

Treasurer's 2024 Tax and Timber Report

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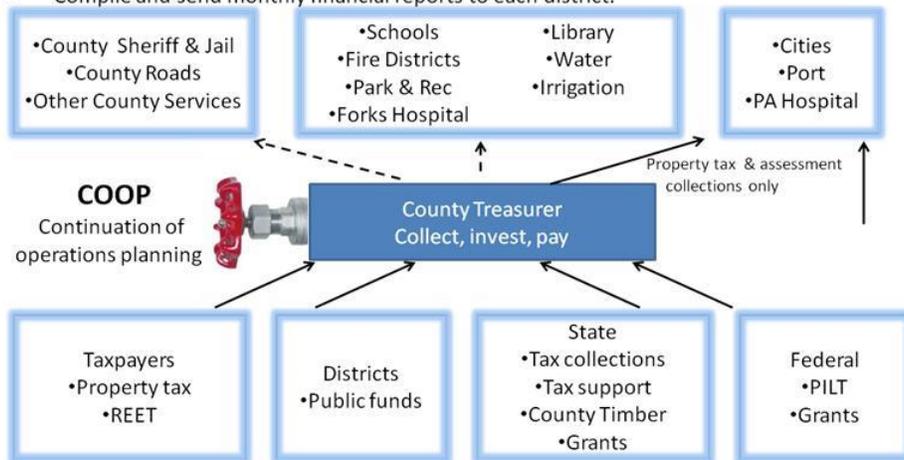


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A. County Treasurer’s Essential Duties for Taxing Districts

- Collect property taxes and assessments; conduct foreclosures & distraints.
- Receipt in and account for other public funds from many different sources.
- Keep district funds safe and liquid, and accessible for budgeted and emergency expenses.
- Invest reserves consistent with law and at “maximum prudent extent.”
- Reconcile and fund warrants; pay bond payments, and fund payroll accounts.
- Compile and send monthly financial reports to each district.



About the Office of County Treasurer

The Treasurer’s mandated constitutional and statutory duties are essential to the daily operations of all the County’s taxing districts, which, in addition to the County itself, includes the three local cities, the Port of Port Angeles, two hospital districts, six fire districts, five school districts, the library, and two park districts.

The Treasurer’s extensive fiduciary duties include safekeeping an average of \$100 million in reserve taxpayer funds “until disbursed according to law” (RCW 36.29.020); billing for and collecting almost \$130 million in property taxes and assessments each year; receipting in, distributing, and being accountable for some \$1/4 billion in total deposits each year; and timely funding of payrolls for school districts as well as making bond payments on behalf of a number of taxing districts.

To ensure that taxpayer funds are “disbursed according to law,” the Treasurer is responsible for banking and warrant reconciliation duties that must be performed every single banking business day, regardless of whether the courthouse is open, whether there is staff available, or whether computer hardware and software is up to date and working.

Contacting the Clallam County Treasurer’s Office

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B. County Finance Committee, Key Economic Indicator Spreadsheet

Consistent with RCW 36.48.070, the County Finance Committee is composed of the County Treasurer as Chair, the County Auditor as Secretary, and the Chair of the Board of County Commissioner. The Finance Committee uses the following spreadsheet to keep track of how the local economy (sales tax and REET revenues) and the global economy (interest revenue) are impacting key County revenue streams.

Property Tax Revenue													TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
2015	36,793	248,343	884,174	3,801,593	713,999	87,255	52,249	87,020	180,371	3,126,349	671,995	46,349	9,936,489
2016	32,227	124,067	1,049,161	3,626,491	920,209	72,248	55,432	100,481	221,742	3,097,394	729,185	57,341	10,085,979
2017	32,500	463,507	839,939	3,520,093	1,042,997	81,731	63,355	75,729	214,262	3,304,024	581,122	54,885	10,274,143
2018	25,160	238,708	900,642	3,855,498	915,832	66,105	61,733	87,001	194,991	3,511,429	550,314	48,256	10,455,671
2019	39,783	326,888	965,816	4,269,429	619,548	57,849	66,342	94,945	224,232	3,490,634	550,349	55,016	10,760,834
2020	23,494	445,761	853,526	4,102,736	771,420	121,852	116,861	105,595	239,955	3,552,457	552,038	106,410	10,992,105
2021	37,598	600,921	1,003,991	4,068,841	906,071	112,639	63,522	105,308	234,044	3,288,880	740,393	115,579	11,277,787
2022	25,474	72,214	1,435,443	4,233,820	964,656	77,168	8,541	78,530	232,684	3,403,864	788,336	52,352	11,373,083
2023	29,161	202,717	1,361,723	4,372,518	926,958	83,547	55,043	91,396	205,075	3,588,135	740,851	87,781	11,744,904
Δ% from prior yr	14.47%	137.37%	3.94%	3.45%	2.40%	2.47%	3.14%	3.29%	2.80%	3.64%	2.97%	3.27%	
Sales Tax Revenue													TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
2015	352,589	452,657	311,628	319,879	390,190	398,102	420,853	503,487	375,925	364,011	398,927	341,911	4,630,158
2016	303,347	399,420	253,856	273,800	354,571	394,908	422,073	515,407	508,241	512,792	563,855	434,081	4,936,351
2017	418,938	524,093	369,735	371,006	495,613	427,942	483,847	565,224	527,628	551,623	619,852	475,650	5,831,152
2018	455,806	557,989	433,600	379,975	529,112	468,504	513,132	607,283	583,626	617,068	602,037	552,169	6,300,300
2019	494,070	587,125	448,781	404,882	546,171	518,677	557,818	722,675	642,413	621,819	641,505	577,105	6,763,402
2020	516,637	634,484	479,461	444,860	458,217	467,960	681,518	685,765	667,543	693,012	712,566	655,168	7,097,191
2021	600,297	729,504	609,414	582,011	802,194	720,971	747,000	877,595	838,512	782,021	823,085	752,896	8,865,502
2022	882,624	758,074	638,572	610,792	818,822	736,423	786,155	900,103	861,039	893,964	908,843	842,190	9,637,601
2023	735,456	753,190	714,401	635,784	788,063	771,397	849,841	960,660	885,079	913,670	853,128	839,811	9,700,478
Δ% from prior yr	-16.67%	-9.27%	-3.34%	-1.77%	-2.21%	-1.06%	0.32%	1.26%	1.45%	1.53%	0.74%	0.65%	
Real Estate Excise Tax Revenue (County Portion Only)													TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
2015	75,599	92,182	87,601	109,262	93,101	129,447	129,947	148,103	125,288	187,692	114,863	89,524	1,382,610
2016	59,371	94,369	111,344	115,601	194,136	178,191	133,725	204,481	119,992	183,993	121,812	147,098	1,664,114
2017	106,236	95,807	124,087	126,290	185,533	185,378	175,795	211,260	166,789	170,926	165,329	173,542	1,886,971
2018	89,703	121,317	101,690	198,482	203,965	265,883	173,631	187,708	150,552	126,094	212,717	172,037	2,003,776
2019	103,698	79,582	131,363	46,846	236,509	210,862	210,512	191,282	157,775	171,886	158,067	169,064	1,867,445
2020	97,441	91,159	175,237	147,845	116,738	241,225	237,260	229,433	279,051	294,263	280,419	209,510	2,399,580
2021	161,382	139,032	256,986	216,207	293,970	334,588	341,579	347,017	330,477	291,149	293,912	291,282	3,297,581
2022	210,119	139,968	200,411	279,717	309,595	295,146	279,083	243,253	217,918	191,859	181,829	677,194	3,226,092
2023	256,404	110,098	158,431	146,025	251,870	247,855	249,076	212,370	210,755	152,850	176,959	149,171	2,321,864
Δ% from prior yr	22.03%	4.69%	-4.64%	-19.18%	-19.04%	-18.42%	-17.17%	-16.61%	-15.28%	-15.69%	-14.76%	-28.03%	
Investment Revenue													TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
2015	17,276	24,235	24,159	24,781	28,368	30,490	28,302	28,065	28,349	29,096	29,563	41,531	334,217
2016	23,583	32,915	32,648	34,653	36,697	39,067	36,928	36,601	35,776	37,104	35,993	20,011	401,975
2017	27,338	40,175	38,248	40,127	51,077	55,537	56,151	55,593	56,186	65,848	57,801	33,270	577,351
2018	42,390	56,844	54,971	58,209	69,892	102,794	70,491	71,475	73,407	80,175	85,108	117,171	882,928
2019	65,105	80,234	75,569	81,981	102,943	72,070	140,468	97,975	103,852	88,230	95,317	50,134	1,053,877
2020	72,858	96,790	94,517	90,328	87,424	85,965	80,427	79,649	74,990	71,056	67,512	90,494	992,010
2021	55,087	64,650	63,347	61,762	54,790	37,402	32,333	24,771	18,756	18,152	12,941	18,420	462,410
2022	7,099	10,679	8,400	10,074	13,267	26,073	25,576	48,252	71,449	82,217	119,722	177,650	600,460
2023	64,982	164,710	170,622	198,304	241,455	256,434	202,170	190,049	186,106	186,944	198,415	377,057	2,437,248
Δ% from prior yr	815.34%	1191.99%	1429.21%	1551.28%	1596.47%	1350.55%	1183.67%	896.33%	658.29%	514.27%	387.26%	305.90%	

