



Treasurer - Land Assessment 12241.231.

Mission Statement

The mission of the Clallam County Treasurer's Office is to serve as a trusted steward of public funds by administering our duties with the highest standards of accuracy, transparency, and fiscal responsibility. We are committed to delivering efficient and equitable service, fostering public confidence through integrity, accountability, and consistent compliance with statutory obligations. Our goal is to support the financial stability of the County while promoting trust in local government through excellence in service delivery and prudent financial management.

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 are anticipated to rise in 2026. Figures have been requested from the City, 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

	2023 Actual	2024 Actual	6/30/25 Actual
Number of county controlled parcels subject to assessments	1,505	1,574	1,573

Grant Funding Sources

This fund does not receive any grant revenue.

Revenues

	2023 Actual	2024 Actual	6/30/25 Actual	2026 Budget
Beginning Fund Balance	7,185	11,371	8,154	7,051
Taxes	23,084	23,585	14,301	24,700
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	2,001	1,330	1,111	2,003
Charges for Goods and Services	0	0	0	0
Fines and Forfeits	0	0	0	0
Miscellaneous Revenues	9	7	4	10
Other Financing Sources	0	0	0	0
Transfers In	0	10,000	15,000	15,450
Total	32,279	46,293	38,570	49,214

Expenditures

	2023 Actual	2024 Actual	6/30/25 Actual	2026 Budget
Ending Fund Balance	11,371	8,154	17,123	6,204
Salaries and Wages	0	0	0	0
Personnel Benefits	0	0	0	0
Supplies	0	0	0	0
Other Services and Charges	19,931	36,562	20,791	41,000
Intergovernmental Services	0	0	0	0
Capital Outlays	0	0	0	0
Interfund Payments for Services	977	1,578	656	2,010
Transfers Out	0	0	0	0
Total	32,279	46,294	38,570	49,214

Staffing

	2023 Actual	2024 Actual	6/30/25 Actual	2026 Budget
Full Time Equivalents	0.00	0.00	0.00	0.00