | 2008 |
| CLALLAM | TA | PACS | 2009 | TA | PACS | 2009 |
| CLARK | TA | PACS | 2008 | TA | PACS | 2008 |
| COLUMBIA | TA | PACS 9.0 | 2010 | TA | PACS 9.0 | 2010 |
| COWLITZ | Eagle Software | Tyler Technologies | 2004 | Eagle Software | Tyler Technologies | 2004 |
| DOUGLAS | TS/Thomson Reuters | T2 | 2013 | TS/Thomson Reuters | T2 | 2013 |
| FERRY | TS/Thomson Reuters | T2 | 2012 | TS/Thomson Reuters | T2 | 2012 |
| FRANKLIN | TS/Thomson Reuters | T2 | 1995 | TS/Thomson Reuters | T2 | 1996 |
| GARFIELD | RC Technology | ATS Custom Software | ? | Marshall and Swift | Marshall & Swift Residential Estimator | 2007 |
| GRANT | TS/Thomson Reuters | T2 | 2010 | TS/Thomson Reuters | T2 | 2010 |
| GRAYS HARBOR | SQL Server | (Delphi Front-end, in house) | 1990 | SQL Server | (Delphi Front-end, in-house) | 1990 |
| ISLAND | TA | PACS | 2010 | TA | PACS | 2010 |
| JEFFERSON | TA | PACS | 2013 | TA | PACS | 2013 |
| KING | In house | Various | 1994 | In house | Various | 1994 |
| KITSAP | In house | Land Information System | 2003 | Thomson Reuters | ProVal | 2003 |
| KITTITAS | TS/Thomson Reuters | T1 | 2005 | TS/Thomson Reuters | T1 | 2005 |
| KLICKITAT | Thomson Reuters | Ascend | 1999 | Thomson Reuters | Proval | 1997 |
| LEWIS | Thomson Reuters | Ascend | 1998 | Thomson Reuters | Sigma | 1998 |

Notes:

Codes: TA-True Automation, TS-Terra Scan, M&S- Marshall & Swift Estimator

COUNTY SOFTWARE SYSTEMS

| COUNTY | Assessment Administration Software | | | Appraisal Functions Software | | |
|--------------|------------------------------------|------------------|----------------|------------------------------|------------------|----------------|
| | Vendor Name | Application Name | Year Installed | Vendor Name | Application Name | Year Installed |
| LINCOLN | TS/Thomson Reuters | T2 | 2010 | TS/Thomson Reuters | T2 | 2010 |
| MASON | TS/Thomson Reuters | Terra scan T2 | 2008 | TS/Thomson Reuters | Terra scan T2 | 2010 |
| OKANOGAN | TS/Thomson Reuters | T2 | 2011 | TS/Thomson Reuters | T1 | 2011 |
| PACIFIC | TS/Thomson Reuters | T2 | 2014 | TS/Thomson Reuters | T2 | 2014 |
| PEND OREILLE | TA | PACS 9.0 | 2009 | TA | PACS 9.0 | 2009 |
| PIERCE | Thomson Reuters | Ascend | 2003 | Harris | Realware | 2003 |
| SAN JUAN | TA | PACS 9.0 | 2009 | TA | PACS 9.0 | 2009 |
| SKAGIT | TA | PACS | 2009 | TA | PACS | 2009 |
| SKAMANIA | TS/Thomson Reuters | T2 | 2013 | TS/Thomson Reuters | T2 | 2013 |
| SNOHOMISH | Thomson Reuters | Ascend | 1999 | Thomson Reuters | ProVal | 1999 |
| SPOKANE | Thomson Reuters | Ascend | 1998 | Thomson Reuters | ProVal | 2000 |
| STEVENS | TA | PACS | 2013 | TA | PACS | 2013 |
| THURSTON | Thomson Reuters | Ascend | 1997 | Thomson Reuters | Sigma | 1997 |
| WAHKIAKUM | TA | PACS 9.0 | 2009 | TA | PACS 9.0 | 2009 |
| WALLA WALLA | TA | PACS | 2014 | TA | PACS | 2014 |
| WHATCOM | TA | PACS 9.0 | 2009 | TA | PACS 9.0 | 2009 |
| WHITMAN | TS/Thomson Reuters | T2 | 2010 | TS/Thomson Reuters | T2 | 2010 |
| YAKIMA | Thomson Reuters | Ascend | 1996 | Thomson Reuters | Sigma | 1992 |