Changes to County sales tax rate. On May 12, 2015, the Board of Clallam County Commissioners reduced the county sales tax rate from five-tenths of 1 percent to three-tenths of 1 percent, effective July 1, 2015. On January 26, 2016, the Board of Clallam County Commissioners restored the county sales tax rate to five-tenths of 1 percent, effective April 1, 2016. Sales tax revenues are remitted by the Department of Revenue to the County Treasurer two months after being paid by purchasers. As a result, any impact of reducing or increasing the County sales tax rate would be reflected in the above spreadsheet two months after their effective date. For the latest Financial Reporting Graphs (updated monthly), see <https://www.clallamcountywa.gov/DocumentCenter/View/6458/Current-Financial-Reporting-Graphs-PDF>

C. Ending Fund Balances as of December 31, 2023

County			Non-County		
00100	General Fund	13,404,883.79	64001	North Olympic Library	9,997,684.32
10101	PW - Roads	7,867,381.74	65101	Fire District 1 Operation & Maintenance	686,717.05
10135	PW - Flood Control	17,152.87	65120	Fire District 2 Operation & Maintenance	1,765,001.41
11002	Sheriff - Honor Guard Donation	4,387.55	65127	Fire District 2 Reserve	487,140.71
11003	Sheriff - Boating Safety	26,571.82	65128	Fire District 2 Fleet Replacement	1,264,092.45
11004	Sheriff - VRF Boating Program	44,651.77	65131	Fire District 3 Operation & Maintenance	6,917,047.43
11008	Sheriff - OPNET Drug	45,087.68	65136	Fire District 3 Emergency Medical Serv	182,658.76
11061	Sheriff - Nine-One-One Enhanced	197,632.71	65137	Fire District 3 Reserve	3,571,959.67
11065	Sheriff - OPSCAN Operations	906,421.65	65151	Fire District 5 Operation & Maintenance	116,610.67
11068	Sheriff - Operation Stonegarden	80,674.21	65157	Fire District 5 Reserve	14,111.95
11070	Sheriff - 24/7 Sobriety Program	64,667.96	65161	Fire District 6 Operation & Maintenance	166,611.30
11080	Sheriff - Inmate Commissary and Welfare	106,005.82	65171	Fire District 4 Operation & Maintenance	1,829,017.37
11301	Health and Human Services - Operations	1,203,190.84	66801	Quillayute Valley Park & Rec Operations	26,995.07
11322	HHS - Homeless Task Force	487,047.56	66804	Quillayute Valley Park & Rec Capital	15,718.64
11323	HHS - Chemical Dependency Mental Health	3,306,056.37	66808	Quillayute Valley Park & Rec Bonds	729,743.49
11324	HHS - Affordable Housing	259,876.96	66851	Park & Rec Dist 1 General	76,157.29
11331	HHS - Developmental Disabilities	901,854.48	66854	Park & Rec Dist 1 Construction/Equipment	8,334.09
11341	HHS - Foundational Public Health Service	724,400.77	66870	William Shore Memorial Pool District	31,717.26
11401	Law Library	43,937.11	67101	Agnew Irrigation Maintenance	90,147.64
11701	Pros Attny - Local Crime Victim Comp	43,233.56	67121	Cline Irrigation Maintenance	51,228.92
11901	Pros Attny - Racketeering	1,977.42	67123	Cline Irrigation Reserve	85,306.50
12201	Treasurer - Operation and Maintenance	144,898.65	67131	Dungeness Irrigation Maintenance	129,543.10
12231	Treasurer - REET Electronic Technology	83,736.96	67141	Highland Irrigation Maintenance	16,931.09
12241	Treasurer - Land Assessment	11,370.98	67143	Highland Irrigation Reserve	158,088.66
12401	Auditor - Document Preservation	621,285.51	67701	Black Diamond Water Dist Operation	1,108.11
12905	Superior Crt - Dispute Resolution	985.00	67702	Black Diamond Water Dist Capital Replace	136,894.81
12911	Superior Crt - Courthouse Facilitator	522.63	67731	Sunland Water District Operation	959,851.24
13001	Noxious Weed Control	224,962.59	68601	City of Port Angeles	138,703.42
13051	Noxious Weed - LMD#2 Lake Sutherland	33,780.36	68631	City of Sequim	53,194.87
19910	Non Dept - Conservation Futures	1,142,488.08	68651	City of Forks	7,849.30
19913	Non Dept - Trial Court Improvements	47,544.00	68702	Port Capital Improvement	61,360.14
19914	Non Dept - Veterans Relief	30,265.34	69031	Private Timber Harvest Tax	251,708.51
19915	Non Dept - Federal Forest Replacement	119,395.07	69041	School Real Estate Excise Tax	62,477.63
19925	Non Dept - Hotel/Motel Tax	2,379,101.20	69051	Surplus Tax Sale	502,431.66
19941	Non Dept - Opportunity Fund	7,846,094.73	69061	Tax Refund	77,465.32
19951	Affordable Housing Sales Tax	2,441,482.39	69071	Advanced Tax	9,292.73
19961	Non Dept - American Rescue Plan Act	5,671,297.92	69081	Real Estate Tax Suspense	4,377.54
19991	Non Dept - Emergency Communication Tax	3,236,001.49	69101	State Centennial Document Preservation	1,608.00
29500	Treasurer - LID 3rd Street Sewer Line	14,860.91	69102	State Auditors Surcharge and Archives	6,428.00
30101	Parks and Facilities - REET	2,550,703.07	69103	State Mortgage Lending Fraud	119.70
30201	Parks and Facilities - REET 2	1,581,352.38	69104	State Community Development	199.50
30301	Comm Dev - Lower Dungeness Floodplain	302,323.54	69105	State Housing Trust	86,397.96
30401	Dungeness Reservoir	1,403,996.64	69106	State District Court	41,895.55
30501	Parks and Facilities - Capital Projects	1,650,211.87	69107	State Fire Patrol	2,897.62
30701	Information Tech - Capital Projects	13,173.74	69108	State General Schools	683,761.34
30805	PW - Boradband Infrastructure Capital Pr	331,185.73	69109	State Juvenile Judicial Info System	7,061.11
30901	Carlsborg Water Mitigation	21,725.97	69121	State Judicial Info System Trauma Care	1,296.13
40201	PW - Solid Waste	28,061.98	69122	State Marriages	345.00
41401	PW - Clallam Bay-Sekiu Sewer	419,442.12	69123	State Superior Court	26,379.75
41501	PW - Clallam Bay-Sekiu Sewer Cap Replace	11,789.15	69124	State Survey	2,700.00
42401	PW - Carlsborg Sewer	212,925.81	69125	State Vital Statistics	3,625.00
42501	PW - Carlsborg Sewer Cap Repair/Replace	244,510.33	69126	State School Safety Zone	-
43401	PW - Bullman Beach Water System	63,648.13	69127	State Sales and Use Tax	1,651.47
50301	PW - Equipment Rental and Revolving	3,027,576.42	69511	Hospital #1 General	1,095,037.95
50401	HR - Risk Management	1,250,097.57	69513	Hospital #1 Donation	2,052.07
50501	HR - Workers Compensation Claims	376,163.19	69514	Hospital #1 Emergency Medical Service	7,332.16
50701	HR - Unemployment Compensation	204,733.35	69516	Hospital #1 Bond Refunding	577,683.24
62400	Unclaimed Warrants	99,384.25	69551	Hospital #2 General	115,780.77
62501	HR - Workers Compensation Reserve Trust	1,500,000.24	69700	Franchise Suspense	52,534.91
62511	HR - Risk Management Reserve	1,000,000.00	69701	Retainage Suspense	61,693.76
62901	PW - RID Guaranty Trust	33,264.74	69705	Western Cable Service Suspense	14,586.25
63305	Sheriff - Drug Task Force Suspense	266.42	69706	Heart of the Hills Water Suspense	19,947.19
		70,113,705.09	90645	Salary Fund	278,687.69
					33,776,982.24
Schools					
68101	Port Angeles SD 121 General	3,281,463.22			
68102	Port Angeles SD 121 ASB	558,751.56			
68103	Port Angeles SD 121 Capital Projects	31,047,577.02			
68104	Port Angeles SD 121 Bond	46,379.69			
68105	Port Angeles SD 121 Transportation	600,822.61			
68121	Crescent SD 313 General	2,464,857.21			
68122	Crescent SD 313 ASB	60,367.28			
68123	Crescent SD 313 Capital Projects	422,973.75			
68125	Crescent SD 313 Transportation	279,877.10			
68131	Sequim SD 323 General	1,596,356.41			
68132	Sequim SD 323 ASB	520,849.48			
68133	Sequim SD 323 Capital Projects	4,068,440.42			
68134	Sequim SD 323 Bond	74,804.25			
68135	Sequim SD 323 Transportation	1,589,520.02			
68141	Cape Flattery SD 401 General	9,580,085.09			
68142	Cape Flattery SD 401 ASB	229,280.74			
68143	Cape Flattery SD 401 Capital Projects	655,340.32			
68144	Cape Flattery SD 401 Bond	1,070,938.90			
68145	Cape Flattery SD 401 Transportation	244,603.96			
68151	Quillayute Valley SD 402 General	11,768,893.24			
68152	Quillayute Valley SD 402 ASB	116,022.51			
68153	Quillayute Valley SD 402 Capital Projects	572,167.62			
68154	Quillayute Valley SD 402 Bond	1,304,784.43			
68155	Quillayute Valley SD 402 Transportation	245,147.00			
68156	Quillayute Valley SD 402 Expendable Trust	19,076.73			
		72,419,380.56			

D. Treasurer’s Investment Strategy and Investment Ladder

Under Chapter 36.29 RCW, the County Treasurer has the sole, and quite personal, responsibility to “keep all moneys belonging to the state, or to any county, in his or her own possession until disbursed according to law” and to make investments “in a manner consistent with appropriate statutes.”

