

Reference Report

A Comparison of County Assessor Statistics

2018 Report of 2017 Assessment Year



Property Tax Division
July 2018

***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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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 2018). Due to county budgets being 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 AND INSPECTION CYCLES

2017 Assessment Year

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

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

2017 COUNTY ASSESSED VALUES

Real and Personal Property As % of Total Assessed Value

County	Total Assessed Value	As % of All Counties	Real Property	RP as % of Total	Personal Property	PP as % of Total
ADAMS	\$1,773,078,143	0.16%	\$1,578,504,500	89.0%	\$194,573,643	11.0%
ASOTIN	\$1,826,249,187	0.16%	\$1,809,288,467	99.1%	\$16,960,720	0.9%
BENTON	\$17,709,287,696	1.58%	\$17,083,352,816	96.5%	\$625,934,880	3.5%
CHELAN	\$10,917,669,571	0.97%	\$10,688,253,051	97.9%	\$229,416,520	2.1%
CLALLAM	\$8,302,876,968	0.74%	\$8,150,209,755	98.2%	\$152,667,213	1.8%
CLARK	\$56,730,413,938	5.06%	\$55,509,724,193	97.8%	\$1,220,689,745	2.2%
COLUMBIA	\$446,842,356	0.04%	\$406,223,956	90.9%	\$40,618,400	9.1%
COWLITZ	\$10,386,295,040	0.93%	\$9,494,814,601	91.4%	\$891,480,439	8.6%
DOUGLAS	\$4,901,988,079	0.44%	\$4,571,340,000	93.3%	\$330,648,079	6.7%
FERRY	\$599,273,890	0.05%	\$557,213,200	93.0%	\$42,060,690	7.0%
FRANKLIN	\$7,420,921,296	0.66%	\$7,052,194,800	95.0%	\$368,726,496	5.0%
GARFIELD	\$310,741,803	0.03%	\$289,531,542	93.2%	\$21,210,261	6.8%
GRANT	\$11,019,935,962	0.98%	\$9,047,698,305	82.1%	\$1,972,237,657	17.9%
GRAYS HARBOR	\$6,140,322,001	0.55%	\$5,828,948,238	94.9%	\$311,373,763	5.1%
ISLAND	\$13,710,578,728	1.22%	\$13,615,924,988	99.3%	\$94,653,740	0.7%
JEFFERSON	\$5,084,859,536	0.45%	\$5,034,083,445	99.0%	\$50,776,091	1.0%
KING	\$520,394,339,160	46.39%	\$508,926,460,410	97.8%	\$11,467,878,750	2.2%
KITSAP	\$34,016,038,164	3.03%	\$33,615,445,051	98.8%	\$400,593,113	1.2%
KITTITAS	\$5,934,493,370	0.53%	\$5,651,178,530	95.2%	\$283,314,840	4.8%
KLICKITAT	\$3,158,596,126	0.28%	\$2,196,410,416	69.5%	\$962,185,710	30.5%
LEWIS	\$7,053,865,993	0.63%	\$6,621,964,251	93.9%	\$431,901,742	6.1%
LINCOLN	\$1,204,406,096	0.11%	\$1,100,415,970	91.4%	\$103,990,126	8.6%

2017 COUNTY ASSESSED VALUES

Real and Personal Property As % of Total Assessed Value

County	Total Assessed Value	As % of All Counties	Real Property	RP as % of Total	Personal Property	PP as % of Total
MASON	\$7,477,801,086	0.67%	\$7,373,951,275	98.6%	\$103,849,811	1.4%
OKANOGAN	\$3,957,498,227	0.35%	\$3,777,933,987	95.5%	\$179,564,240	4.5%
PACIFIC	\$2,508,532,800	0.22%	\$2,452,001,100	97.7%	\$56,531,700	2.3%
PEND OREILLE	\$1,425,265,093	0.13%	\$1,373,904,999	96.4%	\$51,360,094	3.6%
PIERCE	\$100,141,886,919	8.93%	\$97,430,810,590	97.3%	\$2,711,076,329	2.7%
SAN JUAN	\$7,007,801,746	0.62%	\$6,916,543,636	98.7%	\$91,258,110	1.3%
SKAGIT	\$17,259,764,249	1.54%	\$16,643,009,649	96.4%	\$616,754,600	3.6%
SKAMANIA	\$1,392,306,685	0.12%	\$1,356,056,700	97.4%	\$36,249,985	2.6%
SNOHOMISH	\$117,506,038,841	10.47%	\$113,412,926,120	96.5%	\$4,093,112,721	3.5%
SPOKANE	\$44,093,844,529	3.93%	\$42,455,842,132	96.3%	\$1,638,002,397	3.7%
STEVENS	\$3,703,596,396	0.33%	\$3,633,649,078	98.1%	\$69,947,318	1.9%
THURSTON	\$31,628,784,462	2.82%	\$30,885,029,488	97.6%	\$743,754,974	2.4%
WAHKIAKUM	\$454,633,280	0.04%	\$441,863,480	97.2%	\$12,769,800	2.8%
WALLA WALLA	\$5,365,244,779	0.48%	\$5,092,076,699	94.9%	\$273,168,080	5.1%
WHATCOM	\$28,225,266,847	2.52%	\$27,467,973,373	97.3%	\$757,293,474	2.7%
WHITMAN	\$3,755,475,398	0.33%	\$3,404,695,046	90.7%	\$350,780,352	9.3%
YAKIMA	\$16,867,731,371	1.50%	\$15,544,275,441	92.2%	\$1,323,455,930	7.8%
Mean				94.8%		5.2%
Total - Weighted Mean	\$1,121,814,545,811	100.00%	\$1,088,491,723,278	97.0%	\$33,322,822,533	3.0%

- 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 2017 Abstract Report.

2017 COUNTY PARCEL COUNT

Taxable Real and Personal Property

COUNTY	REAL PROPERTY PARCELS	PERSONAL PROPERTY ACCOUNTS
ADAMS	12,853	1,264
ASOTIN	14,037	545
BENTON	72,352	5,229
CHELAN	44,392	1,497
CLALLAM	47,904	1,957
CLARK	168,044	7,766
COLUMBIA	5,464	254
COWLITZ	56,381	2,700
DOUGLAS	26,221	1,223
FERRY	8,824	391
FRANKLIN	30,564	2,704
GARFIELD	3,316	288
GRANT	54,108	4,695
GRAYS HARBOR	58,313	2,652
ISLAND	49,079	2,281
JEFFERSON	29,778	551
KING	682,844	26,645
KITSAP	114,748	4,501
KITTITAS	33,393	1,618
KLICKITAT	18,915	2,120
LEWIS	59,667	2,803
LINCOLN	17,011	1,148
MASON	51,850	1,211
OKANOGAN	45,935	2,487
PACIFIC	32,547	778
PEND OREILLE	14,876	776
PIERCE	328,948	11,597
SAN JUAN	16,940	1,824
SKAGIT	66,416	2,799
SKAMANIA	7,794	527
SNOHOMISH	294,839	12,249
SPOKANE	201,901	12,702
STEVENS	40,015	1,570
THURSTON	116,211	7,172
WAHKIAKUM	4,233	300
WALLA WALLA	26,828	1,654
WHATCOM	106,675	5,530
WHITMAN	35,641	1,750
YAKIMA	102,147	3,943
TOTAL	3,102,004	143,701

Numbers represent locally assessed taxable parcels and accounts.

- The source for the number of personal property accounts is the 2017 County Statistics for Comparison Report.

- The source for the number of real property parcels is the 2017 Abstract Report.

POPULATION, REAL PROPERTY, AND ASSESSED VALUE (2017 Data)

COUNTY	POPULATION	REAL PROP. PARCELS	ASSESSED REAL PROPERTY VALUE	AVERAGE VALUE PER PARCEL
ADAMS	19,870	12,853	\$1,578,504,500	\$122,812
ASOTIN	22,290	14,037	\$1,809,288,467	\$128,894
BENTON	193,500	72,352	\$17,083,352,816	\$236,114
CHELAN	76,830	44,392	\$10,688,253,051	\$240,770
CLALLAM	74,240	47,904	\$8,150,209,755	\$170,136
CLARK	471,000	168,044	\$55,509,724,193	\$330,329
COLUMBIA	4,100	5,464	\$406,223,956	\$74,346
COWLITZ	105,900	56,381	\$9,494,814,601	\$168,405
DOUGLAS	41,420	26,221	\$4,571,340,000	\$174,339
FERRY	7,740	8,824	\$557,213,200	\$63,147
FRANKLIN	90,330	30,564	\$7,052,194,800	\$230,735
GARFIELD	2,200	3,316	\$289,531,542	\$87,313
GRANT	95,630	54,108	\$9,047,698,305	\$167,216
GRAYS HARBOR	72,970	58,313	\$5,828,948,238	\$99,960
ISLAND	82,790	49,079	\$13,615,924,988	\$277,429
JEFFERSON	31,360	29,778	\$5,034,083,445	\$169,054
KING	2,153,700	682,844	\$508,926,460,410	\$745,304
KITSAP	264,300	114,748	\$33,615,445,051	\$292,950
KITTITAS	44,730	33,393	\$5,651,178,530	\$169,232
KLICKITAT	21,660	18,915	\$2,196,410,416	\$116,120
LEWIS	77,440	59,667	\$6,621,964,251	\$110,982
LINCOLN	10,700	17,011	\$1,100,415,970	\$64,688
MASON	63,190	51,850	\$7,373,951,275	\$142,217
OKANOGAN	42,110	45,935	\$3,777,933,987	\$82,245
PACIFIC	21,250	32,547	\$2,452,001,100	\$75,337
PEND OREILLE	13,370	14,876	\$1,373,904,999	\$92,357
PIERCE	859,400	328,948	\$97,430,810,590	\$296,189
SAN JUAN	16,510	16,940	\$6,916,543,636	\$408,297
SKAGIT	124,100	66,416	\$16,643,009,649	\$250,587
SKAMANIA	11,690	7,794	\$1,356,056,700	\$173,987
SNOHOMISH	789,400	294,839	\$113,412,926,120	\$384,661
SPOKANE	499,800	201,901	\$42,455,842,132	\$210,280
STEVENS	44,510	40,015	\$3,633,649,078	\$90,807
THURSTON	276,900	116,211	\$30,885,029,488	\$265,767
WAHIAKUM	4,030	4,233	\$441,863,480	\$104,385
WALLA WALLA	61,400	26,828	\$5,092,076,699	\$189,805
WHATCOM	216,300	106,675	\$27,467,973,373	\$257,492
WHITMAN	48,640	35,641	\$3,404,695,046	\$95,527
YAKIMA	253,000	102,147	\$15,544,275,441	\$152,176
TOTAL	7,310,300	3,102,004	\$1,088,491,723,278	MEAN VALUE OF \$192,625
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)				\$350,900

- The source of the real property parcels and assessed values is the 2017 Abstract Report.

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

2017 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	682,844	22.01%	22.01%	26,645	18.54%	18.54%
PIERCE	328,948	10.60%	32.62%	11,597	8.07%	26.61%
SNOHOMISH	294,839	9.50%	42.12%	12,249	8.52%	35.14%
SPOKANE	201,901	6.51%	48.63%	12,702	8.84%	43.98%
CLARK	168,044	5.42%	54.05%	7,766	5.40%	49.38%
THURSTON	116,211	3.75%	57.79%	7,172	4.99%	54.37%
KITSAP	114,748	3.70%	61.49%	4,501	3.13%	57.50%
WHATCOM	106,675	3.44%	64.93%	5,530	3.85%	61.35%
YAKIMA	102,147	3.29%	68.23%	3,943	2.74%	64.09%
BENTON	72,352	2.33%	70.56%	5,229	3.64%	67.73%
SKAGIT	66,416	2.14%	72.70%	2,799	1.95%	69.68%
LEWIS	59,667	1.92%	74.62%	2,803	1.95%	71.63%
GRAYS HARBOR	58,313	1.88%	76.50%	2,652	1.85%	73.48%
COWLITZ	56,381	1.82%	78.32%	2,700	1.88%	75.36%
GRANT	54,108	1.74%	80.06%	4,695	3.27%	78.62%
MASON	51,850	1.67%	81.74%	1,211	0.84%	79.47%
ISLAND	49,079	1.58%	83.32%	2,281	1.59%	81.05%
CLALLAM	47,904	1.54%	84.86%	1,957	1.36%	82.42%
OKANOGAN	45,935	1.48%	86.34%	2,487	1.73%	84.15%
CHELAN	44,392	1.43%	87.77%	1,497	1.04%	85.19%
STEVENS	40,015	1.29%	89.06%	1,570	1.09%	86.28%
WHITMAN	35,641	1.15%	90.21%	1,750	1.22%	87.50%
KITTITAS	33,393	1.08%	91.29%	1,618	1.13%	88.62%
PACIFIC	32,547	1.05%	92.34%	778	0.54%	89.17%
FRANKLIN	30,564	0.99%	93.32%	2,704	1.88%	91.05%
JEFFERSON	29,778	0.96%	94.28%	551	0.38%	91.43%
WALLA WALLA	26,828	0.86%	95.15%	1,654	1.15%	92.58%
DOUGLAS	26,221	0.85%	95.99%	1,223	0.85%	93.43%
KLICKITAT	18,915	0.61%	96.60%	2,120	1.48%	94.91%
LINCOLN	17,011	0.55%	97.15%	1,148	0.80%	95.71%
SAN JUAN	16,940	0.55%	97.70%	1,824	1.27%	96.98%
PEND OREILLE	14,876	0.48%	98.18%	776	0.54%	97.52%
ASOTIN	14,037	0.45%	98.63%	545	0.38%	97.90%
ADAMS	12,853	0.41%	99.04%	1,264	0.88%	98.78%
FERRY	8,824	0.28%	99.33%	391	0.27%	99.05%
SKAMANIA	7,794	0.25%	99.58%	527	0.37%	99.41%
COLUMBIA	5,464	0.18%	99.76%	254	0.18%	99.59%
WAHKIAKUM	4,233	0.14%	99.89%	300	0.21%	99.80%
GARFIELD	3,316	0.11%	100.00%	288	0.20%	100.00%
TOTAL	3,102,004	100.00%		143,701	100.00%	

- The source for the number of personal property accounts is the 2017 County Statistics for Comparison Report.

- The source for the number of real property parcels is the 2017 Abstract Report.

