

Reference Report

A Comparison of County Assessor Statistics

2004 County Comparison



Property Tax Division
September 2005

A Comparison of County Assessor Statistics can be found on the DOR website in the “Statistics & Reports” link. The Internet address is: <http://dor.wa.gov>

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

A Comparison of County Assessor Statistics

2005 Report of 2004 Assessment Year Statistics

**Compiled by:
Washington State Department of Revenue
Property Tax Division
P.O. Box 47471
Olympia, WA 98504-7471**

Questions and comments regarding this survey may be directed to Cindy Boswell, Property Tax Specialist, County Review Program at (509) 663-9747, e-mail: cindyb@dor.wa.gov

September 2005

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.

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

Users of this report are cautioned to exercise reasoned judgment when drawing conclusions or using data contained within the report. Washington's thirty-nine county assessors operate within unique local geographical, political, and economic environments that often influence the attributes of a county's assessment system and the level of services they provide. Consequently, making direct comparisons between individual counties may result in distorted or misleading conclusions unless additional information is considered or more in-depth analysis is conducted. The comparison report is designed to serve as a starting point for the administrator or decision-maker.

TABLE OF CONTENTS

| COUNTY CHARACTERISTICS | <u>PAGE</u> |
|--|--------------------|
| COUNTY REVALUATION CYCLES - 2004 Assessment Year | 1 |
| 2004 COUNTY ASSESSED VALUES - Real and Personal Property As % of Total Assessed Values | 2 |
| 2004 COUNTY PARCEL COUNT - Real and Personal Property | 4 |
| POPULATION, REAL PROPERTY, AND ASSESSED VALUE Annual vs. Cyclical Counties | 5 |
| 2004 COUNTY PARCEL COUNT - Real and Personal Property, Sorted by Real Property Parcel Count | 6 |
| TAXABLE and EXEMPT PARCELS - Listed on 2004 Real Property Roll | 7 |
| NUMBER OF REAL PROPERTY PARCELS – 2004 Defined by Land Use Code | 8 |
| 2004 NEW CONSTRUCTION | 10 |
| 2004 COUNTY NEW PROPERTY - \$ Amount Placed on Assessment Roll | 11 |
| 2004 PROPERTY SEGREGATIONS & MAPPING | 12 |
| DATES OF ASSESSMENT ROLL CLOSING - Real, Personal, and New Construction, 2004 Assessment Year | 13 |
| 2004 PERSONAL PROPERTY COMPARISON | 14 |
| ASSESSOR STAFFING LEVELS | |
| 2004 COUNTY ASSESSORS' STAFF Total Staff, Real and Personal Property | 15 |
| 2004 COUNTY STAFFING - By Function | 16 |

| WORKLOAD COMPARISONS | <u>PAGE</u> |
|--|--------------------|
| COMPARISON OF 2004 WORKLOADS - Parcel Count Per Total Staff | 18 |
| COMPARISON OF 2004 WORKLOADS - Parcel Count Per Appraiser | 19 |
| COMPARISON OF 2004 WORKLOADS - Inspections Per Appraiser Per Year | 20 |
| COMPARISON OF 2004 WORKLOADS - Personal Property Accounts Per Auditor | 21 |
| | |
| ASSESSOR BUDGETS and BUDGET COMPARISONS | |
| 2003-2005 ASSESSOR'S BUDGETS - Staffing, \$, and % Change | 22 |
| 2003-2005 ASSESSOR'S BUDGETS (Less Items paid to Central Services) Staffing, \$, and % Change | 23 |
| 2004 ASSESSORS' BUDGETS (Less Items paid to Central Services) \$ Per Staff | 24 |
| 2004 ASSESSORS' BUDGETS (Less Items paid to Central Services) \$ Per Parcel | 25 |
| 2005 ASSESSORS' BUDGETS (Less Items paid to Central Services) \$ Per Staff | 26 |
| 2005 ASSESSORS' BUDGETS (Less Items paid to Central Services) \$ Per Parcel | 27 |
| | |
| RATIOS and APPEALS | |
| 2004 COUNTY RATIOS and APPEALS - Real Property | 28 |
| REAL PROPERTY APPEALS FILED IN 2004 – Annual vs. Cyclical Counties | 29 |
| | |
| HISTORICAL COMPARISON | |
| COMPARISON OF ASSESSORS' STAFFING – 2003 through 2005 Projected | 30 |
| | |
| SOURCES | |

COUNTY REVALUATION CYCLES 2004 Assessment Year

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

SUMMARY

| Revaluation Cycle | Number of Counties | Inspection 1 / 2 yrs | Inspection 1 / 3 yrs | Inspection 1 / 4 yrs | Inspection 1 / 5 yrs | Inspection 1 / 6 yrs |
|-------------------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Annual | 18 | | | 2 | | 16 |
| 2 Year | 1 | 1 | | | | |
| 3 Year | 1 | | 1 | | | |
| 4 Year | 19 | | | 19 | | |

2004 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 | \$1,026,772,100 | 0.18% | \$936,919,990 | 91.2% | \$89,852,110 | 8.8% |
| ASOTIN | 4 Year | \$874,259,932 | 0.16% | \$858,976,453 | 98.3% | \$15,283,479 | 1.7% |
| BENTON | Annual | \$9,337,522,788 | 1.67% | \$8,884,093,392 | 95.1% | \$453,429,396 | 4.9% |
| CHELAN | 4 Year | \$5,086,623,089 | 0.91% | \$4,927,365,711 | 96.9% | \$159,257,378 | 3.1% |
| CLALLAM | Annual | \$5,093,691,805 | 0.91% | \$4,943,944,880 | 97.1% | \$149,746,925 | 2.9% |
| CLARK | Annual | \$29,171,399,984 | 5.21% | \$28,451,032,654 | 97.5% | \$720,367,330 | 2.5% |
| COLUMBIA | 4 Year | \$257,428,469 | 0.05% | \$240,183,409 | 93.3% | \$17,245,060 | 6.7% |
| COWLITZ | Annual | \$6,528,405,659 | 1.17% | \$6,066,660,233 | 92.9% | \$461,745,426 | 7.1% |
| DOUGLAS | 2 Year | \$1,932,067,832 | 0.35% | \$1,869,218,400 | 96.7% | \$62,849,432 | 3.3% |
| FERRY | 4 Year | \$348,180,725 | 0.06% | \$333,342,368 | 95.7% | \$14,838,357 | 4.3% |
| FRANKLIN | 4 Year | \$2,811,663,830 | 0.50% | \$2,662,540,300 | 94.7% | \$149,123,530 | 5.3% |
| GARFIELD | Annual | \$133,133,809 | 0.02% | \$120,363,217 | 90.4% | \$12,770,592 | 9.6% |
| GRANT | 4 Year | \$4,273,861,951 | 0.76% | \$3,903,441,931 | 91.3% | \$370,420,020 | 8.7% |
| GRAYS HARBOR | 4 Year | \$3,995,550,905 | 0.71% | \$3,755,973,501 | 94.0% | \$239,577,404 | 6.0% |
| ISLAND | Annual | \$8,540,162,063 | 1.53% | \$8,477,787,273 | 99.3% | \$62,374,790 | 0.7% |
| JEFFERSON | 4 Year | \$3,065,262,925 | 0.55% | \$3,030,284,600 | 98.9% | \$34,978,325 | 1.1% |
| KING | Annual | \$241,433,929,017 | 43.14% | \$232,458,491,234 | 96.3% | \$8,975,437,783 | 3.7% |
| KITSAP | Annual | \$19,402,860,389 | 3.47% | \$19,093,232,545 | 98.4% | \$309,627,844 | 1.6% |
| KITTITAS | 4 Year | \$2,870,663,544 | 0.51% | \$2,771,877,934 | 96.6% | \$98,785,610 | 3.4% |
| KLICKITAT | 4 Year | \$1,539,429,831 | 0.28% | \$1,452,645,798 | 94.4% | \$86,784,033 | 5.6% |
| LEWIS | 4 Year | \$4,365,890,989 | 0.78% | \$4,173,519,867 | 95.6% | \$192,371,122 | 4.4% |
| LINCOLN | Annual | \$707,713,277 | 0.13% | \$644,911,630 | 91.1% | \$62,801,647 | 8.9% |

2004 COUNTY ASSESSED VALUES

Real and Personal Property As % of Total Assessed Value

| County | Reval Cycle | Total Assessed Value | As % of All Counties | Real Property | RP as % of Total | Personal Property | PP as % of Total |
|------------------------------|-------------|--------------------------|----------------------|--------------------------|------------------|-------------------------|------------------|
| MASON | 4 Year | \$4,131,032,271 | 0.74% | \$4,063,599,741 | 98.4% | \$67,432,530 | 1.6% |
| OKANOGAN | 4 Year | \$2,137,292,411 | 0.38% | \$2,047,418,100 | 95.8% | \$89,874,311 | 4.2% |
| PACIFIC | 4 Year | \$1,567,722,214 | 0.28% | \$1,533,554,340 | 97.8% | \$34,167,874 | 2.2% |
| PEND OREILLE | 4 Year | \$731,192,379 | 0.13% | \$700,309,659 | 95.8% | \$30,882,720 | 4.2% |
| PIERCE | Annual | \$52,118,832,978 | 9.31% | \$50,524,174,632 | 96.9% | \$1,594,658,346 | 3.1% |
| SAN JUAN | 3 Year | \$4,848,042,312 | 0.87% | \$4,785,851,469 | 98.7% | \$62,190,843 | 1.3% |
| SKAGIT | Annual | \$9,803,165,279 | 1.75% | \$9,275,967,974 | 94.6% | \$527,197,305 | 5.4% |
| SKAMANIA | Annual | \$773,942,250 | 0.14% | \$747,386,013 | 96.6% | \$26,556,237 | 3.4% |
| SNOHOMISH | Annual | \$59,964,585,036 | 10.71% | \$57,705,197,482 | 96.2% | \$2,259,387,554 | 3.8% |
| SPOKANE | Annual | \$22,059,434,390 | 3.94% | \$20,853,171,120 | 94.5% | \$1,206,263,270 | 5.5% |
| STEVENS | 4 Year | \$2,020,203,078 | 0.36% | \$1,966,403,562 | 97.3% | \$53,799,516 | 2.7% |
| THURSTON | Annual | \$16,926,429,810 | 3.02% | \$16,377,404,507 | 96.8% | \$549,025,303 | 3.2% |
| WAHKIAKUM | 4 Year | \$268,079,080 | 0.05% | \$256,682,790 | 95.7% | \$11,396,290 | 4.3% |
| WALLA WALLA | 4 Year | \$3,219,309,154 | 0.58% | \$3,059,265,450 | 95.0% | \$160,043,704 | 5.0% |
| WHATCOM | 4 Year | \$14,009,595,725 | 2.50% | \$13,527,177,380 | 96.6% | \$482,418,345 | 3.4% |
| WHITMAN | Annual | \$1,737,510,106 | 0.31% | \$1,624,632,634 | 93.5% | \$112,877,472 | 6.5% |
| YAKIMA | Annual | \$10,528,332,566 | 1.88% | \$9,696,954,264 | 92.1% | \$831,378,302 | 7.9% |
| Mean | | | | | 95.6% | | 4.4% |
| Total - Weighted Mean | | \$559,641,175,952 | 100.00% | \$538,801,958,437 | 96.3% | \$20,839,217,515 | 3.7% |

Note:

Assessed Value is 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).

2004 COUNTY PARCEL COUNT

Taxable Real and Personal Property

| COUNTY | REAL PROPERTY PARCELS | PERSONAL PROPERTY ACCOUNTS |
|---------------|-----------------------|----------------------------|
| ADAMS | 13,045 | 994 |
| ASOTIN | 13,050 | 633 |
| BENTON | 64,137 | 4,851 |
| CHELAN | 40,266 | 2,792 |
| CLALLAM | 48,051 | 1,738 |
| CLARK | 146,950 | 8,045 |
| COLUMBIA | 5,326 | 280 |
| COWLITZ | 52,813 | 3,085 |
| DOUGLAS | 23,547 | 1,074 |
| FERRY | 9,648 | 395 |
| FRANKLIN | 24,601 | 2,172 |
| GARFIELD | 3,226 | 204 |
| GRANT | 50,869 | 6,076 |
| GRAYS HARBOR | 55,127 | 4,284 |
| ISLAND | 49,194 | 1,382 |
| JEFFERSON | 28,948 | 537 |
| KING | 617,449 | 55,881 |
| KITSAP | 108,984 | 3,540 |
| KITTITAS (e) | 28,083 | 2,644 |
| KLICKITAT | 18,892 | 2,094 |
| LEWIS | 56,995 | 3,380 |
| LINCOLN | 16,052 | 943 |
| MASON | 50,323 | 1,922 |
| OKANOGAN | 43,926 | 2,620 |
| PACIFIC | 34,768 | 817 |
| PEND OREILLE | 15,344 | 509 |
| PIERCE | 301,473 | 15,321 |
| SAN JUAN (e) | 16,623 | 1,446 |
| SKAGIT | 63,525 | 3,135 |
| SKAMANIA | 7,642 | 596 |
| SNOHOMISH | 256,154 | 13,128 |
| SPOKANE | 187,695 | 13,004 |
| STEVENS | 37,441 | 1,418 |
| THURSTON | 100,571 | 5,793 |
| WAHKIAKUM (e) | 3,891 | 210 |
| WALLA WALLA | 26,497 | 1,580 |
| WHATCOM | 98,217 | 4,421 |
| WHITMAN | 37,307 | 1,574 |
| YAKIMA | 98,331 | 5,722 |
| TOTAL | 2,854,981 | 180,240 |

Note:

Numbers represent locally assessed taxable parcels and accounts. Personal Property numbers do include accounts with farm equipment exempt from state levy.

(e) Number of personal property accounts is an estimate.

POPULATION, REAL PROPERTY, AND ASSESSED VALUE

Annual vs. Cyclical Counties (2004 Data)

| ANNUAL COUNTIES | POPULATION | REAL PROP. PARCELS | ASSESSED REAL PROPERTY VALUE | AVERAGE VALUE PER PARCEL |
|-------------------------|------------------|--------------------|------------------------------|--------------------------|
| ADAMS | 16,700 | 13,045 | \$936,919,990 | \$71,822 |
| BENTON | 155,100 | 64,137 | \$8,884,093,392 | \$138,517 |
| CLALLAM | 65,900 | 48,051 | \$4,943,944,880 | \$102,890 |
| CLARK | 383,300 | 146,950 | \$28,451,032,654 | \$193,610 |
| COWLITZ | 95,300 | 52,813 | \$6,066,660,233 | \$114,871 |
| GARFIELD | 2,400 | 3,226 | \$120,363,217 | \$37,310 |
| ISLAND | 74,800 | 49,194 | \$8,477,787,273 | \$172,334 |
| KING | 1,788,300 | 617,449 | \$232,458,491,234 | \$376,482 |
| KITSAP | 239,500 | 108,984 | \$19,093,232,545 | \$175,193 |
| LINCOLN | 10,200 | 16,052 | \$644,911,630 | \$40,176 |
| PIERCE | 744,000 | 301,473 | \$50,524,174,632 | \$167,591 |
| SKAGIT | 108,800 | 63,525 | \$9,275,967,974 | \$146,021 |
| SKAMANIA | 10,100 | 7,642 | \$747,386,013 | \$97,800 |
| SNOHOMISH | 644,800 | 256,154 | \$57,705,197,482 | \$225,275 |
| SPOKANE | 432,000 | 187,695 | \$20,853,171,120 | \$111,101 |
| THURSTON | 218,500 | 100,571 | \$16,377,404,507 | \$162,844 |
| WHITMAN | 41,700 | 37,307 | \$1,624,632,634 | \$43,548 |
| YAKIMA | 227,500 | 98,331 | \$9,696,954,264 | \$98,615 |
| TOTAL | 5,258,900 | 2,172,599 | \$476,882,325,674 | MEAN VALUE OF |
| PERCENT OF STATE | 85.3% | 76.1% | 88.5% | \$137,556 |

| CYCLICAL COUNTIES | POPULATION | REAL PROP. PARCELS | ASSESSED REAL PROPERTY VALUE | AVERAGE VALUE PER PARCEL |
|--|----------------|--------------------|------------------------------|--------------------------|
| ASOTIN | 20,700 | 13,050 | \$858,976,453 | \$65,822 |
| CHELAN | 68,400 | 40,266 | \$4,927,365,711 | \$122,370 |
| COLUMBIA | 4,100 | 5,326 | \$240,183,409 | \$45,096 |
| DOUGLAS | 34,200 | 23,547 | \$1,869,218,400 | \$79,382 |
| FERRY | 7,300 | 9,648 | \$333,342,368 | \$34,550 |
| FRANKLIN | 57,000 | 24,601 | \$2,662,540,300 | \$108,229 |
| GRANT | 78,300 | 50,869 | \$3,903,441,931 | \$76,735 |
| GRAYS HARBOR | 69,200 | 55,127 | \$3,755,973,501 | \$68,133 |
| JEFFERSON | 27,000 | 28,948 | \$3,030,284,600 | \$104,680 |
| KITTITAS | 35,800 | 28,083 | \$2,771,877,934 | \$98,703 |
| KLICKITAT | 19,300 | 18,892 | \$1,452,645,798 | \$76,892 |
| LEWIS | 70,700 | 56,995 | \$4,173,519,867 | \$73,226 |
| MASON | 50,800 | 50,323 | \$4,063,599,741 | \$80,750 |
| OKANOGAN | 39,600 | 43,926 | \$2,047,418,100 | \$46,611 |
| PACIFIC | 21,000 | 34,768 | \$1,533,554,340 | \$44,108 |
| PEND OREILLE | 11,900 | 15,344 | \$700,309,659 | \$45,641 |
| SAN JUAN | 15,100 | 16,623 | \$4,785,851,469 | \$287,905 |
| STEVENS | 40,700 | 37,441 | \$1,966,403,562 | \$52,520 |
| WAHKIAKUM | 3,800 | 3,891 | \$256,682,790 | \$65,968 |
| WALLA WALLA | 56,700 | 26,497 | \$3,059,265,450 | \$115,457 |
| WHATCOM | 177,300 | 98,217 | \$13,527,177,380 | \$137,727 |
| TOTAL | 908,900 | 682,382 | \$61,919,632,763 | MEAN VALUE OF |
| PERCENT OF STATE | 14.7% | 23.9% | 11.5% | \$87,167 |
| WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS) | | | | \$188,723 |