RCW 36.29.020 requires investments to be made “to the maximum prudent extent,” and specifically prohibits the County Treasurer from making any loans. County Investment Policy 515 further specifies that the “four primary objectives ... are legality, safety, liquidity, and rate of return of the investment.”

The Treasurer’s investment strategy, and below Investment Ladder, reflect these responsibilities, limitations, and objectives:

General Fund & Treasurer's Cash CDs by Maturity Date						
INVESTMENT TYPE	INSTITUTION	# MOS	ACQ DATE	RATE	MATURES	PRINCIPAL BAL
CERTIFICATE	FF	15	11/16/2022	4.35%	2/15/2024	2,000,000.00
CERTIFICATE	SB	13	2/7/2023	4.97%	3/7/2024	2,012,118.70
CERTIFICATE	FF	18	11/16/2022	4.35%	5/15/2024	2,000,000.00
CERTIFICATE	FF	21	11/16/2022	4.27%	8/31/2024	2,000,000.00
CERTIFICATE	FF	24	11/16/2022	4.20%	11/15/2024	2,000,000.00
CERTIFICATE	FF	24	1/19/2023	4.60%	1/19/2025	2,037,747.99
CERTIFICATE	SB	24	1/26/2023	5.13%	1/26/2025	2,005,992.50
CERTIFICATE	FF	28	5/18/2023	4.25%	9/18/2025	2,000,000.00
CERTIFICATE	FF	26	2/16/2023	4.65%	4/16/2025	2,106,158.10
CERTIFICATE	FF	36	4/24/2023	3.90%	10/24/2025	2,000,000.00
TNOTE	LPL	36	2/7/2023	4.02%	2/28/2026	1,935,750.37
CERTIFICATE	SB	36	4/24/2023	4.30%	4/24/2026	2,000,000.00
CERTIFICATE	SB	36	8/10/2023	4.50%	8/10/2026	1,031,952.82
CERTIFICATE	FF	44	4/6/2023	3.55%	12/6/2026	4,000,000.00
CERTIFICATE	FF	36	11/2/2023	4.59%	11/2/2026	1,044,021.16
TNOTE	PS	36	11/13/2023	4.70%	11/15/2026	935,021.30
TNOTE	LPL	51	2/7/2023	3.86%	5/31/2027	1,912,716.15
TNOTE	LPL	59	2/7/2023	3.79%	1/31/2028	1,975,687.59
CERTIFICATE	FF	60	10/10/2023	4.60%	10/10/2028	3,000,000.00
TOTAL INVESTMENTS						\$37,997,166.68

E. Levying Property Taxes

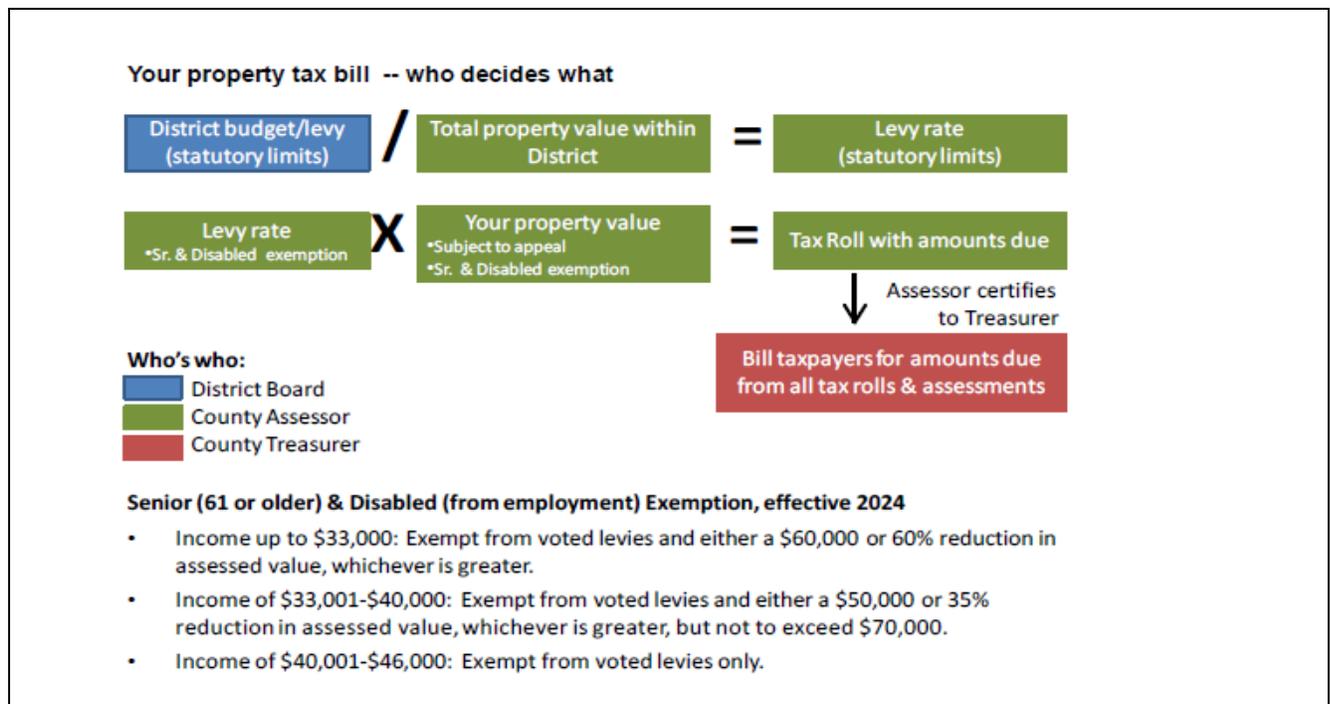
The authority for a taxing district to impose property tax is generally found in the statutes related to the specific type of taxing district. For example, Chapter 52.16 RCW provides authority for fire protection district commissioners to levy property tax to pay the expenses of the district. Likewise, Chapter 70.44 RCW provides commissioners of a public hospital district with the authority to levy property tax.

- For the Washington State Department of Revenue’s 2021 “Property Tax Levies Manual,” see https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/LevyManual.pdf

In addition to specific statutory requirements associated with the various types of taxing districts, the State Legislature has also adopted generally applicable requirements for any taxing district imposing a regular property tax levy. RCW 84.55.120 requires all local taxing districts that collect regular levies to hold public hearings on sources of revenue to fund the current expense budget. According to RCW 84.52.020, taxing districts that are “required by law to certify to the county legislative authority...budgets or estimates of the amounts to be raised by taxation” must certify such budgets to the county legislative authority. Under RCW 84.52.070, the county legislative authority is required to certify the amounts to be levied for each taxing district to the county assessor by November 30.

Different tax areas of the County show quite a difference in the amount of property taxes levied on property with the same assessed value. Such differences are due to the different combinations of taxing districts (see Section F), the size of their levies including special levies and bonds approved by the voters (see Section G), and the amount of any assessments (see Section H).