TAXABLE and EXEMPT PARCELS Listed on 2017 Real Property Assessment Roll

COUNTY	REAL PROPERTY ASSESSMENT ROLL				ADMIN. ONLY
	TAXABLE	EXEMPT	TOTAL	EXEMPT %	
ADAMS	13,097	1,721	14,818	11.61%	41
ASOTIN	10,867	1,057	11,924	8.86%	0
BENTON	69,295	5,087	74,382	6.84%	0
CHELAN	45,172	4,290	49,462	8.67%	0
CLALLAM	47,428	7,168	54,596	13.13%	859
CLARK	167,831	6,176	174,007	3.55%	0
COLUMBIA	5,473	459	5,932	7.74%	0
COWLITZ	53,427	2,730	56,157	4.86%	581
DOUGLAS	26,402	2,784	29,186	9.54%	41
FERRY	8,825	1,205	10,030	12.01%	103
FRANKLIN	28,976	1,655	30,631	5.40%	0
GARFIELD	3,330	310	3,640	8.52%	348
GRANT	54,881	1,681	56,562	2.97%	0
GRAYS HARBOR	58,567	6,155	64,722	9.51%	0
ISLAND	48,496	2,290	50,786	4.51%	0
JEFFERSON	30,979	2,702	33,681	8.02%	0
KING	707,638	-	707,638	0.00%	1228
KITSAP	114,583	1,033	115,616	0.89%	756
KITTITAS	34,009	3,859	37,868	10.19%	0
KLICKITAT	18,950	1,977	20,927	9.45%	17
LEWIS	57,118	4,693	61,811	7.59%	4
LINCOLN	17,114	1,183	18,297	6.47%	5
MASON	51,934	3,637	55,571	6.54%	94
OKANOGAN	45,899	5,903	51,802	11.40%	0
PACIFIC	31,446	2,466	33,912	7.27%	128
PEND OREILLE	14,786	749	15,535	4.82%	0
PIERCE	312,321	13,554	325,875	4.16%	3092
SAN JUAN	16,704	1,578	18,282	8.63%	250
SKAGIT	66,383	11,359	77,742	14.61%	128
SKAMANIA	7,882	1,141	9,023	12.65%	0
SNOHOMISH	279,194	13,713	292,907	4.68%	0
SPOKANE	201,110	10,690	211,800	5.05%	357
STEVENS	40,045	1,781	41,826	4.26%	4243
THURSTON	114,993	4,515	119,508	3.78%	0
WAHKIAKUM	4,146	950	5,096	18.64%	99
WALLA WALLA	30,085	2,091	32,176	6.50%	324
WHATCOM	106,776	6,220	112,996	5.50%	112
WHITMAN	39,145	3,493	42,638	8.19%	0
YAKIMA	95,403	6,748	102,151	6.61%	0
TOTAL	3,080,710	150,803	3,231,513		

- This table may reflect a different number than the locally assessed taxable parcels. (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.
- Number of exempt parcels reflects those listed by the assessor but may not include all exempt property in the county.

Government exempt parcels may not be included.

- The source of this information is the 2017 Progress Report. 7

NUMBER OF REAL PROPERTY PARCELS - 2017

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	5,032	123	40%	22	513	4%	561	4.36%	6,602	51%	12,853
ASOTIN	8,955	311	66%	19	774	6%	612	4.36%	3,366	24%	14,037
BENTON	61,268	1,971	87%	454	3,848	6%	1,015	1.40%	3,796	5%	72,352
CHELAN	37,123	590	85%	136	1,843	4%	254	0.57%	4,446	10%	44,392
CLALLAM	30,673	480	65%	66	1,922	4%	12	0.03%	14,751	31%	47,904
CLARK	143,494	3,650	88%	1,056	4,816	3%	772	0.46%	14,256	8%	168,044
COLUMBIA	2,291	35	43%	13	298	6%	119	2.18%	2,708	50%	5,464
COWLITZ	36,115	1,340	66%	191	3,216	6%	0	0.00%	15,519	28%	56,381
DOUGLAS	13,520	390	53%	34	534	2%	934	3.56%	10,809	41%	26,221
FERRY	3,844	11	44%	14	150	2%	0	0.00%	4,805	54%	8,824
FRANKLIN	21,598	672	73%	181	1,211	5%	711	2.33%	6,191	20%	30,564
GARFIELD	1,184	12	36%	1	104	3%	119	3.59%	1,896	57%	3,316
GRANT	36,067	994	68%	292	4,688	9%	1,080	2.00%	10,987	20%	54,108
GRAYS HARBOR	33,483	805	59%	157	2,324	4%	19	0.03%	21,525	37%	58,313
ISLAND	37,533	428	77%	47	1,032	2%	1	0.00%	10,038	20%	49,079
JEFFERSON	17,172	650	60%	67	647	2%	9	0.03%	11,233	38%	29,778
KING	584,418	38,321	91%	2,896	22,215	4%	125	0.02%	34,869	5%	682,844
KITSAP	89,269	2,087	80%	0	4,310	4%	0	0.00%	19,082	17%	114,748
KITTITAS	17,470	427	54%	57	1,130	4%	631	1.89%	13,678	41%	33,393
KLICKITAT	8,609	127	46%	43	499	3%	40	0.21%	9,597	51%	18,915
LEWIS	31,564	594	54%	200	3,397	6%	61	0.10%	23,851	40%	59,667
LINCOLN	5,438	46	32%	21	786	5%	3,022	17.76%	7,698	45%	17,011
MASON	31,893	349	62%	61	985	2%	4	0.01%	18,558	36%	51,850
OKANOGAN	17,863	362	40%	84	1,539	4%	3,530	7.68%	22,557	49%	45,935
PACIFIC	17,908	176	56%	34	945	3%	124	0.38%	13,360	41%	32,547

NUMBER OF REAL PROPERTY PARCELS - 2017

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	7,063	50	48%	41	333	3%	14	0.09%	7,375	50%	14,876
PIERCE	262,440	9,230	83%	647	20,329	6%	52	0.02%	36,250	11%	328,948
SAN JUAN	13,518	155	81%	22	834	5%	4	0.02%	2,407	14%	16,940
SKAGIT	43,346	1,388	67%	327	4,965	8%	279	0.42%	16,111	24%	66,416
SKAMANIA	4,998	74	65%	20	147	2%	0	0.00%	2,555	33%	7,794
SNOHOMISH	239,502	6,175	83%	834	11,569	4%	47	0.02%	36,712	12%	294,839
SPOKANE	150,202	7,032	78%	322	8,449	4%	70	0.03%	35,826	18%	201,901
STEVENS	17,456	184	44%	122	1,013	3%	27	0.07%	21,213	53%	40,015
THURSTON	93,675	2,604	83%	143	6,237	5%	64	0.06%	13,488	12%	116,211
WAHKIAKUM	1,730	68	42%	18	86	2%	56	1.32%	2,275	54%	4,233
WALLA WALLA	16,653	836	65%	83	1,143	5%	770	2.87%	7,343	27%	26,828
WHATCOM	74,141	2,261	72%	274	6,566	6%	366	0.34%	23,067	22%	106,675
WHITMAN	15,311	1,030	46%	120	2,175	6%	382	1.07%	16,623	47%	35,641
YAKIMA	67,727	3,254	69%	603	8,034	8%	3,269	3.20%	19,260	19%	102,147
Grand Total	2,301,546	89,292		9,722	135,606		19,155		546,683		3,102,004

(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 458-53-030 and 458-53-050).

- The source of this information is the 2017 Abstract Report

2017 NEW CONSTRUCTION

Sorted by 2017 NC Parcels as % of County Real Property Parcels

COUNTY	TOTAL REAL PROP. PARCELS	PARCELS WITH NC	NC % of COUNTY	NC % of COUNTY	
			2017	2016	2015
FRANKLIN	30,564	2,121	6.94%	6.55%	4.90%
ISLAND	49,079	2,802	5.71%	4.79%	4.05%
BENTON	72,352	4,104	5.67%	2.56%	2.28%
WALLA WALLA	26,828	1,289	4.80%	2.96%	3.22%
SPOKANE	201,901	8,975	4.45%	4.44%	2.36%
SKAMANIA	7,794	342	4.39%	1.95%	1.89%
COWLITZ	56,381	1,723	3.06%	1.96%	2.03%
LEWIS	59,667	1,776	2.98%	2.21%	1.70%
GRANT	54,108	1,590	2.94%	2.23%	1.40%
KING	682,844	19,805	2.90%	3.57%	3.50%
WHATCOM	106,675	3,089	2.90%	2.51%	2.16%
PEND OREILLE	14,876	387	2.60%	1.71%	4.66%
THURSTON	116,211	2,845	2.45%	2.89%	2.65%
KITTITAS	33,393	808	2.42%	3.54%	2.62%
KLICKITAT	18,915	423	2.24%	2.32%	2.15%
KITSAP	114,748	2,474	2.16%	2.17%	1.91%
WAHAKIYAKUM	4,233	84	1.98%	0.59%	0.68%
SAN JUAN	16,940	336	1.98%	1.56%	1.82%
JEFFERSON	29,778	581	1.95%	1.49%	1.33%
CLARK	168,044	3,176	1.89%	2.09%	1.71%
COLUMBIA	5,464	102	1.87%	2.52%	5.04%
PIERCE	328,948	5,860	1.78%	1.80%	1.58%
DOUGLAS	26,221	461	1.76%	1.72%	1.17%
OKANOGAN	45,935	761	1.66%	1.72%	1.98%
MASON	51,850	837	1.61%	0.76%	2.60%
SKAGIT	66,416	1,048	1.58%	1.55%	1.49%
SNOHOMISH	294,839	3,945	1.34%	1.57%	1.75%
YAKIMA	102,147	1,324	1.30%	2.34%	2.74%
GRAYS HARBOR	58,313	710	1.26%	1.26%	1.26%
CLALLAM	47,904	579	1.21%	0.78%	0.41%
FERRY	8,824	104	1.18%	0.95%	0.83%
ASOTIN	14,037	156	1.11%	1.52%	2.83%
CHELAN	44,392	489	1.10%	1.23%	2.67%
LINCOLN	17,011	187	1.10%	1.15%	1.09%
ADAMS	12,853	136	1.06%	2.41%	1.74%
PACIFIC	32,547	344	1.06%	1.17%	1.42%
STEVENS	40,015	360	0.90%	0.89%	0.69%
GARFIELD	3,316	22	0.66%	0.45%	1.03%
WHITMAN	35,641	158	0.44%	1.12%	0.36%
TOTAL	3,102,004	76,313			
MEAN			2.32%	2.08%	2.09%
MEDIAN			1.89%	1.80%	1.89%

- The source of the real property parcels is the 2017 Abstract Report.

- The source of the parcels with NC is the 2017 Progress Report.

2017 COUNTY NEW PROPERTY

\$ Amount Placed on Assessment Roll - Sorted by % of County AV

COUNTY	New Property AV (a)	As % of State NP	Total County AV (b)	NP % of Total County AV		
				2017	2016	2015
FRANKLIN	\$253,988,576	1.32%	\$7,420,921,296	3.42%	2.56%	1.78%
BENTON	\$450,940,170	2.34%	\$17,709,287,696	2.55%	2.36%	2.94%
GRANT	\$266,172,455	1.38%	\$11,019,935,962	2.42%	2.21%	2.92%
KING	\$10,058,940,379	52.16%	\$520,394,339,160	1.93%	1.80%	1.51%
CLARK	\$1,084,194,870	5.62%	\$56,730,413,938	1.91%	1.97%	1.57%
KITTITAS	\$107,006,206	0.55%	\$5,934,493,370	1.80%	1.83%	2.11%
PIERCE	\$1,803,980,727	9.35%	\$100,141,886,919	1.80%	1.60%	1.54%
WHITMAN	\$66,317,591	0.34%	\$3,755,475,398	1.77%	0.85%	1.18%
CHELAN	\$189,654,440	0.98%	\$10,917,669,571	1.74%	1.75%	1.19%
WHATCOM	\$488,848,142	2.53%	\$28,225,266,847	1.73%	1.32%	1.21%
WALLA WALLA	\$91,492,020	0.47%	\$5,365,244,779	1.71%	1.61%	1.68%
PEND OREILLE	\$23,473,228	0.12%	\$1,425,265,093	1.65%	1.59%	1.27%
DOUGLAS	\$77,909,775	0.40%	\$4,901,988,079	1.59%	1.67%	1.32%
THURSTON	\$491,135,190	2.55%	\$31,628,784,462	1.55%	1.50%	1.20%
SKAGIT	\$267,406,573	1.39%	\$17,259,764,249	1.55%	1.57%	2.22%
WAHKIAKUM	\$6,781,200	0.04%	\$454,633,280	1.49%	0.73%	0.88%
SPOKANE	\$645,308,124	3.35%	\$44,093,844,529	1.46%	1.37%	1.18%
GRAYS HARBOR	\$88,080,479	0.46%	\$6,140,322,001	1.43%	1.25%	0.93%
MASON	\$102,175,907	0.53%	\$7,477,801,086	1.37%	0.63%	0.68%
KITSAP	\$418,760,647	2.17%	\$34,016,038,164	1.23%	1.11%	0.85%
SNOHOMISH	\$1,412,834,574	7.33%	\$117,506,038,841	1.20%	1.31%	1.39%
ADAMS	\$21,148,037	0.11%	\$1,773,078,143	1.19%	2.09%	2.23%
JEFFERSON	\$60,442,571	0.31%	\$5,084,859,536	1.19%	0.84%	0.60%
YAKIMA	\$193,297,360	1.00%	\$16,867,731,371	1.15%	1.34%	1.12%
COWLITZ	\$117,949,150	0.61%	\$10,386,295,040	1.14%	0.56%	2.33%
OKANOGAN	\$43,753,400	0.23%	\$3,957,498,227	1.11%	1.07%	1.36%
LINCOLN	\$12,424,587	0.06%	\$1,204,406,096	1.03%	0.85%	0.73%
SKAMANIA	\$14,265,200	0.07%	\$1,392,306,685	1.02%	1.04%	0.79%
KLICKITAT	\$31,896,810	0.17%	\$3,158,596,126	1.01%	0.99%	5.45%
CLALLAM	\$83,590,399	0.43%	\$8,302,876,968	1.01%	0.99%	0.73%
LEWIS	\$65,497,211	0.34%	\$7,053,865,993	0.93%	0.93%	0.93%
STEVENS	\$33,644,825	0.17%	\$3,703,596,396	0.91%	1.08%	1.39%
ISLAND	\$119,899,592	0.62%	\$13,710,578,728	0.87%	0.76%	0.60%
COLUMBIA	\$3,643,360	0.02%	\$446,842,356	0.82%	0.67%	0.69%
ASOTIN	\$14,859,680	0.08%	\$1,826,249,187	0.81%	1.20%	1.48%
SAN JUAN	\$53,962,085	0.28%	\$7,007,801,746	0.77%	0.82%	0.94%
FERRY	\$4,443,160	0.02%	\$599,273,890	0.74%	1.05%	0.33%
PACIFIC	\$15,229,169	0.08%	\$2,508,532,800	0.61%	0.54%	0.50%
GARFIELD	\$286,000	0.00%	\$310,741,803	0.09%	0.21%	0.17%
TOTAL OR MEAN	\$19,285,633,869	100%	\$1,121,814,545,811	1.38%	1.27%	1.38%
WEIGHTED MEAN				1.72%	1.61%	1.47%
MEDIAN				1.23%	1.20%	1.20%

(a) New Property--Includes new construction, improvements to property, wind turbines, solar, geothermal, and biomass

(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 2017 Abstract Report.

