



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

	2023 Actual	2024 Actual	6/30/25 Actual
Petitions filed	156	113	4
Hearings held	39	41	0

Grant Funding Sources

This fund does not receive any grant revenue.

Revenues

	2023 Actual	2024 Actual	6/30/25 Actual	2026 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	61,726	48,199	2,641	58,616
Total	61,726	48,199	2,641	58,616

Expenditures

	2023 Actual	2024 Actual	6/30/25 Actual	2026 Budget
Salaries and Wages	40,665	33,808	1,920	42,782
Personnel Benefits	19,242	13,540	162	14,034
Supplies	156	68	0	300
Other Services and Charges	1,663	783	559	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	61,726	48,199	2,641	58,616

Staffing

	2023 Actual	2024 Actual	6/30/25 Actual	2026 Budget
Full Time Equivalents	0.53	0.50	0.40	0.40