2004 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 | 617,449 | 21.63% | 21.63% | 55,881 | 31.00% | 31.00% |
| PIERCE | 301,473 | 10.56% | 32.19% | 15,321 | 8.50% | 39.50% |
| SNOHOMISH | 256,154 | 8.97% | 41.16% | 13,128 | 7.28% | 46.79% |
| SPOKANE | 187,695 | 6.57% | 47.73% | 13,004 | 7.21% | 54.00% |
| CLARK | 146,950 | 5.15% | 52.88% | 8,045 | 4.46% | 58.47% |
| KITSAP | 108,984 | 3.82% | 56.70% | 3,540 | 1.96% | 60.43% |
| THURSTON | 100,571 | 3.52% | 60.22% | 5,793 | 3.21% | 63.64% |
| YAKIMA | 98,331 | 3.44% | 63.66% | 5,722 | 3.17% | 66.82% |
| WHATCOM | 98,217 | 3.44% | 67.10% | 4,421 | 2.45% | 69.27% |
| BENTON | 64,137 | 2.25% | 69.35% | 4,851 | 2.69% | 71.96% |
| SKAGIT | 63,525 | 2.23% | 71.58% | 3,135 | 1.74% | 73.70% |
| LEWIS | 56,995 | 2.00% | 73.57% | 3,380 | 1.88% | 75.58% |
| GRAYS HARBOR | 55,127 | 1.93% | 75.50% | 4,284 | 2.38% | 77.95% |
| COWLITZ | 52,813 | 1.85% | 77.35% | 3,085 | 1.71% | 79.67% |
| GRANT | 50,869 | 1.78% | 79.14% | 6,076 | 3.37% | 83.04% |
| MASON | 50,323 | 1.76% | 80.90% | 1,922 | 1.07% | 84.10% |
| ISLAND | 49,194 | 1.72% | 82.62% | 1,382 | 0.77% | 84.87% |
| CLALLAM | 48,051 | 1.68% | 84.30% | 1,738 | 0.96% | 85.83% |
| OKANOGAN | 43,926 | 1.54% | 85.84% | 2,620 | 1.45% | 87.29% |
| CHELAN | 40,266 | 1.41% | 87.25% | 2,792 | 1.55% | 88.84% |
| STEVENS | 37,441 | 1.31% | 88.56% | 1,418 | 0.79% | 89.62% |
| WHITMAN | 37,307 | 1.31% | 89.87% | 1,574 | 0.87% | 90.50% |
| PACIFIC | 34,768 | 1.22% | 91.09% | 817 | 0.45% | 90.95% |
| JEFFERSON | 28,948 | 1.01% | 92.10% | 537 | 0.30% | 91.25% |
| KITTITAS | 28,083 | 0.98% | 93.09% | 2,644 | 1.47% | 92.72% |
| WALLA WALLA | 26,497 | 0.93% | 94.01% | 1,580 | 0.88% | 93.59% |
| FRANKLIN | 24,601 | 0.86% | 94.88% | 2,172 | 1.21% | 94.80% |
| DOUGLAS | 23,547 | 0.82% | 95.70% | 1,074 | 0.60% | 95.39% |
| KLICKITAT | 18,892 | 0.66% | 96.36% | 2,094 | 1.16% | 96.55% |
| SAN JUAN | 16,623 | 0.58% | 96.94% | 1,446 | 0.80% | 97.36% |
| LINCOLN | 16,052 | 0.56% | 97.51% | 943 | 0.52% | 97.88% |
| PEND OREILLE | 15,344 | 0.54% | 98.04% | 509 | 0.28% | 98.16% |
| ASOTIN | 13,050 | 0.46% | 98.50% | 633 | 0.35% | 98.51% |
| ADAMS | 13,045 | 0.46% | 98.96% | 994 | 0.55% | 99.07% |
| FERRY | 9,648 | 0.34% | 99.30% | 395 | 0.22% | 99.28% |
| SKAMANIA | 7,642 | 0.27% | 99.56% | 596 | 0.33% | 99.61% |
| COLUMBIA | 5,326 | 0.19% | 99.75% | 280 | 0.16% | 99.77% |
| WAHKIAKUM | 3,891 | 0.14% | 99.89% | 210 | 0.12% | 99.89% |
| GARFIELD | 3,226 | 0.11% | 100.00% | 204 | 0.11% | 100.00% |
| TOTAL | 2,854,981 | 100.00% | | 180,240 | 100.00% | |

TAXABLE and EXEMPT PARCELS Listed on 2004 Real Property Assessment Roll

| COUNTY | REAL PROPERTY ASSESSMENT ROLL | | | | ADMIN. ONLY |
|--------------|-------------------------------|----------------|------------------|----------|----------------|
| | TAXABLE | EXEMPT | TOTAL | EXEMPT % | |
| ADAMS | 13,246 | 1,421 | 14,667 | 9.69% | 22 |
| ASOTIN | 13,237 | 965 | 14,202 | 6.79% | |
| BENTON | 61,707 | 2,602 | 64,309 | 4.05% | |
| CHELAN | 36,565 | 3,620 | 40,185 | 9.01% | 2712 |
| CLALLAM | 45,395 | 6,504 | 51,899 | 12.53% | 2955 |
| CLARK | 146,920 | 4,718 | 151,638 | 3.11% | 0 |
| COLUMBIA | 5,401 | 339 | 5,740 | 5.91% | |
| COWLITZ | 55,330 | 2,919 | 58,249 | 5.01% | 26 |
| DOUGLAS | 27,118 | N/A | 27,118 | N/A | 0 |
| FERRY | 9,565 | 949 | 10,514 | 9.03% | |
| FRANKLIN | 25,196 | 1,544 | 26,740 | 5.77% | |
| GARFIELD | 3,140 | N/A | 3,140 | N/A | |
| GRANT | 51,115 | 4,483 | 55,598 | 8.06% | 0 |
| GRAYS HARBOR | 56,443 | 4,825 | 61,268 | 7.88% | 0 |
| ISLAND | 47,725 | 3,931 | 51,656 | 7.61% | 2266 |
| JEFFERSON | 29,637 | 4,344 | 33,981 | 12.78% | 0 |
| KING | 591,375 | 28,937 | 620,312 | 4.66% | 0 |
| KITSAP | 109,177 | 3,092 | 112,269 | 2.75% | |
| KITTITAS | 28,118 | 3,181 | 31,299 | 10.16% | 0 |
| KLICKITAT | 16,143 | 2,469 | 18,612 | 13.27% | 3296 |
| LEWIS | 51,043 | 6,011 | 57,054 | 10.54% | 0 |
| LINCOLN | 16,163 | 1,159 | 17,322 | 6.69% | 0 |
| MASON | 50,366 | 3,446 | 53,812 | 6.40% | 549 |
| OKANOGAN | 43,885 | 4,254 | 48,139 | 8.84% | 0 |
| PACIFIC | 33,286 | 2,083 | 35,369 | 5.89% | |
| PEND OREILLE | 15,203 | 562 | 15,765 | 3.56% | 592 |
| PIERCE | 274,489 | 25,991 | 300,480 | 8.65% | 2071 |
| SAN JUAN | 16,648 | 723 | 17,371 | 4.16% | |
| SKAGIT | 69,937 | 8,715 | 78,652 | 11.08% | 131 |
| SKAMANIA | 7,839 | N/A | 7,839 | N/A | |
| SNOHOMISH | 246,016 | 10,111 | 256,127 | 3.95% | |
| SPOKANE | 192,376 | 6,044 | 198,420 | 3.05% | 2202 |
| STEVENS | 37,548 | 4,547 | 42,095 | 10.80% | 0 |
| THURSTON | 106,506 | N/A | 106,506 | N/A | N/A |
| WAHKIAKUM | 3,694 | 887 | 4,581 | 19.36% | 204 |
| WALLA WALLA | 29,998 | 1,678 | 31,676 | 5.30% | 158 |
| WHATCOM | 97,633 | 4,710 | 102,343 | 4.60% | 541 |
| WHITMAN | 37,362 | N/A | 37,362 | N/A | 0 |
| YAKIMA | 88,199 | 10,634 | 98,833 | 10.76% | 0 |
| TOTAL | 2,790,744 | 172,398 | 2,963,142 | | |

Notes: N/A -- not available

- (a) The 2003 Comparison Report was the first year of data on listed exempt property.
- (b) Due primarily to software limitations, not all counties are able to separately identify listed exempt property.
- (c) This table may reflect a different number than the taxable parcels (locally assessed) on page 4.
Report comparisons that reference parcel count are based on the locally assessed taxable parcels (pg. 4).
- (d) Administrative parcels typically are secondary to a primary listed parcel--used for administrative purposes.

NUMBER OF REAL PROPERTY PARCELS - 2004

Defined by Land Use Code

| COUNTY | Residential Properties | | Commercial & Agriculture Properties (no current use) | | | (a) Other Real Property | TOTAL |
|--------------|------------------------|----------|--|------------|-------|----------------------------|---------|
| | Single F. | Multi-F. | MFG | Commercial | Agri. | | |
| ADAMS | 4,313 | 126 | 24 | 502 | 778 | 7,302 | 13,045 |
| ASOTIN | 6,010 | 373 | 20 | 467 | 162 | 6,018 | 13,050 |
| BENTON | 52,389 | 2,002 | 421 | 3,927 | 1,077 | 4,321 | 64,137 |
| CHELAN | 32,771 | 555 | 281 | 1,605 | 1,023 | 4,031 | 40,266 |
| CLALLAM | 28,739 | 436 | 70 | 1,759 | 50 | 16,997 | 48,051 |
| CLARK | 135,459 | 4,393 | 1,846 | 5,252 | | | 146,950 |
| COLUMBIA | 2,065 | 26 | 15 | 329 | 159 | 2,732 | 5,326 |
| COWLITZ | 35,008 | 1,229 | 184 | 1,894 | 1 | 14,497 | 52,813 |
| DOUGLAS | 11,895 | 361 | 4 | 490 | 1,101 | 9,696 | 23,547 |
| FERRY | 3,908 | 17 | 11 | 182 | 0 | 5,530 | 9,648 |
| FRANKLIN | 16,972 | 463 | 89 | 1,250 | 1,402 | 4,425 | 24,601 |
| GARFIELD | 1,171 | 11 | 1 | 112 | 73 | 1,858 | 3,226 |
| GRANT | 32,826 | 1,280 | 37 | 4,403 | 1,178 | 11,145 | 50,869 |
| GRAYS HARBOR | 40,354 | 853 | 459 | 3,406 | 67 | 9,988 | 55,127 |
| ISLAND | 32,640 | 336 | 58 | 872 | 0 | 15,288 | 49,194 |
| JEFFERSON | 15,363 | 131 | 56 | 668 | 15 | 12,715 | 28,948 |
| KING | 527,495 | 22,988 | 3,075 | 22,153 | 77 | 41,661 | 617,449 |
| KITSAP | 81,327 | 2,043 | 95 | 3,973 | 2 | 21,544 | 108,984 |
| KITTITAS | 19,128 | 427 | 40 | 1,032 | 1,139 | 6,317 | 28,083 |
| KLICKITAT | 7,450 | 85 | 32 | 1,066 | 223 | 10,036 | 18,892 |
| LEWIS | 28,517 | 556 | 194 | 3,225 | 3,577 | 20,926 | 56,995 |
| LINCOLN | 5,224 | 42 | 0 | 600 | 2,360 | 7,826 | 16,052 |
| MASON | 29,146 | 566 | 57 | 922 | 13 | 19,619 | 50,323 |
| OKANOGAN | 15,848 | 379 | 71 | 1,582 | 3,566 | 22,480 | 43,926 |
| PACIFIC | 18,509 | 150 | 31 | 861 | 265 | 14,952 | 34,768 |

NUMBER OF REAL PROPERTY PARCELS - 2004

Defined by Land Use Code

| COUNTY | Residential Properties | | Commercial & Agriculture Properties (no current use) | | | (a) Other Real Property | TOTAL |
|--------------------|------------------------|---------------|--|----------------|---------------|----------------------------|------------------|
| | Single F. | Multi-F. | MFG | Commercial | Agri. | | |
| PEND OREILLE | 5,899 | 34 | 31 | 324 | 154 | 8,902 | 15,344 |
| PIERCE | 230,791 | 8,524 | 617 | 16,998 | 35 | 44,508 | 301,473 |
| SAN JUAN | 12,386 | 602 | 23 | 852 | 21 | 2,739 | 16,623 |
| SKAGIT | 44,580 | 1,179 | 153 | 4,443 | 431 | 12,739 | 63,525 |
| SKAMANIA | 4,601 | 121 | 20 | 162 | 0 | 2,738 | 7,642 |
| SNOHOMISH | 200,470 | 5,867 | 704 | 10,418 | 145 | 38,550 | 256,154 |
| SPOKANE | 134,261 | 6,656 | 377 | 7,699 | 66 | 38,636 | 187,695 |
| STEVENS | 15,671 | 182 | 86 | 793 | 74 | 20,635 | 37,441 |
| THURSTON | 76,900 | 2,409 | 110 | 4,330 | 52 | 16,770 | 100,571 |
| WAHKIAKUM | 1,523 | 54 | 16 | 100 | 88 | 2,110 | 3,891 |
| WALLA WALLA | 14,909 | 679 | 108 | 1,570 | 1,007 | 8,224 | 26,497 |
| WHATCOM | 57,799 | 7,575 | 260 | 5,573 | 727 | 26,283 | 98,217 |
| WHITMAN | 16,968 | 735 | 18 | 2,937 | 423 | 16,226 | 37,307 |
| YAKIMA | 60,804 | 2,710 | 573 | 7,587 | 4,662 | 21,995 | 98,331 |
| Grand Total | 2,062,089 | 77,155 | 10,267 | 126,318 | 26,193 | 552,959 | 2,854,981 |

Note:

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

2004 NEW CONSTRUCTION

Sorted by 2004 N. C. Parcels as % of County Real Property Parcels

| COUNTY | TOTAL REAL PROP. PARCELS | PARCELS WITH N. C. | NC % of COUNTY | N. C. CURRENT | N. C. % of COUNTY | |
|---------------|--------------------------|--------------------|----------------|---------------|-------------------|--------------|
| | | | 2004 | | 2003 | 2002 |
| KITTITAS | 28,083 | 2,512 | 8.94% | YES | 7.60% | 8.39% |
| ISLAND | 49,194 | 4,237 | 8.61% | YES | 6.81% | 6.01% |
| GRANT | 50,869 | 3,436 | 6.75% | NO | 4.53% | 4.33% |
| SAN JUAN | 16,623 | 978 | 5.88% | YES | 5.89% | 6.40% |
| WHATCOM | 98,217 | 5,404 | 5.50% | YES | 5.42% | 4.60% |
| CLARK | 146,950 | 8,048 | 5.48% | YES | 4.87% | 4.98% |
| THURSTON | 100,571 | 5,154 | 5.12% | YES | 4.37% | 3.32% |
| FERRY | 9,648 | 446 | 4.62% | YES | 1.56% | 1.63% |
| JEFFERSON | 28,948 | 1,143 | 3.95% | YES | 3.46% | 3.19% |
| SKAGIT | 63,525 | 2,468 | 3.89% | YES | 3.02% | 4.48% |
| MASON | 50,323 | 1,949 | 3.87% | NO | 2.95% | 3.33% |
| KITSAP | 108,984 | 4,144 | 3.80% | YES | 4.30% | 4.34% |
| PACIFIC | 34,768 | 1,281 | 3.68% | YES | 2.15% | N/A |
| STEVENS | 37,441 | 1,375 | 3.67% | YES | 4.86% | 0.79% |
| BENTON | 64,137 | 2,323 | 3.62% | YES | 4.08% | 3.81% |
| SKAMANIA | 7,642 | 252 | 3.30% | YES | 8.04% | 3.67% |
| PEND OREILLE | 15,344 | 501 | 3.27% | YES | N/A | 1.80% |
| LEWIS | 56,995 | 1,856 | 3.26% | YES | 2.78% | 2.03% |
| PIERCE | 301,473 | 9,399 | 3.12% | YES | 2.44% | 4.27% |
| CLALLAM | 48,051 | 1,489 | 3.10% | NO | 1.64% | 2.31% |
| DOUGLAS | 23,547 | 711 | 3.02% | YES | N/A | 2.05% |
| KING | 617,449 | 18,349 | 2.97% | YES | 2.72% | 2.18% |
| SNOHOMISH | 256,154 | 6,980 | 2.72% | NO | 3.55% | 2.82% |
| ASOTIN | 13,050 | 335 | 2.57% | YES | 2.58% | 2.52% |
| WAHKIAKUM | 3,891 | 98 | 2.52% | YES | N/A | 3.52% |
| YAKIMA | 98,331 | 2,432 | 2.47% | YES | 2.02% | 2.04% |
| OKANOGAN | 43,926 | 1,058 | 2.41% | YES | 1.53% | 0.87% |
| KLICKITAT | 18,892 | 428 | 2.27% | YES | 2.60% | 2.71% |
| FRANKLIN | 24,601 | 500 | 2.03% | YES | 8.18% | 6.89% |
| COWLITZ | 52,813 | 1,064 | 2.01% | YES | 1.93% | 3.67% |
| SPOKANE | 187,695 | 3,721 | 1.98% | YES | 2.02% | 1.76% |
| COLUMBIA | 5,326 | 92 | 1.73% | YES | 1.78% | 1.93% |
| LINCOLN | 16,052 | 275 | 1.71% | YES | 1.71% | 1.53% |
| GRAYS HARBOR | 55,127 | 937 | 1.70% | YES | 1.50% | 2.32% |
| ADAMS | 13,045 | 154 | 1.18% | YES | 1.33% | 1.29% |
| WALLA WALLA | 26,497 | 303 | 1.14% | YES | 1.64% | 1.49% |
| CHELAN | 40,266 | 413 | 1.03% | YES | 1.16% | 2.45% |
| WHITMAN | 37,307 | 220 | 0.59% | YES | 0.42% | 0.44% |
| GARFIELD | 3,226 | 16 | 0.50% | YES | 0.50% | 0.50% |
| TOTAL | 2,854,981 | 96,481 | | | | |
| MEAN | | | 3.33% | | 3.28% | 3.07% |
| MEDIAN | | | 3.10% | | 2.66% | 2.62% |

Notes:

There may be counties that use internal cut-offs, based on cost or location, for listing new construction. These are internal measures, not supported by statute, which may distort the "current" status of NC.

2004 COUNTY NEW PROPERTY
\$ Amount Placed on Assessment Roll
Sorted by 2004 New Property % of County Assessed Value

| COUNTY | New Property A. V. (a) | As % of State N. P. | Total County A. V. (b) | New Prop. % of Total Cnty AV | | |
|----------------------|---------------------------|------------------------|---------------------------|------------------------------|--------------|--------------|
| | | | | 2004 | 2003 | 2002 |
| KITTITAS | 226,033,614 | 1.76% | \$2,870,663,544 | 7.87% | 3.32% | 2.61% |
| FRANKLIN | 186,207,795 | 1.45% | \$2,811,663,830 | 6.62% | 5.83% | 4.53% |
| WHATCOM | 674,066,508 | 5.24% | \$14,009,595,725 | 4.81% | 2.61% | 2.73% |
| CLARK | 1,062,358,280 | 8.25% | \$29,171,399,984 | 3.64% | 2.80% | 3.12% |
| BENTON | 314,512,243 | 2.44% | \$9,337,522,788 | 3.37% | 4.37% | 3.63% |
| THURSTON | 557,849,075 | 4.33% | \$16,926,429,810 | 3.30% | 3.03% | 2.57% |
| SKAGIT | 319,739,488 | 2.48% | \$9,803,165,279 | 3.26% | 2.98% | 3.14% |
| CLALLAM | 161,087,938 | 1.25% | \$5,093,691,805 | 3.16% | 1.92% | 1.91% |
| JEFFERSON | 93,278,790 | 0.72% | \$3,065,262,925 | 3.04% | 2.48% | 2.11% |
| LEWIS | 127,480,267 | 0.99% | \$4,365,890,989 | 2.92% | 5.44% | 1.90% |
| DOUGLAS | 53,466,700 | 0.42% | \$1,932,067,832 | 2.77% | 2.42% | 1.92% |
| PIERCE | 1,415,920,046 | 11.00% | \$52,118,832,978 | 2.72% | 2.26% | 2.94% |
| PEND OREILLE | 19,845,314 | 0.15% | \$731,192,379 | 2.71% | 3.11% | 1.48% |
| GRANT | 109,730,450 | 0.85% | \$4,273,861,951 | 2.57% | 2.49% | 2.78% |
| ISLAND | 218,416,364 | 1.70% | \$8,540,162,063 | 2.56% | 2.01% | 2.11% |
| MASON | 105,521,632 | 0.82% | \$4,131,032,271 | 2.55% | 1.82% | 1.72% |
| WALLA WALLA | 77,754,421 | 0.60% | \$3,219,309,154 | 2.42% | 2.19% | 2.34% |
| SKAMANIA | 18,650,500 | 0.14% | \$773,942,250 | 2.41% | 2.81% | 2.98% |
| CHELAN | 121,581,318 | 0.94% | \$5,086,623,089 | 2.39% | 1.69% | 1.63% |
| SPOKANE | 518,529,951 | 4.03% | \$22,059,434,390 | 2.35% | 1.94% | 1.86% |
| STEVENS | 47,232,428 | 0.37% | \$2,020,203,078 | 2.34% | 2.41% | 2.43% |
| YAKIMA | 237,218,918 | 1.84% | \$10,528,332,566 | 2.25% | 1.57% | 1.92% |
| WHITMAN | 35,792,870 | 0.28% | \$1,737,510,106 | 2.06% | 1.98% | 0.81% |
| OKANOGAN | 43,995,700 | 0.34% | \$2,137,292,411 | 2.06% | 2.07% | 1.96% |
| ASOTIN | 17,045,400 | 0.13% | \$874,259,932 | 1.95% | 2.16% | 1.97% |
| KITSAP | 372,348,179 | 2.89% | \$19,402,860,389 | 1.92% | 2.31% | 1.85% |
| GRAYS HARBOR | 76,002,029 | 0.59% | \$3,995,550,905 | 1.90% | 5.68% | 2.89% |
| SNOHOMISH | 1,136,572,975 | 8.83% | \$59,964,585,036 | 1.90% | 2.13% | 2.27% |
| WAHKIAKUM | 5,000,700 | 0.04% | \$268,079,080 | 1.87% | 2.29% | 1.68% |
| PACIFIC | 29,215,868 | 0.23% | \$1,567,722,214 | 1.86% | 1.79% | 1.06% |
| FERRY | 6,151,500 | 0.05% | \$348,180,725 | 1.77% | 1.52% | 2.21% |
| KING | 4,258,184,886 | 33.08% | \$241,433,929,017 | 1.76% | 1.82% | 1.67% |
| LINCOLN | 11,600,769 | 0.09% | \$707,713,277 | 1.64% | 1.63% | 1.18% |
| SAN JUAN | 78,110,313 | 0.61% | \$4,848,042,312 | 1.61% | 1.64% | 1.61% |
| KLICKITAT | 24,130,142 | 0.19% | \$1,539,429,831 | 1.57% | 1.81% | 15.46% |
| ADAMS | 14,621,087 | 0.11% | \$1,026,772,100 | 1.42% | 2.29% | 4.26% |
| COWLITZ | 93,293,855 | 0.72% | \$6,528,405,659 | 1.43% | 1.63% | 3.81% |
| COLUMBIA | 3,358,030 | 0.03% | \$257,428,469 | 1.30% | 0.99% | 0.99% |
| GARFIELD | 361,649 | 0.00% | \$133,133,809 | 0.27% | 0.45% | 0.31% |
| TOTAL OR MEAN | \$12,872,267,992 | 100% | \$559,641,175,952 | 2.57% | 2.45% | 2.57% |
| WEIGHTED MEAN | | | | 2.30% | 2.18% | 2.17% |
| MEDIAN | | | | 2.35% | 2.19% | 2.18% |

Notes:

(a) New Property--Includes new construction and improvements to property.

(b) Total County Assessed Value--Total of locally assessed real property and personal property.

2004 PROPERTY SEGREGATIONS AND MAPPING

| COUNTY | SEPARATE | GIS | PARCEL | MAP FORMATS | | SEGREGATIONS | | ESTIMATE |
|--------------|----------|-------------|----------|-------------|----------|---------------|---------------|--------------|
| | GIS DEPT | MAINT | MAPPING | COMP | HARD | 2003 | 2004 | BACKLOG |
| ADAMS | No | PW | AS | No | Yes | 229 | 174 | Current |
| ASOTIN | No | PW, PLN | AS | Yes | Yes | 10 | 20 | Current |
| BENTON | Yes | PW | AS | Yes | Yes | 582 | 528 | 2 - 3 Months |
| CHELAN | No | AS | AS | Yes | Yes | 245 | 569 | Current |
| CLALLAM | No | AS - PW | AS | Yes | Yes | 450 | 500 | Current |
| CLARK | Yes | AS/GIS | AS/GIS | Yes | No | 1,106 | 4,298 | Current |
| COLUMBIA | No | AS | AS | Yes | Yes | 32 | 63 | Current |
| COWLITZ | Yes | PW - GIS | GIS | Yes | Yes | 448 | 538 | Current |
| DOUGLAS | Yes | PW | AS | Yes | Yes | N/A | N/A | Current |
| FERRY | No | AS, PLN | AS | Lmtd | Yes | 87 | 45 | Current |
| FRANKLIN | Yes | GIS | GIS | Yes | No | 186 | 147 | Current |
| GARFIELD | No | N/A | AS | Lmtd | Yes | 4 | 6 | Current |
| GRANT | No | AS/GIS | AS | Yes | Yes | 86 | 113 | Current |
| GRAYS HARBOR | Yes | N/A | CS | Yes | Yes | 402 | 400 | Current |
| ISLAND | No | N/A | AS | Some | Yes | 274 | 160 | 8 Months |
| JEFFERSON | Yes | CS | AS | Yes | Yes | 486 | 405 | Current |
| KING | Yes | GIS | AS | Yes | Yes | 4,424 | 5,425 | Current |
| KITSAP | No | GIS/CS, PW | GIS/CS | Yes | Lmtd | 740 | 1,050 | Current |
| KITTITAS | Yes | PW | AS | Yes | No | N/A | N/A | 6 Months |
| KLICKITAT | Yes | PW | AS | No | Yes | 40 | 163 | Current |
| LEWIS | Yes | GIS, PW | AS | Yes | No | 1,218 | 637 | Current |
| LINCOLN | Yes | N/A | AS | Yes | Yes | 522 | 375 | Current |
| MASON | Yes | PW | AS | Some | Yes | 335 | 767 | 2 Months |
| OKANOGAN | No | PW, PLN | AS | Some | Yes | 212 | 230 | Current |
| PACIFIC | Yes | PW, AS | AS | Yes | Yes | 16 | 76 | Current |
| PEND OREILLE | No | PW | AS | No | Yes | 102 | 173 | Current |
| PIERCE | Yes | CS/GIS | AS | Yes | Historic | 768 | 1,451 | 4 Months |
| SAN JUAN | Yes | PW, PMT, LB | AS | Yes | Yes | 241 | 202 | Current |
| SKAGIT | Yes | GIS, PW, H | GIS | Yes | No | 1,200 | 1,400 | Current |
| SKAMANIA | No | PW | AS | No | Yes | N/A | N/A | Current |
| SNOHOMISH | Yes | PW, AS | AS | Yes | Yes | 1,880 | 1,695 | 9 Months |
| SPOKANE | Yes | GIS | Internal | Yes | Yes | 1,471 | 1,085 | Current |
| STEVENS | No | AS | AS | Some | Some | 333 | 214 | Current |
| THURSTON | Yes | GIS | AS | Yes | No | 5,045 | 4,771 | Current |
| WAHKIAKUM | No | N/A | Other | Lmtd | Yes | 19 | 42 | Current |
| WALLA WALLA | Yes | N/A | AS | Yes | Yes | 308 | 180 | 2 Months |
| WHATCOM | No | PW, PLN | AS | No | Yes | 3,246 | 1,958 | Current |
| WHITMAN | No | N/A | AS | No | Yes | 350 | 350 | Current |
| YAKIMA | Yes | GIS | AS | Yes | Yes | 710 | 572 | Current |
| TOTAL | | | | | | 27,807 | 30,782 | |

Notes:

- (a) Segregations are an on-going process. A county is listed as current if there is less than a one-month backlog.
- (b) Parcels segregated is not well defined, which may create variance in reported number of parcels segregated.
- (c) Source of the GIS & Mapping data -- 2003 Computer Technology Survey conducted by assessors.

Codes: AS-Assessor, CS-Central Serv, GIS-Geog Infor System, H-Health, LB-Land Bank, PLN-Planning, PMT-Permits, PW-Public Works, N/A-not available.

DATES OF ASSESSMENT ROLL CERTIFICATION

Real, Personal, and New Construction

| COUNTY | REVAL CYCLE | PARCEL COUNT | REAL & PERSONAL PROPERTY | | | NEW CONSTRUCTION 2004 |
|-----------------|-------------|--------------|--------------------------|------------|------------|-----------------------|
| | | | 2002 | 2003 | 2004 | |
| ADAMS | Annual | 13,045 | 10/17/2002 | 9/15/2003 | 8/30/2004 | 8/30/2004 |
| ASOTIN | 4 Year | 13,050 | 10/20/2002 | 10/21/2003 | 9/29/2004 | 9/28/2004 |
| BENTON | Annual | 64,137 | 9/9/2002 | 9/29/2003 | 10/14/2004 | 11/22/2004 |
| CHELAN | 4 Year | 40,266 | 7/16/2002 | 7/21/2003 | 11/4/2004 | 9/22/2004 |
| CLALLAM | Annual | 48,051 | 9/17/2002 | 11/7/2003 | 12/1/2004 | 12/1/2004 |
| CLARK | Annual | 146,950 | 11/8/2002 | 11/7/2003 | 11/30/2004 | 11/30/2004 |
| COLUMBIA | 4 Year | 5,326 | 9/13/2002 | 8/14/2003 | 8/23/2004 | 9/30/2004 |
| COWLITZ | Annual | 52,813 | 8/26/2002 | 8/25/2003 | 8/16/2004 | 9/13/2004 |
| DOUGLAS | 2 Year | 23,547 | 9/6/2002 | 7/18/2003 | 9/30/2004 | 9/15/2004 |
| FERRY * | 4 Year | 9,648 | 7/22/2002 | 7/18/2003 | 7/16/2004 | 9/30/2004 |
| FRANKLIN | 4 Year | 24,601 | 8/23/2002 | 9/5/2003 | 10/4/2004 | 10/4/2004 |
| GARFIELD * | Annual | 3,226 | 6/18/2002 | 6/18/2003 | 6/24/2004 | 8/16/2004 |
| GRANT | 4 Year | 50,869 | 9/17/2002 | 11/12/2003 | 1/5/2005 | 1/3/2005 |
| GRAYS HARBOR | 4 Year | 55,127 | 9/19/2002 | 9/24/2003 | 10/4/2004 | 9/29/2004 |
| ISLAND | Annual | 49,194 | 11/20/2002 | 1/29/2004 | 6/6/2005 | 6/6/2005 |
| JEFFERSON | 4 Year | 28,948 | 7/18/2002 | 9/17/2003 | 9/3/2004 | 11/5/2004 |
| KING | Annual | 617,449 | 11/7/2002 | 11/6/2003 | 11/10/2004 | 11/10/2004 |
| KITSAP | Annual | 108,984 | 9/30/2002 | 11/3/2003 | 10/28/2004 | 10/26/2004 |
| KITTITAS | 4 Year | 28,083 | 7/1/2002 | 8/1/2003 | 10/11/2004 | 12/6/2004 |
| KLICKITAT | 4 Year | 18,892 | 1/6/2003 | 12/26/2003 | 12/30/2004 | 12/30/2004 |
| LEWIS | 4 Year | 56,995 | 11/12/2002 | 11/17/2003 | 10/7/2004 | 9/9/2004 |
| LINCOLN * | Annual | 16,052 | 7/22/2002 | 7/21/2003 | 7/19/2004 | 9/7/2004 |
| MASON | 4 Year | 50,323 | 11/20/2002 | 10/31/2003 | 11/24/2004 | 11/12/2004 |
| OKANOGAN | 4 Year | 43,926 | 9/5/2002 | 10/17/2003 | 9/7/2004 | 9/7/2004 |
| PACIFIC | 4 Year | 34,768 | 11/27/2002 | 12/1/2003 | 11/8/2004 | 11/8/2004 |
| PEND OREILLE | 4 Year | 15,344 | 8/8/2002 | 7/28/2003 | 9/30/2004 | 9/22/2004 |
| PIERCE | Annual | 301,473 | 7/12/2002 | 10/15/2003 | 9/23/2004 | 9/23/2004 |
| SAN JUAN | 3 Year | 16,623 | 12/12/2002 | 12/5/2003 | 11/22/2004 | 11/22/2004 |
| SKAGIT | Annual | 63,525 | 10/3/2002 | 10/10/2003 | 10/29/2004 | 11/4/2004 |
| SKAMANIA | Annual | 7,642 | 9/23/2002 | 9/22/2003 | 11/8/2004 | 10/28/2004 |
| SNOHOMISH | Annual | 256,154 | 10/30/2002 | 9/26/2003 | 10/19/2004 | 10/19/2004 |
| SPOKANE | Annual | 187,695 | 12/4/2002 | 10/17/2003 | 7/21/2004 | 9/15/2004 |
| STEVENS | 4 Year | 37,441 | 9/20/2002 | 11/21/2003 | 11/30/2004 | 11/30/2004 |
| THURSTON | Annual | 100,571 | 10/7/2002 | 10/21/2003 | 10/21/2004 | 10/21/2004 |
| WAHKIAKUM * | 4 Year | 3,891 | 7/18/2002 | 7/17/2003 | 7/15/2004 | 9/7/2004 |
| WALLA WALLA * | 4 Year | 26,497 | 7/18/2002 | 7/17/2003 | 7/19/2004 | 9/23/2004 |
| WHATCOM | 4 Year | 98,217 | 12/2/2002 | 12/1/2003 | 12/2/2004 | 12/2/2004 |
| WHITMAN | Annual | 37,307 | 9/30/2002 | 7/3/2003 | 11/3/2004 | 9/1/2004 |
| YAKIMA | Annual | 98,331 | 9/13/2002 | 8/21/2003 | 11/24/2004 | 11/24/2004 |

