

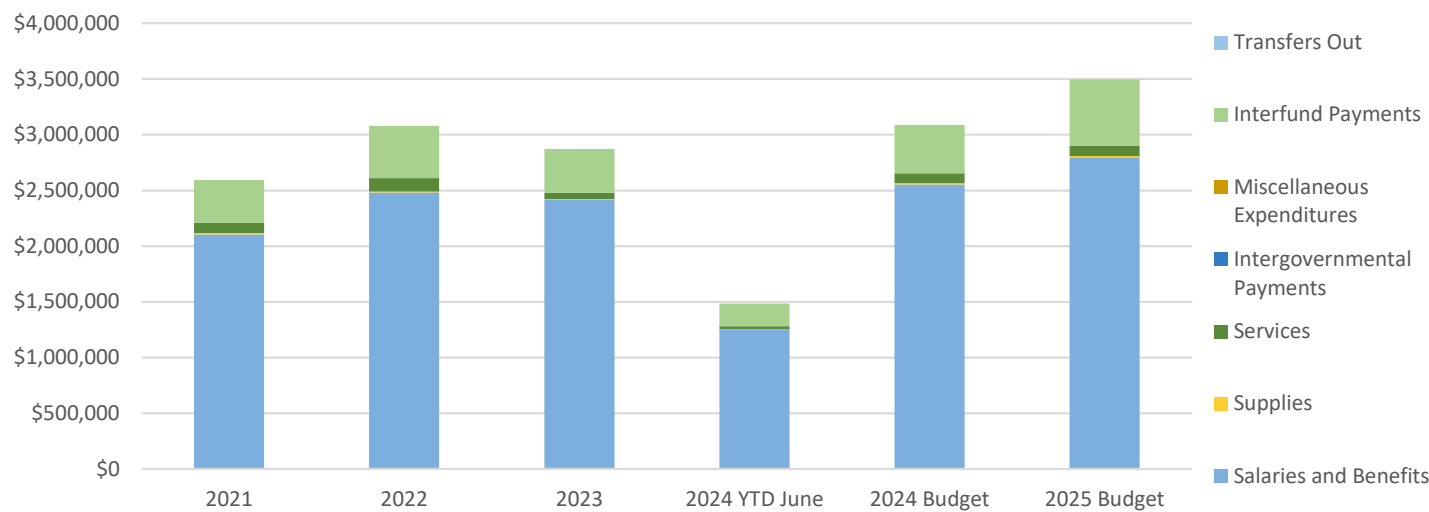
Assessor

Elected Official: Phil Cook

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

Total Revenue	\$0.00 M
Total Expense	\$3.49 M
Total Budget Change	\$0.41 M
Total FTE	24.00

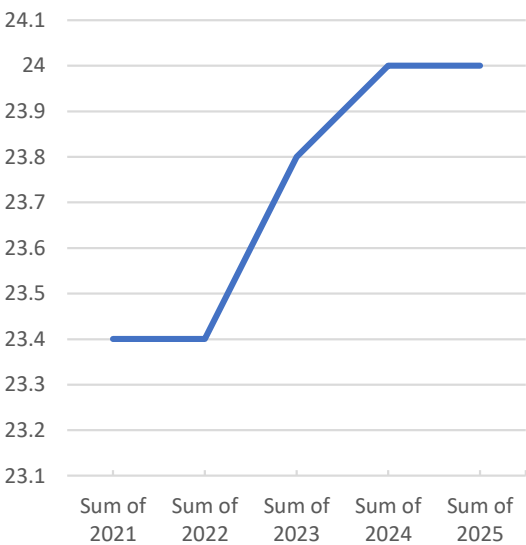
Summary of Expenses



Programs



Total FTE



	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget	Change
Salaries and Benefits	\$2,106,207	\$2,480,393	\$2,415,322	\$1,250,483	\$2,552,180	\$2,796,607	\$244,427
Discretionary Spend	\$102,049	\$130,231	\$62,590	\$31,026	\$102,000	\$104,000	\$2,000
Other	\$384,488	\$469,141	\$393,918	\$202,726	\$434,012	\$593,586	\$159,574

## Assessor - Budget Request

Summary	Type	2024 Budget	Change	2025 Budget	Description
Salaries and Benefits	Salaries and Benefits	\$2,552,180			
			\$244,427		Status Quo Salaries & Benefits
				\$2,796,607	
Discretionary Spend	Supplies	\$11,600			
				\$11,600	
Discretionary Spend	Services	\$90,400			
			\$2,000		Mileage - Transition to Fleet Vehicles & Staff Vehicles
				\$92,400	
Discretionary Spend	Intergovernmental Payments	\$0			
				\$0	
Discretionary Spend	Miscellaneous Expenditures	\$0			
				\$0	
Other	Interfund Payments	\$434,012			
			\$11,832		ER&R Rates
			\$74,734		IS Rates
			\$66,771		Facilities Maintenance
			\$4,617		Insurance
			\$1,620		Fleet Parking
				\$593,586	
Other	Transfers Out	\$0			
				\$0	
Grand Total		\$3,088,192	\$406,001	\$3,494,193	