- For County Assessor’s annual reports and levy sheets, see <https://clallamcountywa.gov/157/Assessor>

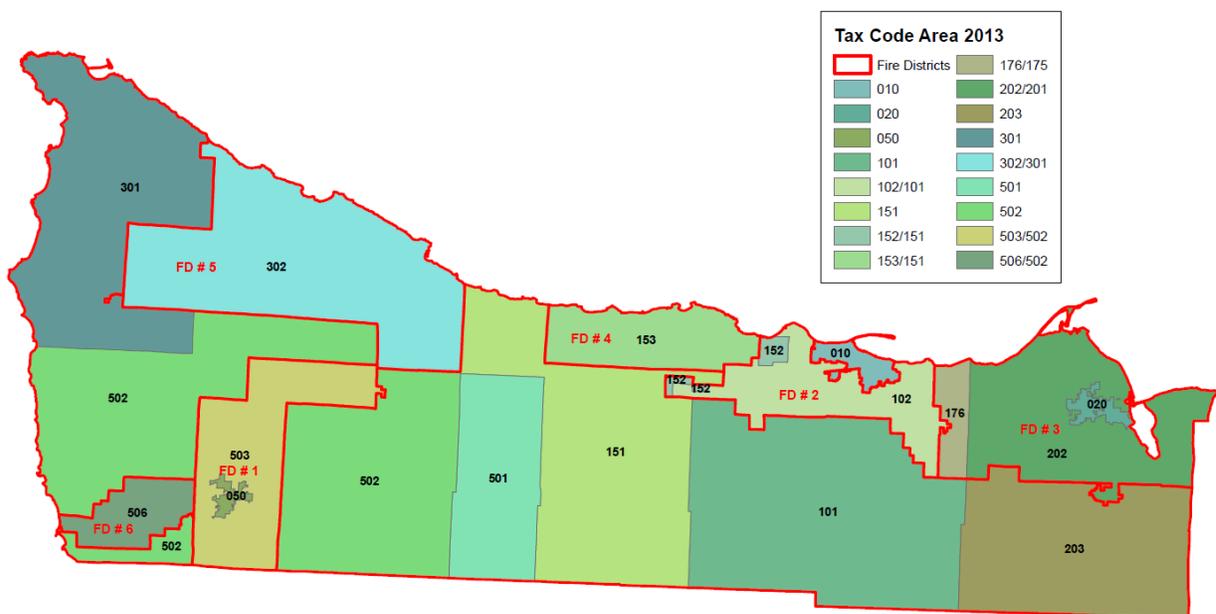


For more about property tax exemptions and deferrals: <https://dor.wa.gov/taxes-rates/property-tax/property-tax-exemptions-and-deferrals>

F. Consolidated Tax Levy Rates by Tax Area; Tax Area Map

Tax area		2019	2020	2021	2022	2023	2024
010	Port Angeles City	9.46404	9.53049	11.69394	10.80267	9.10473	8.58991
020	Sequim City (FD3)	10.12200	10.47993	9.38353	9.24088	7.82234	7.54978
050	Forks City	12.61417	12.47245	11.57573	10.95349	8.57017	8.01852
101	Port Angeles (outside city, no FD)	8.18291	8.41396	10.59813	9.79300	8.19772	7.73936
102	Port Angeles (outside city, FD2)	9.09493	9.28030	11.95813	11.04912	9.22202	8.70213
151	Joyce area (no FD)	8.09145	8.16348	7.71199	7.08083	5.92276	5.61385
152	Joyce (FD2)	9.00347	9.02982	9.07199	8.33695	6.94706	6.57661
153	Joyce (FD4)	8.86886	9.66348	9.08152	8.33821	7.01358	6.65759
175	Port Angeles (outside city, no FD)	8.63349	8.83967	11.09813	10.24567	8.56784	8.09355
176	Port Angeles (outside city, FD3)	10.13349	10.26529	12.44388	11.52503	9.69971	9.21357
201	Sequim (outside city, EMS, no FD)	8.45458	8.88867	7.87787	7.82812	6.53445	6.26201
202	Sequim (outside city, FD3)	9.95458	10.31430	9.22361	9.10748	7.66633	7.38202
203	Sequim (outside city, no EMS, no FD)	8.00400	8.46296	7.37787	7.37545	6.16434	5.90782
301	Cape Flattery (no FD)	9.83235	10.19015	10.17801	9.82232	8.21437	7.51710
302	Cape Flattery (FD5)	10.70550	11.03392	10.89425	10.50854	8.75733	7.98500
501	Fairholm area (no FD)	10.46263	10.36921	9.80354	9.13714	7.11655	6.66109
502	Forks (outside city, no FD)	10.85076	10.75969	10.11715	9.57863	7.46653	6.98121
503	Forks (outside city, FD1)	11.62758	11.52000	10.79468	10.20982	7.97356	7.46022
506	Quillayute area (FD6)	11.73863	11.60388	10.81646	10.23255	7.98235	7.47631

➤ For Assessor's Levy Sheet listing levies per tax area, see <https://www.clallamcountywa.gov/Archive.aspx?AMID=60>



Tax area map prepared by Clallam County GIS Coordinator Tom Shindler

G. Clallam County Property Taxes Billed

Taxing District	2022 Levy Rate	2022 Property Taxes Billed ¹	2023 Levy Rate	2023 Property Taxes Billed ¹	2024 Levy Rate	2024 Property Taxes Billed ¹
State School	2.7585723724	\$32,820,843.29	2.3968203626	\$35,699,491.62	2.3174083305	\$37,065,178.50
County General	.9509605433	\$11,381,542.74	.7813166963	\$11,694,303.17	.7396379723	\$11,874,742.84
Dev'l Disabilities (County)	.0249999992	\$299,205.55	.0205451203	\$307,506.30	.0205451200	\$329,848.63
Veterans Relief (County)	.0112499993	\$134,644.65	.0092452997	\$138,379.35	.0092452999	\$148,433.60
Land Assessment (County)	.0011999997	\$14,356.73	.0015400000	\$23,044.68	.0015400000	\$24,719.62
Conservation Futures	.0231741667	\$277,359.00	.0188836168	\$282,636.89	.0178280580	\$286,225.69
Port of Port Angeles	.1370518721	\$1,640,300.42	.1128018920	\$1,688,353.41	.1105115198	\$1,774,240.94
QVP&R (Forks Pool) Bond	.4527319165	\$236,729.79				
Wm Shore MPD (PA Pool)	.3975059985	\$1,750,001.48	.3406306058	\$1,849,883.48	.3221312085	\$1,889,813.11
County Roads	1.0145609538	\$7,954,843.33	.8212258634	\$8,166,067.91	.7783333431	\$8,319,190.82
North Olympic Library	.3764350825	\$4,505,350.80	.3094960582	\$4,632,361.16	.2936226339	\$4,714,053.95
City of Port Angeles	2.0242349579	\$4,896,442.99	1.7282348339	\$5,057,835.61	1.6288833371	\$5,107,413.32
City of Sequim	1.1479646907	\$1,714,128.54	.9772317911	\$1,778,204.91	.9460955240	\$1,824,528.27
City of Forks	1.7582354571	\$379,241.30	1.4178407386	\$393,381.84	1.3366299745	\$404,096.39
SD 121 Port Angeles M&O ²	1.2945412424	\$5,609,440.78	1.0573075753	\$5,663,678.81	.9661991873	\$5,609,993.51
SD 121 Port Angeles Cap Proj	2.3963423898	\$10,383,708.62	1.9934126934	\$10,678,112.47	1.8446600841	\$10,710,557.61
SD 313 Crescent M&O	1.1581467159	\$510,258.95	.9038104466	\$511,190.76	.8168580500	\$508,504.13
SD 313 Crescent CP	.2180703209	\$96,077.66	.2125802153	\$120,234.28	.1906164103	\$118,660.86
SD 323 Sequim M&O	1.1086149491	\$7,046,021.00	.9029956565	\$7,242,442.39	.8669527351	\$7,418,795.61
SD 323 Sequim Cap Projects	.5622249600	\$3,573,331.89	.4549724454	\$3,649,089.81	.4344942546	\$3,718,108.02
SD 401 Cape Flattery M&O	2.2406002463	\$266,303.67	1.8921592031	\$281,678.51	1.5592150387	\$269,611.00
SD 401 Cape Flattery Bond	1.4356325677	\$170,630.60	1.1658533722	\$173,556.21	1.0313922750	\$178,342.70
SD 402 Q Valley M&O	1.1828606569	\$618,508.08	.9244480350	\$620,061.05	.8188017645	\$595,081.46
SD 402 Q Valley Bond	1.7969504958	\$939,610.57	1.3857293816	\$929,459.19	1.2359172721	\$898,228.33
Fire District #1	.6311878470	\$273,498.83	.5070264629	\$283,338.99	.4790130050	\$289,753.97
Fire District #2	1.2561228864	\$1,969,654.78	1.0242965473	\$2,031,166.75	.9627604793	\$2,057,417.42
Fire District #3	1.2793568038	\$8,762,579.91	1.1318819308	\$9,755,482.22	.1200147039	\$10,304,552.30
Fire District #3 EMS	.4526672602	\$3,117,719.67	.3701106413	\$3,205,731.84	.3541857166	\$3,274,257.97
Fire District #4	1.2573808970	\$423,373.05	1.0908205743	\$473,004.04	1.0437425319	\$499,085.83
Fire District #5	.6862220370	\$58,932.79	.5429663560	\$61,561.06	.4679069389	\$62,833.58
Fire District #6	.6539271020	\$35,630.83	.5158137589	\$36,198.74	.4951015425	\$37,077.47
Hospital District #1	.5278796596	\$339,695.47	.4278958771	\$350,684.54	.3983969625	\$357,758.32
Hospital District #1 EMS	.3200000000	\$205,922.99	.2565847733	\$210,285.04	.2394187750	\$214,996.69
Hospital District #2	.4064063635	\$4,602,534.97	.3344986367	\$4,732,444.50	.3177019449	\$4,815,347.96
TOTALS		\$117,008,425.72		\$122,720,851.53		\$125,701,450.42

¹ Excludes assessments; for assessments, see next page. ² M&O stands for Maintenance and Operations.