Notes:

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

Counties in **BOLD** type made notable improvement (20+ days) in roll certification date during 2004.

An * indicates counties that have continuously submitted certifications during June or July.

2004 PERSONAL PROPERTY COMPARISON

| COUNTY | NUMBER OF ACCTS. | DATE OF ROLL CERT. | RATIO | | | AUDIT PROGRAM 2004 | NUMBER APPEALS 2004 |
|---------------|------------------|--------------------|--------------|--------------|--------------|--------------------|---------------------|
| | | | 2002 | 2003 | 2004 | | |
| ADAMS | 994 | 8/30/2004 | 100.00 | 98.50 | 96.50 | YES | 0 |
| ASOTIN | 633 | 9/29/2004 | 85.10 | 83.50 | 86.50 | NO | 0 |
| BENTON | 4,851 | 10/14/2004 | 93.00 | 93.20 | 92.90 | YES | 0 |
| CHELAN | 2,792 | 11/4/2004 | 92.40 | 95.20 | 96.30 | YES | 0 |
| CLALLAM | 1,738 | 12/1/2004 | 97.30 | 96.40 | 98.30 | NO | 0 |
| CLARK | 8,045 | 11/30/2004 | 96.80 | 98.10 | 100.00 | YES | 0 |
| COLUMBIA | 280 | 8/23/2004 | 91.90 | 89.60 | 87.80 | YES | 0 |
| COWLITZ | 3,085 | 8/16/2004 | 97.90 | 98.50 | 100.00 | NO | 2 |
| DOUGLAS | 1,074 | 9/30/2004 | 98.90 | 95.50 | 96.30 | NO | 0 |
| FERRY | 395 | 7/16/2004 | 95.50 | 100.00 | 100.00 | NO | 0 |
| FRANKLIN | 2,172 | 10/4/2004 | 93.30 | 90.20 | 89.10 | NO | 0 |
| GARFIELD | 204 | 6/24/2004 | 97.70 | 96.70 | 96.40 | NO | 0 |
| GRANT | 6,076 | 1/5/2005 | 93.80 | 93.80 | 95.70 | NO | 0 |
| GRAYS HARBOR | 4,284 | 10/4/2004 | 98.00 | 100.00 | 100.00 | NO | 0 |
| ISLAND | 1,382 | 6/6/2005 | 89.90 | 83.10 | 82.20 | YES | 0 |
| JEFFERSON | 537 | 9/3/2004 | 100.00 | 97.70 | 99.50 | YES | 0 |
| KING | 55,881 | 11/10/2004 | 94.60 | 97.30 | 93.90 | YES | 189 |
| KITSAP | 3,540 | 10/28/2004 | 100.00 | 100.00 | 100.00 | YES | 2 |
| KITTITAS | 2,644 | 10/11/2004 | 100.00 | 100.00 | 96.70 | NO | 0 |
| KLICKITAT | 2,094 | 12/30/2004 | 96.80 | 100.00 | 100.00 | YES | 1 |
| LEWIS | 3,380 | 10/7/2004 | 94.60 | 96.10 | 96.20 | YES | 0 |
| LINCOLN | 943 | 7/19/2004 | 90.70 | 91.90 | 93.30 | YES | 0 |
| MASON | 1,922 | 11/24/2004 | 90.40 | 92.50 | 93.90 | NO | 0 |
| OKANOGAN | 2,620 | 9/7/2004 | 94.90 | 96.60 | 97.80 | NO | 0 |
| PACIFIC | 817 | 11/8/2004 | 94.70 | 95.00 | 94.80 | NO | 0 |
| PEND OREILLE | 509 | 9/30/2004 | 81.90 | 82.50 | 81.50 | NO | 0 |
| PIERCE | 15,321 | 9/23/2004 | 93.70 | 94.00 | 95.80 | NO | 2 |
| SAN JUAN | 1,446 | 11/22/2004 | 83.30 | 92.00 | 91.30 | NO | 0 |
| SKAGIT | 3,135 | 10/29/2004 | 98.90 | 97.70 | 100.00 | YES | 2 |
| SKAMANIA | 596 | 11/8/2004 | 97.30 | 96.30 | 95.90 | YES | 5 |
| SNOHOMISH | 13,128 | 10/19/2004 | 92.70 | 91.20 | 95.10 | YES | 0 |
| SPOKANE | 13,004 | 7/21/2004 | 97.30 | 96.30 | 96.00 | YES | 2 |
| STEVENS | 1,418 | 11/30/2004 | 92.80 | 96.50 | 96.70 | YES | 0 |
| THURSTON | 5,793 | 10/21/2004 | 94.30 | 94.10 | 93.20 | YES | 0 |
| WAHKIAKUM | 210 | 7/15/2004 | 93.50 | 90.90 | 92.40 | NO | 0 |
| WALLA WALLA | 1,580 | 7/19/2004 | 95.80 | 97.00 | 94.00 | NO | 0 |
| WHATCOM | 4,421 | 12/2/2004 | 93.80 | 94.50 | 91.80 | NO | 0 |
| WHITMAN | 1,574 | 11/3/2004 | 81.50 | 79.80 | 81.30 | NO | 4 |
| YAKIMA | 5,722 | 11/24/2004 | 92.40 | 90.80 | 92.20 | YES | 0 |
| Total | 180,240 | | | | | | |
| Mean | | | 94.04 | 94.18 | 94.39 | | |
| Median | | | 94.60 | 95.50 | 95.80 | | |

Note:

- (a) Date of Roll Certification is the date DOR received copies of the certification.
- (b) The level of audit varies in counties -- ranging 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.

2004 COUNTY ASSESSORS' STAFF

Total Staff, Real, and Personal Property (During 2004)

| COUNTY | REVAL CYCLE | TOTAL STAFF (a) | VALUATION (b) | |
|--------------|----------------|--------------------|---------------|--------------|
| | | | REAL | PERSONAL |
| ADAMS | Annual | 6.00 | 3.00 | 1.00 |
| ASOTIN | 4 Yr. | 5.00 | 2.50 | 1.00 |
| BENTON | Annual | 26.00 | 12.00 | 4.00 |
| CHELAN | 4 Yr. | 18.00 | 10.00 | 1.00 |
| CLALLAM | Annual | 15.00 | 8.00 | 1.00 |
| CLARK | Annual | 56.10 | 25.60 | 2.50 |
| COLUMBIA | 4 Yr. | 3.00 | 2.00 | 0.40 |
| COWLITZ | Annual | 21.00 | 14.00 | 1.00 |
| DOUGLAS | 2 Yr. | 8.00 | 4.50 | 0.50 |
| FERRY | 4 Yr. | 3.75 | 1.00 | 1.00 |
| FRANKLIN | 4 Yr. | 9.00 | 4.25 | 1.00 |
| GARFIELD | Annual | 2.00 | 1.00 | 0.50 |
| GRANT | 4 Yr. | 19.00 | 7.00 | 1.00 |
| GRAYS HARBOR | 4 Yr. | 16.00 | 10.00 | 1.00 |
| ISLAND | Annual | 18.00 | 9.75 | 1.00 |
| JEFFERSON | 4 Yr. | 11.00 | 5.00 | 0.50 |
| KING | Annual | 230.00 | 131.00 | 16.00 |
| KITSAP | Annual | 33.25 | 21.00 | 2.00 |
| KITTITAS | 4 Yr. | 14.00 | 7.00 | 1.00 |
| KLICKITAT | 4 Yr. | 9.00 | 4.00 | 3.00 |
| LEWIS | 4 Yr. | 20.00 | 9.00 | 1.25 |
| LINCOLN | Annual | 6.00 | 2.30 | 0.40 |
| MASON | 4 Yr. | 20.00 | 8.50 | 0.75 |
| OKANOGAN | 4 Yr. | 15.00 | 6.00 | 1.00 |
| PACIFIC | 4 Yr. | 8.00 | 4.00 | 1.00 |
| PEND OREILLE | 4 Yr. | 5.00 | 2.25 | 1.00 |
| PIERCE | Annual | 73.00 | 36.00 | 2.50 |
| SAN JUAN | 3 Yr. | 8.11 | 5.10 | 0.55 |
| SKAGIT | Annual | 23.67 | 12.00 | 1.00 |
| SKAMANIA | Annual | 6.00 | 3.75 | 0.25 |
| SNOHOMISH | Annual | 69.85 | 32.25 | 5.00 |
| SPOKANE | Annual | 55.00 | 29.00 | 4.00 |
| STEVENS | 4 Yr. | 16.00 | 6.00 | 1.25 |
| THURSTON | Annual | 36.00 | 18.00 | 1.00 |
| WAHKIAKUM | 4 Yr. | 3.00 | 1.00 | 1.00 |
| WALLA WALLA | 4 Yr. | 12.00 | 7.00 | 1.00 |
| WHATCOM | 4 Yr. | 30.00 | 13.00 | 2.00 |
| WHITMAN | Annual | 7.00 | 3.00 | 1.00 |
| YAKIMA | Annual | 29.00 | 17.00 | 2.00 |
| TOTAL | | 965.73 | 497.75 | 68.35 |

Notes:

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

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

2004 COUNTY STAFFING (During Year 2004)

| COUNTY | Real Property | | | | | Personal Property | | | Segregations, Mapping, & GIS | | | | | | | | Total Staff |
|--------------|---------------|-----------|---------------|-----------------|------------|-------------------|-------|------------|------------------------------|------------|--------------|--------------------|------------------|------------|-------|--------------------|-------------|
| | Mngr/Chief | Appraiser | Sales Analyst | Appraisal Clerk | Total Real | Auditor/Appr. (a) | Clerk | Total P.P. | Mng/Supr | Seg. Clerk | Cartographer | GIS Technician (b) | Total Seg. Staff | Levy Clerk | Other | Administration (c) | |
| ADAMS | 1 | 2 | 0 | 0 | 3 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 6.00 |
| ASOTIN | 0.5 | 1.75 | 0.25 | 0.25 | 2.75 | 0.25 | 0.75 | 1 | 0.5 | 0.5 | 0 | 0 | 1 | 0.25 | 0 | 0 | 5.00 |
| BENTON | 1 | 10 | 1 | 0 | 12 | 2 | 2 | 4 | 0 | 1 | 1 | 0 | 2 | 1 | 5 | 2 | 26.00 |
| CHELAN | 1 | 8 | 1 | 0 | 10 | 1 | 0 | 1 | 0 | 3 | 0 | 1 | 4 | 0 | 2 | 1 | 18.00 |
| CLALLAM | 0 | 7 | 1 | 1 | 9 | 1 | 0 | 1 | 0 | 2 | 1 | 0 | 3 | 1 | 0 | 1 | 15.00 |
| CLARK | 1.5 | 24.1 | 0 | 7 | 32.6 | 2.5 | 0 | 2.5 | 1 | 4 | 0 | 0 | 5 | 1 | 10 | 5 | 56.10 |
| COLUMBIA | 1 | 1 | 0 | 0 | 2 | 0.4 | 0 | 0.4 | 0 | 0.2 | 0 | 0 | 0.2 | 0.2 | 0 | 0.2 | 3.00 |
| COWLITZ | 2 | 11 | 1 | 0 | 14 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 1 | 0 | 3 | 2 | 21.00 |
| DOUGLAS | 1 | 3.5 | 0 | 0 | 4.5 | 0.5 | 0 | 0.5 | 0 | 1 | 0 | 0 | 1 | 1 | 0 | 1 | 8.00 |
| FERRY | 1 | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 0 | 0.75 | 0 | 0 | 0.75 | 0 | 0 | 1 | 3.75 |
| FRANKLIN | 1 | 3.25 | 0 | 2 | 6.25 | 1 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0.75 | 9.00 |
| GARFIELD | 0 | 1 | 0 | 0 | 1 | 0.5 | 0 | 0.5 | 0 | 0 | 0 | 0 | 0 | 0.25 | 0 | 0.25 | 2.00 |
| GRANT | 1 | 6 | 0 | 3 | 10 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 3 | 0 | 3 | 2 | 19.00 |
| GRAYS HARBOR | 1 | 9 | 0 | 0 | 10 | 0 | 1 | 1 | 0 | 2 | 0 | 0 | 2 | 0 | 1 | 2 | 16.00 |
| ISLAND | 1 | 8.25 | 0.5 | 0.5 | 10.25 | 1 | 0 | 1 | 0 | 1 | 2 | 0 | 3 | 0 | 1.75 | 2 | 18.00 |
| JEFFERSON | 0 | 5 | 0 | 0.5 | 5.5 | 0.5 | 0 | 0.5 | 0 | 0.7 | 0.5 | 0 | 1.2 | 0 | 2.3 | 1.5 | 11.00 |
| KING | 8 | 123 | 0 | 4 | 135 | 10 | 6 | 16 | 2 | 10 | 7 | 1 | 20 | 1 | 51 | 7 | 230.00 |
| KITSAP | 4 | 17 | 0 | 2 | 23 | 1 | 1 | 2 | 1 | 3 | 0 | 0 | 4 | 1 | 1 | 2.25 | 33.25 |
| KITTITAS | 0 | 6.5 | 0.5 | 3 | 10 | 1 | 0 | 1 | 0 | 0.75 | 0.25 | 0 | 1 | 0.2 | 0 | 1.8 | 14.00 |
| KLICKITAT | 1 | 3 | 0 | 0 | 4 | 1 | 2 | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 9.00 |
| LEWIS | 1 | 7 | 1 | 1.75 | 10.75 | 1 | 0.25 | 1.25 | 1 | 3 | 1 | 0 | 5 | 1 | 0 | 2 | 20.00 |
| LINCOLN | 1 | 1.3 | 0 | 0 | 2.3 | 0.4 | 0 | 0.4 | 0 | 0.5 | 0 | 0.5 | 1 | 0.4 | 0.3 | 1.6 | 6.00 |
| MASON | 1 | 7.5 | 0 | 0.75 | 9.25 | 0.5 | 0.25 | 0.75 | 0.5 | 2 | 1 | 0 | 3.5 | 1 | 4 | 1.5 | 20.00 |
| OKANOGAN | 1 | 5 | 0 | 0 | 6 | 0 | 1 | 1 | 1 | 2 | 0 | 0 | 3 | 0 | 3 | 2 | 15.00 |

