



# Whatcom County Assessor's Office

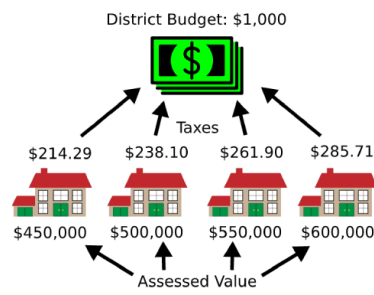
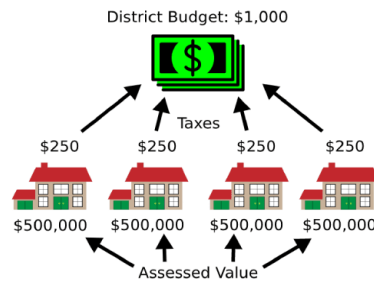
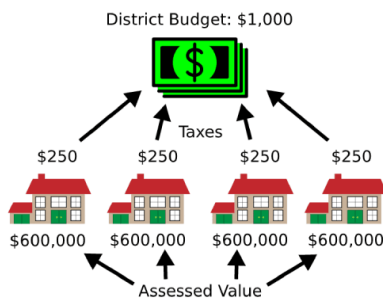
*Rebecca Xczar*  
Whatcom County Assessor

## Functions of the Assessor's Office

- ▶ All work defined in RCWs and WACs, with guidance and oversight provided by the Dept of Revenue.
- ▶ Value property for taxation purposes, at 100% of its true and fair value, RCW 84.40.030
  - ▷ No policy decisions to be made by the Assessor, regarding assessed values
- ▶ Maintain a listing and description of property accounts, maps, and ownership
- ▶ Provide public information and assistance
  
- ▶ Does NOT:
  - ▷ Set or determine property tax policy
  - ▷ Raise assessed values to raise money or taxes
  - ▷ Determine how much money taxing districts need

## Budget Based Levies

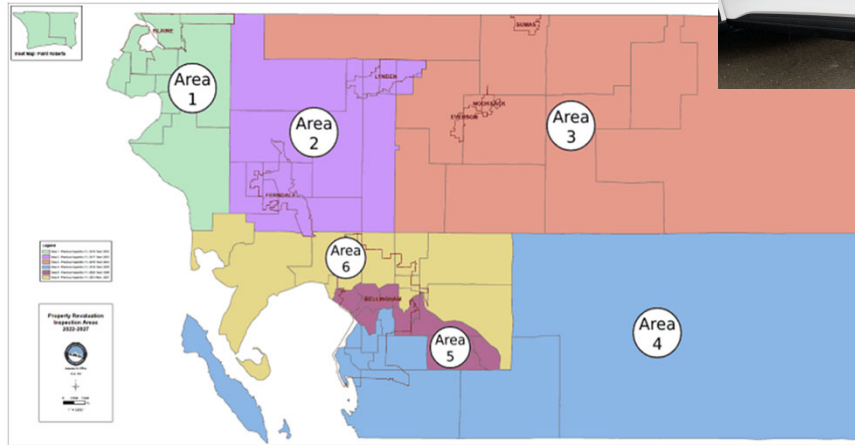
- ▶ Each taxing district sets their budget
- ▶ Budget increases limited by law, 1%
- ▶ Assessed values meaningful to property tax only as a percentage of the whole value of the district



## Assessed Values

- ▶ RCW 84.40.030 requires all property to be valued at 100% market value
- ▶ WAC 458-07-010 requires all property be revalued every year
  - ▷ To achieve this, the county is divided into 6 areas
  - ▷ Every year 1/6<sup>th</sup> of the county is inspected, property information updated, and values set on an individual basis
  - ▷ The remaining 5/6<sup>th</sup> of the county is given a statistical update
  - ▷ New construction is inspected every year throughout the county, as of July 31
  - ▷ 2024: Inspections occurred in Everson, Nooksack, Sumas, Maple Falls, Glacier, Deming, northeast county areas.
  - ▷ 2025: Inspections will be in south Bellingham, Lummi Island, Acme and southeast county areas.

## Inspection Areas



## Statistical update process

- ▶ 5/6<sup>th</sup> of the county is revalued every year using statistical analysis
- ▶ Sales are analyzed by market area to see how far off the assessed value was from the sale price
- ▶ Once median percentages are calculated, an adjustment is made to all similar properties in that area
- ▶ Changes in assessed value don't necessarily follow market changes
- ▶ Changes in assessed value follow analysis of sales in the prior year
- ▶ Statistical update changes will primarily range from -7% to 10%.
- ▶ Still working on values for 2024, county-wide change is estimated 3-5% increase.

## Senior Exemption - SHB 1355

- ▶ Changes to the qualifying income levels for property tax exemption and deferral programs for senior citizens, persons with disabilities, and disabled veterans
- ▶ Caused significant increase in workload for the office
  - ▶ 915 new applicants who qualified for the program
  - ▶ 464 new applicants who did not qualify

Years	Income Threshold 1	Income Threshold 2	Income Threshold 3	Deferral Threshold
2020-2023	\$30,000	\$35,575	\$42,043	\$48,511
2024-2026	\$37,000	\$44,000	\$52,000	\$54,779

## Appeals, Board of Equalization

- ▶ BOE under the Council office
- ▶ This year (2023 values) there were approx 1800 appeals to the BOE
  - ▶ 2022 had 545 petitions, 2021 had 265 petitions, and 2020 had 270 petitions
- ▶ Assessor is not legally required to reply in writing or to attend hearings, however historically we have as a courtesy to the property owner
- ▶ We responded to approx. 1160 appeals this year, and had to stop and complete our statutorily required valuation work
- ▶ We acknowledge this has been a challenging year for us, the Board, and the Citizens

## Upcoming New Tools

- ▶ Council approved a contract for a new property portal, community dashboard, public comper tool, and internal Comper pro
  - ▶ Plan to go live by the end of the month
- ▶ Cyclomedia- street view imagery with measuring tools, in mid and south Bellingham
  - ▶ Vendor is driving and capturing data now
- ▶ Senior Exemption online portal
  - ▶ Contract coming to Council soon

## Tax Exemptions = Tax Shifts

- ▶ A tax exemption is a tax shift from one property owner to other property owners
- ▶ Consistency, uniformity, and fairness are key in equitable valuation
- ▶ Prior inconsistencies are being corrected, and uniform methodology being applied to valuation
- ▶ The greatest impact of these changes will be some properties in the Open Space Farm and Agriculture Land program
- ▶ For many years, some properties have received a greater reduction in taxable value than other properties
- ▶ Corrections are being made during the inspection years, and will impact approx. 600 properties this year

## Website & Online Information

- ▶ New tools coming
- ▶ Interactive tax parcel viewer
- ▶ Links to additional Dept of Revenue publications & site:
  - ▶ DOR's Homeowner's Guide to Property Tax
  - ▶ DOR's Homeowner's Guide to Mass Appraisal
  - ▶ Property Tax- How the 1% Property Tax Levy Limit Works
- ▶ Previously added pages on:
  - ▷ Understanding assessed value
  - ▷ How levies and assessed value are connected to property tax
  - ▷ Reading a change of value notice
  - ▷ Appealing property value
  - ▷ List and contact information for each taxing district

Questions?