H. Assessments Billed

Irrigation Districts	2021	2022	2023	2024
Agnew	\$154,380.60	\$155,497.00	\$155,297.00	\$154,623.80
Cline M & O ¹	\$47,487.64	\$61,389.35	\$67,407.30	\$70,127.82
Cline Reserve	\$8,363.49	\$12,493.84	\$13,714.41	\$14,575.93
Dungeness Irrigation	\$32,987.80	\$32,987.80	\$32,991.40	\$32,991.40
Highland M & O	\$106,101.63	\$117,960.00	\$125,824.32	\$141,474.96
Total Irrigation Districts	\$349,321.16	\$380,327.99	\$395,234.43	\$413,793.91
Other Districts				
DNR Fire Patrol	\$330,973.92	\$469,213.17	\$479,809.44	\$480,595.97
City of Port Angeles Stormwater ²	\$2,504,840.50	\$2,652,326.59	\$2,667,158.63	\$3,269,562.40
Lake Sutherland Management District	\$18,859.00	\$18,909.00	\$18,909.00	\$18,909.00
CC Environmental Health Septic Fee			\$270,270.03	\$270,673.03
Noxious Weed Control	\$88,915.04	\$88,862.13	\$88,900.67	\$212,795.02
Total Other Assessments Billed	\$2,943,588.46	\$3,229,310.89	\$3,525,047.77	\$4,252,535.42

¹ M&O stands for Maintenance and Operations.

² City of Port Angeles stormwater assessments against residential properties since 2015:

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$144	\$168	\$192	\$202	\$202	\$204	\$204.14	\$204.06	\$204.06	\$229.59

Searching property tax info on-line

Go to <https://websrv22.clallam.net/propertyaccess/?cid=0> to pay your property taxes on-line, or to find out such things as:

- How much you are paying in taxes and assessments to each taxing district;
- How much you paid in property taxes last year (for income tax purposes);
- Six years' tax history;
- How much you currently owe including interest and penalty;
- The mailing address on file for you (please contact the Assessor's Office to make changes);
- Whether your payment has been applied (which can take a week or more if mailed right around the due date).

For best search results, select "Owner Name" under "Search Type" and enter your last name OR select "Account Number" under "Search Type" and enter the "Property ID" which is the first identifier ("PID") included for each property listed on your property tax statement. Once you have located your property, click on "View Details," and then click on "Taxes and Assessment Details" for a detailed breakdown of taxes and assessments due on that property.

The main reasons why property taxes on a particular property may change more than other properties in the same tax area is that the values of the properties being compared changed at different rates or because one of the properties being compared is receiving a senior or disabled exemption.

I. Tax Refunds

Property taxes may be refunded “on the order of the county treasurer” if the property taxes were paid pursuant to one of the sixteen circumstances listed in RCW 84.69.020. This section specifies however that “no refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsections (9), (10), (11), and (12) of this section...”

“(9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board;

(10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board...;

(11) Paid as a state property tax levied upon property, the assessed value of which has been established by the state board of tax appeals for the year of such levy...;

(12) Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive...”

- For more information, see the July 9, 2015 Special Notice re refunds from the Department of Revenue at https://dor.wa.gov/sites/default/files/2021-11/sn_14_PT_LegislativeUpdate-RefundsforManifestErrorCorrections.pdf

According to RCW 84.69.070, “refunds ordered with respect to taxing districts, including interest as provided in RCW 84.69.100, shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury.”

According to RCW 84.55.070, taxing districts may then re-levy such refunded tax revenues, to be added to the tax rolls during a subsequent year. This means that refunded tax revenues constitute a shift in tax burden, from the taxpayer who originally owed the tax to the other taxpayers (who already paid their share of taxes).

J. Tax Foreclosures

According to RCW 84.64.050, the County Treasurer “must proceed” with foreclosure if taxes are 3 years delinquent. The County Treasurer has no discretion to forgive interest, penalties, and property taxes (except as to interest and penalties only, and as to personal residence only, in case of death of spouse or parent, or if owned by active-duty military personnel stationed outside of the country). The State legislature is responsible for enacting exemptions, exceptions, and deferrals, and the County Assessor is responsible for administering most exemptions and deferrals.

Foreclosing on property is a very difficult duty, but it is essential to the financial stability of the taxing districts that rely on the County Treasurer to collect their property tax revenues and assessments, to pay bond payments, payroll, and other obligations, as well as to keep the cost of borrowing down (cost of bonds are, among other things, based on collection rates, which currently approximate 96% in the year they are first due).

The Clallam County Treasurer’s Office works very hard to locate and contact delinquent taxpayers and ensure they are aware of their options. These efforts are reflected in the low ratio of “Properties sold at auction” compared with “Notices of foreclosure sent to taxpayers,” as outlined below:

Foreclosure year	2015	2016	2017	2018	2019	2020	2021	2022	2023
Collecting delinquent taxes from year	2012	2013	2014	2015	2016	2017	2018	2019	2020
Notices of foreclosure sent to taxpayers (includes deadlines for paying only foreclosure year’s taxes and avoiding/minimizing Treasurer’s costs ¹ as well as info about exemptions and deferrals)	815	733	796	709	490	*	501	357	196
Certificates of Delinquencies filed (Sept)	35	54	42	34	18	*	79	18	11
All delinquent property taxes paid or qualified ²	22	43	28	22	13	*	66	78	88
Properties sold at auction (December)	13	11	14	12	5	*	13	8	2

¹Costs include staff time, title report, advertising, certified mail, Accurint search, sheriff’s posting.

²Qualified for senior or disabled exemption and/or tax deferral, or under Service Members Civil Relief Act.

***2020 Tax foreclosure sale:** Due to the COVID-19 Pandemic, there was not a Tax Foreclosure Sale in 2020.

Tax foreclosure sales are “buyer-beware” sales. The county makes no representation or warranty, expressed or implied, nor any guarantee, expressed or implied, as to the condition of title to any property, nor the physical condition of any property or its fitness for any use or purposes. In other words, it is completely up to potential buyers to research any property before bidding.

- For more information, see <https://www.clallamcountywa.gov/1077/Tax-Foreclosure-Sales>

K. Tax Title Sales

Tax title property is land that has been acquired by the county through tax foreclosure proceedings. The County holds tax title lands in trust for the various taxing districts with power to sell and apportion the proceeds to the various taxing districts. If no one bids on a property that is offered at a tax foreclosure sale, then the county shall be considered a bidder for the amount of all taxes, interest and costs due and acquires title to the property. Property acquired in this manner is often referred to as "tax title property." All tax title property shall be stricken from the tax rolls taxable property and is exempt from taxation and shall not be assessed or taxed while in the custody of the county.

In 2020 the County conducted Tax Title Sales online through Public Surplus. When the County initiates a tax title sale through electronic media, no application or application fee is required upfront by public participants. We will vet properties a minimum of once per year and provide public notice and publication of all tax title properties we intend to sell. The auction agency charges a max. 8% premium to the winning bidder, and the County will charge an estimated additional \$400 for closing costs. Closing costs include fees for deed preparation, real estate excise tax processing and auditor recording fees, and publication costs (publication costs are subject to change based on the size of the sale).

All property sale information is presented to the Board of County Commissioners who will conduct a public hearing to receive input on the advisability of selling the property. They will set minimum bid amounts and set the terms of sale. Once the property is approved for sale, a County Resolution is issued ordering the Treasurer to sell the property at a public auction. The property is advertised two times, the auction is held, and the property is sold. A Treasurer's Deed is issued for the property.

IT IS THE BIDDER'S SOLE RESPONSIBILITY TO MAKE ANY DETERMINATION FOR USABILITY AND FITNESS FOR ANY INTENDED USE.

To find out more about these properties, you can use the on-line property search function at [Property Search](#). Select "Account Number" under "Search Type," then place the 12-digit Parcel # in the "Geographic ID" box and hit "search." There are detailed instructions below if you follow the 'How to search properties' link.

Tax title sale properties are offered on a "whereas" and "as is" basis, and the County makes no representation or warranty, expressed or implied, nor any guaranty of warranty, expressed or implied, as to the condition of title to any property, nor the physical condition of any property or its fitness for any use or purposes. Bidders are further advised that certain properties may be subject to easements or use restrictions set forth in the Covenants, Rights, and Restrictions of certain plats, as well as in zoning and other land use controls. Certain properties may be, or contain, "wetlands" or other "critical areas," or may be designated as "Open Space", "Open Area," "permanent Open Area," "Common Area," or similar designations, and as such, may be subject to restrictions which include, but are not limited to, prohibitions on placing improvements on such properties. Bidders are further advised that Clallam County does not warrant or make any express or implied representations regarding the physical condition of any property including, but not limited to, whether the property is contaminated with hazardous waste or contamination from any source.

L. Personal Property Taxes

Whoever owned the assessed personal property on January 1, 2023 owes the personal property taxes that are due in 2024. “If property taxes are not paid on time, the treasurer may take control of the personal property until the taxes are paid. The treasurer may also seize the property or require an immediate tax payment and/or advance payment if it is alleged that the property will be sold, destroyed, or removed from the state or county before the tax is paid. (RCW 84.56.070)”

- For more information, see https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/PersProp.pdf
- RCW 84.60.020 imposes three statutory liens that enable the County Treasurer to collect personal property taxes through either distraint (seizure and sale) of personal property or foreclosure of real property:
 1. A primary lien that allows for the distraint of the assessed personal property itself;
 2. A collateral lien that allows for the distraint of other items of assessed personal property owned by the same taxpayer, and
 3. A charging lien “upon the real property of the person assessed, selected by the county treasurer ...”