2004 COUNTY STAFFING (During Year 2004)

| COUNTY | Real Property | | | | | Personal Property | | | Segregations, Mapping, & GIS | | | | | | | | Total Staff |
|--------------|---------------|---------------|---------------|-----------------|---------------|-------------------|--------------|--------------|------------------------------|--------------|--------------|--------------------|------------------|--------------|---------------|--------------------|---------------|
| | Mngr/Chief | Appraiser | Sales Analyst | Appraisal Clerk | Total Real | Auditor/Appr. (a) | Clerk | Total P.P. | Mng/Supr | Seg. Clerk | Cartographer | GIS Technician (b) | Total Seg. Staff | Levy Clerk | Other | Administration (c) | |
| PACIFIC | 1 | 3 | 0 | 0 | 4 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 1 | 0 | 0.00 | 2.00 | 8.00 |
| PEND OREILLE | 0 | 2.25 | 0 | 0 | 2.25 | 0.5 | 0.5 | 1 | 0.00 | 0.75 | 0.00 | 0 | 0.75 | 0.75 | 0.00 | 0.25 | 5.00 |
| PIERCE | 0 | 32 | 4 | 6 | 42 | 0.5 | 2 | 2.5 | 0 | 5 | 4 | 2 | 11.00 | 1 | 5.00 | 11.50 | 73.00 |
| SAN JUAN | 1 | 4 | 0.1 | 0.36 | 5.46 | 0.3 | 0.25 | 0.55 | 0 | 0.4 | 0.3 | 0.1 | 0.80 | 0.1 | 0.20 | 1.00 | 8.11 |
| SKAGIT | 0 | 11 | 1 | 0.39 | 12.39 | 1 | 0 | 1 | 0 | 2 | 0 | 0 | 2.00 | 0.5 | 5.28 | 2.50 | 23.67 |
| SKAMANIA | 0.25 | 3.25 | 0.25 | 0.25 | 4 | 0.13 | 0.125 | 0.25 | 0.125 | 0.25 | 0.25 | 0 | 0.63 | 0.125 | 0.25 | 0.75 | 6.00 |
| SNOHOMISH | 1 | 30.25 | 1 | 4 | 36.25 | 3 | 2 | 5 | 1 | 8 | 0 | 5 | 14.00 | 0.6 | 7.00 | 7.00 | 69.85 |
| SPOKANE | 1 | 27 | 1 | 2 | 31 | 4 | 0 | 4 | 1 | 0 | 5 | 3 | 9.00 | 1 | 8.00 | 2.00 | 55.00 |
| STEVENS | 1 | 5 | 0 | 1 | 7 | 1.25 | 0 | 1.25 | 0.5 | 1.5 | 1 | 0.5 | 3.50 | 0.25 | 3.00 | 1.00 | 16.00 |
| THURSTON | 1 | 13 | 4 | 2 | 20 | 1 | 0 | 1 | 1 | 4 | 0 | 0 | 5.00 | 0.25 | 7.75 | 2.00 | 36.00 |
| WAHAKIUM | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0.00 | 0 | 0.00 | 1.00 | 3.00 |
| WALLA WALLA | 1 | 6 | 0 | 0 | 7 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 1.00 | 0 | 1.00 | 2.00 | 12.00 |
| WHATCOM | 0 | 13 | 0 | 0 | 13 | 0 | 2 | 2 | 1 | 2 | 2 | 0 | 5.00 | 0 | 6.00 | 4.00 | 30.00 |
| WHITMAN | 1 | 2 | 0 | 0 | 3 | 1 | 0 | 1 | 0 | 2 | 0 | 0 | 2.00 | 0.5 | 0.00 | 0.50 | 7.00 |
| YAKIMA | 1 | 15 | 1 | 0 | 17 | 2 | 0 | 2 | 0 | 0 | 0 | 2 | 2.00 | 0 | 6.00 | 2.00 | 29.00 |
| TOTAL | 41.25 | 437.90 | 18.60 | 41.75 | 539.50 | 46.23 | 22.13 | 68.35 | 12.63 | 69.30 | 27.30 | 16.10 | 125.33 | 15.38 | 136.83 | 80.35 | 965.73 |

Notes:

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

COMPARISON OF 2004 WORKLOADS

Parcel Count Per Total Staff

| COUNTY | REVAL CYCLE | TOTAL STAFF | TOTAL PARCELS | PARCELS PER TOTAL STAFF |
|---------------|-------------|--------------|------------------|-------------------------|
| SKAMANIA | Annual | 6.00 | 7,642 | 1,274 |
| WAHKIAKUM | 4 Year | 3.00 | 3,891 | 1,297 |
| GARFIELD | Annual | 2.00 | 3,226 | 1,613 |
| COLUMBIA | 4 Year | 3.00 | 5,326 | 1,775 |
| KITTITAS | 4 Year | 14.00 | 28,083 | 2,006 |
| SAN JUAN | 3 Year | 8.11 | 16,623 | 2,050 |
| KLICKITAT | 4 Year | 9.00 | 18,892 | 2,099 |
| ADAMS | Annual | 6.00 | 13,045 | 2,174 |
| WALLA WALLA | 4 Year | 12.00 | 26,497 | 2,208 |
| CHELAN | 4 Year | 18.00 | 40,266 | 2,237 |
| STEVENS | 4 Year | 16.00 | 37,441 | 2,340 |
| BENTON | Annual | 26.00 | 64,137 | 2,467 |
| COWLITZ | Annual | 21.00 | 52,813 | 2,515 |
| MASON | 4 Year | 20.00 | 50,323 | 2,516 |
| FERRY | 4 Year | 3.75 | 9,648 | 2,573 |
| ASOTIN | 4 Year | 5.00 | 13,050 | 2,610 |
| CLARK | Annual | 56.10 | 146,950 | 2,619 |
| JEFFERSON | 4 Year | 11.00 | 28,948 | 2,632 |
| LINCOLN | Annual | 6.00 | 16,052 | 2,675 |
| GRANT | 4 Year | 19.00 | 50,869 | 2,677 |
| SKAGIT | Annual | 23.67 | 63,525 | 2,684 |
| KING | Annual | 230.00 | 617,449 | 2,685 |
| ISLAND | Annual | 18.00 | 49,194 | 2,733 |
| FRANKLIN | 4 Year | 9.00 | 24,601 | 2,733 |
| THURSTON | Annual | 36.00 | 100,571 | 2,794 |
| LEWIS | 4 Year | 20.00 | 56,995 | 2,850 |
| OKANOGAN | 4 Year | 15.00 | 43,926 | 2,928 |
| DOUGLAS | 2 Year | 8.00 | 23,547 | 2,943 |
| PEND OREILLE | 4 Year | 5.00 | 15,344 | 3,069 |
| CLALLAM | Annual | 15.00 | 48,051 | 3,203 |
| WHATCOM | 4 Year | 30.00 | 98,217 | 3,274 |
| KITSAP | Annual | 33.25 | 108,984 | 3,278 |
| YAKIMA | Annual | 29.00 | 98,331 | 3,391 |
| SPOKANE | Annual | 55.00 | 187,695 | 3,413 |
| GRAYS HARBOR | 4 Year | 16.00 | 55,127 | 3,445 |
| SNOHOMISH | Annual | 69.85 | 256,154 | 3,667 |
| PIERCE | Annual | 73.00 | 301,473 | 4,130 |
| PACIFIC | 4 Year | 8.00 | 34,768 | 4,346 |
| WHITMAN | Annual | 7.00 | 37,307 | 5,330 |
| TOTAL | | 965.7 | 2,854,981 | |
| MEAN | | | | 2,750 |
| MEDIAN | | | | 2,677 |

COMPARISON OF 2004 WORKLOADS

Parcel Count Per Appraiser

| COUNTY | REVAL CYCLE | NUMBER OF APPRAISERS (a) | TOTAL REAL PROP. PARCELS | PARCELS PER APPRAISER | AVERAGE VALUE PER PARCEL |
|--|-------------|--------------------------|--------------------------|-----------------------|--------------------------|
| SKAMANIA | Annual | 3.75 | 7,642 | 2,038 | \$97,800 |
| COLUMBIA | 4 Year | 2.00 | 5,326 | 2,663 | \$45,096 |
| GARFIELD | Annual | 1.00 | 3,226 | 3,226 | \$37,310 |
| SAN JUAN | 3 Year | 5.10 | 16,623 | 3,259 | \$287,905 |
| COWLITZ | Annual | 14.00 | 52,813 | 3,772 | \$114,871 |
| WALLA WALLA | 4 Year | 7.00 | 26,497 | 3,785 | \$115,457 |
| WAHKIAKUM | 4 Year | 1.00 | 3,891 | 3,891 | \$65,968 |
| KITTITAS | 4 Year | 7.00 | 28,083 | 4,012 | \$98,703 |
| CHELAN | 4 Year | 10.00 | 40,266 | 4,027 | \$122,370 |
| ADAMS | Annual | 3.00 | 13,045 | 4,348 | \$71,822 |
| KING | Annual | 131.00 | 617,449 | 4,713 | \$376,482 |
| KLICKITAT | 4 Year | 4.00 | 18,892 | 4,723 | \$76,892 |
| ISLAND | Annual | 9.75 | 49,194 | 5,046 | \$172,334 |
| KITSAP | Annual | 21.00 | 108,984 | 5,190 | \$175,193 |
| ASOTIN | 4 Year | 2.50 | 13,050 | 5,220 | \$65,822 |
| DOUGLAS | 2 Year | 4.50 | 23,547 | 5,233 | \$79,382 |
| SKAGIT | Annual | 12.00 | 63,525 | 5,294 | \$146,021 |
| BENTON | Annual | 12.00 | 64,137 | 5,345 | \$138,517 |
| GRAYS HARBOR | 4 Year | 10.00 | 55,127 | 5,513 | \$68,133 |
| THURSTON | Annual | 18.00 | 100,571 | 5,587 | \$162,844 |
| CLARK | Annual | 25.60 | 146,950 | 5,740 | \$193,610 |
| YAKIMA | Annual | 17.00 | 98,331 | 5,784 | \$98,615 |
| FRANKLIN | 4 Year | 4.25 | 24,601 | 5,788 | \$108,229 |
| JEFFERSON | 4 Year | 5.00 | 28,948 | 5,790 | \$104,680 |
| MASON | 4 Year | 8.50 | 50,323 | 5,920 | \$80,750 |
| CLALLAM | Annual | 8.00 | 48,051 | 6,006 | \$102,890 |
| STEVENS | 4 Year | 6.00 | 37,441 | 6,240 | \$52,520 |
| LEWIS | 4 Year | 9.00 | 56,995 | 6,333 | \$73,226 |
| SPOKANE | Annual | 29.00 | 187,695 | 6,472 | \$111,101 |
| PEND OREILLE | 4 Year | 2.25 | 15,344 | 6,820 | \$45,641 |
| LINCOLN | Annual | 2.30 | 16,052 | 6,979 | \$40,176 |
| GRANT | 4 Year | 7.00 | 50,869 | 7,267 | \$76,735 |
| OKANOGAN | 4 Year | 6.00 | 43,926 | 7,321 | \$46,611 |
| WHATCOM | 4 Year | 13.00 | 98,217 | 7,555 | \$137,727 |
| SNOHOMISH | Annual | 32.25 | 256,154 | 7,943 | \$225,275 |
| PIERCE | Annual | 36.00 | 301,473 | 8,374 | \$167,591 |
| PACIFIC | 4 Year | 4.00 | 34,768 | 8,692 | \$44,108 |
| FERRY | 4 Year | 1.00 | 9,648 | 9,648 | \$34,550 |
| WHITMAN | Annual | 3.00 | 37,307 | 12,436 | \$43,548 |
| TOTAL | | 497.8 | 2,854,981 | | |
| MEAN | | | | 5,743 | \$110,423 |
| MEDIAN | | | | 5,587 | \$98,615 |
| WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS) | | | | | \$188,723 |

Note:

(a) Includes real property valuation appraisers, appraisal managers, sales analysts but not appraisal clerk/support.

COMPARISON OF 2004 WORKLOADS

Inspections Per Appraiser Per Year

| COUNTY | REVAL CYCLE | INSPEC. CYCLE | REAL PROP. APPRA.(a) | TOTAL REAL PROP. PARCELS | PARCELS PER APPRAISER | INSPEC. PER APPRA. PER YEAR |
|---------------------------------|-------------|---------------|----------------------|--------------------------|-----------------------|-----------------------------|
| SKAMANIA | Annual | 4 | 3.75 | 7,642 | 2,038 | 509 |
| GARFIELD | Annual | 6 | 1.00 | 3,226 | 3,226 | 538 |
| COWLITZ | Annual | 6 | 14.00 | 52,813 | 3,772 | 629 |
| COLUMBIA | 4 Year | 4 | 2.00 | 5,326 | 2,663 | 666 |
| ADAMS | Annual | 6 | 3.00 | 13,045 | 4,348 | 725 |
| KING | Annual | 6 | 131.00 | 617,449 | 4,713 | 786 |
| ISLAND | Annual | 6 | 9.75 | 49,194 | 5,046 | 841 |
| KITSAP | Annual | 6 | 21.00 | 108,984 | 5,190 | 865 |
| BENTON | Annual | 6 | 12.00 | 64,137 | 5,345 | 891 |
| THURSTON | Annual | 6 | 18.00 | 100,571 | 5,587 | 931 |
| WALLA WALLA | 4 Year | 4 | 7.00 | 26,497 | 3,785 | 946 |
| CLARK | Annual | 6 | 25.60 | 146,950 | 5,740 | 957 |
| YAKIMA | Annual | 6 | 17.00 | 98,331 | 5,784 | 964 |
| WAHKIAKUM | 4 Year | 4 | 1.00 | 3,891 | 3,891 | 973 |
| CLALLAM | Annual | 6 | 8.00 | 48,051 | 6,006 | 1,001 |
| KITTITAS | 4 Year | 4 | 7.00 | 28,083 | 4,012 | 1,003 |
| CHELAN | 4 Year | 4 | 10.00 | 40,266 | 4,027 | 1,007 |
| SPOKANE | Annual | 6 | 29.00 | 187,695 | 6,472 | 1,079 |
| SAN JUAN | 3 Year | 3 | 5.10 | 16,623 | 3,259 | 1,086 |
| LINCOLN | Annual | 6 | 2.30 | 16,052 | 6,979 | 1,163 |
| KLICKITAT | 4 Year | 4 | 4.00 | 18,892 | 4,723 | 1,181 |
| ASOTIN | 4 Year | 4 | 2.50 | 13,050 | 5,220 | 1,305 |
| SKAGIT | Annual | 4 | 12.00 | 63,525 | 5,294 | 1,323 |
| SNOHOMISH | Annual | 6 | 32.25 | 256,154 | 7,943 | 1,324 |
| GRAYS HARBOR | 4 Year | 4 | 10.00 | 55,127 | 5,513 | 1,378 |
| PIERCE | Annual | 6 | 36.00 | 301,473 | 8,374 | 1,396 |
| FRANKLIN | 4 Year | 4 | 4.25 | 24,601 | 5,788 | 1,447 |
| JEFFERSON | 4 Year | 4 | 5.00 | 28,948 | 5,790 | 1,447 |
| MASON | 4 Year | 4 | 8.50 | 50,323 | 5,920 | 1,480 |
| STEVENS | 4 Year | 4 | 6.00 | 37,441 | 6,240 | 1,560 |
| LEWIS | 4 Year | 4 | 9.00 | 56,995 | 6,333 | 1,583 |
| PEND OREILLE | 4 Year | 4 | 2.25 | 15,344 | 6,820 | 1,705 |
| GRANT | 4 Year | 4 | 7.00 | 50,869 | 7,267 | 1,817 |
| OKANOGAN | 4 Year | 4 | 6.00 | 43,926 | 7,321 | 1,830 |
| WHATCOM | 4 Year | 4 | 13.00 | 98,217 | 7,555 | 1,889 |
| WHITMAN | Annual | 6 | 3.00 | 37,307 | 12,436 | 2,073 |
| PACIFIC | 4 Year | 4 | 4.00 | 34,768 | 8,692 | 2,173 |
| FERRY | 4 Year | 4 | 1.00 | 9,648 | 9,648 | 2,412 |
| DOUGLAS | 2 Year | 2 | 4.50 | 23,547 | 5,233 | 2,616 |
| TOTAL | | | 497.8 | 2,854,981 | | |
| MEAN - All Counties | | | | | 5,743 | 1,269 |
| MEAN - Cyclical Counties | | | | | 5,700 | 1,500 |
| MEAN - Annual Counties | | | | | 4,884 | 938 |

Notes:

(a) Includes real property valuation appraisers, appraisal managers, sales analysts but not appraisal clerk/support.

