



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 \$2,900,000,000 for the 2022 assessment year. The Assessor is predicting an increase in petitions because of the significant increases in this year's 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. Educate the public with the help of the Assessor's Office to better understand the BOE petition process.

Workload Indicators

	2022 Actual	2023 Actual	6/30/24 Actual
Petitions filed	211	156	2
Hearings held	59	39	2

Grant Funding Sources

This fund does not receive any grant revenue.

Revenues

	2022 Actual	2023 Actual	6/30/24 Actual	2025 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	0
Other Financing Sources	0	0	0	0
Transfers In	0	0	0	0
General Tax Support	64,119	61,726	28,340	63,036
Total	64,119	61,726	28,340	63,036

Expenditures

	2022 Actual	2023 Actual	6/30/24 Actual	2025 Budget
Salaries and Wages	45,533	40,665	19,940	45,898
Personnel Benefits	18,304	19,242	7,559	15,338
Supplies	282	156	58	300
Other Services and Charges	0	1,663	783	1,500
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	64,119	61,726	28,340	63,036

Staffing

	2022 Actual	2023 Actual	6/30/24 Actual	2025 Budget
Full Time Equivalents	0.53	0.53	0.50	0.50