



Board of Equalization 00100.244.

Mission Statement

The Board's goal is to provide impartial adjudication of appeals brought by property owners.

Function

The Board of Equalization is an independent Board created to hear appeals on Assessor determinations and to equalize property. The department assists property owners with procedural information for those who wish to appeal the assessor's valuation placed on their real and personal property, as well as hear appeals regarding deferrals.

Trends/Events

Clallam County taxable properties increased in value by over \$800,000,000 for the 2019 assessment year. The Assessor is predicting an increase in petitions because of the significant increases in this year's property values. There is a trend in the Assessor's Office to stipulate less petitions, resulting in more Board hearings to determine property values. Holding hearings and writing Board Orders are the two most labor intensive tasks for the BOE Coordinator.

Goals

1. Create policies with the BOE members for Late Filing Requests by working with Department of Revenue. Having a policy in place will help the public when submitting petitions after the deadline.
2. Cross-train the BOCC Deputy Clerk to function as the reserve BOE Coordinator to ensure continuation of services.
3. Establish a permanent ability to enable hearings to be conducted via on-line meetings. This method will mirror the State's appeal process, will be more convenient for taxpayers and will save Clallam County money paid for Board member mileage.

Workload Indicators

	2020 Actual	2021 Actual	6/30/22 Actual
Petitions filed	147	73	1
Hearings held	58	23	0

Grant Funding Sources

This fund does not receive any grant revenue.

Revenues

	2020 Actual	2021 Actual	6/30/22 Actual	2023 Budget
Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	0	0	0	0
Charges for Goods and Services	0	0	0	0
Fines and Forfeits	0	0	0	0
Miscellaneous Revenues	0	0		0
Other Financing Sources	0	0	0	0
Transfers In	0	0	0	0
General Tax Support	56,636	73,556	33,930	79,375
Total	56,636	73,556	33,930	79,375

Expenditures

	2020 Actual	2021 Actual	6/30/22 Actual	2023 Budget
Salaries and Wages	38,765	53,520	24,488	48,460
Personnel Benefits	16,513	19,947	9,390	23,338
Supplies	160	89	52	490
Other Services and Charges	1,198	0	0	7,087
Intergovernmental Services	0	0	0	0
Capital Outlays	0	0	0	0
Interfund Payments for Services	0	0	0	0
Transfers Out	0	0	0	0
Total	56,636	73,556	33,930	79,375

Staffing

	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Full Time Equivalents	0.50	0.53	0.53	0.53