COMPARISON OF 2004 WORKLOADS

Personal Property Accounts Per Auditor (a)

| COUNTY | PER. PROP. ACCTS.(a) | PER. PROP. AUDITORS | ACCOUNTS PER AUDITOR (b) | AVERAGE VALUE PER ACCOUNT |
|---------------|----------------------|---------------------|--------------------------|---------------------------|
| WAHKIAKUM | 210 | 1.00 | 210 | \$54,268 |
| FERRY | 395 | 1.00 | 395 | \$37,565 |
| GARFIELD (b) | 204 | 0.50 | 408 | \$62,601 |
| PEND OREILLE | 509 | 1.00 | 509 | \$60,673 |
| ASOTIN | 633 | 1.00 | 633 | \$24,145 |
| KLICKITAT | 2,094 | 3.00 | 698 | \$41,444 |
| COLUMBIA (b) | 280 | 0.40 | 700 | \$61,590 |
| PACIFIC | 817 | 1.00 | 817 | \$41,821 |
| ADAMS | 994 | 1.00 | 994 | \$90,394 |
| JEFFERSON (b) | 537 | 0.50 | 1,074 | \$65,137 |
| STEVENS | 1,418 | 1.25 | 1,134 | \$37,940 |
| BENTON | 4,851 | 4.00 | 1,213 | \$93,471 |
| ISLAND | 1,382 | 1.00 | 1,382 | \$45,134 |
| WHITMAN | 1,574 | 1.00 | 1,574 | \$71,714 |
| WALLA WALLA | 1,580 | 1.00 | 1,580 | \$101,293 |
| CLALLAM | 1,738 | 1.00 | 1,738 | \$86,160 |
| KITSAP | 3,540 | 2.00 | 1,770 | \$87,465 |
| DOUGLAS | 1,074 | 0.50 | 2,148 | \$58,519 |
| FRANKLIN | 2,172 | 1.00 | 2,172 | \$68,657 |
| WHATCOM | 4,421 | 2.00 | 2,211 | \$109,120 |
| LINCOLN (b) | 943 | 0.40 | 2,358 | \$66,598 |
| SKAMANIA (b) | 596 | 0.25 | 2,384 | \$44,557 |
| MASON (b) | 1,922 | 0.75 | 2,563 | \$35,085 |
| OKANOGAN | 2,620 | 1.00 | 2,620 | \$34,303 |
| SNOHOMISH | 13,128 | 5.00 | 2,626 | \$172,104 |
| SAN JUAN (b) | 1,446 | 0.55 | 2,629 | \$43,009 |
| KITTITAS | 2,644 | 1.00 | 2,644 | \$37,362 |
| LEWIS | 3,380 | 1.25 | 2,704 | \$56,915 |
| CHELAN | 2,792 | 1.00 | 2,792 | \$57,041 |
| YAKIMA | 5,722 | 2.00 | 2,861 | \$145,295 |
| COWLITZ | 3,085 | 1.00 | 3,085 | \$149,674 |
| SKAGIT | 3,135 | 1.00 | 3,135 | \$168,165 |
| CLARK | 8,045 | 2.50 | 3,218 | \$89,542 |
| SPOKANE | 13,004 | 4.00 | 3,251 | \$92,761 |
| KING | 55,881 | 16.00 | 3,493 | \$160,617 |
| GRAYS HARBOR | 4,284 | 1.00 | 4,284 | \$55,924 |
| THURSTON | 5,793 | 1.00 | 5,793 | \$94,774 |
| GRANT | 6,076 | 1.00 | 6,076 | \$60,964 |
| PIERCE | 15,321 | 2.50 | 6,128 | \$104,083 |
| TOTAL | 180,240 | 68.35 | | |
| MEAN | | | 2,256 | \$76,100 |
| MEDIAN | | | 2,211 | \$62,601 |

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.

2003-2005 ASSESSORS' BUDGETS

Staffing, \$, and % Change

| COUNTY | 2004 STAFFING | | BUDGET (a) | | | 2003-2004 % CHANGE | 2004-2005 % CHANGE |
|---|---------------|--------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | APPRS | TOTAL | 2003 | 2004 | 2005 | | |
| ADAMS | 3.00 | 6.00 | \$ 253,870 | \$ 299,302 | \$ 299,302 | 17.9% | 0.0% |
| ASOTIN | 2.50 | 5.00 | \$ 222,423 | \$ 222,423 | \$ 222,779 | 0.0% | 0.2% |
| BENTON | 12.00 | 26.00 | \$ 1,754,325 | \$ 1,755,469 | \$ 1,807,700 | 0.1% | 3.0% |
| CHELAN | 10.00 | 18.00 | \$ 1,019,924 | \$ 1,044,424 | \$ 1,101,337 | 2.4% | 5.4% |
| CLALLAM | 8.00 | 15.00 | \$ 861,445 | \$ 891,147 | \$ 975,854 | 3.4% | 9.5% |
| CLARK | 25.60 | 56.10 | \$ 3,259,747 | \$ 3,693,753 | \$ 4,217,272 | 13.3% | 14.2% |
| COLUMBIA | 2.00 | 3.00 | \$ 164,268 | \$ 163,820 | \$ 159,666 | -0.3% | -2.5% |
| COWLITZ | 14.00 | 21.00 | \$ 1,463,580 | \$ 1,325,498 | \$ 1,254,190 | -9.4% | -5.4% |
| DOUGLAS | 4.50 | 8.00 | \$ 448,068 | \$ 457,518 | \$ 444,600 | 2.1% | -2.8% |
| FERRY | 1.00 | 3.75 | \$ 142,747 | \$ 156,637 | \$ 158,987 | 9.7% | 1.5% |
| FRANKLIN | 4.25 | 9.00 | \$ 487,721 | \$ 505,829 | \$ 505,447 | 3.7% | -0.1% |
| GARFIELD | 1.00 | 2.00 | \$ 96,549 | \$ 103,800 | \$ 108,661 | 7.5% | 4.7% |
| GRANT | 7.00 | 19.00 | \$ 1,210,035 | \$ 1,072,061 | \$ 1,020,760 | -11.4% | -4.8% |
| GRAYS HARBOR | 10.00 | 16.00 | \$ 1,068,668 | \$ 1,081,618 | \$ 1,109,195 | 1.2% | 2.5% |
| ISLAND | 9.75 | 18.00 | \$ 966,036 | \$ 981,901 | \$ 1,115,163 | 1.6% | 13.6% |
| JEFFERSON | 5.00 | 11.00 | \$ 552,423 | \$ 591,913 | \$ 588,827 | 7.1% | -0.5% |
| KING | 131.00 | 230.00 | \$ 16,089,781 | \$ 16,898,000 | \$ 17,825,068 | 5.0% | 5.5% |
| KITSAP | 21.00 | 33.25 | \$ 2,147,674 | \$ 2,259,228 | \$ 2,383,030 | 5.2% | 5.5% |
| KITTITAS | 7.00 | 14.00 | \$ 703,796 | \$ 695,576 | \$ 688,537 | -1.2% | -1.0% |
| KLICKITAT | 4.00 | 9.00 | \$ 412,010 | \$ 449,004 | \$ 500,858 | 9.0% | 11.5% |
| LEWIS | 9.00 | 20.00 | \$ 1,291,186 | \$ 1,283,417 | \$ 1,312,381 | -0.6% | 2.3% |
| LINCOLN | 2.30 | 6.00 | \$ 290,358 | \$ 297,442 | \$ 306,373 | 2.4% | 3.0% |
| MASON | 8.50 | 20.00 | \$ 1,129,633 | \$ 1,105,303 | \$ 1,174,137 | -2.2% | 6.2% |
| OKANOGAN | 6.00 | 15.00 | \$ 743,736 | \$ 754,500 | \$ 737,716 | 1.4% | -2.2% |
| PACIFIC | 4.00 | 8.00 | \$ 581,371 | \$ 535,969 | \$ 547,494 | -7.8% | 2.2% |
| PEND OREILLE | 2.25 | 5.00 | \$ 209,995 | \$ 215,616 | \$ 222,438 | 2.7% | 3.2% |
| PIERCE (a) | 36.00 | 73.00 | \$ 8,278,517 | \$ 7,553,312 | \$ 8,308,939 | -8.8% | 10.0% |
| SAN JUAN | 5.10 | 8.11 | \$ 515,935 | \$ 531,605 | \$ 533,175 | 3.0% | 0.3% |
| SKAGIT | 12.00 | 23.67 | \$ 1,301,773 | \$ 1,310,173 | \$ 1,452,980 | 0.6% | 10.9% |
| SKAMANIA | 3.75 | 6.00 | \$ 327,591 | \$ 381,832 | \$ 375,870 | 16.6% | -1.6% |
| SNOHOMISH | 32.25 | 69.85 | \$ 5,768,615 | \$ 6,250,116 | \$ 6,441,503 | 8.3% | 3.1% |
| SPOKANE | 29.00 | 55.00 | \$ 3,270,137 | \$ 3,182,447 | \$ 3,232,154 | -2.7% | 1.6% |
| STEVENS | 6.00 | 16.00 | \$ 644,400 | \$ 682,021 | \$ 682,500 | 5.8% | 0.1% |
| THURSTON | 18.00 | 36.00 | \$ 2,678,709 | \$ 2,767,013 | \$ 2,894,714 | 3.3% | 4.6% |
| WAHKIAKUM | 1.00 | 3.00 | \$ 156,487 | \$ 171,647 | \$ 180,154 | 9.7% | 5.0% |
| WALLA WALLA | 7.00 | 12.00 | \$ 552,203 | \$ 580,517 | \$ 600,293 | 5.1% | 3.4% |
| WHATCOM | 13.00 | 30.00 | \$ 1,871,585 | \$ 1,919,078 | \$ 2,030,433 | 2.5% | 5.8% |
| WHITMAN | 3.00 | 7.00 | \$ 279,624 | \$ 307,093 | \$ 314,281 | 9.8% | 2.3% |
| YAKIMA | 17.00 | 29.00 | \$ 1,624,309 | \$ 1,635,173 | \$ 1,679,451 | 0.7% | 2.7% |
| TOTAL | 497.8 | 965.7 | \$ 64,841,254 | \$ 66,113,195 | \$ 69,514,219 | | |
| MEAN | | | | | | 3.01% | 3.15% |
| MEDIAN | | | | | | 2.54% | 2.71% |
| AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN) | | | | | | 1.96% | 5.14% |

Notes:

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

**2003-2005 ASSESSORS' BUDGETS,
Less Items paid to Central Services
Staffing, \$, and % Change**

| COUNTY | 2004 STAFFING | | BUDGET (a) | | | 2003-2004 | 2004-2005 |
|---|---------------|--------------|----------------------|----------------------|----------------------|--------------|--------------|
| | APPRS | TOTAL | 2003 | 2004 | 2005 | % CHANGE | % CHANGE |
| ADAMS | 3.00 | 6.00 | \$ 247,870 | \$ 294,302 | \$ 294,302 | 18.7% | 0.0% |
| ASOTIN | 2.50 | 5.00 | \$ 204,923 | \$ 206,423 | \$ 205,999 | 0.7% | -0.2% |
| BENTON | 12.00 | 26.00 | \$ 1,482,204 | \$ 1,525,890 | \$ 1,507,795 | 2.9% | -1.2% |
| CHELAN | 10.00 | 18.00 | \$ 951,499 | \$ 975,999 | \$ 1,034,222 | 2.6% | 6.0% |
| CLALLAM | 8.00 | 15.00 | \$ 842,965 | \$ 872,667 | \$ 939,974 | 3.5% | 7.7% |
| CLARK | 25.60 | 56.10 | \$ 3,149,060 | \$ 3,580,743 | \$ 4,100,567 | 13.7% | 14.5% |
| COLUMBIA | 2.00 | 3.00 | \$ 160,468 | \$ 160,820 | \$ 152,564 | 0.2% | -5.1% |
| COWLITZ | 14.00 | 21.00 | \$ 1,353,299 | \$ 1,214,813 | \$ 1,143,940 | -10.2% | -5.8% |
| DOUGLAS | 4.50 | 8.00 | \$ 406,568 | \$ 415,440 | \$ 399,228 | 2.2% | -3.9% |
| FERRY | 1.00 | 3.75 | \$ 142,747 | \$ 156,637 | \$ 158,987 | 9.7% | 1.5% |
| FRANKLIN | 4.25 | 9.00 | \$ 487,721 | \$ 505,829 | \$ 505,447 | 3.7% | -0.1% |
| GARFIELD | 1.00 | 2.00 | \$ 96,549 | \$ 103,800 | \$ 108,661 | 7.5% | 4.7% |
| GRANT | 7.00 | 19.00 | \$ 1,076,785 | \$ 1,035,917 | \$ 977,722 | -3.8% | -5.6% |
| GRAYS HARBOR | 10.00 | 16.00 | \$ 967,374 | \$ 985,324 | \$ 1,026,359 | 1.9% | 4.2% |
| ISLAND | 9.75 | 18.00 | \$ 966,036 | \$ 981,901 | \$ 1,115,163 | 1.6% | 13.6% |
| JEFFERSON | 5.00 | 11.00 | \$ 541,723 | \$ 581,213 | \$ 578,127 | 7.3% | -0.5% |
| KING | 131.00 | 230.00 | \$ 14,945,652 | \$ 15,539,255 | \$ 16,342,902 | 4.0% | 5.2% |
| KITSAP | 21.00 | 33.25 | \$ 1,913,085 | \$ 2,024,112 | \$ 2,146,865 | 5.8% | 6.1% |
| KITTITAS | 7.00 | 14.00 | \$ 703,796 | \$ 695,576 | \$ 688,537 | -1.2% | -1.0% |
| KLICKITAT | 4.00 | 9.00 | \$ 404,010 | \$ 424,004 | \$ 500,858 | 4.9% | 18.1% |
| LEWIS | 9.00 | 20.00 | \$ 1,076,237 | \$ 1,071,054 | \$ 1,093,618 | -0.5% | 2.1% |
| LINCOLN | 2.30 | 6.00 | \$ 280,358 | \$ 292,442 | \$ 306,373 | 4.3% | 4.8% |
| MASON | 8.50 | 20.00 | \$ 1,061,183 | \$ 1,043,883 | \$ 1,113,777 | -1.6% | 6.7% |
| OKANOAGAN | 6.00 | 15.00 | \$ 743,736 | \$ 754,500 | \$ 737,716 | 1.4% | -2.2% |
| PACIFIC | 4.00 | 8.00 | \$ 579,683 | \$ 508,474 | \$ 514,168 | -12.3% | 1.1% |
| PEND OREILLE | 2.25 | 5.00 | \$ 191,995 | \$ 200,616 | \$ 210,938 | 4.5% | 5.1% |
| PIERCE (b) | 36.00 | 73.00 | \$ 5,449,587 | \$ 4,830,002 | \$ 5,436,789 | -11.4% | 12.6% |
| SAN JUAN | 5.10 | 8.11 | \$ 463,699 | \$ 477,895 | \$ 488,045 | 3.1% | 2.1% |
| SKAGIT | 12.00 | 23.67 | \$ 1,286,080 | \$ 1,301,168 | \$ 1,438,293 | 1.2% | 10.5% |
| SKAMANIA | 3.75 | 6.00 | \$ 311,192 | \$ 325,614 | \$ 352,659 | 4.6% | 8.3% |
| SNOHOMISH | 32.25 | 69.85 | \$ 4,513,340 | \$ 4,846,093 | \$ 4,981,396 | 7.4% | 2.8% |
| SPOKANE | 29.00 | 55.00 | \$ 3,270,137 | \$ 3,182,447 | \$ 3,232,154 | -2.7% | 1.6% |
| STEVENS | 6.00 | 16.00 | \$ 605,818 | \$ 607,683 | \$ 624,684 | 0.3% | 2.8% |
| THURSTON | 18.00 | 36.00 | \$ 2,305,425 | \$ 2,295,156 | \$ 2,266,174 | -0.4% | -1.3% |
| WAHKIAKUM | 1.00 | 3.00 | \$ 155,471 | \$ 169,627 | \$ 177,834 | 9.1% | 4.8% |
| WALLA WALLA | 7.00 | 12.00 | \$ 552,203 | \$ 580,517 | \$ 600,293 | 5.1% | 3.4% |
| WHATCOM | 13.00 | 30.00 | \$ 1,602,481 | \$ 1,752,006 | \$ 1,839,719 | 9.3% | 5.0% |
| WHITMAN | 3.00 | 7.00 | \$ 259,850 | \$ 286,519 | \$ 289,695 | 10.3% | 1.1% |
| YAKIMA | 17.00 | 29.00 | \$ 1,259,963 | \$ 1,299,555 | \$ 1,302,751 | 3.1% | 0.2% |
| TOTAL | 497.8 | 965.7 | \$ 57,012,772 | \$ 58,105,916 | \$ 60,935,295 | | |
| MEAN | | | | | | 2.84% | 3.32% |
| MEDIAN | | | | | | 3.06% | 2.79% |
| AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN) | | | | | | 1.92% | 4.87% |