2017 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	44	44	111	0.85%	Current
ASOTIN	32	32	77	0.71%	Current
BENTON	189	189	1,265	1.83%	Current
CHELAN	221	221	758	1.68%	Current
CLALLAM	250	162	284	0.60%	6 months
CLARK	712	929	4,280	2.55%	undetermined
COLUMBIA	17	10	33	0.60%	Current
COWLITZ	295	280	750	1.40%	4 months
DOUGLAS (c)	0	0	0	0.00%	Current
FERRY	37	37	84	0.95%	Current
FRANKLIN	113	113	668	2.31%	Current
GARFIELD	7	7	33	0.99%	Current
GRANT	117	115	487	0.89%	Current
GRAYS HARBOR	165	130	237	0.40%	10 months
ISLAND	282	102	372	0.77%	10 months
JEFFERSON	52	52	259	0.84%	Current
KING	2,371	2,371	5,147	0.73%	Current
KITSAP	900	852	2,720	2.37%	2 months
KITTITAS	53	53	370	1.09%	Current
KLICKITAT	147	147	433	2.28%	No answer
LEWIS	310	310	823	1.44%	Current
LINCOLN	160	160	320	1.87%	No answer
MASON	196	127	259	0.50%	Current
OKANOGAN	160	160	934	2.03%	Current
PACIFIC	141	141	310	0.99%	Current
PEND OREILLE	39	39	125	0.85%	Current
PIERCE	503	503	4,127	1.32%	Current
SAN JUAN	174	174	362	2.17%	Current
SKAGIT	104	104	465	0.70%	Current
SKAMANIA	17	0	65	0.82%	Current
SNOHOMISH	2,840	2,427	5,900	2.11%	10 months
SPOKANE	793	621	3,626	1.80%	unknown
STEVENS	269	241	784	1.96%	4-6 months
THURSTON	356	340	1,134	0.99%	Current
WAHKIAKUM	15	15	35	0.84%	Current
WALLA WALLA	57	57	1,364	4.53%	Current
WHATCOM	423	423	1,476	1.38%	Current
WHITMAN	284	284	398	1.02%	Current
YAKIMA	238	238	964	1.01%	Current
TOTAL	13,083	12,210	41,839		

(a) % -- The number of parcels touched expressed as a percentage of county's total parcels.

(b) Segregations are an on-going process. Current is less than a one-month backlog. (c) County unable to track data.

If not current, time frame indicates estimated time to resolve backlog.

Source is the 2017 County Statistics for Comparison Report

DATES OF ASSESSMENT ROLL CERTIFICATION

Real, Personal, and New Construction

COUNTY	REAL PARCEL COUNT	REAL	PERSONAL	REAL	PERSONAL	NEW CONSTR. 2017
		2016	2016	2017	2017	
ADAMS	12,853	10/25/2016	10/25/2016	11/21/2017	11/21/2017	11/21/2017
ASOTIN	14,037	11/30/2016	11/30/2016	10/30/2017	10/30/2017	10/24/2017
BENTON	72,352	09/26/2016	11/21/2016	11/15/2017	11/15/2017	11/01/2017
CHELAN	44,392	07/15/2016	07/15/2016	08/29/2017	08/29/2017	10/11/2017
CLALLAM	47,904	10/20/2016	10/20/2016	10/10/2017	10/10/2017	10/11/2017
CLARK	168,044	09/19/2016	09/19/2016	09/19/2017	09/19/2017	09/18/2017
COLUMBIA	5,464	09/16/2016	09/16/2016	09/29/2017	08/21/2017	11/08/2017
COWLITZ	56,381	09/06/2016	09/06/2016	10/02/2017	10/02/2017	10/02/2017
DOUGLAS	26,221	10/24/2016	10/24/2016	11/15/2017	11/15/2017	11/15/2017
FERRY	8,824	07/12/2016	08/22/2016	07/14/2017	07/25/2017	08/28/2017
FRANKLIN	30,564	08/08/2016	08/08/2016	08/14/2017	08/14/2017	08/22/2017
GARFIELD	3,316	07/20/2016	07/20/2016	08/21/2017	07/10/2017	09/05/2017
GRANT	54,108	12/29/2016	12/29/2016	11/28/2017	11/28/2017	11/28/2017
GRAYS HARBOR	58,313	11/15/2016	11/15/2016	11/21/2017	11/21/2017	10/02/2017
ISLAND	49,079	08/29/2016	08/29/2016	09/25/2017	09/25/2017	09/25/2017
JEFFERSON	29,778	11/08/2016	11/08/2016	11/03/2017	11/03/2017	11/06/2017
KING	682,844	10/24/2016	10/24/2016	10/04/2017	10/04/2017	10/04/2017
KITSAP	114,748	07/21/2016	09/21/2016	07/10/2017	08/29/2017	09/21/2017
KITTITAS	33,393	11/08/2016	11/08/2016	11/02/2017	11/02/2017	11/02/2017
KLICKITAT	18,915	12/01/2016	10/03/2016	11/14/2017	09/13/2017	11/14/2017
LEWIS	59,667	10/11/2016	10/17/2016	10/18/2017	10/18/2017	10/18/2017
LINCOLN	17,011	09/26/2016	09/26/2016	09/22/2017	09/22/2017	09/22/2017
MASON	51,850	10/31/2016	10/31/2016	09/14/2017	09/14/2017	09/14/2017
OKANOGAN	45,935	06/21/2016	07/27/2016	05/30/2017	08/14/2017	08/09/2017
PACIFIC	32,547	08/25/2016	08/25/2016	08/29/2017	08/29/2017	08/29/2017
PEND OREILLE	14,876	08/03/2016	08/03/2016	09/06/2017	09/06/2017	09/06/2017
PIERCE	328,948	06/07/2016	09/22/2016	06/08/2017	09/07/2017	09/07/2017
SAN JUAN	16,940	11/22/2016	11/22/2016	11/21/2017	11/21/2017	11/21/2017
SKAGIT	66,416	11/03/2016	11/03/2016	08/31/2017	10/18/2017	08/31/2017
SKAMANIA	7,794	08/15/2016	08/15/2016	08/07/2017	08/07/2017	10/26/2017
SNOHOMISH	294,839	09/19/2016	10/30/2015	09/20/2017	10/30/2015	09/20/2017
SPOKANE	201,901	07/14/2016	09/14/2016	09/19/2017	10/20/2017	10/17/2017
STEVENS	40,015	11/04/2016	11/04/2016	09/21/2017	09/21/2017	09/21/2017
THURSTON	116,211	08/04/2016	08/04/2016	08/14/2017	08/14/2017	08/14/2017
WAHIAKUM	4,233	11/22/2016	11/22/2016	11/21/2017	11/21/2017	11/21/2017
WALLA WALLA	26,828	10/20/2016	10/20/2016	10/31/2017	10/31/2017	10/31/2017
WHATCOM	106,675	11/28/2016	11/28/2016	11/22/2017	11/22/2017	11/22/2017
WHITMAN	35,641	08/22/2016	08/22/2016	07/17/2017	07/17/2017	09/15/2017
YAKIMA	102,147	09/23/2016	10/31/2016	09/12/2017	10/10/2017	09/14/2017

- Dates are when the certification was signed by the assessor, if available. Otherwise, it is the date the DOR received copies of the counties' certification

- The source for the number of real property parcels is the 2017 Abstract Report.

2017 PERSONAL PROPERTY COMPARISON

COUNTY	NUMBER OF ACCTS.	DATE OF ROLL CERT. (a)	RATIO			AUDIT PROGRAM 2017 (b)	NUMBER APPEALS 2017 (c)	NUMBER APPEALS 2016 (c)
			2015	2016	2017			
ADAMS	1,264	11/21/17	98.40	97.20	98.20	Yes	0	0
ASOTIN	545	10/30/17	93.60	87.90	84.40	Yes	0	0
BENTON	5,229	11/15/17	96.70	96.90	96.00	Yes	3	0
CHELAN	1,497	08/29/17	97.80	99.50	94.50	Yes	0	0
CLALLAM	1,957	10/10/17	95.20	93.00	88.90	Yes	0	0
CLARK	7,766	09/19/17	90.70	92.30	92.10	Yes	4	1
COLUMBIA	254	08/21/17	97.40	97.30	96.40	Yes	0	0
COWLITZ	2,700	10/02/17	97.90	99.40	99.20	Yes	3	0
DOUGLAS	1,223	11/15/17	95.70	96.70	98.00	No	0	0
FERRY	391	07/25/17	99.20	98.80	99.10	No	0	0
FRANKLIN	2,704	08/14/17	87.00	86.20	85.60	Yes	3	0
GARFIELD	288	07/10/17	92.20	91.50	93.80	No	0	0
GRANT	4,695	11/28/17	96.90	97.20	93.50	No	4	0
GRAYS HARBOR	2,652	11/21/17	99.80	98.20	98.70	Yes	3	2
ISLAND	2,281	09/25/17	97.20	96.10	97.10	Yes	2	0
JEFFERSON	551	11/03/17	95.60	94.60	91.90	Yes	0	0
KING	26,645	10/04/17	95.60	98.30	99.50	Yes	26	14
KITSAP	4,501	08/29/17	97.30	97.10	96.50	Yes	0	0
KITTITAS	1,618	11/02/17	96.20	96.20	99.10	Yes	1	0
KLICKITAT	2,120	09/13/17	100.00	100.00	100.00	Yes	0	0
LEWIS	2,803	10/18/17	91.40	92.50	96.30	Yes	2	1
LINCOLN	1,148	09/22/17	87.10	90.90	92.40	Yes	0	0
MASON	1,211	09/14/17	94.40	90.30	89.70	Yes	0	0
OKANOGAN	2,487	08/14/17	98.40	95.20	89.30	No	0	0
PACIFIC	778	08/29/17	93.00	94.70	96.00	No	1	0
PEND OREILLE	776	09/06/17	78.10	83.70	91.60	No	0	0
PIERCE	11,597	09/07/17	98.30	95.10	95.70	Yes	14	5
SAN JUAN	1,824	11/21/17	96.30	94.60	96.40	No	0	1
SKAGIT	2,799	10/18/17	96.70	95.20	97.30	Yes	1	1
SKAMANIA	527	08/07/17	94.70	96.60	98.70	Yes	0	0
SNOHOMISH	12,249	09/20/17	98.50	98.30	99.00	Yes	14	4
SPOKANE	12,702	10/20/17	96.20	94.60	95.90	No	0	0
STEVENS	1,570	09/21/17	92.30	88.60	88.80	Yes	0	0
THURSTON	7,172	08/14/17	91.00	95.40	95.20	Yes	1	4
WAHIAKUM	300	11/21/17	93.80	93.70	96.20	Yes	0	0
WALLA WALLA	1,654	10/31/17	92.80	94.70	95.00	No	0	0
WHATCOM	5,530	11/22/17	96.60	95.30	96.30	No	0	0
WHITMAN	1,750	07/17/17	76.40	77.30	80.20	No	0	0
YAKIMA	3,943	10/10/17	89.90	95.40	94.60	Yes	0	0
Total	143,701						82	33
Mean			94.26	94.27	94.54			
Median			95.70	95.20	96.00			

(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 2017 County Statistics for Comparison Report

2017 COUNTY ASSESSORS' STAFF

Total Staff, Real, and Personal Property (During 2017)

COUNTY	TOTAL STAFF (a)	VALUATION (b)	
		REAL	PERSONAL
ADAMS	6.00	2.00	1.00
ASOTIN	5.00	2.75	0.50
BENTON	25.50	14.00	2.25
CHELAN	16.00	8.50	1.00
CLALLAM	18.50	9.00	0.75
CLARK	41.90	23.45	2.15
COLUMBIA	3.00	1.95	0.20
COWLITZ	17.00	10.00	1.00
DOUGLAS	8.00	4.25	0.50
FERRY	3.70	1.00	1.00
FRANKLIN	10.00	5.00	1.25
GARFIELD	2.34	0.33	0.00
GRANT	17.00	9.50	1.50
GRAYS HARBOR	15.00	9.00	0.50
ISLAND	17.50	9.00	1.00
JEFFERSON	9.62	4.25	0.37
KING	213.00	124.00	15.00
KITSAP	22.50	12.50	1.40
KITTITAS	14.00	8.00	1.00
KLICKITAT	9.00	4.00	0.00
LEWIS	18.00	7.75	1.50
LINCOLN	4.00	1.60	0.50
MASON	15.00	7.75	0.50
OKANOGAN	13.00	5.00	1.00
PACIFIC	8.00	4.00	1.00
PEND OREILLE	5.00	3.05	0.30
PIERCE	57.70	36.60	4.50
SAN JUAN	9.55	5.05	0.50
SKAGIT	21.00	13.00	1.00
SKAMANIA	3.00	2.00	0.25
SNOHOMISH	62.00	33.25	4.25
SPOKANE	43.00	23.00	3.00
STEVENS	13.00	6.00	1.00
THURSTON	32.00	16.13	1.50
WAHKIAKUM	3.50	1.75	0.25
WALLA WALLA	13.38	7.00	1.00
WHATCOM	29.00	13.00	2.00
WHITMAN	6.00	3.00	0.50
YAKIMA	24.00	15.00	1.00
TOTAL	854.68	466.40	57.92

(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 sources for the number of staff is the 2017 County Statistics for Comparison Report and the 2017 Progress Report.