Assessor

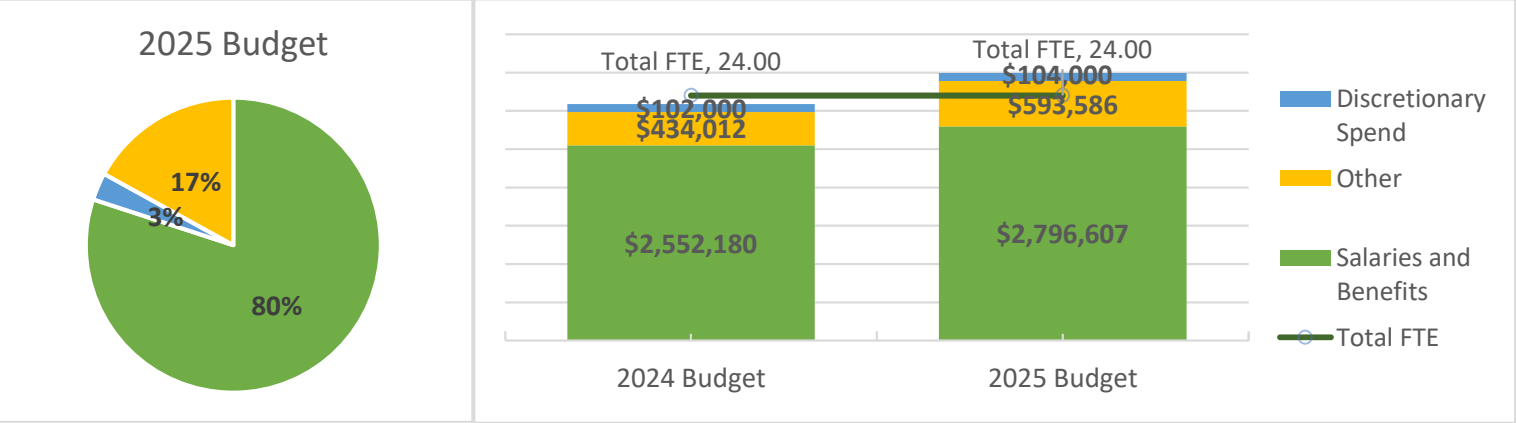
Property Tax Distribution

Fund Type: General Fund

\$3.49 M

Budget Change:

\$406,001



Purpose

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

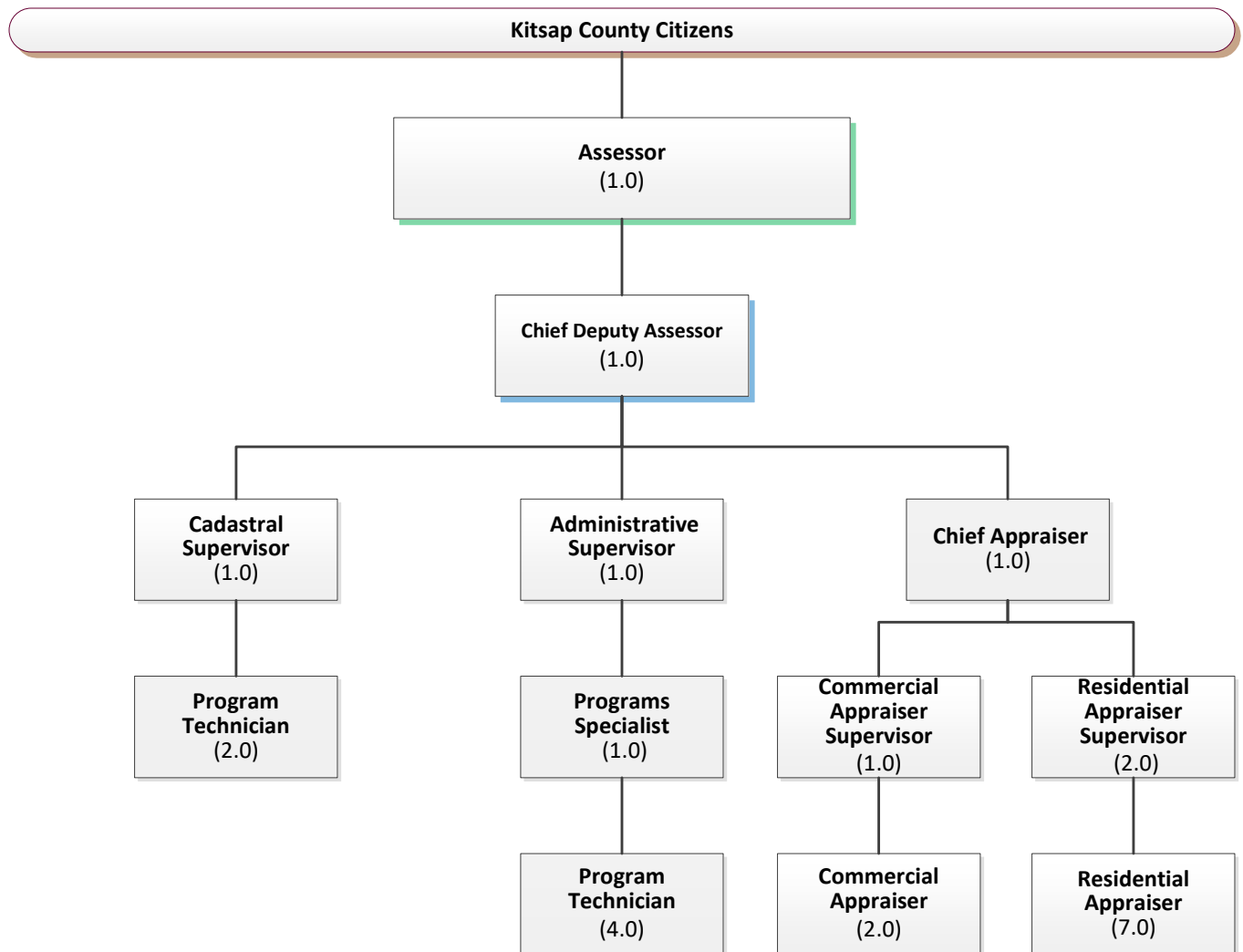
Strategy

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

Results

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

	2021	2022	2023	2024 YTD June	2024 Budget	2025 Budget
Revenue	\$390	\$446	\$420	\$385	\$0	\$0
Expense	\$2,592,744	\$3,079,765	\$2,871,830	\$1,484,235	\$3,088,192	\$3,494,193
Total FTE	23.40	23.40	23.80		24.00	24.00



**1.) How does your department/office measure its performance toward the County's Mission, Vision and Values?**

The Kitsap County Assessor's Office strives to maintain a balance between an efficiently run operation with an effective one. The office continually strives to improve internal processes and external transparency with the public by making data more easily consumable as well as to educate the public about the programs and work that the office performs. Current office practices/workflows have been used as recommended examples to other Assessor's Offices around the state by the Department of Revenue.

**2.) To help the Commissioners plan for out years, what specific services would hypothetically be impacted or eliminated for your office/department in order to meet budget reductions of 6% in 2026, and how would that impact the community? Are there any potential revenue enhancements or process improvements which could make up all or a portion of the 6% target? Please indicate the dollar amount and specific number of FTE's and/or programmatic reductions which would be necessary to meet that 6% goal.**

To reduce costs, the office would have to consider cutting staff hours from 1.0 to .9 FTE or to eliminate some FTE positions altogether. This would most likely mean a considerable impact to appraisal inspections and new construction inspections, exemption application processing, and other state mandated obligations. The result creates potential risks for the county and all 40 taxing districts when it comes to future potential property tax revenue growth.

The Assessor's Office is a very lean operation when compared to other Assessor Office's around the state.

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

Out of a staff of 24, the office has had 50% staff turnover/new hires onboarded since 2019. Since 2020, all supervisory positions have turned over with only two of the replacements having prior supervisory experience within the office. Retirements have made up 1/3<sup>rd</sup> of the turnover in the office during this time. Currently the office is anticipating another 5 departures due to retirement in the next 3 years (4 of them supervisors), with at least 2 in 2025. The office does not authorize overtime and there are currently no vacant positions.

**4.) What emerging challenges do you expect your department/office to face in the next three years? Please highlight current demand for services or gaps, what things are not being done, or legislative changes impacting demand for services.**

Staffing: The office currently has staff, including supervisors that will be eligible to retire in the next couple years. While the office has already experienced this in recent years, transition impacts productivity and efficiency during change over partly due to the loss

of institutional knowledge, but also because promotions from within create additional vacancies to be filled and trained.

**Mandates:** Unfunded state mandates continue to increase the workload on the office as well as a burden on the county budget. Staff will continue to find efficiencies and evolve workflows in an attempt to absorb additional work.

**Technology Improvements:** Maintaining and updating technology and tools used has greatly assisted in keeping staffing costs in check the past several years. However, staff time is also required to deploy such improvements, including the current LIS replacement project (Assessor/Treasurer tax administration software) that we have been working on and dedicating staff time to for the past 8+ years.