Notes:

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

**2004 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Staff**

| COUNTY | REVAL CYCLE | TOTAL STAFF | 2004 BUDGET | BUDGET \$ PER STAFF |
|---------------|-------------|---------------|----------------------|---------------------|
| SNOHOMISH | Annual | 69.85 | \$ 4,846,093 | \$ 69,379 |
| KING | Annual | 230.00 | \$ 15,539,255 | \$ 67,562 |
| PIERCE | Annual | 73.00 | \$ 4,830,002 | \$ 66,164 |
| CLARK | Annual | 56.10 | \$ 3,580,743 | \$ 63,828 |
| THURSTON | Annual | 36.00 | \$ 2,295,156 | \$ 63,754 |
| PACIFIC | 4 Year | 8.00 | \$ 508,474 | \$ 63,559 |
| GRAYS HARBOR | 4 Year | 16.00 | \$ 985,324 | \$ 61,583 |
| KITSAP | Annual | 33.25 | \$ 2,024,112 | \$ 60,876 |
| SAN JUAN | 3 Year | 8.11 | \$ 477,895 | \$ 58,927 |
| BENTON | Annual | 26.00 | \$ 1,525,890 | \$ 58,688 |
| WHATCOM | 4 Year | 30.00 | \$ 1,752,006 | \$ 58,400 |
| CLALLAM | Annual | 15.00 | \$ 872,667 | \$ 58,178 |
| SPOKANE | Annual | 55.00 | \$ 3,182,447 | \$ 57,863 |
| COWLITZ | Annual | 21.00 | \$ 1,214,813 | \$ 57,848 |
| WAHKIAKUM | 4 Year | 3.00 | \$ 169,627 | \$ 56,542 |
| FRANKLIN | 4 Year | 9.00 | \$ 505,829 | \$ 56,203 |
| SKAGIT | Annual | 23.67 | \$ 1,301,168 | \$ 54,971 |
| ISLAND | Annual | 18.00 | \$ 981,901 | \$ 54,550 |
| GRANT | 4 Year | 19.00 | \$ 1,035,917 | \$ 54,522 |
| SKAMANIA | Annual | 6.00 | \$ 325,614 | \$ 54,269 |
| CHELAN | 4 Year | 18.00 | \$ 975,999 | \$ 54,222 |
| COLUMBIA | 4 Year | 3.00 | \$ 160,820 | \$ 53,607 |
| LEWIS | 4 Year | 20.00 | \$ 1,071,054 | \$ 53,553 |
| JEFFERSON | 4 Year | 11.00 | \$ 581,213 | \$ 52,838 |
| MASON | 4 Year | 20.00 | \$ 1,043,883 | \$ 52,194 |
| DOUGLAS | 2 Year | 8.00 | \$ 415,440 | \$ 51,930 |
| GARFIELD | Annual | 2.00 | \$ 103,800 | \$ 51,900 |
| OKANOGAN | 4 Year | 15.00 | \$ 754,500 | \$ 50,300 |
| KITTITAS | 4 Year | 14.00 | \$ 695,576 | \$ 49,684 |
| ADAMS | Annual | 6.00 | \$ 294,302 | \$ 49,050 |
| LINCOLN | Annual | 6.00 | \$ 292,442 | \$ 48,740 |
| WALLA WALLA | 4 Year | 12.00 | \$ 580,517 | \$ 48,376 |
| KLICKITAT | 4 Year | 9.00 | \$ 424,004 | \$ 47,112 |
| YAKIMA | Annual | 29.00 | \$ 1,299,555 | \$ 44,812 |
| FERRY | 4 Year | 3.75 | \$ 156,637 | \$ 41,770 |
| ASOTIN | 4 Year | 5.00 | \$ 206,423 | \$ 41,285 |
| WHITMAN | Annual | 7.00 | \$ 286,519 | \$ 40,931 |
| PEND OREILLE | 4 Year | 5.00 | \$ 200,616 | \$ 40,123 |
| STEVENS | 4 Year | 16.00 | \$ 607,683 | \$ 37,980 |
| TOTAL | | 965.73 | \$ 58,105,916 | |
| MEAN | | | | \$ 54,053 |
| MEDIAN | | | | \$ 54,269 |

Notes:

- (a) Total staff level reported for 2004 is measured against the county's budget for 2004.
- (b) 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.
- (c) Snohomish County converted to an annual revaluation program beginning 2004.

2004 ASSESSORS' BUDGETS, Less Items paid to Central Services \$ Per Parcel

| COUNTY | REVAL CYCLE | TOTAL REAL PARCELS (a) | 2004 BUDGET | BUDGET \$ PER PARCEL |
|---------------|-------------|------------------------|----------------------|----------------------|
| WAHKIAKUM | 4 Year | 3,891 | \$ 169,627 | \$ 43.59 |
| SKAMANIA | Annual | 7,642 | \$ 325,614 | \$ 42.61 |
| GARFIELD | Annual | 3,226 | \$ 103,800 | \$ 32.18 |
| COLUMBIA | 4 Year | 5,326 | \$ 160,820 | \$ 30.20 |
| SAN JUAN | 3 Year | 16,623 | \$ 477,895 | \$ 28.75 |
| KING | Annual | 617,449 | \$ 15,539,255 | \$ 25.17 |
| KITTITAS | 4 Year | 28,083 | \$ 695,576 | \$ 24.77 |
| CLARK | Annual | 146,950 | \$ 3,580,743 | \$ 24.37 |
| CHELAN | 4 Year | 40,266 | \$ 975,999 | \$ 24.24 |
| BENTON | Annual | 64,137 | \$ 1,525,890 | \$ 23.79 |
| COWLITZ | Annual | 52,813 | \$ 1,214,813 | \$ 23.00 |
| THURSTON | Annual | 100,571 | \$ 2,295,156 | \$ 22.82 |
| ADAMS | Annual | 13,045 | \$ 294,302 | \$ 22.56 |
| KLICKITAT | 4 Year | 18,892 | \$ 424,004 | \$ 22.44 |
| WALLA WALLA | 4 Year | 26,497 | \$ 580,517 | \$ 21.91 |
| MASON | 4 Year | 50,323 | \$ 1,043,883 | \$ 20.74 |
| FRANKLIN | 4 Year | 24,601 | \$ 505,829 | \$ 20.56 |
| SKAGIT | Annual | 63,525 | \$ 1,301,168 | \$ 20.48 |
| GRANT | 4 Year | 50,869 | \$ 1,035,917 | \$ 20.36 |
| JEFFERSON | 4 Year | 28,948 | \$ 581,213 | \$ 20.08 |
| ISLAND | Annual | 49,194 | \$ 981,901 | \$ 19.96 |
| SNOHOMISH | Annual | 256,154 | \$ 4,846,093 | \$ 18.92 |
| LEWIS | 4 Year | 56,995 | \$ 1,071,054 | \$ 18.79 |
| KITSAP | Annual | 108,984 | \$ 2,024,112 | \$ 18.57 |
| LINCOLN | Annual | 16,052 | \$ 292,442 | \$ 18.22 |
| CLALLAM | Annual | 48,051 | \$ 872,667 | \$ 18.16 |
| GRAYS HARBOR | 4 Year | 55,127 | \$ 985,324 | \$ 17.87 |
| WHATCOM | 4 Year | 98,217 | \$ 1,752,006 | \$ 17.84 |
| DOUGLAS | 2 Year | 23,547 | \$ 415,440 | \$ 17.64 |
| OKANOGAN | 4 Year | 43,926 | \$ 754,500 | \$ 17.18 |
| SPOKANE | Annual | 187,695 | \$ 3,182,447 | \$ 16.96 |
| FERRY | 4 Year | 9,648 | \$ 156,637 | \$ 16.24 |
| STEVENS | 4 Year | 37,441 | \$ 607,683 | \$ 16.23 |
| PIERCE | Annual | 301,473 | \$ 4,830,002 | \$ 16.02 |
| ASOTIN | 4 Year | 13,050 | \$ 206,423 | \$ 15.82 |
| PACIFIC | 4 Year | 34,768 | \$ 508,474 | \$ 14.62 |
| YAKIMA | Annual | 98,331 | \$ 1,299,555 | \$ 13.22 |
| PEND OREILLE | 4 Year | 15,344 | \$ 200,616 | \$ 13.07 |
| WHITMAN | Annual | 37,307 | \$ 286,519 | \$ 7.68 |
| TOTAL | | 2,854,981 | \$ 58,105,916 | |
| MEAN | | | | \$ 21.22 |
| MEDIAN | | | | \$ 20.08 |

Notes:

- (a) Real Property Parcel Count for 2004 assessment year.
- (b) 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.
- (c) Snohomish County converted to an annual revaluation program beginning 2004.

**2005 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Staff**

| COUNTY | REVAL CYCLE | TOTAL STAFF (a) | 2005 BUDGET | BUDGET \$ PER STAFF |
|---------------|-------------|-----------------|----------------------|---------------------|
| PIERCE | Annual | 73.00 | \$ 5,436,789 | \$ 74,477 |
| SNOHOMISH | Annual | 68.60 | \$ 4,981,396 | \$ 72,615 |
| KING | Annual | 229.00 | \$ 16,342,902 | \$ 71,366 |
| CLARK | Annual | 58.10 | \$ 4,100,567 | \$ 70,578 |
| KITSAP | Annual | 32.50 | \$ 2,146,865 | \$ 66,057 |
| PACIFIC | 4 Year | 8.00 | \$ 514,168 | \$ 64,271 |
| GRAYS HARBOR | 4 Year | 16.00 | \$ 1,026,359 | \$ 64,147 |
| CLALLAM | Annual | 15.00 | \$ 939,974 | \$ 62,665 |
| SKAMANIA | Annual | 5.75 | \$ 352,659 | \$ 61,332 |
| WHATCOM | 4 Year | 30.00 | \$ 1,839,719 | \$ 61,324 |
| THURSTON | Annual | 37.00 | \$ 2,266,174 | \$ 61,248 |
| COWLITZ | Annual | 19.00 | \$ 1,143,940 | \$ 60,207 |
| WAHKIAKUM | 4 Year | 3.00 | \$ 177,834 | \$ 59,278 |
| SAN JUAN | 3 Year | 8.25 | \$ 488,045 | \$ 59,157 |
| SKAGIT | Annual | 24.39 | \$ 1,438,293 | \$ 58,971 |
| ISLAND | Annual | 19.00 | \$ 1,115,163 | \$ 58,693 |
| MASON | 4 Year | 19.00 | \$ 1,113,777 | \$ 58,620 |
| BENTON | Annual | 26.00 | \$ 1,507,795 | \$ 57,992 |
| SPOKANE | Annual | 56.00 | \$ 3,232,154 | \$ 57,717 |
| CHELAN | 4 Year | 18.00 | \$ 1,034,222 | \$ 57,457 |
| FRANKLIN | 4 Year | 9.00 | \$ 505,447 | \$ 56,161 |
| KLICKITAT | 4 Year | 9.00 | \$ 500,858 | \$ 55,651 |
| LEWIS | 4 Year | 20.00 | \$ 1,093,618 | \$ 54,681 |
| GARFIELD | Annual | 2.00 | \$ 108,661 | \$ 54,331 |
| OKANOGAN | 4 Year | 14.00 | \$ 737,716 | \$ 52,694 |
| GRANT | 4 Year | 19.00 | \$ 977,722 | \$ 51,459 |
| LINCOLN | Annual | 6.00 | \$ 306,373 | \$ 51,062 |
| COLUMBIA | 4 Year | 3.00 | \$ 152,564 | \$ 50,855 |
| JEFFERSON | 4 Year | 11.40 | \$ 578,127 | \$ 50,713 |
| WALLA WALLA | 4 Year | 12.00 | \$ 600,293 | \$ 50,024 |
| DOUGLAS | 2 Year | 8.00 | \$ 399,228 | \$ 49,904 |
| KITTITAS | 4 Year | 14.00 | \$ 688,537 | \$ 49,181 |
| ADAMS | Annual | 6.00 | \$ 294,302 | \$ 49,050 |
| YAKIMA | Annual | 29.00 | \$ 1,302,751 | \$ 44,922 |
| FERRY | 4 Year | 3.75 | \$ 158,987 | \$ 42,397 |
| PEND OREILLE | 4 Year | 5.00 | \$ 210,938 | \$ 42,188 |
| ASOTIN | 4 Year | 5.00 | \$ 205,999 | \$ 41,200 |
| STEVENS | 4 Year | 15.75 | \$ 624,684 | \$ 39,662 |
| WHITMAN | Annual | 7.50 | \$ 289,695 | \$ 38,626 |
| TOTAL | | 964.99 | \$ 60,935,295 | |
| MEAN | | | | \$ 55,973 |
| MEDIAN | | | | \$ 57,457 |

Notes:

- (a) Expected 2005 staff level to be funded with county's proposed budget for 2005.
- (b) 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.

**2005 ASSESSORS' BUDGETS,
Less Items paid to Central Services
\$ Per Parcel**

| COUNTY | REVAL CYCLE | TOTAL REAL PARCELS (a) | 2005 BUDGET | BUDGET \$ PER PARCEL |
|---------------|-------------|------------------------|----------------------|----------------------|
| SKAMANIA | Annual | 7,642 | \$ 352,659 | \$ 46.15 |
| WAHKIAKUM | 4 Year | 3,891 | \$ 177,834 | \$ 45.70 |
| GARFIELD | Annual | 3,226 | \$ 108,661 | \$ 33.68 |
| SAN JUAN | 3 Year | 16,623 | \$ 488,045 | \$ 29.36 |
| COLUMBIA | 4 Year | 5,326 | \$ 152,564 | \$ 28.65 |
| CLARK | Annual | 146,950 | \$ 4,100,567 | \$ 27.90 |
| KLICKITAT | 4 Year | 18,892 | \$ 500,858 | \$ 26.51 |
| KING | Annual | 617,449 | \$ 16,342,902 | \$ 26.47 |
| CHELAN | 4 Year | 40,266 | \$ 1,034,222 | \$ 25.68 |
| KITTITAS | 4 Year | 28,083 | \$ 688,537 | \$ 24.52 |
| BENTON | Annual | 64,137 | \$ 1,507,795 | \$ 23.51 |
| ISLAND | Annual | 49,194 | \$ 1,115,163 | \$ 22.67 |
| WALLA WALLA | 4 Year | 26,497 | \$ 600,293 | \$ 22.66 |
| SKAGIT | Annual | 63,525 | \$ 1,438,293 | \$ 22.64 |
| ADAMS | Annual | 13,045 | \$ 294,302 | \$ 22.56 |
| THURSTON | Annual | 100,571 | \$ 2,266,174 | \$ 22.53 |
| MASON | 4 Year | 50,323 | \$ 1,113,777 | \$ 22.13 |
| COWLITZ | Annual | 52,813 | \$ 1,143,940 | \$ 21.66 |
| FRANKLIN | 4 Year | 24,601 | \$ 505,447 | \$ 20.55 |
| JEFFERSON | 4 Year | 28,948 | \$ 578,127 | \$ 19.97 |
| KITSAP | Annual | 108,984 | \$ 2,146,865 | \$ 19.70 |
| CLALLAM | Annual | 48,051 | \$ 939,974 | \$ 19.56 |
| SNOHOMISH | Annual | 256,154 | \$ 4,981,396 | \$ 19.45 |
| GRANT | 4 Year | 50,869 | \$ 977,722 | \$ 19.22 |
| LEWIS | 4 Year | 56,995 | \$ 1,093,618 | \$ 19.19 |
| LINCOLN | Annual | 16,052 | \$ 306,373 | \$ 19.09 |
| WHATCOM | 4 Year | 98,217 | \$ 1,839,719 | \$ 18.73 |
| GRAYS HARBOR | 4 Year | 55,127 | \$ 1,026,359 | \$ 18.62 |
| PIERCE | Annual | 301,473 | \$ 5,436,789 | \$ 18.03 |
| SPOKANE | Annual | 187,695 | \$ 3,232,154 | \$ 17.22 |
| DOUGLAS | 2 Year | 23,547 | \$ 399,228 | \$ 16.95 |
| OKANOGAN | 4 Year | 43,926 | \$ 737,716 | \$ 16.79 |
| STEVENS | 4 Year | 37,441 | \$ 624,684 | \$ 16.68 |
| FERRY | 4 Year | 9,648 | \$ 158,987 | \$ 16.48 |
| ASOTIN | 4 Year | 13,050 | \$ 205,999 | \$ 15.79 |
| PACIFIC | 4 Year | 34,768 | \$ 514,168 | \$ 14.79 |
| PEND OREILLE | 4 Year | 15,344 | \$ 210,938 | \$ 13.75 |
| YAKIMA | Annual | 98,331 | \$ 1,302,751 | \$ 13.25 |
| WHITMAN | Annual | 37,307 | \$ 289,695 | \$ 7.77 |
| TOTAL | | 2,854,981 | \$ 60,935,295 | |
| MEAN | | | | \$ 21.96 |
| MEDIAN | | | | \$ 19.97 |

Notes:

- (a) Real Property Parcel Count for 2004 assessment year.
- (b) 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.