2017 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	2	1	0	1	1	0	1	0.25	0.5	0.25	1	6.00
ASOTIN	1	1.25	0.25	0.1	0.15	0	2.75	0.5	0	0.5	0.5	0.5	1	0.1	0.5	0	0.15	5.00
BENTON	0	8	4	2	0	0	14	0.75	1.5	2.25	1.75	1	2.75	0.5	1.5	0.5	4	25.50
CHELAN	0.5	4	1	1	2	0	8.5	1	0	1	4	0	4	0	1	0	1.5	16.00
CLALLAM	1	6	1	0	1	0.5	9.5	0	0.75	0.75	3	1.5	4.5	0.5	1.75	0	1.5	18.50
CLARK	0	15.85	6.85	0	0.75	3.1	26.55	2.15	0	2.15	0.05	0	0.05	0.5	4.5	3.15	5	41.90
COLUMBIA	0.7	0.5	0.45	0.1	0.2	0.2	2.15	0.1	0.1	0.2	0.25	0	0.25	0.1	0.3	0	0	3.00
COWLITZ	1	6	3	0	0	0	10	1	0	1	0	0	0	0	0	4	2	17.00
DOUGLAS	1	2	0.5	0.25	0.5	0	4.25	0.5	0	0.5	0.5	0	0.5	0.5	0.75	0	1.5	8.00
FERRY	0.5	0.5	0	0	0	0	1	1	0	1	0.5	0	0.5	0.25	0.95	0	0	3.70
FRANKLIN	1	2	1	1	0	0.5	5.5	1	0.25	1.25	0.25	1	1.25	0.25	0.5	0	1.25	10.00
GARFIELD	0	0.103	0.11	0.056	0.056	0	0.325	0	0	0	0	0	0	0	0.01	0	2	2.34
GRANT	1	3	2	2.5	1	0	9.5	0	1.5	1.5	1.25	0.5	1.75	0	1	1.25	2	17.00
GRAYS HARBOR	0	5.5	1.75	0.25	1.5	0.25	9.25	0.5	0	0.5	0.25	1	1.25	0	1.75	0.25	2	15.00
ISLAND		7	1	0	1	0	9	1	0	1	1	1	2	0	1	0	4.5	17.50
JEFFERSON	0	3.25	0.75	0.25	0	0	4.25	0.12	0.25	0.37	0.5	0.5	1	0	1.37	0.63	2	9.62
KING	1	86	36	1	0	3	127	8	7	15	7	7	14	2	7	43	5	213.00
KITSAP	0.3	7.55	2.9	0.125	1.625	0.5	13	0.6	0.8	1.4	2.7	0	2.7	0.4	2.35	1	1.65	22.50
KITTITAS	0	6	0	0	2	2	10	1	0	1	0.5	0.5	1	0	0	0	2	14.00
KLICKITAT	1	2	0	1	0	0	4	0	0	0	1	0	1	0	2	0	2	9.00
LEWIS	1	4.75	0.75	0.25	1	0.25	8	0.25	1.25	1.5	4	0	4	1	1.5	0	2	18.00
LINCOLN	0.5	0.5	0.3	0.3	0	0	1.6	0.5	0	0.5	0.3	0.3	0.6	0	0.6	0.2	0.5	4.00
MASON	1	6	0	0.25	0.5	1.5	9.25	0	0.5	0.5	1.5	0	1.5	1	1.5	0.5	0.75	15.00

2017 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	1	1	2	1	3	0	0	2	2	13.00
PACIFIC	0	3.75	0.25	0	0	0	4	0	1	1	0.5	0	0.5	0	0.5	0	2	8.00
PEND OREILLE	0	2.5	0.2	0.15	0.2	0.1	3.15	0.2	0.1	0.3	0.2	0.05	0.25	0.1	0.4	0	0.8	5.00
PIERCE	0	25.5	9.1	0	2	4	40.6	1	3.5	4.5	0.5	2.5	3	0	5	3.6	1	57.70
SAN JUAN	0.2	3.05	0.3	1	0.5	0.75	5.8	0.5	0	0.5	0.4	0.6	1	0.2	0.3	0.45	1.3	9.55
SKAGIT	0	10	2	0	1	1	14	1	0	1	0.5	0	0.5	0.25	1.5	2	1.75	21.00
SKAMANIA	1	1	0	0	0	0	2	0.25	0	0.25	0	0	0	0.25	0.5	0	0	3.00
SNOHOMISH	1	15	8.75	1	7.5	1	34.25	4.25	0	4.25	7	4	11	0.5	2.5	5.5	4	62.00
SPOKANE	1	14	7	1	0	1	24	3	0	3	4	0	4	2	3	4	3	43.00
STEVENS	0.5	4	1	0	0.5	0.5	6.5	0	1	1	1	0.5	1.5	0.5	1.75	0	1.75	13.00
THURSTON	0	8.125	2	0	6	0	16.13	1.5	0	1.5	4.5	0	4.5	0.125	2	5.75	2	32.00
WAHKIAKUM	1	0.25	0	0	0.5	0.5	2.25	0.05	0.2	0.25	0.25	0	0.25	0.1	0.25	0	0.4	3.50
WALLA WALLA	1	3	1	1	1	0.375	7.375	0	1	1	1.5	0.5	2	0.5	1	0	1.5	13.38
WHATCOM	0	10	3	0	0	0	13	0	2	2	2	1	3	0	2	4	5	29.00
WHITMAN	1	2	0	0	0	0.25	3.25	0.5	0	0.5	1.25	0	1.25	0	0.5	0.5	0	6.00
YAKIMA	1	4	5	4	1	0	15	1	0	1	0	1	1	0	4	0	3	24.00
TOTAL	21.20	288.93	104.21	18.58	33.48	21.28	487.68	34.22	23.70	57.92	57.40	25.95	83.35	11.88	57.53	82.53	73.80	854.68

(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 2017 as reported in the 2017 Comparison of Assessor Statistics Reports and 2017 Progress Reports.

COMPARISON OF STAFF LEVELS

Current With % Change

COUNTY	NUMBER FTEs			% CHANGE	% CHANGE
	2016	2017	2018 Proj.	2016-2017	2017-2018
ADAMS	6.00	6.00	6.00	0.0%	0.0%
ASOTIN	5.00	5.00	5.00	0.0%	0.0%
BENTON	25.50	25.50	25.50	0.0%	0.0%
CHELAN	16.00	16.00	16.00	0.0%	0.0%
CLALLAM	18.50	18.50	18.50	0.0%	0.0%
CLARK	41.90	41.90	41.90	0.0%	0.0%
COLUMBIA	3.00	3.00	3.00	0.0%	0.0%
COWLITZ	17.00	17.00	17.00	0.0%	0.0%
DOUGLAS	8.00	8.00	9.00	0.0%	12.5%
FERRY	3.70	3.70	3.70	0.0%	0.0%
FRANKLIN	10.00	10.00	10.00	0.0%	0.0%
GARFIELD	2.37	2.34	2.33	-1.6%	0.0%
GRANT	17.00	17.00	17.00	0.0%	0.0%
GRAYS HARBOR	15.00	15.00	15.00	0.0%	0.0%
ISLAND	16.50	17.50	17.50	6.1%	0.0%
JEFFERSON	9.90	9.62	9.62	-2.8%	0.0%
KING	213.00	213.00	213.00	0.0%	0.0%
KITSAP	22.20	22.50	23.20	1.4%	3.1%
KITTITAS	14.00	14.00	14.00	0.0%	0.0%
KLICKITAT	9.00	9.00	9.00	0.0%	0.0%
LEWIS	18.00	18.00	19.00	0.0%	5.6%
LINCOLN	4.00	4.00	4.00	0.0%	0.0%
MASON	15.00	15.00	13.00	0.0%	-13.3%
OKANOGAN	13.00	13.00	13.00	0.0%	0.0%
PACIFIC	8.00	8.00	7.10	0.0%	-11.3%
PEND OREILLE	4.90	5.00	5.00	2.0%	0.0%
PIERCE	57.35	57.70	59.95	0.6%	3.9%
SAN JUAN	9.40	9.55	9.75	1.6%	2.1%
SKAGIT	21.00	21.00	21.00	0.0%	0.0%
SKAMANIA	4.00	3.00	4.00	-25.0%	33.3%
SNOHOMISH	62.50	62.00	63.35	-0.8%	2.2%
SPOKANE	43.00	43.00	43.00	0.0%	0.0%
STEVENS	13.00	13.00	14.00	0.0%	7.7%
THURSTON	30.00	32.00	32.00	6.7%	0.0%
WAHKIAKUM	3.12	3.50	4.00	12.2%	14.3%
WALLA WALLA	13.00	13.38	13.50	2.9%	0.9%
WHATCOM	28.00	29.00	29.00	3.6%	0.0%
WHITMAN	6.00	6.00	6.00	0.0%	0.0%
YAKIMA	24.40	24.00	24.00	-1.6%	0.0%
TOTALS	851.24	854.68	860.90		
MEAN				0.1%	1.6%
MEDIAN				0.0%	0.0%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)				0.4%	0.7%

Sources for data include the following:

- 2016 data- 2016 County Statistics for Comparison Report and 2015 Progress Report
- 2017 data- 2017 County Statistics for Comparison Report and 2016 Progress Report
- 2018 data- 2018 County Statistics for Comparison Report and 2017 Progress Report

COMPARISON OF STAFF LEVELS

Historical vs. Current

COUNTY	2014	2015	2016	2017	2018
ADAMS	4.50	5.25	6.00	6.00	6.00
ASOTIN	5.00	4.75	5.00	5.00	5.00
BENTON	25.50	25.50	25.50	25.50	25.50
CHELAN	15.00	16.00	16.00	16.00	16.00
CLALLAM	16.50	17.50	18.50	18.50	18.50
CLARK	39.80	39.80	41.90	41.90	41.90
COLUMBIA	2.50	2.50	3.00	3.00	3.00
COWLITZ	16.00	16.00	17.00	17.00	17.00
DOUGLAS	8.00	8.00	8.00	8.00	9.00
FERRY	3.50	3.70	3.70	3.70	3.70
FRANKLIN	9.00	9.00	10.00	10.00	10.00
GARFIELD	2.50	2.37	2.37	2.34	2.33
GRANT	17.00	17.00	17.00	17.00	17.00
GRAYS HARBOR	15.00	15.00	15.00	15.00	15.00
ISLAND	17.00	17.00	16.50	17.50	17.50
JEFFERSON	9.62	9.62	9.90	9.62	9.62
KING	213.00	213.00	213.00	213.00	213.00
KITSAP	21.70	22.20	22.20	22.50	23.20
KITTITAS	13.00	13.00	14.00	14.00	14.00
KLICKITAT	7.60	9.00	9.00	9.00	9.00
LEWIS	18.75	17.00	18.00	18.00	19.00
LINCOLN	4.00	4.00	4.00	4.00	4.00
MASON	14.00	14.00	15.00	15.00	13.00
OKANOGAN	13.00	13.00	13.00	13.00	13.00
PACIFIC	7.75	7.75	8.00	8.00	7.10
PEND OREILLE	3.80	4.31	4.90	5.00	5.00
PIERCE	57.00	57.35	57.35	57.70	59.95
SAN JUAN	9.50	9.50	9.40	9.55	9.75
SKAGIT	20.00	20.00	21.00	21.00	21.00
SKAMANIA	4.00	4.00	4.00	3.00	4.00
SNOHOMISH	62.50	62.50	62.50	62.00	63.35
SPOKANE	44.00	44.00	43.00	43.00	43.00
STEVENS	14.00	13.75	13.00	13.00	14.00
THURSTON	29.00	29.00	30.00	32.00	32.00
WAHKIAKUM	3.40	3.00	3.12	3.50	4.00
WALLA WALLA	13.00	13.00	13.00	13.38	13.50
WHATCOM	28.00	28.00	28.00	29.00	29.00
WHITMAN	6.00	6.00	6.00	6.00	6.00
YAKIMA	24.40	24.40	24.40	24.00	24.00
TOTALS	837.82	835.50	851.24	854.68	860.90

Sources for data include the following:

- 2014 data- 2014 County Statistics for Comparison Report and 2014 Progress Report
- 2015 data- 2015 County Statistics for Comparison Report and 2015 Progress Report
- 2016 data- 2016 County Statistics for Comparison Report and 2016 Progress Report
- 2017 & 2018 data - 2017 County Statistics for Comparison Report and 2017 Progress Report

COMPARISON OF 2017 WORKLOADS

Sorted by Parcel Count Per FTE

COUNTY	TOTAL STAFF	TOTAL REAL PARCELS	PARCELS PER FTE
WHITMAN	6.00	35,641	5,940
PIERCE	57.70	328,948	5,701
KITSAP	22.50	114,748	5,100
SNOHOMISH	62.00	294,839	4,755
SPOKANE	43.00	201,901	4,695
YAKIMA	18.00	102,147	5,675
LINCOLN	4.00	17,011	4,253
PACIFIC	8.00	32,547	4,068
CLARK	41.90	168,044	4,011
GRAYS HARBOR	15.00	58,313	3,888
WHATCOM	29.00	106,675	3,678
THURSTON	32.00	116,211	3,632
OKANOGAN	13.00	45,935	3,533
MASON	15.00	51,850	3,457
COWLITZ	17.00	56,381	3,317
LEWIS	18.00	59,667	3,315
DOUGLAS	8.00	26,221	3,278
KING	213.00	682,844	3,206
GRANT	17.00	54,108	3,183
SKAGIT	21.00	66,416	3,163
JEFFERSON	9.62	29,778	3,095
STEVENS	13.00	40,015	3,078
FRANKLIN	10.00	30,564	3,056
PEND OREILLE	5.00	14,876	2,975
BENTON	25.50	72,352	2,837
ASOTIN	5.00	14,037	2,807
ISLAND	17.50	49,079	2,805
CHELAN	16.00	44,392	2,775
SKAMANIA	3.00	7,794	2,598
CLALLAM	18.50	47,904	2,589
KITTITAS	14.00	33,393	2,385
FERRY	3.70	8,824	2,385
ADAMS	6.00	12,853	2,142
KLICKITAT	9.00	18,915	2,102
WALLA WALLA	13.38	26,828	2,006
COLUMBIA	3.00	5,464	1,821
SAN JUAN	9.55	16,940	1,774
GARFIELD	2.34	3,316	1,420
WAHIAKUM	3.50	4,233	1,209
TOTAL	854.68	3,102,004	
MEAN			3,275
MEDIAN			3,163

- Total staff from the 2017 County Statistics for Comparison Report and 2017 Progress Report

- Total real parcels from the 2017 Abstract Report

COMPARISON OF 2017 WORKLOADS

Sorted by Parcel Count Per Appraiser

COUNTY	REAL PROP. APPR. (a)	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	AVERAGE VALUE PER PARCEL
WAHKIAKUM	1.75	4,233	2,419	\$104,385
COLUMBIA	1.95	5,464	2,802	\$74,346
GARFIELD (b)	0.33	3,316	3,316	\$87,313
SAN JUAN	5.05	16,940	3,354	\$408,297
WALLA WALLA	7.00	26,828	3,833	\$189,805
SKAMANIA	2.00	7,794	3,897	\$173,987
KITTITAS	8.00	33,393	4,174	\$169,232
KLICKITAT	4.00	18,915	4,729	\$116,120
PEND OREILLE	3.05	14,876	4,877	\$92,357
ASOTIN	2.75	14,037	5,104	\$128,894
SKAGIT	13.00	66,416	5,109	\$250,587
BENTON	14.00	72,352	5,168	\$236,114
CHELAN	8.50	44,392	5,223	\$240,770
CLALLAM	9.00	47,904	5,323	\$170,136
ISLAND	9.00	49,079	5,453	\$277,429
KING	124.00	682,844	5,507	\$745,304
COWLITZ	10.00	56,381	5,638	\$168,405
GRANT	9.50	54,108	5,696	\$167,216
FRANKLIN	5.00	30,564	6,113	\$230,735
DOUGLAS	4.25	26,221	6,170	\$174,339
ADAMS	2.00	12,853	6,427	\$122,812
GRAYS HARBOR	9.00	58,313	6,479	\$99,960
STEVENS	6.00	40,015	6,669	\$90,807
MASON	7.75	51,850	6,690	\$142,217
YAKIMA	15.00	102,147	6,810	\$152,176
JEFFERSON	4.25	29,778	7,007	\$169,054
CLARK	23.45	168,044	7,166	\$330,329
THURSTON	16.13	116,211	7,207	\$265,767
LEWIS	7.75	59,667	7,699	\$110,982
PACIFIC	4.00	32,547	8,137	\$75,337
WHATCOM	13.00	106,675	8,206	\$257,492
SPOKANE	23.00	201,901	8,778	\$210,280
FERRY	1.00	8,824	8,824	\$63,147
SNOHOMISH	33.25	294,839	8,867	\$384,661
PIERCE	36.60	328,948	8,988	\$296,189
KITSAP	12.50	114,748	9,180	\$292,950
OKANOGAN	5.00	45,935	9,187	\$82,245
LINCOLN	1.60	17,011	10,632	\$64,688
WHITMAN	3.00	35,641	11,880	\$95,527
TOTAL	466.40	3,102,004		
MEAN			6,378	\$192,625
MEDIAN			6,170	\$169,054
WEIGHTED MEAN (STATEWIDE RP VALUE / STATEWIDE RP PARCELS)				\$350,900