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Notes:

Codes: TA-True Automation, TS-Terra Scan, M&S- Marshall & Swift Estimator

RATIOS

Real and Personal Property

| COUNTY | REVAL CYCLE | RATIO% REAL PROPERTY | | | | RATIO% PERSONAL PROP. | | | |
|---------------|----------------|----------------------|-------------|-------------|-------------|-----------------------|-------------|-------------|-------------|
| | | 2010 | 2011 | 2012 | 2013 | 2010 | 2011 | 2012 | 2013 |
| ADAMS | Annual | 92.7 | 87.9 | 96.7 | 93.9 | 94.0 | 94.4 | 94.9 | 96.0 |
| ASOTIN | 4 Year | 82.7 | 91.1 | 98.7 | 96.0 | 87.0 | 89.3 | 89.1 | 90.7 |
| BENTON | Annual | 95.3 | 95.8 | 97.2 | 97.4 | 92.8 | 90.6 | 87.4 | 89.1 |
| CHELAN | Annual | 87.1 | 83.8 | 88.0 | 82.3 | 95.6 | 95.7 | 92.8 | 93.3 |
| CLALLAM | Annual | 93.6 | 94.2 | 90.5 | 91.1 | 95.7 | 94.3 | 91.9 | 97.1 |
| CLARK | Annual | 92.0 | 94.4 | 93.0 | 96.1 | 84.1 | 81.3 | 83.4 | 86.8 |
| COLUMBIA | Annual | 100.0 | 97.0 | 98.7 | 97.8 | 96.0 | 97.3 | 98.8 | 97.3 |
| COWLITZ | Annual | 89.6 | 92.2 | 93.7 | 96.1 | 100.0 | 100.0 | 99.0 | 98.4 |
| DOUGLAS | Annual | 92.9 | 95.6 | 91.4 | 93.8 | 94.0 | 94.0 | 92.7 | 93.5 |
| FERRY | Annual | 91.8 | 100.0 | 100.0 | 99.9 | 89.8 | 92.5 | 96.1 | 98.6 |
| FRANKLIN | Annual | 95.7 | 97.3 | 94.5 | 91.0 | 87.1 | 90.4 | 91.1 | 94.2 |
| GARFIELD | Annual | 93.8 | 98.2 | 98.0 | 99.3 | 93.4 | 94.5 | 96.1 | 97.2 |
| GRANT | Annual | 85.5 | 91.8 | 88.0 | 79.2 | 98.4 | 96.3 | 96.2 | 96.2 |
| GRAYS HARBOR | 4 Year | 100.0 | 100.0 | 97.3 | 97.8 | 96.7 | 94.5 | 97.3 | 100.0 |
| ISLAND | Annual | 95.9 | 96.1 | 99.8 | 94.9 | 89.2 | 86.9 | 91.1 | 94.5 |
| JEFFERSON | 4 Year | 96.5 | 95.2 | 99.3 | 98.9 | 96.6 | 96.1 | 99.2 | 98.0 |
| KING | Annual | 89.9 | 92.0 | 89.5 | 90.9 | 98.7 | 97.5 | 97.3 | 99.2 |
| KITSAP | Annual | 88.2 | 88.6 | 92.0 | 90.9 | 98.6 | 98.4 | 97.4 | 95.5 |
| KITTITAS | Annual | 100.0 | 100.0 | 99.5 | 90.5 | 98.8 | 96.1 | 96.0 | 96.3 |
| KLICKITAT | Annual | 100.0 | 96.5 | 99.8 | 95.6 | 100.0 | 100.0 | 100.0 | 100.0 |
| LEWIS | Annual | 92.6 | 99.1 | 98.9 | 99.5 | 92.1 | 89.7 | 93.1 | 94.2 |
| LINCOLN | Annual | 88.4 | 85.3 | 88.0 | 91.6 | 91.3 | 88.3 | 90.9 | 90.3 |
| MASON | Annual | 100.0 | 100.0 | 97.8 | 98.0 | 89.6 | 87.7 | 90.1 | 94.3 |
| OKANOGAN | Annual | 86.4 | 86.2 | 92.7 | 91.8 | 98.4 | 94.6 | 98.0 | 98.3 |