Duties of owners and their agents:

- **RCW 84.56.120, Removal of property from county or state after assessment without paying tax.**
“After personal property has been assessed, it shall be unlawful for any person to remove the personal property subject to tax liens created pursuant to RCW 84.60.010 and 84.60.020 from the county in which the property was assessed and from the state until taxes and interest are paid... Any taxes owed shall become an automatic lien upon the proceeds of any auction and shall be remitted to the county treasurer before final distribution to any person, as defined in this section. If proceeds are distributed in violation of this section, the seller or agent of the seller shall assume all liability for taxes, interest, and penalties owed to the county treasurer. Any person violating the provisions of this section shall be guilty of a misdemeanor. For the purposes of this section, "person" includes a property owner, mortgagor, creditor, or agent.”

M. Real Estate Excise Tax (REET)

Real estate excise taxes are levied on all real estate sales and are paid by the property seller. The State of Washington imposes a 1.1 % tax, and the County imposes an additional 0.5% tax. These taxes are collected by the Treasurer’s Office at the time the excise affidavit is filed. A portion of the State’s REET revenue is deposited into the State Public Works Account with the remainder deposited in the State General Fund for the support of the common schools.

Clallam County’s REET revenue is governed by Chapter 5.01 CCC (REET 1, 0.25%) and Chapter 5.02 CCC (REET 2, “second” 0.25%). With slight differences, these revenues are restricted to capital projects identified in the capital facilities plan element of the County’s comprehensive plan and are in addition to other resources that may be available to pay for these projects (such as the County General Fund).

Effective January 1, 2020, sales of real property located in Washington are subject to a graduated real estate excise tax (REET) rate. The graduated state REET rates replace the previous flat state REET rate. Agricultural land and timberland are excluded from the new rate structure and will continue to have a flat state REET rate of 1.28%.

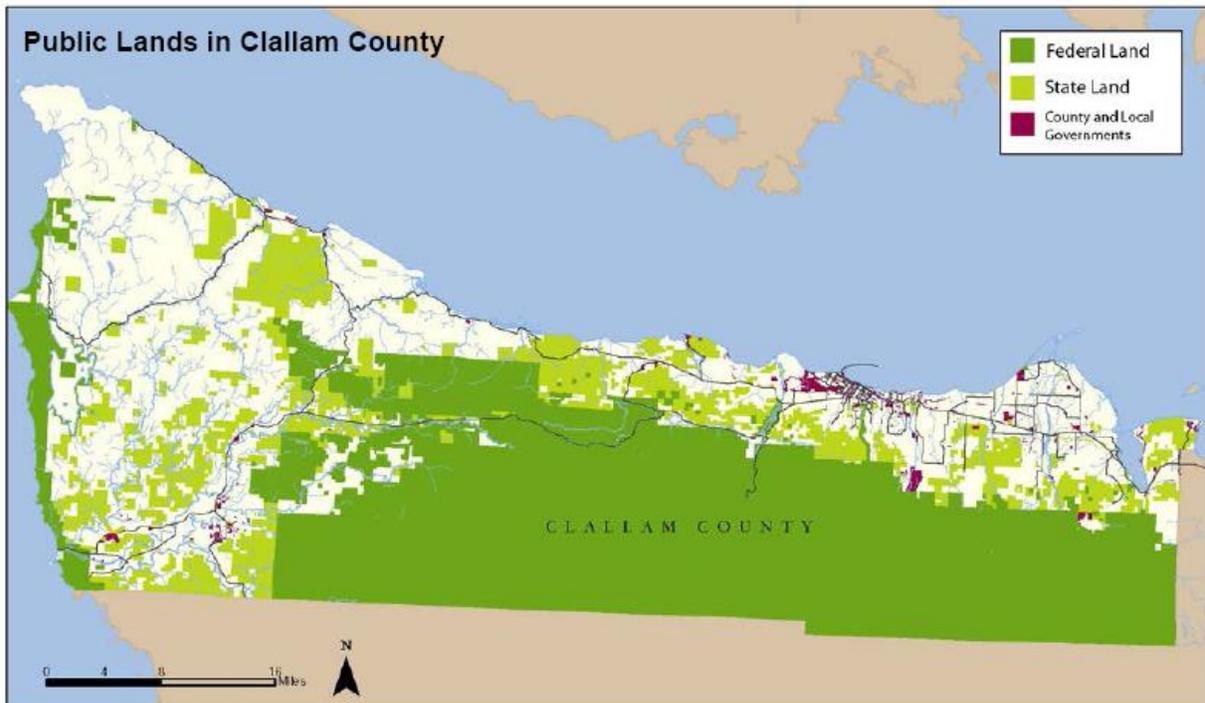
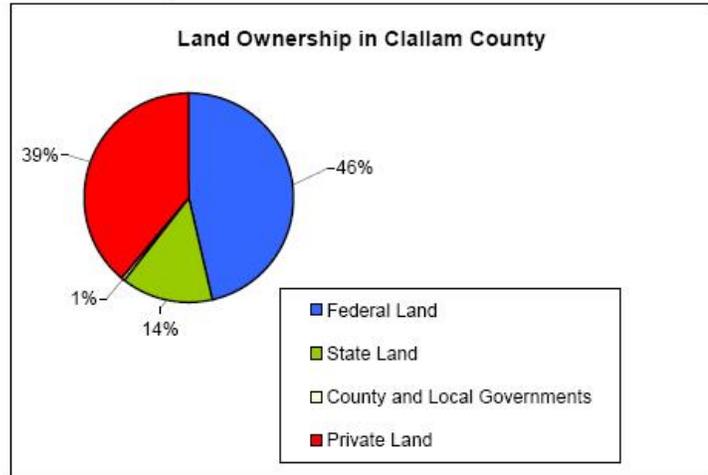
N. Public Lands in Clallam County (Acres and Map)

From *Clallam Conservation District 2020 Resource Inventory*

Land Ownership in Clallam County

Public land makes up approximately 61% of Clallam County.

Ownership	Acres
Federal Land	523,496
ONP	318,093
ONF	199,209
Other Federal Land	6,194
State Land	160,377
State Forest Board and DNR Lands	154,530
State Parks	2,488
Other	3,359
County and Local Governments	7,350
Total County Land	3,817
County Parks	643
Port of Port Angeles	858
School Districts	344
Other (cities and special districts)	2,331
Private Lands	437,602



O. DNR Sale of County Timber

The Washington State Department of Natural Resources (DNR) manages approximately 93,260 acres of State Forest Lands that benefit Clallam County. Revenue from State Forest Board Lands originates primarily from timber sales. These amounts vary widely as market conditions fluctuate.

DNR decides what timber to sell and when to sell it on the basis of its long run management plan. The price is determined by the economic conditions in the market. After the timber is auctioned off, the harvester has discretion about when to harvest the timber. Because DNR does not get paid until the timber is actually harvested, DNR (and counties) find revenue forecasting difficult.

To assist counties, DNR provides them with a projection of the revenue each county will receive over the next four quarters. The quarterly report supplies forecasts for each contract in the county. Using this information, it may be possible to attribute the projected revenue to specific code districts and guesstimate the share which the county may expect.

DNR charges a management fee of 25% (DNR management fees went from 25% to 23% in April 2011, to 21% in October 2011, and back up to 25% on July 2, 2013). DNR distributes the remainder to the County Treasurer with a notation of what tax area generated the revenue. The County Treasurer then distributes these funds to the taxing districts located within the relevant tax area, in proportion to their current levy rates, according to RCW 79.64.110(1).

Since the great majority of Clallam County's timber trust lands were acquired consistent with RCW 79.22.040 ("Trust 1"), revenue received by the County Treasurer is distributed consistent with RCW 79.64.110(1)(a), which means that school district M&O levies are included in such distributions.

- For DNR's quarterly reports to Clallam County, see <http://www.dnr.wa.gov/about/fiscal-reports/county-quarterly-income-reports>.