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

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

- Sources: 2017 County Statistics for Comparison Report, 2017 Progress Report, and total real parcels is from 2017 Abstra

COMPARISON OF 2017 WORKLOADS

Sorted by Inspections Per Appraiser Per Year

COUNTY	INSPEC. CYCLE	REAL PROP. APPR. (a)	TOTAL REAL PROP. PARCELS	PARCELS PER APPRAISER	INSPECTIONS PER APPR. PER YEAR
WAHIAKUM	6	1.75	4,233	2,419	403
COLUMBIA	6	1.95	5,464	2,802	467
GARFIELD (b)	6	0.33	3,316	3,316	553
SAN JUAN	6	5.05	16,940	3,354	559
WALLA WALLA	6	7.00	26,828	3,833	639
SKAMANIA	6	2.00	7,794	3,897	650
KITTITAS	6	8.00	33,393	4,174	696
KLICKITAT	6	4.00	18,915	4,729	788
ASOTIN	6	2.75	14,037	5,104	851
SKAGIT	6	13.00	66,416	5,109	851
BENTON	6	14.00	72,352	5,168	861
CLALLAM	6	9.00	47,904	5,323	887
ISLAND	6	9.00	49,079	5,453	909
KING	6	124.00	682,844	5,507	918
COWLITZ	6	10.00	56,381	5,638	940
GRANT	6	9.50	54,108	5,696	949
FRANKLIN	6	5.00	30,564	6,113	1,019
DOUGLAS	6	4.25	26,221	6,170	1,028
ADAMS	6	2.00	12,853	6,427	1,071
GRAYS HARBOR	6	9.00	58,313	6,479	1,080
STEVENS	6	6.00	40,015	6,669	1,112
MASON	6	7.75	51,850	6,690	1,115
YAKIMA	6	15.00	102,147	6,810	1,135
JEFFERSON	6	4.25	29,778	7,007	1,168
CLARK	6	23.45	168,044	7,166	1,194
THURSTON	6	16.13	116,211	7,207	1,201
PEND OREILLE	4	3.05	14,876	4,877	1,219
LEWIS	6	7.75	59,667	7,699	1,283
CHELAN	4	8.50	44,392	5,223	1,306
PACIFIC	6	4.00	32,547	8,137	1,356
WHATCOM	6	13.00	106,675	8,206	1,368
SPOKANE	6	23.00	201,901	8,778	1,463
SNOHOMISH	6	33.25	294,839	8,867	1,478
PIERCE	6	36.60	328,948	8,988	1,498
KITSAP	6	12.50	114,748	9,180	1,530
OKANOGAN	6	5.00	45,935	9,187	1,531
LINCOLN	6	1.60	17,011	10,632	1,772
WHITMAN	6	3.00	35,641	11,880	1,980
FERRY	4	1.00	8,824	8,824	2,206
TOTAL		466.40	3,102,004		
MEAN				6,378	1,103

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

- Real property appraisers is from the 2017 Statistics for Comparison Report and 2017 Progress Report.

- Total real property parcels is from the 2017 Progress Report.

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

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

COMPARISON OF 2017 WORKLOADS

Sorted by Personal Property Accounts Per Auditor (a)

COUNTY	PERS PROP. ACCTS.	PERS PROP. AUDITORS (a)	ACCOUNTS PER AUDITOR	AVERAGE VALUE PER ACCOUNT
THURSTON	7,172	1.50	4,781	\$103,703
SPOKANE	12,702	3.00	4,234	\$128,956
YAKIMA	3,943	1.00	3,943	\$335,647
CLARK	7,766	2.15	3,612	\$157,184
KITSAP	4,501	1.40	3,215	\$89,001
GRANT	4,695	1.50	3,130	\$420,072
SNOHOMISH	12,249	4.25	2,882	\$334,159
SKAGIT	2,799	1.00	2,799	\$220,348
WHATCOM	5,530	2.00	2,765	\$136,943
COWLITZ	2,700	1.00	2,700	\$330,178
GRAYS HARBOR (b)	2,652	0.50	2,652	\$117,411
PIERCE	11,597	4.50	2,577	\$233,774
OKANOGAN	2,487	1.00	2,487	\$72,201
BENTON	5,229	2.25	2,324	\$119,705
ISLAND	2,281	1.00	2,281	\$41,497
FRANKLIN	2,704	1.25	2,163	\$136,363
CLALLAM	1,957	0.75	1,957	\$78,011
LEWIS	2,803	1.50	1,869	\$154,086
SAN JUAN (b)	1,824	0.50	1,824	\$50,032
KING	26,645	15.00	1,776	\$430,395
WHITMAN (b)	1,750	0.50	1,750	\$200,446
WALLA WALLA	1,654	1.00	1,654	\$165,156
KITTITAS	1,618	1.00	1,618	\$175,102
STEVENS	1,570	1.00	1,570	\$44,552
CHELAN	1,497	1.00	1,497	\$153,251
ADAMS	1,264	1.00	1,264	\$153,935
DOUGLAS (b)	1,223	0.50	1,223	\$270,358
MASON (b)	1,211	0.50	1,211	\$85,755
LINCOLN (b)	1,148	0.50	1,148	\$90,584
PACIFIC	778	1.00	778	\$72,663
PEND OREILLE (b)	776	0.30	776	\$66,186
JEFFERSON (b)	551	0.37	551	\$92,153
ASOTIN (b)	545	0.50	545	\$31,121
SKAMANIA	527	0.25	527	\$68,786
FERRY	391	1.00	391	\$107,572
WAHKIAKUM (b)	300	0.25	300	\$42,566
COLUMBIA (b)	254	0.20	254	\$159,915
GARFIELD (b)	288	0.00	0	\$73,647
KLICKITAT	2,120	0.00	0	\$453,861
TOTAL	143,701	57.92		
MEAN			1,974	\$158,904
MEDIAN			1,824	\$128,956

(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.

- Number of personal property accounts includes all accounts listed by the assessor as reported on DOR Form 2017 County Statistics for Comparison Report.

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

2016 - 2018 ASSESSORS' BUDGETS

FTE's, \$, and % Change

COUNTY	FTEs			BUDGET			16-17	17-18
	2016	2017	2018	2016	2017	2018	% CHG	% CHG
ADAMS	6.00	6.00	6.00	\$ 368,541	\$ 384,476	\$ 400,320	4.3%	4.1%
ASOTIN	5.00	5.00	5.00	\$ 274,276	\$ 287,231	\$ 302,743	4.7%	5.4%
BENTON*	25.50	25.50	25.50	\$ 2,269,306	\$ 2,344,640	\$ 2,069,323	3.3%	-11.7%
CHELAN	16.00	16.00	16.00	\$ 1,308,057	\$ 1,319,311	\$ 1,393,965	0.9%	5.7%
CLALLAM	18.50	18.50	18.50	\$ 1,552,473	\$ 1,555,808	\$ 1,590,326	0.2%	2.2%
CLARK*	41.90	41.90	41.90	\$ 3,954,893	\$ 4,298,414	\$ 4,392,223	8.7%	2.2%
COLUMBIA	3.00	3.00	3.00	\$ 234,343	\$ 235,317	\$ 224,817	0.4%	-4.5%
COWLITZ	17.00	17.00	17.00	\$ 1,592,252	\$ 1,649,457	\$ 1,763,289	3.6%	6.9%
DOUGLAS	8.00	8.00	9.00	\$ 676,567	\$ 720,790	\$ 774,414	6.5%	7.4%
FERRY	3.70	3.70	3.70	\$ 218,787	\$ 223,867	\$ 234,604	2.3%	4.8%
FRANKLIN	10.00	10.00	10.00	\$ 830,100	\$ 861,066	\$ 892,852	3.7%	3.7%
GARFIELD	2.37	2.34	2.33	\$ 147,700	\$ 162,410	\$ 149,967	10.0%	-7.7%
GRANT	17.00	17.00	17.00	\$ 1,472,786	\$ 1,453,538	\$ 1,515,759	-1.3%	4.3%
GRAYS HARBOR	15.00	15.00	15.00	\$ 1,430,000	\$ 1,480,335	\$ 1,609,624	3.5%	8.7%
ISLAND	16.50	17.50	17.50	\$ 1,168,617	\$ 1,159,497	\$ 1,159,447	-0.8%	0.0%
JEFFERSON	9.90	9.62	9.62	\$ 830,082	\$ 827,619	\$ 862,262	-0.3%	4.2%
KING*	213.00	213.00	213.00	\$ 25,849,038	\$ 25,849,038	\$ 27,872,815	0.0%	7.8%
KITSAP	22.20	22.50	23.20	\$ 2,312,198	\$ 2,461,111	\$ 2,592,776	6.4%	5.3%
KITTITAS	14.00	14.00	14.00	\$ 1,099,474	\$ 1,126,817	\$ 1,138,791	2.5%	1.1%
KLICKITAT	9.00	9.00	9.00	\$ 626,187	\$ 680,280	\$ 723,262	8.6%	6.3%
LEWIS	18.00	18.00	19.00	\$ 1,717,315	\$ 1,746,160	\$ 1,848,686	1.7%	5.9%
LINCOLN	4.00	4.00	4.00	\$ 329,326	\$ 354,671	\$ 354,171	7.7%	-0.1%
MASON	15.00	15.00	13.00	\$ 1,280,555	\$ 1,309,274	\$ 1,156,721	2.2%	-11.7%
OKANOGAN	13.00	13.00	13.00	\$ 917,721	\$ 926,793	\$ 926,471	1.0%	0.0%
PACIFIC	8.00	8.00	7.10	\$ 689,012	\$ 692,883	\$ 632,665	0.6%	-8.7%
PEND OREILLE	4.90	5.00	5.00	\$ 319,456	\$ 331,429	\$ 350,260	3.7%	5.7%
PIERCE	57.35	57.70	59.95	\$ 7,903,150	\$ 7,908,215	\$ 8,543,839	0.1%	8.0%
SAN JUAN	9.40	9.55	9.75	\$ 1,058,709	\$ 1,038,811	\$ 1,012,182	-1.9%	-2.6%
SKAGIT	21.00	21.00	21.00	\$ 1,840,350	\$ 1,813,806	\$ 1,893,466	-1.4%	4.4%
SKAMANIA	4.00	3.00	4.00	\$ 337,504	\$ 364,407	\$ 424,000	8.0%	16.4%
SNOHOMISH	62.50	62.00	63.35	\$ 7,276,432	\$ 7,885,717	\$ 8,068,411	8.4%	2.3%
SPOKANE	43.00	43.00	43.00	\$ 3,403,369	\$ 3,454,043	\$ 3,455,420	1.5%	0.0%
STEVENS	13.00	13.00	14.00	\$ 872,000	\$ 939,732	\$ 950,944	7.8%	1.2%
THURSTON	30.00	32.00	32.00	\$ 3,614,226	\$ 4,099,003	\$ 4,263,567	13.4%	4.0%
WAHKIAKUM	3.12	3.50	4.00	\$ 226,339	\$ 269,020	\$ 319,472	18.9%	18.8%
WALLA WALLA	13.00	13.38	13.50	\$ 949,587	\$ 992,240	\$ 1,058,278	4.5%	6.7%
WHATCOM	28.00	29.00	29.00	\$ 3,090,562	\$ 3,262,698	\$ 3,295,539	5.6%	1.0%
WHITMAN	6.00	6.00	6.00	\$ 376,064	\$ 399,495	\$ 415,913	6.2%	4.1%
YAKIMA	24.40	24.00	24.00	\$ 2,212,531	\$ 2,258,980	\$ 2,299,359	2.1%	1.8%
TOTAL	851.24	854.68	860.90	\$ 86,629,885	\$ 89,128,400	\$ 92,932,943		
MEAN							4.03%	2.91%
MEDIAN							3.52%	4.11%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)							2.88%	4.27%

(a) Staff and budget numbers reflect adjustments to remove non-assessment functions

- 2016 data - 2016 County Statistics for Comparison Report / - 2017 data - 2017 County Statistics for Comparison Report and 2017 Progress Report.