2004 COUNTY RATIOS and APPEALS

Real Property

| COUNTY | REVAL CYCLE | RATIO | | | | APPEALS | | | |
|--------------|-------------|-------|-------|-------|------|---------------|---------------|---------------|---------------|
| | | 2001 | 2002 | 2003 | 2004 | 2001 | 2002 | 2003 | 2004 |
| ADAMS | Annual | 88.8 | 92.2 | 94.8 | 98.0 | 1 | 7 | 8 | 9 |
| ASOTIN | 4 Year | 90.6 | 91.5 | 88.2 | 90.3 | 19 | - | 10 | 12 |
| BENTON | Annual | 89.2 | 90.2 | 88.8 | 90.7 | 87 | 101 | 211 | 257 |
| CHELAN | 4 Year | 82.2 | 84.5 | 83.6 | 79.7 | 17 | 5 | 38 | 11 |
| CLALLAM | Annual | 89.8 | 89.3 | 91.1 | 89.8 | 221 | 173 | 228 | 254 |
| CLARK | Annual | 93.8 | 95.4 | 95.1 | 94.6 | 918 | 1,113 | 898 | 576 |
| COLUMBIA | 4 Year | 96.2 | 100.0 | 98.5 | 93.2 | 7 | 7 | 7 | 19 |
| COWLITZ | Annual | 91.2 | 95.5 | 92.3 | 91.2 | 46 | 105 | 102 | 121 |
| DOUGLAS | 2 Year | 93.9 | 94.8 | 92.5 | 91.1 | 47 | 56 | 46 | 36 |
| FERRY | 4 Year | 91.8 | 100.0 | 98.8 | 97.5 | 41 | 32 | 40 | 23 |
| FRANKLIN | 4 Year | 88.7 | 91.6 | 80.9 | 88.7 | 53 | 15 | 25 | 61 |
| GARFIELD | Annual | 95.4 | 93.3 | 88.6 | 91.8 | 1 | - | - | - |
| GRANT | 4 Year | 85.8 | 91.0 | 94.1 | 89.1 | 185 | 45 | 194 | 88 |
| GRAYS HARBOR | 4 Year | 91.7 | 93.1 | 93.3 | 84.8 | 89 | 26 | 22 | 39 |
| ISLAND | Annual | 95.6 | 92.2 | 96.3 | 96.4 | 848 | 364 | 576 | 917 |
| JEFFERSON | 4 Year | 92.2 | 91.6 | 92.0 | 91.2 | 101 | 69 | 95 | 41 |
| KING | Annual | 90.6 | 90.5 | 94.1 | 95.3 | 6,007 | 6,705 | 7,707 | 5,320 |
| KITSAP | Annual | 87.6 | 87.6 | 85.7 | 86.7 | 306 | 443 | 142 | 209 |
| KITTITAS | 4 Year | 89.5 | 90.9 | 87.0 | 83.8 | 75 | 138 | 39 | 48 |
| KLICKITAT | 4 Year | 89.5 | 91.2 | 77.4 | 90.5 | 39 | 3 | 14 | 77 |
| LEWIS | 4 Year | 92.6 | 98.1 | 95.2 | 94.2 | 9 | 49 | 229 | 58 |
| LINCOLN | Annual | 92.0 | 94.4 | 96.8 | 94.9 | 8 | 5 | - | 5 |
| MASON | 4 Year | 91.8 | 90.5 | 87.1 | 86.4 | 86 | 155 | 54 | 52 |
| OKANOGAN | 4 Year | 87.1 | 96.3 | 92.3 | 91.7 | 105 | 301 | 140 | 205 |
| PACIFIC | 4 Year | 94.6 | 91.3 | 92.6 | 91.1 | 209 | 144 | 108 | 113 |
| PEND OREILLE | 4 Year | 73.5 | 73.6 | 80.4 | 81.9 | 22 | 99 | 44 | 19 |
| PIERCE | Annual | 92.7 | 89.3 | 85.6 | 86.7 | 2,467 | 528 | 795 | 878 |
| SAN JUAN | 3 Year | 82.1 | 88.6 | 100.0 | 91.5 | 63 | 234 | 119 | 65 |
| SKAGIT | Annual | 94.2 | 92.7 | 93.5 | 93.1 | 205 | 301 | 420 | 444 |
| SKAMANIA | Annual | 93.5 | 91.5 | 92.2 | 94.1 | 11 | 6 | 12 | 13 |
| SNOHOMISH | Annual | 81.9 | 82.2 | 87.9 | 90.5 | 899 | 621 | 1,020 | 1,242 |
| SPOKANE | Annual | 87.5 | 89.2 | 87.8 | 86.4 | 277 | 408 | 548 | 903 |
| STEVENS | 4 Year | 91.9 | 92.1 | 89.7 | 91.2 | 74 | 58 | 97 | 39 |
| THURSTON | Annual | 88.8 | 91.6 | 92.9 | 90.7 | 719 | 1,031 | 1,238 | 1,000 |
| WAHKIAKUM | 4 Year | 91.3 | 87.8 | 88.9 | 96.7 | 15 | 9 | 57 | 129 |
| WALLA WALLA | 4 Year | 89.7 | 90.6 | 92.2 | 88.2 | 21 | 18 | 34 | 42 |
| WHATCOM | 4 Year | 85.5 | 84.7 | 80.9 | 78.2 | 90 | 209 | 154 | 197 |
| WHITMAN | Annual | 89.9 | 91.4 | 90.5 | 87.7 | 8 | 4 | 4 | 6 |
| YAKIMA | Annual | 89.0 | 89.7 | 89.3 | 90.6 | 486 | 504 | 422 | 469 |
| TOTAL | | | | | | 14,882 | 14,091 | 15,897 | 13,997 |

Note:

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

REAL PROPERTY APPEALS FILED IN 2004

Annual vs. Cyclical Counties

| COUNTY | REVAL CYCLE | REAL RATIO | TOTAL PARCELS | # OF APPEALS | % APPEALED PER YEAR (a) |
|--|-------------|-------------|------------------|---------------|-------------------------|
| ADAMS | Annual | 98.0 | 13,045 | 9 | 0.07% |
| BENTON | Annual | 90.7 | 64,137 | 257 | 0.40% |
| CLALLAM | Annual | 89.8 | 48,051 | 254 | 0.53% |
| CLARK | Annual | 94.6 | 146,950 | 576 | 0.39% |
| COWLITZ | Annual | 91.2 | 52,813 | 121 | 0.23% |
| GARFIELD | Annual | 91.8 | 3,226 | - | 0.00% |
| ISLAND | Annual | 96.4 | 49,194 | 917 | 1.86% |
| KING | Annual | 95.3 | 617,449 | 5,320 | 0.86% |
| KITSAP | Annual | 86.7 | 108,984 | 209 | 0.19% |
| LINCOLN | Annual | 94.9 | 16,052 | 5 | 0.03% |
| PIERCE | Annual | 86.7 | 301,473 | 878 | 0.29% |
| SKAGIT | Annual | 93.1 | 63,525 | 444 | 0.70% |
| SKAMANIA | Annual | 94.1 | 7,642 | 13 | 0.17% |
| SNOHOMISH | Annual | 90.5 | 256,154 | 1,242 | 0.48% |
| SPOKANE | Annual | 86.4 | 187,695 | 903 | 0.48% |
| THURSTON | Annual | 90.7 | 100,571 | 1,000 | 0.99% |
| WHITMAN | Annual | 87.7 | 37,307 | 6 | 0.02% |
| YAKIMA | Annual | 90.6 | 98,331 | 469 | 0.48% |
| TOTALS - ANNUAL | | 91.6 | 2,172,599 | 12,623 | 0.45% |
| WEIGHTED MEAN - ANNUAL COUNTIES | | | | | 0.58% |

| | | | | | |
|---|--------|-------------|------------------|---------------|--------------|
| ASOTIN | 4 Year | 90.3 | 13,050 | 12 | 0.37% |
| CHELAN | 4 Year | 79.7 | 40,266 | 11 | 0.11% |
| COLUMBIA | 4 Year | 93.2 | 5,326 | 19 | 1.43% |
| DOUGLAS | 2 Year | 91.1 | 23,547 | 36 | 0.31% |
| FERRY | 4 Year | 97.5 | 9,648 | 23 | 0.95% |
| FRANKLIN | 4 Year | 88.7 | 24,601 | 61 | 0.99% |
| GRANT | 4 Year | 89.1 | 50,869 | 88 | 0.69% |
| GRAYS HARBOR | 4 Year | 84.8 | 55,127 | 39 | 0.28% |
| JEFFERSON | 4 Year | 91.2 | 28,948 | 41 | 0.57% |
| KITTITAS | 4 Year | 83.8 | 28,083 | 48 | 0.68% |
| KLICKITAT | 4 Year | 90.5 | 18,892 | 77 | 1.63% |
| LEWIS | 4 Year | 94.2 | 56,995 | 58 | 0.41% |
| MASON | 4 Year | 86.4 | 50,323 | 52 | 0.41% |
| OKANOGAN | 4 Year | 91.7 | 43,926 | 205 | 1.87% |
| PACIFIC | 4 Year | 91.1 | 34,768 | 113 | 1.30% |
| PEND OREILLE | 4 Year | 81.9 | 15,344 | 19 | 0.50% |
| SAN JUAN | 3 Year | 91.5 | 16,623 | 65 | 1.17% |
| STEVENS | 4 Year | 91.2 | 37,441 | 39 | 0.42% |
| WAHKIAKUM | 4 Year | 96.7 | 3,891 | 129 | 13.26% |
| WALLA WALLA | 4 Year | 88.2 | 26,497 | 42 | 0.63% |
| WHATCOM | 4 Year | 78.2 | 98,217 | 197 | 0.80% |
| TOTALS - CYCLICAL | | 89.1 | 682,382 | 1,374 | |
| MEAN - CYCLICAL COUNTIES - ANNUALIZED PARCEL BASIS (a) | | | | | 1.37% |
| WEIGHTED MEAN - CYCLICAL COUNTIES | | | | | 0.20% |
| TOTALS - ALL COUNTIES | | 90.3 | 2,854,981 | 13,997 | |
| WEIGHTED MEAN - ALL COUNTIES | | | | | 0.49% |

Note:

(a) % Appealed Per Year -- The rate for cyclical counties is calculated on an annualized parcel basis.

(Total County Appeals/(Total County Parcels/Cycle Years))

COMPARISON OF ASSESSORS' STAFFING

Historical vs. Current

| COUNTY | REVAL CYCLE | TOTAL STAFF | | | | % CHANGE 2003 - 2004 | % CHANGE 2004 - 2005 |
|---|-------------|-----------------|---------------|---------------|---------------|-------------------------|-------------------------|
| | | 1975 | 2003 | 2004 | 2005 Proj. | | |
| ADAMS | Annual | 9.50 | 6.00 | 6.00 | 6.00 | 0.0% | 0.0% |
| ASOTIN | 4 Year | 6.00 | 5.00 | 5.00 | 5.00 | 0.0% | 0.0% |
| BENTON | Annual | 15.50 | 26.00 | 26.00 | 26.00 | 0.0% | 0.0% |
| CHELAN | 4 Year | 29.00 | 18.00 | 18.00 | 18.00 | 0.0% | 0.0% |
| CLALLAM | Annual | 35.50 | 15.00 | 15.00 | 15.00 | 0.0% | 0.0% |
| CLARK | Annual | 75.00 | 57.10 | 56.10 | 58.10 | -1.8% | 3.6% |
| COLUMBIA | 4 Year | 5.00 | 3.00 | 3.00 | 3.00 | 0.0% | 0.0% |
| COWLITZ | Annual | 40.00 | 22.00 | 21.00 | 19.00 | -4.5% | -9.5% |
| DOUGLAS | 2 Year | 15.50 | 9.25 | 8.00 | 8.00 | -13.5% | 0.0% |
| FERRY | 4 Year | 2.00 | 4.00 | 3.75 | 3.75 | -6.3% | 0.0% |
| FRANKLIN | 4 Year | 19.00 | 9.00 | 9.00 | 9.00 | 0.0% | 0.0% |
| GARFIELD | Annual | 1.00 | 2.00 | 2.00 | 2.00 | 0.0% | 0.0% |
| GRANT | 4 Year | 20.50 | 18.50 | 19.00 | 19.00 | 2.7% | 0.0% |
| GRAYS HARBOR | 4 Year | 43.00 | 16.00 | 16.00 | 16.00 | 0.0% | 0.0% |
| ISLAND | Annual | 23.00 | 18.00 | 18.00 | 19.00 | 0.0% | 5.6% |
| JEFFERSON | 4 Year | 13.50 | 10.50 | 11.00 | 11.40 | 4.8% | 3.6% |
| KING | Annual | 287.00 | 227.50 | 230.00 | 229.00 | 1.1% | -0.4% |
| KITSAP | Annual | 60.00 | 33.50 | 33.25 | 32.50 | -0.7% | -2.3% |
| KITTITAS | 4 Year | 16.50 | 15.00 | 14.00 | 14.00 | -6.7% | 0.0% |
| KLICKITAT | 4 Year | 11.00 | 9.00 | 9.00 | 9.00 | 0.0% | 0.0% |
| LEWIS (a) | 4 Year | 36.50 | 20.60 | 20.00 | 20.00 | -2.9% | 0.0% |
| LINCOLN | Annual | 14.00 | 6.00 | 6.00 | 6.00 | 0.0% | 0.0% |
| MASON | 4 Year | 25.50 | 20.00 | 20.00 | 19.00 | 0.0% | -5.0% |
| OKANOGAN | 4 Year | 27.00 | 16.00 | 15.00 | 14.00 | -6.3% | -6.7% |
| PACIFIC | 4 Year | 12.50 | 8.00 | 8.00 | 8.00 | 0.0% | 0.0% |
| PEND OREILLE | 4 Year | 10.00 | 5.00 | 5.00 | 5.00 | 0.0% | 0.0% |
| PIERCE | Annual | 148.00 | 73.00 | 73.00 | 73.00 | 0.0% | 0.0% |
| SAN JUAN | 3 Year | 10.00 | 7.75 | 8.11 | 8.25 | 4.6% | 1.7% |
| SKAGIT | Annual | 26.50 | 23.67 | 23.67 | 24.39 | 0.0% | 3.0% |
| SKAMANIA | Annual | 6.00 | 6.00 | 6.00 | 5.75 | 0.0% | -4.2% |
| SNOHOMISH | Annual | 118.00 | 68.85 | 69.85 | 68.60 | 1.5% | -1.8% |
| SPOKANE | Annual | 75.00 | 57.00 | 55.00 | 56.00 | -3.5% | 1.8% |
| STEVENS | 4 Year | 11.50 | 16.00 | 16.00 | 15.75 | 0.0% | -1.6% |
| THURSTON | Annual | 36.50 | 36.00 | 36.00 | 37.00 | 0.0% | 2.8% |
| WAHKIAKUM | 4 Year | 3.50 | 3.00 | 3.00 | 3.00 | 0.0% | 0.0% |
| WALLA WALLA | 4 Year | 27.50 | 12.00 | 12.00 | 12.00 | 0.0% | 0.0% |
| WHATCOM | 4 Year | 30.00 | 30.00 | 30.00 | 30.00 | 0.0% | 0.0% |
| WHITMAN | Annual | 13.00 | 7.20 | 7.00 | 7.50 | -2.8% | 7.1% |
| YAKIMA | Annual | 70.00 | 29.00 | 29.00 | 29.00 | 0.0% | 0.0% |
| TOTALS | | 1,428.50 | 969.42 | 965.73 | 964.99 | | |
| MEAN | | | | | | -0.9% | -0.1% |
| MEDIAN | | | | | | 0.0% | 0.0% |
| AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN) | | | | | | -0.4% | -0.1% |

Note:

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

SOURCES

1. *2004 County Progress Reports*, Washington State Department of Revenue.
2. *Property Tax Statistics*, Washington State Department of Revenue, 1990-2004.
3. *2004 County Abstract of Assessed Value*, Washington State Department of Revenue.
4. *Personal Property Stratification for 2004 Ratio Study*, Washington State Department of Revenue.
5. *2004 Population Estimates*, Washington State Office of Financial Management.
6. *1976 Revaluation Status Report and Other Property Tax Statistics*, Washington State Department of Revenue.
7. *Property Revaluation, A Progress Report, 1986*, Washington State Department of Revenue.
8. *A Comparison of County Assessor Statistics*, for assessment years 2001-2003, Washington State Department of Revenue.