P. DNR Sale of County Timber Revenues

District	2018	2019	2020	2021	2022	2023
State School	\$725,135.98	\$1,442,418.06	\$1,866,115.07	\$1,711,125.81	\$1,606,935.42	\$2,963,929.46
County General	\$302,449.54	\$629,506.18	\$672,021.98	\$612,194.14	\$553,957.67	\$966,183.18
Dev Disabilities (County)	\$6,038.06	\$13,319.64	\$15,150.46	\$14,637.93	\$14,563.11	\$25,406.31
Land Assessment (County)	\$289.84	\$639.36	\$727.21	\$702.65	\$699.03	\$1,904.37
Conservation Futures	\$0.00	\$0.00	\$16,589.93	\$15,000.27	\$13,499.50	\$23,351.61
Veterans Relief (County)	\$2,717.15	\$5,993.86	\$6,817.70	\$6,587.07	\$6,553.41	\$11,432.80
Port of Port Angeles	\$43,248.19	\$90,156.48	\$96,410.42	\$87,820.54	\$79,836.02	\$139,491.85
QVP&R (Forks Pool) Bond	\$44,106.52	\$55,106.20	\$43,182.40	\$127,188.94	\$85,731.21	
William Shore MPD (PA Pool)	\$21,710.14	\$64,750.84	\$59,578.11	\$36,920.87	\$27,069.34	\$184,539.77
County Roads	\$318,399.21	\$665,633.11	\$716,446.35	\$651,530.09	\$591,006.41	\$1,015,535.24
North Olympic Library	\$119,152.34	\$247,893.00	\$264,631.31	\$241,503.14	\$219,282.60	\$382,725.61
SD 121 Port Angeles M&O	\$274,932.24	\$265,206.65	\$226,087.34	\$129,471.62	\$89,012.60	\$577,722.46
SD 121 Port Angeles Capital	\$0.00	\$0.00	\$0.00	\$230,212.52	\$164,772.36	\$1,089,218.88
SD 121 Port Angeles Bond	\$0.00	\$0.00	\$0.00	\$304.22	00.00	
SD 313 Crescent M&O	\$66,134.05	\$233,023.14	\$37,124.98	\$189,330.22	\$283,238.72	\$255,091.17
SD 313 Crescent Capital	\$12,291.68	\$43,435.89	\$6,862.74	\$44,269.39	\$53,331.71	\$59,998.56
SD 323 Sequim M&O	\$21,599.95	\$27,000.53	\$312,061.73	\$31,008.71	\$115,946.70	\$126,806.80
SD 323 Sequim Capital	\$2,291.09	\$6,318.95	\$162,503.95	\$0.00	\$58,801.42	\$63,891.34
SD 323 Sequim Bond	\$4.23	\$52.50	\$0.00	\$0.00	00.00	
SD 401 Cape Flattery M&O	\$94,718.71	\$142,736.64	\$228,019.20	\$149,751.20	\$26,488.20	\$14,241.38
SD 401 Cape Flattery Bond	\$52,967.78	\$154,217.70	\$164,116.19	\$92,404.15	\$16,971.93	\$8,602.87
SD 402 Quillayute Valley M&O	\$151,861.69	\$182,589.31	\$156,176.56	\$395,550.59	\$243,757.02	\$302,711.91
SD 402 Quillayute Valley Bond	\$205,644.15	\$259,109.38	\$218,642.84	\$593,625.56	\$370,305.12	\$453,690.56
Fire District 1	\$21,704.91	\$2,818.89	\$8,468.38	\$63,249.06	\$46,157.79	\$63,658.29
Fire District 2	\$85,723.59	\$50,751.90	\$116,298.22	\$13,105.52	\$29,679.90	\$360,952.77
Fire District 3	\$9,764.93	\$29,637.36	\$85,631.44	\$11,730.78	\$126,467.55	\$152,168.28
Fire District 3 EMS	\$3,664.58	\$8,902.68	\$25,570.71	\$4,358.47	\$44,747.26	\$49,757.02
Fire District 4	\$21,297.88	\$107,220.72	\$4,119.72	\$176,576.86	\$261,579.57	\$194,657.73
Fire District 5	\$7,093.35	\$83,742.21	\$100,134.20	\$46,669.02	\$6,969.17	\$3,999.77
Fire District 6	\$9,752.52	\$0.00	\$0.00	\$41,913.26	\$6,835.63	\$16,189.03
Hospital 1 – Forks	\$78,338.59	\$132,909.93	\$133,778.80	\$199,123.97	\$105,322.55	\$131,779.10
Hospital 1 -- Forks EMS	\$27,403.34	\$46,485.70	\$46,805.61	\$69,668.12	\$63,846.37	\$79,020.41
Hospital 2 -- Olympic Medical	\$67,566.69	\$167,140.35	\$187,275.35	\$103,324.27	\$155,655.37	\$310,628.45
TOTALS	\$2,798,002.92	\$5,158,717.16	\$5,977,348.90	\$6,090,858.96	\$5,469,020.66	\$10,029,286.98

Q. Timber Excise Taxes (Private Harvest Tax) and Timber Assessed Value (TAV)

According to Chapter 84.33 RCW, an excise tax of 5% is imposed on every person engaging in this state in business as a harvester of timber on privately or publicly owned land. The State's portion of the timber excise tax (also referred to as "private harvest tax") is 1% and the County's portion is 4% (since 1984 on timber harvested on privately owned land, and since 2014 on timber harvested on publicly owned land).

The tax is collected by the State Department of Revenue, and the County portion is distributed back to the county of origin each quarter after deducting administrative costs. The County Treasurer then distributes the revenues to local taxing districts according to a formula prescribed in Chapter 84.33 RCW and calculated each year by the County Assessor.

Funds go first to districts that have approved bond or capital project levies (Priority 1), then to school districts that have maintenance and operations (M&O) or transportation vehicle fund levies (Priority 2), with the remaining districts (Priority 3) sharing in the distribution of any funds that remain after Priority 1 and Priority 2 distributions have been satisfied.

Timber assessed values ("TAV") serve as a substitute for the values that would be carried on the assessment rolls if timber was still taxable as real property for bond and special levy calculations. The County Assessor uses the relevant TAVs associated with each tax area to calculate each taxing district's target distribution share of the excise tax revenue as well as in setting property tax rates.

According to Attorney General Opinion AGO 2013 No. 5:

1. A taxing district, other than a school district, that receives timber tax revenues under RCW 84.33.081(2) [Priority 1] can use those revenues to pay only debt service related to capital bonds authorized pursuant to RCW 84.52.056. The statutory language does not allow the taxing district to apply such funds to any other purpose.
2. The exact manner in which a taxing district applies timber tax revenues to the debt service is not specified, leaving the taxing district some flexibility in that regard.
3. Once a taxing district's capital bonds under RCW 84.52.056 are fully paid off, that taxing district would no longer qualify to receive further timber tax revenues under RCW 84.33.081(2), and its further receipt of timber tax revenues would have to occur under RCW 84.33.081(4). Taxing districts receiving timber tax revenues under RCW 84.33.081(4) are not required by those subsections to apply the funds to a particular purpose.

- See Chapter 84.33 RCW at <http://app.leg.wa.gov/RCW/default.aspx?cite=84.33&full=true> .
- See AGO 2013 No. 5 at <http://www.atg.wa.gov/ago-opinions/use-timber-excise-tax-revenues> .

R. Timber Excise Tax (Private Harvest Tax) Revenues

District	2018	2019	2020	2021	2022	2023
County General	\$382,553.95	\$441,783.29	\$211,633.85	\$281,280.38	\$323,625.47	\$371,714.66
Port of Port Angeles	\$53,114.14	\$61,338.62	\$29,384.14	38,954.97	\$44,873.54	\$51,596.95
QVP&R (Forks Pool) Bond	\$45,701.18	\$47,256.46	\$58,422.86	\$39,361.68	\$39,268.18	\$0.00
William Shore MPD (PA Pool)	\$4,021.05	\$7,455.88	\$4,162.44	\$6,038.69	\$7,276.73	\$8,689.85
County Roads	\$390,432.10	\$452,099.49	\$217,919.99	\$288,559.33	\$331,680.63	\$375,078.20
Conservation Futures	\$0.00	\$0.00	\$0.00	\$6,653.73	\$7,587.69	\$8,637.60
North Olympic Library System	\$146,333.84	\$168,655.85	\$80,654.82	\$107,124.68	\$123,252.41	\$141,567.25
City of Port Angeles	\$197.72	\$235.06	\$111.18	\$150.33	\$174.44	\$204.58
City of Sequim	\$6.15	\$7.08	\$7.05	\$13.68	\$19.67	\$23.37
City of Forks	\$867.17	\$1,008.71	\$487.27	\$604.59	\$697.00	\$765.88
SD 121 Port Angeles M&O ¹	\$16,984.32	\$9,136.28	\$12,388.38	\$8,671.58	\$7,517.52	\$7,987.02
SD 121 Port Angeles Capital	\$0.00	\$0.00	\$0.00	\$3,0878.45	\$27,831.58	\$30,116.94
SD 313 Crescent M&O ¹	\$14,757.46	\$15,072.94	\$18,987.88	\$12,480.13	\$11,108.54	\$11,240.96
SD 313 Crescent Capital	\$5,499.14	\$5,619.24	\$7,020.04	\$5,836.23	\$4,183.30	\$5,287.84
SD 323 ² Sequim M&O ¹	\$20,764.29	\$21,430.43	\$27,073.32	\$18,831.42	\$16,591.38	\$17,494.88
SD 323 Sequim Capital	\$4,407.26	\$9,963.56	\$27,885.12	\$0.00	\$16,705.60	\$17,563.16
SD 323 ² Sequim Bond	\$16.14	\$104.94	\$213.76	\$93.11	\$0.00	\$0.00
SD 401 Cape Flattery M&O ¹	\$119,507.08	\$64,376.00	\$82,292.85	\$98,522.17	\$96,160.58	\$81,206.43
SD 401 Cape Flattery Bond	\$92,060.11	\$103,343.16	\$118,441.44	\$88,674.12	\$87,189.52	\$92,738.58
SD 402 ² Quillayute Valley M&O ¹	\$79,726.27	\$113,155.16	\$117,250.11	\$77,082.84	\$70,950.37	\$71,575.16
SD 402 ² Quillayute Valley Bond	\$215,920.92	\$319,650.00	\$328,293.87	\$235,868.47	\$215,569.46	\$214,579.50
Fire District 1 ²	\$11,977.90	\$14,603.92	\$7,482.53	\$9,228.62	\$10,940.32	\$12,277.46
Fire District 2	\$8,512.42	\$9,542.88	\$4,635.46	\$10,264.63	\$11,958.73	\$13,626.98
Fire District 3 ²	\$17,854.20	\$26,028.67	\$12,688.90	\$16,915.81	\$20,476.69	\$25,417.95
Fire District 3 ² EMS	\$8,724.42	\$10,091.53	\$4,951.67	\$8,090.72	\$9,313.38	\$10,581.40
Fire District 4	\$9,179.73	\$13,198.98	\$17,072.51	\$21,917.51	\$25,400.33	\$30,768.96
Fire District 5	\$17,399.67	\$20,606.09	\$10,043.69	\$12,018.91	\$14,516.78	\$16,066.44
Fire District 6	\$2,343.69	\$2,813.40	\$1,542.21	\$1,796.72	\$2,116.50	\$2,338.34
Hospital 1 – Forks	\$133,856.40	\$159,129.43	\$78,383.11	\$97,094.36	\$114,786.65	\$130,219.60
Hospital 1 - Forks EMS	\$46,823.82	\$55,656.09	\$27,424.13	\$33,970.71	\$69,583.52	\$78,085.27
Hospital 2 - Olympic Medical	\$53,317.78	\$61,325.52	\$29,284.28	\$38,882.77	\$44,693.34	\$51,207.53
TOTALS	\$1,902,860.32	\$2,214,688.66	\$1,536,138.86	\$1,595,861.32	\$1,756,049.85	\$1,878,658.74