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

2016-2018 ASSESSORS' BUDGETS, Less Items paid to Central Services FTEs, \$, and % Change

COUNTY	FTEs			BUDGET (b)			16-17	17-18
	2016	2017	2018	2016	2017	2018	% CHG	% CHG
ADAMS	6.00	6.00	6.00	\$ 359,541	\$ 375,476	\$ 393,320	4.4%	4.8%
ASOTIN	5.00	5.00	5.00	\$ 257,828	\$ 287,231	\$ 302,743	11.4%	5.4%
BENTON*	25.50	25.50	25.50	\$ 1,996,365	\$ 1,983,516	\$ 1,794,006	-0.6%	-9.6%
CHELAN	16.00	16.00	16.00	\$ 1,242,901	\$ 1,254,155	\$ 1,311,109	0.9%	4.5%
CLALLAM	18.50	18.50	18.50	\$ 1,535,373	\$ 1,537,458	\$ 1,516,740	0.1%	-1.3%
CLARK*	41.90	41.90	41.90	\$ 3,819,168	\$ 4,175,381	\$ 4,269,190	9.3%	2.2%
COLUMBIA	3.00	3.00	3.00	\$ 228,993	\$ 224,817	\$ 214,317	-1.8%	-4.7%
COWLITZ	17.00	17.00	17.00	\$ 1,467,590	\$ 1,512,354	\$ 1,635,321	3.1%	8.1%
DOUGLAS (b)	8.00	8.00	9.00	\$ 676,567	\$ 720,790	\$ 774,414	6.5%	7.4%
FERRY (b)	3.70	3.70	3.70	\$ 218,787	\$ 223,867	\$ 234,604	2.3%	4.8%
FRANKLIN (b)	10.00	10.00	10.00	\$ 830,100	\$ 861,066	\$ 892,852	3.7%	3.7%
GARFIELD	2.37	2.34	2.33	\$ 147,000	\$ 161,710	\$ 136,642	10.0%	-15.5%
GRANT	17.00	17.00	17.00	\$ 1,425,242	\$ 1,404,288	\$ 1,481,940	-1.5%	5.5%
GRAYS HARBOR	15.00	15.00	15.00	\$ 1,359,225	\$ 1,396,785	\$ 1,532,176	2.8%	9.7%
ISLAND (b)	16.50	17.50	17.50	\$ 1,168,617	\$ 1,159,497	\$ 1,159,447	-0.8%	0.0%
JEFFERSON	9.90	9.62	9.62	\$ 819,882	\$ 815,759	\$ 850,402	-0.5%	4.2%
KING*	213.00	213.00	213.00	\$ 23,359,756	\$ 23,359,756	\$ 24,569,793	0.0%	5.2%
KITSAP	22.20	22.50	23.20	\$ 2,079,474	\$ 2,183,484	\$ 2,242,792	5.0%	2.7%
KITTITAS (b)	14.00	14.00	14.00	\$ 1,099,474	\$ 1,126,817	\$ 1,138,791	2.5%	1.1%
KLICKITAT	9.00	9.00	9.00	\$ 569,198	\$ 595,981	\$ 712,910	4.7%	19.6%
LEWIS	18.00	18.00	19.00	\$ 1,489,358	\$ 1,494,803	\$ 1,612,328	0.4%	7.9%
LINCOLN (b)	4.00	4.00	4.00	\$ 329,326	\$ 354,671	\$ 354,171	7.7%	-0.1%
MASON	15.00	15.00	13.00	\$ 1,216,239	\$ 1,276,508	\$ 1,128,903	5.0%	-11.6%
OKANOGAN (b)	13.00	13.00	13.00	\$ 917,721	\$ 926,793	\$ 926,471	1.0%	0.0%
PACIFIC	8.00	8.00	7.10	\$ 661,346	\$ 660,230	\$ 619,885	-0.2%	-6.1%
PEND OREILLE	4.90	5.00	5.00	\$ 311,456	\$ 323,429	\$ 338,760	3.8%	4.7%
PIERCE (a)	57.35	57.70	59.95	\$ 6,243,080	\$ 6,298,665	\$ 6,624,519	0.9%	5.2%
SAN JUAN	9.40	9.55	9.75	\$ 962,642	\$ 937,034	\$ 909,642	-2.7%	-2.9%
SKAGIT	21.00	21.00	21.00	\$ 1,824,277	\$ 1,799,004	\$ 1,879,079	-1.4%	4.5%
SKAMANIA (b)	4.00	3.00	4.00	\$ 337,504	\$ 363,607	\$ 413,200	7.7%	13.6%
SNOHOMISH	62.50	62.00	63.35	\$ 6,400,208	\$ 6,944,279	\$ 7,312,070	8.5%	5.3%
SPOKANE (b)	43.00	43.00	43.00	\$ 3,403,369	\$ 3,454,043	\$ 3,455,420	1.5%	0.0%
STEVENS	13.00	13.00	14.00	\$ 738,900	\$ 807,732	\$ 800,134	9.3%	-0.9%
THURSTON	30.00	32.00	32.00	\$ 2,898,952	\$ 3,197,999	\$ 3,320,872	10.3%	3.8%
WAHKIAKUM (b)	3.12	3.50	4.00	\$ 226,339	\$ 260,760	\$ 304,048	15.2%	16.6%
WALLA WALLA	13.00	13.38	13.50	\$ 884,282	\$ 937,394	\$ 1,003,432	6.0%	7.0%
WHATCOM	28.00	29.00	29.00	\$ 2,673,108	\$ 2,810,571	\$ 2,830,376	5.1%	0.7%
WHITMAN	6.00	6.00	6.00	\$ 358,842	\$ 380,295	\$ 402,713	6.0%	5.9%
YAKIMA	24.40	24.00	24.00	\$ 1,836,020	\$ 1,878,494	\$ 1,921,037	2.3%	2.3%
TOTAL	851.24	854.68	860.90	\$ 78,374,050	\$ 80,466,500	\$ 83,320,569		
MEAN							3.80%	2.92%
MEDIAN							3.05%	4.25%
AVERAGE CHANGE STATEWIDE (WEIGHTED MEAN)							2.67%	3.55%

(a) Staff and budget numbers reflect adjustments to remove non-assessment functions

(b) Appropriations for items payable to central services (rent, computer services, county vehicles) have been deducted from budget numbers.

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

**2017 ASSESSORS' BUDGETS,
Less Items paid to Central Services
Sorted by \$ Per FTE**

COUNTY	TOTAL STAFF	2017 BUDGET	BUDGET \$ PER FTE
SKAMANIA	3.00	\$ 363,607	\$ 121,202
SNOHOMISH	62.00	\$ 6,944,279	\$ 112,005
KING	213.00	\$ 23,359,756	\$ 109,670
PIERCE	57.70	\$ 6,298,665	\$ 109,162
THURSTON	32.00	\$ 3,197,999	\$ 99,937
CLARK*	41.90	\$ 4,175,381	\$ 99,651
SAN JUAN	9.55	\$ 937,034	\$ 98,119
KITSAP	22.50	\$ 2,183,484	\$ 97,044
WHATCOM	29.00	\$ 2,810,571	\$ 96,916
GRAYS HARBOR	15.00	\$ 1,396,785	\$ 93,119
DOUGLAS	8.00	\$ 720,790	\$ 90,099
COWLITZ	17.00	\$ 1,512,354	\$ 88,962
LINCOLN	4.00	\$ 354,671	\$ 88,668
FRANKLIN	10.00	\$ 861,066	\$ 86,107
SKAGIT	21.00	\$ 1,799,004	\$ 85,667
MASON	15.00	\$ 1,276,508	\$ 85,101
JEFFERSON	9.62	\$ 815,759	\$ 84,798
CLALLAM	18.50	\$ 1,537,458	\$ 83,106
LEWIS	18.00	\$ 1,494,803	\$ 83,045
GRANT	17.00	\$ 1,404,288	\$ 82,605
PACIFIC	8.00	\$ 660,230	\$ 82,529
KITTITAS	14.00	\$ 1,126,817	\$ 80,487
SPOKANE	43.00	\$ 3,454,043	\$ 80,327
CHELAN	16.00	\$ 1,254,155	\$ 78,385
YAKIMA	24.00	\$ 1,878,494	\$ 78,271
BENTON*	25.50	\$ 1,983,516	\$ 77,785
COLUMBIA	3.00	\$ 224,817	\$ 74,939
WAHKIAKUM	3.50	\$ 260,760	\$ 74,503
OKANOGAN	13.00	\$ 926,793	\$ 71,292
WALLA WALLA	13.38	\$ 937,394	\$ 70,086
ISLAND	17.50	\$ 1,159,497	\$ 66,257
KLICKITAT	9.00	\$ 595,981	\$ 66,220
PEND OREILLE	5.00	\$ 323,429	\$ 64,686
GARFIELD	2.34	\$ 161,710	\$ 69,255
WHITMAN	6.00	\$ 380,295	\$ 63,383
ADAMS	6.00	\$ 375,476	\$ 62,579
STEVENS	13.00	\$ 807,732	\$ 62,133
FERRY	3.70	\$ 223,867	\$ 60,505
ASOTIN	5.00	\$ 287,231	\$ 57,446
TOTAL	854.7	80,466,500	
MEAN			\$ 82,976
MEDIAN			\$ 82,605

- Total staff level reported for 2017 is measured against the county's budget for 2017.
- 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, Clark, and King County's budgets are for 2 years. 26

2017 ASSESSORS' BUDGETS

Less Items paid to Central Services

Sorted by \$ Per Parcel

COUNTY	TOTAL REAL PARCELS (a)	2017 BUDGET	BUDGET \$ PER PARCEL
WAHKIAKUM	4,233	\$ 260,760	\$ 61.60
SAN JUAN	16,940	\$ 937,034	\$ 55.31
GARFIELD	3,316	\$ 161,710	\$ 48.77
SKAMANIA	7,794	\$ 363,607	\$ 46.65
COLUMBIA	5,464	\$ 224,817	\$ 41.15
WALLA WALLA	26,828	\$ 937,394	\$ 34.94
KING	682,844	\$ 23,359,756	\$ 34.21
KITTITAS	33,393	\$ 1,126,817	\$ 33.74
CLALLAM	47,904	\$ 1,537,458	\$ 32.09
KLICKITAT	18,915	\$ 595,981	\$ 31.51
ADAMS	12,853	\$ 375,476	\$ 29.21
CHELAN	44,392	\$ 1,254,155	\$ 28.25
FRANKLIN	30,564	\$ 861,066	\$ 28.17
THURSTON	116,211	\$ 3,197,999	\$ 27.52
DOUGLAS	26,221	\$ 720,790	\$ 27.49
BENTON*	72,352	\$ 1,983,516	\$ 27.41
JEFFERSON	29,778	\$ 815,759	\$ 27.39
SKAGIT	66,416	\$ 1,799,004	\$ 27.09
COWLITZ	56,381	\$ 1,512,354	\$ 26.82
WHATCOM	106,675	\$ 2,810,571	\$ 26.35
GRANT	54,108	\$ 1,404,288	\$ 25.95
FERRY	8,824	\$ 223,867	\$ 25.37
LEWIS	59,667	\$ 1,494,803	\$ 25.05
CLARK*	168,044	\$ 4,175,381	\$ 24.85
MASON	51,850	\$ 1,276,508	\$ 24.62
GRAYS HARBOR	58,313	\$ 1,396,785	\$ 23.95
ISLAND	49,079	\$ 1,159,497	\$ 23.63
SNOHOMISH	294,839	\$ 6,944,279	\$ 23.55
PEND OREILLE	14,876	\$ 323,429	\$ 21.74
LINCOLN	17,011	\$ 354,671	\$ 20.85
ASOTIN	14,037	\$ 287,231	\$ 20.46
PACIFIC	32,547	\$ 660,230	\$ 20.29
STEVENS	40,015	\$ 807,732	\$ 20.19
OKANOGAN	45,935	\$ 926,793	\$ 20.18
PIERCE	328,948	\$ 6,298,665	\$ 19.15
KITSAP	114,748	\$ 2,183,484	\$ 19.03
YAKIMA	102,147	\$ 1,878,494	\$ 18.39
SPOKANE	201,901	\$ 3,454,043	\$ 17.11
WHITMAN	35,641	\$ 380,295	\$ 10.67
TOTAL	3,102,004	\$ 80,466,500	
MEAN			\$ 28.22
MEDIAN			\$ 26.35

(a) Real Property Parcel Count for 2017 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 have been deducted from budget numbers.

*Benton, Clark, and King County's budgets are for 2 years. 27

2018 ASSESSORS' BUDGETS
Less Items Paid to Central Services
Sorted by \$ per FTE

COUNTY	TOTAL STAFF (a)	2018 BUDGET	BUDGET \$ PER FTE
SNOHOMISH	63.35	\$ 7,312,070	\$ 115,423
KING	213.00	\$ 24,569,793	\$ 115,351
PIERCE	59.95	\$ 6,624,519	\$ 110,501
THURSTON	32.00	\$ 3,320,872	\$ 103,777
SKAMANIA	4.00	\$ 413,200	\$ 103,300
GRAYS HARBOR	15.00	\$ 1,532,176	\$ 102,145
CLARK*	41.90	\$ 4,269,190	\$ 101,890
WHATCOM	29.00	\$ 2,830,376	\$ 97,599
KITSAP	23.20	\$ 2,242,792	\$ 96,672
COWLITZ	17.00	\$ 1,635,321	\$ 96,195
SAN JUAN	9.75	\$ 909,642	\$ 93,297
SKAGIT	21.00	\$ 1,879,079	\$ 89,480
FRANKLIN	10.00	\$ 892,852	\$ 89,285
LINCOLN	4.00	\$ 354,171	\$ 88,543
JEFFERSON	9.62	\$ 850,402	\$ 88,399
PACIFIC	7.10	\$ 619,885	\$ 87,308
GRANT	17.00	\$ 1,481,940	\$ 87,173
MASON	13.00	\$ 1,128,903	\$ 86,839
DOUGLAS	9.00	\$ 774,414	\$ 86,046
LEWIS	19.00	\$ 1,612,328	\$ 84,859
CLALLAM	18.50	\$ 1,516,740	\$ 81,986
CHELAN	16.00	\$ 1,311,109	\$ 81,944
KITTITAS	14.00	\$ 1,138,791	\$ 81,342
SPOKANE	43.00	\$ 3,455,420	\$ 80,359
YAKIMA	24.00	\$ 1,921,037	\$ 80,043
KLICKITAT	9.00	\$ 712,910	\$ 79,212
WAHKIAKUM	4.00	\$ 304,048	\$ 76,012
WALLA WALLA	13.50	\$ 1,003,432	\$ 74,328
COLUMBIA	3.00	\$ 214,317	\$ 71,439
OKANOGAN	13.00	\$ 926,471	\$ 71,267
BENTON*	25.50	\$ 1,794,006	\$ 70,353
PEND OREILLE	5.00	\$ 338,760	\$ 67,752
WHITMAN	6.00	\$ 402,713	\$ 67,119
ISLAND	17.50	\$ 1,159,447	\$ 66,254
ADAMS	6.00	\$ 393,320	\$ 65,553
FERRY	3.70	\$ 234,604	\$ 63,406
ASOTIN	5.00	\$ 302,743	\$ 60,549
GARFIELD	2.33	\$ 136,642	\$ 58,544
STEVENS	14.00	\$ 800,134	\$ 57,152
TOTAL	854.68	\$ 92,932,943	
MEAN			\$ 84,069
MEDIAN			\$ 84,859

(a) Expected staff level for 2018 is measured against the county's budget for 2018.

