



Treasurer - Land Assessment 12241.231.

Mission Statement

The mission of the Clallam County Treasurer's Office is to administer its duties in a manner that assures public confidence in its accuracy, productivity, and fairness.

Function

To fulfill the intent of RCW 36.33.120 through RCW 36.33.190, which is to maintain a fund into which to deposit the proceeds of an annual levy from which "to pay in full or in part, any assessment or installment of assessments of drainage improvement districts, diking improvement districts, or districts formed for the foregoing purposes, or assessments for road improvements, falling due against lands in the year when such lands are acquired by the county or while they are owned by the county, including lands acquired by the county for general purposes; also lands which have been acquired by the county by foreclosure of general taxes."

Trends/Events

- Consideration must be given to raising the levy rates in order to cover assessment costs.
- Stormwater fees rose significantly in 2024, and will rise again in 2025. Figures have been requested, however none have been provided that would aid this budget process.

Goals

1. Pursuant to Chapter 36.33 RCW, the amount of the levy in any year for the county lands assessment fund shall not exceed the estimated amount needed over and above all moneys on hand in the fund, to pay the aggregate amount of such assessments falling due against the lands in the ensuing year; and in no event shall the levy exceed twelve and one-half cents per thousand dollars of assessed value upon all taxable property in the county.

Workload Indicators

	2022 Actual	2023 Actual	6/30/24 Actual
Number of county controlled parcels subject to assessments	1,466	1,505	1,507

Grant Funding Sources

This fund does not receive any grant revenue.

Revenues

	2022 Actual	2023 Actual	6/30/24 Actual	2025 Budget
Beginning Fund Balance	10,762	7,185	11,371	8,714
Taxes	14,372	23,084	14,588	24,100
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	1	2,001	404	2,103
Charges for Goods and Services	0	0	0	0
Fines and Forfeits	0	0	0	0
Miscellaneous Revenues	64	9	5	10
Other Financing Sources	699	0	0	0
Transfers In	0	0	10,000	15,000
Total	25,898	32,279	36,368	49,927

Expenditures

	2022 Actual	2023 Actual	6/30/24 Actual	2025 Budget
Ending Fund Balance	7,185	11,371	14,766	7,611
Salaries and Wages	0	0	0	0
Personnel Benefits	0	0	0	0
Supplies	0	0	0	0
Other Services and Charges	18,062	19,931	21,104	41,000
Intergovernmental Services	0	0	0	0
Capital Outlays	0	0	0	0
Interfund Payments for Services	651	977	498	1,316
Transfers Out	0	0	0	0
Total	25,898	32,279	36,368	49,927

Staffing

	2022 Actual	2023 Actual	6/30/24 Actual	2025 Budget
Full Time Equivalents	0.00	0.00	0.00	0.00