¹ M&O stands for Maintenance and Operations.

² The numbers for SD 323, SD 402, FD1, and FD3 include Jefferson County remittances.

S. Timber Excise Tax (Private Harvest Tax) 2023 Distributions

The computed distribution for each taxing district is a calculated by the County Assessor based on timber assessed values (TAV) and levy rates. Districts receive distributions based on the actual amount of timber excise tax revenue collected for the county. If actual timber excise tax revenues are less than targeted, Priority 3 districts are most likely to be shorted.

Priority 1 Levies	Quarter 1		Quarter 3	
SD 121 Capital	15,058.47		15,058.47	
SD 313 Capital	2,643.92		2,643.92	
SD 323 Capital	8,708.61		8,708.61	
SD 401 Bond	46,369.29		46,369.29	
SD 402 Bond ²	78,348.67		78,348.67	
Total Priority 1 Distributions	\$151,128.96		\$151,128.96	
Priority 2 Levies	Quarter 1		Quarter 3	
SD 121	3,993.51		3,993.51	
SD 313	5,620.48		5,620.48	
SD 323 ²	8,642.10		8,642.10	
SD 401	40,603.22		40,603.21	
SD 402 ²	26,133.99		26,133.99	
Total Priority 2 Distributions	\$84,993.30		\$84,993.29	
Priority 3 Levies		Quarter 2		Quarter 4
Current Expense		165,628.98		206,085.68
Port of PA		22,990.62		28,606.33
Library		63,079.67		78,487.58
Roads		167,127.70		207,950.50
City of Port Angeles		91.16		113.42
City of Sequim		10.41		12.96
City of Forks		341.26		424.62
Fire District 1 ²		5,231.65		6,509.53
Fire District 2		6,071.92		7,555.06
Fire District 3 ²		11,210.65		13,948.98
Fire District 3 EMS ²		4,551.59		5,663.37
Fire District 4		13,710.06		17,058.90
Fire District 5		7,158.90		8,907.54
Fire District 6		1,041.92		1,296.42
Hospital 1		58,023.37		72,196.23
Hospital 1 EMS		34,793.31		43,291.96
Hospital 2		22,817.10		28,390.43
Wm Shore Met Park		3872.03		4,817.82
Conservation Futures		3,848.75		4,788.85
Total Priority 3 Distributions		\$591,601.05		\$736,106.18

¹Total Priority 3 Quarter 4 Distribution = 12/1/23 cash balance in timber excise tax fund minus \$251,708.51 max 20% reserve from Assessor Timber Assessed Value.

²SD 323, SD 402, FD1 and FD3 receive timber excise tax revenues collected by the Jefferson County Treasurer which are then remitted to the Clallam County Treasurer for distribution. These amounts are not reflected above, but are reflected in Section R, Timber Excise Tax (Private Harvest Tax) Revenues.

T. Federal Forest Funding (Titles, I, II, and III), including Titles I and III Revenues

The Secure Rural Schools and Community Self Determination Act (locally referred to as “Federal Forest Funding”) provides assistance to rural counties and school districts impacted by the decline in revenue from timber harvests on federal lands.

Title I – Schools and Roads. Title I funds must be used for the benefit of public schools and public roads in the county in which the national forest is situated. For Title I revenues, see below.

Title II - Special Projects on Federal Land. Title II funds are administered by the U.S. Forest Service through local Resource Advisory Committees, to be used on projects that benefit local federal resources.

Title III - County Projects. Title III funds are administered by the Board of County Commissioners, to be used on county projects like search, rescue and emergency services, community service work camps, easements purchases, forest related educational opportunities, fire prevention and county planning, and community forestry. For Title III revenues, see below. For more info, contact the County Commissioners at <https://www.clallamcountywa.gov/186/Board-of-County-Commissioners>.

Revenues	Title I						Title III
	County Roads	SD 121 PA	SD 313 Crescent	SD 323 Sequim	SD 401 CF	SD 402 QV	BOCC Fund 19915 ¹
2011	\$775,881	\$258,200	\$23,658	\$185,419	\$29,265	\$279,339	\$18,256
2012	\$464,523	\$169,001	\$10,712	\$125,111	\$19,206	\$140,493	\$10,930
2013	\$464,953	\$205,628	\$14,315	\$153,918	\$24,911	\$66,180	\$10,940
2014	\$428,104	\$192,561	\$11,771	\$136,760	\$23,084	\$63,928	\$10,073
2015	\$392,236	\$176,937	\$11,131	\$127,457	\$21,060	\$55,652	\$9,227
2016	\$407,733	\$184,870	\$12,159	\$132,179	\$22,526	\$55,999	\$9,594
2017	\$55,415	\$24,872	\$1,856	\$18,221	\$3,221	\$7,246	\$0
2018	\$410,178	\$183,702	\$13,643	\$136,687	\$24,141	\$52,004	\$9,651
2019	\$378,815	\$170,701	\$10,801	\$128,069	\$22,769	\$46,475	\$8,913
2020	\$346,695	\$152,535	\$13,818	\$115,827	\$21,675	\$42,841	\$8,158
2021	\$313,664	\$139,447	\$10,900	\$104,029	\$21,142	\$38,147	\$7,832
2022	\$410,447	\$180,157	\$12,506	\$135,944	\$28,198	\$53,642	\$9,658
2023	\$369,252	\$164,619	\$14,334	\$123,175	\$22,706	\$44,417	\$36,959

¹ Board of County Commissioners (Non-Dept) Federal Forest Replacement Fund.

U. Federal Payments in Lieu of Taxes (PILT), including Revenues

Recognizing that the inability to collect property taxes on federally owned land impacts local governments, the federal government makes "Payments in Lieu of Taxes" to counties based on the amount of acreage owned and managed by federal agencies within those counties (e.g., Forest Service, Bureau of Land Management, Army Corps of Engineers, U.S. Fish and Wildlife Service, National Park Service, Bureau of Reclamation).

The Department of the Interior's (DOI) Office of the Secretary has administrative authority over the PILT program. In addition to other responsibilities, DOI calculates payments according to formulas established by law and distributes available funds.

During 2022 Washington State Counties received \$26,312,351 of PILT on a total of 11,990,518 acres. Clallam County's total is based on 523,303 acres.

➤ For more information, see <https://www.doi.gov/pilt>

PILT revenues over the years:

Calendar Year	County General Fund	Calendar Year	County General Fund
2002	\$291,880	2013	\$800,289
2003	\$176,451	2014	\$874,735
2004	\$180,262	2015	\$913,561
2005	\$183,494	2016	\$969,665
2006	\$109,563	2017	\$978,441
2007	\$109,873	2018	\$1,368,211
2008	\$175,164	2019	\$1,068,733*
2009	\$176,492	2020	\$1,101,485
2010	\$274,956	2021	\$1,155,238
2011	\$378,436	2022	\$1,225,189
2012	\$488,960	2023	\$1,236,499

*In 2019 Clallam County received \$1,043,662 plus an additional \$25,071 for a Class Action Lawsuit: *Kane County, Utah versus United States* net share of Judgment for 2015 – 2017 PILT underpayments.