



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. Revise the outdated BOE desk manual to ensure all functions and practices of the Board and the coordinator are up to date to enable a smooth succession.
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

	2019 Actual	2020 Actual	6/30/21 Actual
Petitions filed	156	147	0
Hearings held	63	58	0

Grant Funding Sources

This fund does not receive any grant revenue.

Revenues

	2019 Actual	2020 Actual	6/30/21 Actual	2022 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	455	0
Other Financing Sources	0	0	0	0
Transfers In	0	0	0	0
General Tax Support	55,950	56,636	41,593	83,052
Total	55,950	56,636	42,048	83,052

Expenditures

	2019 Actual	2020 Actual	6/30/21 Actual	2022 Budget
Salaries and Wages	33,504	38,765	31,041	52,050
Personnel Benefits	18,665	16,513	10,983	23,425
Supplies	253	160	24	490
Other Services and Charges	3,528	1,198	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	55,950	56,636	42,048	83,052

Staffing

	2019 Budget	2020 Budget	2021 Budget	2022 Budget
Full Time Equivalents	0.50	0.50	0.53	0.53