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

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

**2018 ASSESSORS' BUDGETS,
Less Items paid to Central Services
Sorted by \$ Per Parcel**

COUNTY	TOTAL REAL PARCELS (a)	2018 BUDGET	BUDGET \$ PER PARCEL
WAHIAKUM	4,233	\$ 304,048	\$ 71.83
SAN JUAN	16,940	\$ 909,642	\$ 53.70
SKAMANIA	7,794	\$ 413,200	\$ 53.02
COLUMBIA	5,464	\$ 214,317	\$ 39.22
KLICKITAT	18,915	\$ 712,910	\$ 37.69
WALLA WALLA	26,828	\$ 1,003,432	\$ 37.40
KING	682,844	\$ 24,569,793	\$ 35.98
GARFIELD	3,316	\$ 136,642	\$ 41.21
KITTITAS	33,393	\$ 1,138,791	\$ 34.10
CLALLAM	47,904	\$ 1,516,740	\$ 31.66
ADAMS	12,853	\$ 393,320	\$ 30.60
CHELAN	44,392	\$ 1,311,109	\$ 29.53
DOUGLAS	26,221	\$ 774,414	\$ 29.53
FRANKLIN	30,564	\$ 892,852	\$ 29.21
COWLITZ	56,381	\$ 1,635,321	\$ 29.00
THURSTON	116,211	\$ 3,320,872	\$ 28.58
JEFFERSON	29,778	\$ 850,402	\$ 28.56
SKAGIT	66,416	\$ 1,879,079	\$ 28.29
GRANT	54,108	\$ 1,481,940	\$ 27.39
LEWIS	59,667	\$ 1,612,328	\$ 27.02
FERRY	8,824	\$ 234,604	\$ 26.59
WHATCOM	106,675	\$ 2,830,376	\$ 26.53
GRAYS HARBOR	58,313	\$ 1,532,176	\$ 26.28
CLARK*	168,044	\$ 4,269,190	\$ 25.41
SNOHOMISH	294,839	\$ 7,312,070	\$ 24.80
BENTON*	72,352	\$ 1,794,006	\$ 24.80
ISLAND	49,079	\$ 1,159,447	\$ 23.62
PEND OREILLE	14,876	\$ 338,760	\$ 22.77
MASON	51,850	\$ 1,128,903	\$ 21.77
ASOTIN	14,037	\$ 302,743	\$ 21.57
LINCOLN	17,011	\$ 354,171	\$ 20.82
OKANOGAN	45,935	\$ 926,471	\$ 20.17
PIERCE	328,948	\$ 6,624,519	\$ 20.14
STEVENS	40,015	\$ 800,134	\$ 20.00
KITSAP	114,748	\$ 2,242,792	\$ 19.55
PACIFIC	32,547	\$ 619,885	\$ 19.05
YAKIMA	102,147	\$ 1,921,037	\$ 18.81
SPOKANE	201,901	\$ 3,455,420	\$ 17.11
WHITMAN	35,641	\$ 402,713	\$ 11.30
TOTAL	3,102,004	\$ 92,932,943	
MEAN			\$ 29.09
MEDIAN			\$ 27.02

(a) Real Property Parcel Count for 2017 assessment year.

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

*Benton, Clark, and King County's budgets are for 2 years. 29

APPEALS

Total Real Property Appeals

COUNTY	2016 BOE	2016 BTA	2017 BOE	2017 BTA
ADAMS	2	0	8	0
ASOTIN	10	3	50	0
BENTON	37	2	201	1
CHELAN	94	1	123	3
CLALLAM	198	0	182	0
CLARK	772	0	821	0
COLUMBIA	0	0	0	0
COWLITZ	33	5	111	9
DOUGLAS	66	6	36	6
FERRY	0	0	11	0
FRANKLIN	54	3	46	2
GARFIELD	0	0	0	0
GRANT	336	3	496	0
GRAYS HARBOR	57	0	82	2
ISLAND	156	1	156	0
JEFFERSON	51	0	38	0
KING	4,812	659	4,658	38
KITSAP	376	21	199	2
KITTITAS	0	8	63	0
KLICKITAT	55	0	83	3
LEWIS	236	34	73	1
LINCOLN	10	0	8	0
MASON	220	2	274	2
OKANOGAN	67	2	58	4
PACIFIC	55	2	63	4
PEND OREILLE	13	0	14	3
PIERCE	1,055	144	1,428	30
SAN JUAN	39	4	50	0
SKAGIT	255	0	313	0
SKAMANIA	9	0	6	0
SNOHOMISH	771	77	808	136
SPOKANE	1,266	0	1,049	18
STEVENS	93	5	65	1
THURSTON	555	92	742	16
WAHKIAKUM	116	0	20	0
WALLA WALLA	19	0	35	0
WHATCOM	243	14	223	0
WHITMAN	10	1	30	0
YAKIMA	64	0	107	0
TOTAL	12,205	1,089	12,730	281

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 2018.
- 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 2016

BOE Appeals as % of Parcels

COUNTY	2016 REAL RATIO	TOTAL 2016 PARCELS	# OF APPEALS	% TOTAL PARCELS
ADAMS	100.0	12,861	2	0.02%
ASOTIN	96.9	13,236	10	0.08%
BENTON	88.1	73,508	37	0.05%
CHELAN	85.5	44,087	94	0.21%
CLALLAM	90.1	47,953	198	0.41%
CLARK	95.5	165,396	772	0.47%
COLUMBIA	100.0	5,445	0	0.00%
COWLITZ	87.3	56,240	33	0.06%
DOUGLAS	89.2	25,998	66	0.25%
FERRY	95.8	8,837	0	0.00%
FRANKLIN	90.6	29,865	54	0.18%
GARFIELD	98.4	3,330	0	0.00%
GRANT	80.0	53,893	336	0.62%
GRAYS HARBOR	96.1	56,520	57	0.10%
ISLAND	97.0	49,083	156	0.32%
JEFFERSON	93.0	29,738	51	0.17%
KING	90.6	679,037	4,812	0.71%
KITSAP	89.0	114,051	376	0.33%
KITTITAS	82.2	33,418	0	0.00%
KLICKITAT	91.5	18,768	55	0.29%
LEWIS	96.2	59,544	236	0.40%
LINCOLN	91.4	17,014	10	0.06%
MASON	95.2	51,869	220	0.42%
OKANOGAN	87.8	45,936	67	0.15%
PACIFIC	92.9	32,564	55	0.17%
PEND OREILLE	92.4	14,846	13	0.09%
PIERCE	91.4	326,797	1,055	0.32%
SAN JUAN	88.9	16,893	39	0.23%
SKAGIT	92.7	66,253	255	0.38%
SKAMANIA	89.5	7,755	9	0.12%
SNOHOMISH	93.1	292,783	771	0.26%
SPOKANE	94.4	200,553	1,266	0.63%
STEVENS	94.3	39,947	93	0.23%
THURSTON	95.0	112,016	555	0.50%
WAHKIAKUM	97.9	4,247	116	2.73%
WALLA WALLA	93.5	29,655	19	0.06%
WHATCOM	84.9	105,881	243	0.23%
WHITMAN	91.9	35,589	10	0.03%
YAKIMA	89.5	101,980	64	0.06%
TOTALS - ALL COUNTIES	92.0	3,083,386	12,205	0.29%
WEIGHTED MEAN - ALL COUNTIES				0.40%

- Source of the appeal data is the 2018 County Statistics for Comparison Report.
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REAL PROPERTY APPEALS FILED IN 2017

BOE Appeals as % of Parcels

COUNTY	2017 REAL RATIO	TOTAL 2017 PARCELS	# OF APPEALS	% TOTAL PARCELS
ADAMS	82.2	12,853	8	0.06%
ASOTIN	91.8	14,037	50	0.36%
BENTON	83.4	72,352	201	0.28%
CHELAN	85.0	44,392	123	0.28%
CLALLAM	89.3	47,904	182	0.38%
CLARK	92.8	168,044	821	0.49%
COLUMBIA	98.3	5,464	0	0.00%
COWLITZ	91.7	56,381	111	0.20%
DOUGLAS	94.2	26,221	36	0.14%
FERRY	93.8	8,824	11	0.12%
FRANKLIN	91.7	30,564	46	0.15%
GARFIELD	96.8	3,316	0	0.00%
GRANT	84.6	54,108	496	0.92%
GRAYS HARBOR	94.7	58,313	82	0.14%
ISLAND	93.6	49,079	156	0.32%
JEFFERSON	91.1	29,778	38	0.13%
KING	92.6	682,844	4,658	0.68%
KITSAP	89.0	114,748	199	0.17%
KITTITAS	81.8	33,393	63	0.19%
KLICKITAT	90.0	18,915	83	0.44%
LEWIS	92.9	59,667	73	0.12%
LINCOLN	88.5	17,011	8	0.05%
MASON	98.0	51,850	274	0.53%
OKANOGAN	83.7	45,935	58	0.13%
PACIFIC	91.5	32,547	63	0.19%
PEND OREILLE	90.9	14,876	14	0.09%
PIERCE	92.1	328,948	1,428	0.43%
SAN JUAN	92.3	16,940	50	0.30%
SKAGIT	92.5	66,416	313	0.47%
SKAMANIA	88.3	7,794	6	0.08%
SNOHOMISH	93.9	294,839	808	0.27%
SPOKANE	96.1	201,901	1,049	0.52%
STEVENS	91.1	40,015	65	0.16%
THURSTON	95.5	116,211	742	0.64%
WAHKIAKUM	88.3	4,233	20	0.47%
WALLA WALLA	90.4	26,828	35	0.13%
WHATCOM	83.5	106,675	223	0.21%
WHITMAN	87.0	35,641	30	0.08%
YAKIMA	86.9	102,147	107	0.10%
TOTALS	90.6	3,102,004	12,730	
MEAN				0.27%
WEIGHTED MEAN				0.41%

- Source of the appeal data is the 2017 County Statistics for Comparison Report.
- The appeal information was reported to DOR by county assessors and is representative as of March 2018.
- 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 2016

COUNTY	2016 REAL RATIO	TOTAL PARCELS	2016 BOE REAL PROPERTY TOTALS				
			Stipulated	Withdrawn	Heard	Pending	Total
ADAMS	100.0	12,861	0	2	0	0	2
ASOTIN	96.9	13,236	6	0	4	0	10
BENTON	88.1	73,508	18	8	11	0	37
CHELAN	85.5	44,087	32	5	57	0	94
CLALLAM	90.1	47,953	131	24	43	0	198
CLARK	95.5	165,396	296	35	441	0	772
COLUMBIA	100.0	5,445	0	0	0	0	0
COWLITZ	87.3	56,240	8	8	11	6	33
DOUGLAS	89.2	25,998	0	7	59	0	66
FERRY	95.8	8,837	0	0	0	0	0
FRANKLIN	90.6	29,865	28	2	24	0	54
GARFIELD	98.4	3,330	0	0	0	0	0
GRANT	80.0	53,893	229	36	71	0	336
GRAYS HARBOR	96.1	56,520	34	14	9	0	57
ISLAND	97.0	49,083	48	12	96	0	156
JEFFERSON	93.0	29,738	24	10	17	0	51
KING	90.6	679,037	544	982	2,816	470	4,812
KITSAP	89.0	114,051	214	51	111	0	376
KITTITAS	82.2	33,418	0	0	0	0	0
KLICKITAT	91.5	18,768	35	4	16	0	55
LEWIS	96.2	59,544	18	48	116	54	236
LINCOLN	91.4	17,014	5	4	1	0	10
MASON	95.2	51,869	142	29	49	0	220
OKANOGAN	87.8	45,936	20	6	41	0	67
PACIFIC	92.9	32,564	23	6	26	0	55
PEND OREILLE	92.4	14,846	1	5	7	0	13
PIERCE	91.4	326,797	350	118	585	2	1,055
SAN JUAN	88.9	16,893	18	5	16	0	39
SKAGIT	92.7	66,253	89	37	129	0	255
SKAMANIA	89.5	7,755	0	0	9	0	9
SNOHOMISH	93.1	292,783	217	274	273	7	771
SPOKANE	94.4	200,553	447	238	581	0	1,266
STEVENS	94.3	39,947	5	16	72	0	93
THURSTON	95.0	112,016	175	83	279	18	555
WAHKIAKUM	97.9	4,247	96	11	8	1	116
WALLA WALLA	93.5	29,655	1	11	7	0	19
WHATCOM	84.9	105,881	126	31	85	1	243
WHITMAN	91.9	35,589	9	0	1	0	10
YAKIMA	89.5	101,980	8	19	37	0	64
TOTALS		3,083,386	3,397	2,141	6,108	559	12,205
AVERAGES	92.0						

- The appeal information was reported to DOR by county assessors and is representative as of March 2017.

- 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 2017

COUNTY	2017 REAL RATIO	TOTAL PARCELS	2017 BOE REAL PROPERTY TOTALS				
			Stipulated	Withdrawn	Heard	Pending	Total
ADAMS	82.2	12,853	1	0	0	7	8
ASOTIN	91.8	14,037	22	2	0	26	50
BENTON	83.4	72,352	36	144	21	0	201
CHELAN	85.0	44,392	46	14	63	0	123
CLALLAM	89.3	47,904	101	28	53	0	182
CLARK	92.8	168,044	262	24	147	388	821
COLUMBIA	98.3	5,464	0	0	0	0	0
COWLITZ	91.7	56,381	58	7	46	0	111
DOUGLAS	94.2	26,221	6	6	0	24	36
FERRY	93.8	8,824	3	0	8	0	11
FRANKLIN	91.7	30,564	12	12	22	0	46
GARFIELD	96.8	3,316	0	0	0	0	0
GRANT	84.6	54,108	252	20	35	189	496
GRAYS HARBOR	94.7	58,313	21	6	2	53	82
ISLAND	93.6	49,079	57	12	87	0	156
JEFFERSON	91.1	29,778	14	4	3	17	38
KING	92.6	682,844	293	329	357	3679	4658
KITSAP	89.0	114,748	66	32	35	66	199
KITTITAS*	81.8	33,393	0	0	0	63	63
KLICKITAT	90.0	18,915	17	2	0	64	83
LEWIS	92.9	59,667	3	2	0	68	73
LINCOLN	88.5	17,011	4	4	0	0	8
MASON	98.0	51,850	34	19	24	197	274
OKANOGAN	83.7	45,935	13	8	36	1	58
PACIFIC	91.5	32,547	33	0	30	0	63
PEND OREILLE	90.9	14,876	3	0	11	0	14
PIERCE	92.1	328,948	341	285	506	296	1428
SAN JUAN	92.3	16,940	0	6	0	44	50
SKAGIT	92.5	66,416	69	40	45	159	313
SKAMANIA	88.3	7,794	0	0	3	3	6
SNOHOMISH	93.9	294,839	182	91	162	373	808
SPOKANE	96.1	201,901	624	165	166	94	1049
STEVENS	91.1	40,015	7	8	50	0	65
THURSTON	95.5	116,211	104	72	31	535	742
WAHKIAKUM	88.3	4,233	13	0	7	0	20
WALLA WALLA	90.4	26,828	6	5	0	24	35
WHATCOM	83.5	106,675	49	19	27	128	223
WHITMAN	87.0	35,641	14	1	15	0	30
YAKIMA	86.9	102,147	27	9	0	71	107
TOTALS		3,102,004	2,793	1,376	1,992	6,569	12,730
AVERAGES	90.6						