| PACIFIC | Annual | 98.8 | 92.2 | 98.5 | 99.0 | 90.3 | 92.9 | 91.0 | 91.7 |
| PEND OREILLE | Annual | 90.7 | 92.7 | 97.3 | 94.8 | 76.3 | 76.3 | 74.2 | 82.0 |
| PIERCE | Annual | 91.0 | 92.0 | 87.3 | 88.8 | 91.8 | 91.8 | 94.2 | 95.9 |
| SAN JUAN | Annual | 89.9 | 100.0 | 95.3 | 97.3 | 92.6 | 90.9 | 93.0 | 96.7 |
| SKAGIT | Annual | 94.2 | 94.3 | 92.0 | 94.3 | 97.5 | 95.4 | 97.4 | 99.5 |
| SKAMANIA | Annual | 96.9 | 100.0 | 95.8 | 100.0 | 82.5 | 85.6 | 89.4 | 97.1 |
| SNOHOMISH | Annual | 93.5 | 92.8 | 94.5 | 94.2 | 99.6 | 98.5 | 99.9 | 98.5 |
| SPOKANE | Annual | 92.7 | 94.3 | 94.7 | 94.4 | 92.0 | 90.8 | 93.4 | 97.2 |
| STEVENS | Annual | 85.6 | 87.8 | 94.7 | 95.6 | 88.0 | 91.7 | 87.5 | 91.4 |
| THURSTON | Annual | 91.5 | 90.1 | 91.8 | 94.4 | 96.7 | 95.4 | 95.7 | 90.8 |
| WAHKIAKUM | 4 Year | 91.2 | 100.0 | 100.0 | 99.0 | 93.0 | 92.1 | 91.6 | 91.9 |
| WALLA WALLA | Annual | 96.4 | 97.2 | 94.5 | 94.5 | 96.1 | 94.7 | 95.1 | 91.1 |
| WHATCOM | Annual | 83.8 | 88.2 | 86.5 | 86.1 | 91.2 | 90.8 | 90.5 | 97.5 |
| WHITMAN | Annual | 88.8 | 87.3 | 82.2 | 83.2 | 78.9 | 79.3 | 78.4 | 78.8 |
| YAKIMA | Annual | 94.4 | 92.0 | 92.0 | 91.7 | 90.6 | 90.6 | 89.3 | 84.5 |
| MEAN | | 92.6 | 93.8 | 94.4 | 93.9 | 92.7 | 92.2 | 92.8 | 94.2 |
| MEDIAN | | 92.7 | 94.3 | 94.7 | 94.5 | 93.0 | 92.9 | 93.1 | 95.9 |

Note:

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

SOURCES

1. ***2013 County Progress Reports***; Washington State Department of Revenue
2. ***2013 County Statistics for Comparison Report***; Washington State Department of Revenue
3. ***Property Tax Statistics***; Washington State Department of Revenue, 1990-2013
4. ***2013 County Abstract of Assessed Value***; Washington State Department of Revenue
5. ***2013 Population Estimates***; 2013 Population Trends by Washington State Office of Financial Management Forecasting Division
6. ***1976 Revaluation Status Report and other Property Tax Statistics***; Washington State Department of Revenue
7. ***A Comparison of County Assessor Statistics***; for assessment years 1998-2012, Washington State Department of Revenue
8. ***Assessors Certificate of Assessment Rolls***; Ratio Unit, Property Tax Division, Washington State Department of Revenue
9. ***2013 County Ratio Study***; Ratio Unit, Property Tax Division, Washington State Department of Revenue