- 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/Hard Copy	AS	AS
ASOTIN	GIS/Hard Copy	PW	PW, AS
BENTON	GIS	Commissioners	GIS, AS, Planning, & PW
CHELAN	GIS	IT	AS
CLALLAM	GIS/Other Digital	IT/Planning/AS	AS
CLARK	GIS	GIS	GIS
COLUMBIA	GIS/Hard Copy	PW	PW
COWLITZ	GIS/Hard Copy	IT	AS, IT
DOUGLAS	GIS	Transportation and land services(TLS)	TLS/GIS
FERRY	GIS/Hard Copy	GIS Dept under IT	AS
FRANKLIN	GIS	IS	AS
GARFIELD	GIS	AS	AS/outside vendor
GRANT	GIS/Hard Copy	GIS	AS
GRAYS HARBOR	GIS/Hard Copy	IT/CS	GIS
ISLAND	GIS/Hard Copy	AS	AS
JEFFERSON	GIS/Other Digital	CS	AS
KING	GIS	King County GIS	AS
KITSAP	GIS	IS	IS, AS
KITTITAS	GIS	IT	AS
KLICKITAT	GIS	PW	PW
LEWIS	GIS	PW	AS
LINCOLN	GIS	Planning	AS
MASON	GIS/Hard Copy	PW	AS
OKANOGAN	GIS	Planning	AS
PACIFIC	Hard Copy	PW	PW
PEND OREILLE	GIS	GIS, IS	GIS, IS
PIERCE	GIS	IT	AS-TR
SAN JUAN	GIS	GIS	AS
SKAGIT	GIS	GIS	GIS
SKAMANIA	GIS/Hard Copy	AS	AS
SNOHOMISH	GIS	IS	AS
SPOKANE	GIS	AS	AS
STEVENS	GIS	AS, IS	AS
THURSTON	GIS	CS	AS
WAHKIAKUM	GIS/Hard Copy	Buildings & Planning	Buildings & Planning
WALLA WALLA	GIS	PW, AS, CD,Health	AS
WHATCOM	GIS/Hard Copy	Admin. Services, IT	AS
WHITMAN	Hard Copy	N/A	N/A
YAKIMA	GIS	GIS	AS, GIS

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	ArcMap	PW, AS	Neighborhood analysis	Yes	100%	Yes
BENTON	Yes	ESRI, Geomedia, AutoCAD, QGIS	GIS, AS, Planning, & PW		Yes	100%	Yes
CHELAN	Yes	ESRI	AS	Yes	Yes	100%	Yes
CLALLAM	Yes	ESRI and PACS	AS	Analysis and mass updates	Yes	100%	No
CLARK	Yes	ESRI	GIS	Land & CU valuation	Yes	100%	No
COLUMBIA	Yes	ESRI	PW	Neighborhoods only	Yes	100%	Yes
COWLITZ	Yes	ESRI Map, ArcGIS Server version 10.2.2.	AS, IT	Analysis, field work, annual reval	No	100%	Yes
DOUGLAS	Yes	ESRI	TLS/GIS	Sales analysis - uniformity	Yes	100%	Yes
FERRY	Yes	ESRI ArcMap 10	AS	Nbhd and sales analysis	No	100%	No
FRANKLIN	Yes	ESRI	AS	Analysis and mass updates	Yes	100%	Yes
GARFIELD	Yes	Geographic Mapping Consul. Inc.	AS/outside vendor	No	Yes	100%	Yes
GRANT	Yes	ESRI ArcGIS 10.2.1	AS	Analysis, inspection monitoring	Yes	100%	Yes
GRAYS HARBOR	Yes	Arcview & pictometry connect	GIS	Yes	Yes		Yes
ISLAND	Yes	ESRI ArcGIS, ArcGIS Explorer, Arc GIS online	AS	Sales analysis, views	No	100%	No
JEFFERSON	Yes	Auto-CAD, ESRI, ArcMap	AS	Nbhd analysis	Yes	100%	Yes
KING	Yes	ESRI	AS	Analysis, mass updates, data collection	Yes	100%	No

Codes: AS-Assessor, CS-Central Serv, GIS-Geographic Info System, IT-Info. Technology, IS-Info. Systems, PW - Public Works, TR- Treasurer, NA - Not applicable

GEOGRAPHIC INFORMATION SYSTEMS

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
KITSAP	Yes	Auto Cad and ARC	IS, AS	Sales and nbhd analysis	Yes	100%	No
KITTITAS	Yes	ESRI	AS	Sales and nbhd analysis	Yes	100%	Yes
KLICKITAT	Yes	ArcMap by ESRI	PW	No	yes	100%	Yes
LEWIS	Yes	ESRI-Arcinfo on Windows	AS	Nbhd and sales analysis, mass updates	Yes	100%	Yes
LINCOLN	Yes	ESRI ArcGIS 10.5	AS	No	No	96%	Yes
MASON	Yes	ESRI	AS	Sales and nbhd analysis, mass updates	Yes	100%	Yes
OKANOGAN	Yes	ESRI	AS	Sales and nbhd analysis, BOE, work loads	Yes	100%	Yes
PACIFIC	Yes	Archinfo	PW	No	Yes		No
PEND OREILLE	Yes	ESRI-Arcinfo	GIS, IS	No	Yes	100%	Yes
PIERCE	Yes	ESRI ArcGIS v. 10.4	AS-TR	Sales analysis and nbhd update	Yes	100%	Yes
SAN JUAN	Yes	ESRI ArcMap 10, ArcGIS Server & ArcSDE	AS	Analysis, mass update	Yes	100%	Yes
SKAGIT	Yes	ESRI	GIS	Analysis, not for updating values in mass	Yes	100%	No
SKAMANIA	Yes	ESRI	AS	Neighborhood analysis	Yes	100%	Yes
SNOHOMISH	Yes	ESRI, ArcGIS, Sidwell-Parcel Builder, ESRI-ArcGIS Explorer	AS	Analysis, mass updates	Yes	100%	Yes
SPOKANE	Yes	ESRI, ArcGIS	AS	Sales, nbhd mapping, mass updates	Yes	100%	Yes
STEVENS	Yes	ESRI	AS	Analysis and ownership	Yes	100%	Yes
THURSTON	Yes	ESRI ArcMAP 10.4.1	AS	Analysis, Aerial photos, prop charact.	Yes	100%	No
WAHKIAKUM	Yes	ESRI and PACS	Buildings & Planning	Mass updates	Yes	100%	Yes
WALLA WALLA	Yes	ESRI, ArcGIS, Sidwell Parcel Builder	AS	Yes	No	100%	No
WHATCOM	Yes	ESRI AEC INFO V10.3	AS	No	Yes	100%	Partially
WHITMAN	No	N/A	N/A	No	N/A	0%	N/A
YAKIMA	Yes	ESRI	AS, GIS	Mapping, analysis, sales by area	Yes	100%	yes

Codes: AS-Assessor, CS-Central Serv, GIS-Geographic Info System, IT-Info. Technology, IS-Info. Systems, PW - Public Works, TR- Treasurer, NA - Not applicable

COUNTY SOFTWARE SYSTEMS

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	RC Technology	ATS	Unk	NEMRC	Microsolve	2013
BENTON	True Automation	PACS	2017	True Automation	PACS	2017
CHELAN	True Automation	PACS	2008	True Automation	PACS	2008
CLALLAM	True Automation	PACS	2009	True Automation	PACS	2009
CLARK	True Automation	PACS	2008	True Automation	PACS	2008
COLUMBIA	True Automation	PACS	2010	True Automation	Marshall/Swift	2010
COWLITZ	Eagle Software	Tyler Technologies	2004	Eagle Software	Tyler Technologies	2004
DOUGLAS	TS/Thomson Reuters	T2	2014	TS/Thomson Reuters	T2	2014
FERRY	TS/Thomson Reuters	T2	2012	TS/Thomson Reuters	T2	2012
FRANKLIN	TS/Thomson Reuters	T2	1996	TS/Thomson Reuters	T2	1996
GARFIELD	RC Technology	ATS Custom Software	Unk	NEMRC	Microsolve	2013
GRANT	TS/Thomson Reuters	T2	2010	TS/Thomson Reuters	T2	2010
GRAYS HARBOR	Thomson Reuters	T2	2017	Thomson Reuters	T2	2017
ISLAND	True Automation	PACS	2010	True Automation	PACS	2010
JEFFERSON	True Automation	PACS	2013	True Automation	PACS	2013
KING	In house	Various	1995	In house	Various	1994
KITSAP	In house	Land Information System	2003	Thomson Reuters	ProVal	2002
KITTITAS	TS/Thomson Reuters	T2	2005	TS/Thomson Reuters	T2	2005
KLICKITAT	TS/Thomson Reuters	Ascend	1997	Thomson Reuters	Proval	1997
LEWIS	Thomson Reuters	Ascend	1998	Thomson Reuters	Sigma	1998

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	T2	2008	TS/Thomson Reuters	T2	2010
OKANOGAN	TS/Thomson Reuters	T2	2000	TS/Thomson Reuters	T2	2000
PACIFIC	TS/Thomson Reuters	T2	2014	TS/Thomson Reuters	T2	2014
PEND OREILLE	True Automation	PACS 9.0	2009	True Automation	PACS 9.0	2009
PIERCE	Thomson Reuters	Ascend	2003	Harris	Realware	2003
SAN JUAN	True Automation	PACS 9.0	2009	True Automation	PACS 9.0	2009
SKAGIT	True Automation	PACS	2009	True Automation	PACS	2009
SKAMANIA	TS/Thomson Reuters	T2	2015	Thomson Reuters	T2	2015
SNOHOMISH	Thomson Reuters	Ascend	1999	Thomson Reuters	ProVal	1999
SPOKANE	Thomson Reuters	Ascend	1998	Thomson Reuters	ProVal	2000
STEVENS	True Automation	PACS	2013	True Automation	PACS	2013
THURSTON	Thomson Reuters	Ascend	1997	Thomson Reuters	Sigma	1997
WAHKIAKUM	True Automation	PACS 9.0	2010	True Automation	PACS 9.0	2010
WALLA WALLA	True Automation	PACS	2014	True Automation	PACS	2014
WHATCOM	True Automation	PACS 9.0	2009	True Automation	PACS 9.0	2009
WHITMAN	TS/Thomson Reuters	T2	2010	TS/Thomson Reuters	T2	2010
YAKIMA	Thomson Reuters	Ascend	1994	Thomson Reuters	Sigma	1992

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

RATIOS

Real and Personal Property

COUNTY	RATIO% REAL PROPERTY				RATIO% PERSONAL PROP.			
	2014	2015	2016	2017	2014	2015	2016	2017
ADAMS	96.5	96.3	100.0	82.2	97.2	98.4	97.2	98.2
ASOTIN	96.1	97.6	96.9	91.8	94.9	93.6	87.9	84.4
BENTON	93.3	93.5	88.1	83.4	93.6	96.7	96.9	96.0
CHELAN	86.2	86.7	85.5	85.0	96.1	97.8	99.5	94.5
CLALLAM	90.6	93.0	90.1	89.3	97.4	95.2	93.0	88.9
CLARK	96.9	95.9	95.5	92.8	90.6	90.7	92.3	92.1
COLUMBIA	94.4	99.9	100.0	98.3	96.9	97.4	97.3	96.4
COWLITZ	93.7	95.4	87.3	91.7	97.1	97.9	99.4	99.2
DOUGLAS	90.3	91.2	89.2	94.2	95.0	95.7	96.7	98.0
FERRY	100.0	100.0	95.8	93.8	99.1	99.2	98.8	99.1
FRANKLIN	91.0	87.8	90.6	91.7	91.6	87.0	86.2	85.6
GARFIELD	98.9	99.0	98.4	96.8	95.4	92.2	91.5	93.8
GRANT	80.8	84.1	80.0	84.6	97.2	96.9	97.2	93.5
GRAYS HARBOR	96.8	96.5	96.1	94.7	100.0	99.8	98.2	98.7
ISLAND	97.3	97.6	97.0	93.6	99.0	97.2	96.1	97.1
JEFFERSON	97.7	94.7	93.0	91.1	97.7	95.6	94.6	91.9
KING	93.6	92.5	90.6	92.6	98.5	95.6	98.3	99.5
KITSAP	94.0	88.7	89.0	89.0	99.3	97.3	97.1	96.5
KITTITAS	91.2	85.0	82.2	81.8	95.9	96.2	96.2	99.1
KLICKITAT	94.8	93.6	91.5	90.0	99.8	100.0	100.0	100.0
LEWIS	96.5	93.8	96.2	92.9	93.9	91.4	92.5	96.3
LINCOLN	87.0	87.0	91.4	88.5	91.0	87.1	90.9	92.4
MASON	98.6	98.5	95.2	98.0	97.8	94.4	90.3	89.7
OKANOGAN	93.7	90.1	87.8	83.7	98.2	98.4	95.2	89.3
PACIFIC	95.6	92.9	92.9	91.5	90.8	93.0	94.7	96.0
PEND OREILLE	96.6	94.6	92.4	90.9	80.0	78.1	83.7	91.6
PIERCE	89.7	88.8	91.4	92.1	97.6	98.3	95.1	95.7
SAN JUAN	95.9	91.7	88.9	92.3	97.3	96.3	94.6	96.4
SKAGIT	92.8	91.8	92.7	92.5	95.8	96.7	95.2	97.3
SKAMANIA	91.0	93.6	89.5	88.3	93.3	94.7	96.6	98.7
SNOHOMISH	94.1	93.7	93.1	93.9	100.0	98.5	98.3	99.0
SPOKANE	94.7	95.0	94.4	96.1	96.8	96.2	94.6	95.9
STEVENS	93.0	93.4	94.3	91.1	91.2	92.3	88.6	88.8
THURSTON	94.6	94.3	95.0	95.5	90.8	91.0	95.4	95.2
WAHIAKUM	92.0	95.5	97.9	88.3	90.7	93.8	93.7	96.2
WALLA WALLA	94.5	92.1	93.5	90.4	92.0	92.8	94.7	95.0
WHATCOM	84.9	86.1	84.9	83.5	95.8	96.6	95.3	96.3
WHITMAN	87.4	75.5	91.9	87.0	78.2	76.4	77.3	80.2
YAKIMA	92.2	90.6	89.5	86.9	87.2	89.9	95.4	94.6
MEAN	93.3	92.5	92.0	90.6	94.6	94.3	94.3	94.5
MEDIAN	94.0	93.5	92.4	91.5	95.9	95.7	95.2	96.0

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

SOURCES

1. ***2017 County Progress Reports***; Washington State Department of Revenue
2. ***2017 County Statistics for Comparison Report***; Washington State Department of Revenue
3. ***Property Tax Statistics***; Washington State Department of Revenue, 2014-2017
4. ***2017 County Abstract of Assessed Value***; Washington State Department of Revenue
5. ***2017 Population Estimates***; 2016 Population Trends by Washington State Office of Financial Management Forecasting Division
6. ***A Comparison of County Assessor Statistics***; for assessment years 2014-2017, Washington State Department of Revenue
7. ***Assessors Certificate of Assessment Rolls***; Ratio Unit, Property Tax Division, Washington State Department of Revenue
8. ***2017 County Ratio Study***; Ratio Unit, Property Tax Division, Washington State Department of Revenue