



## Board of Equalization 00100.244.

### Mission Statement

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The Board's goal is to provide impartial adjudication of appeals brought by property owners.

### Function

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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

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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

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 Revise the outdated BOE desk manual to ensure all functions and practices of the Board and the coordinator are up to date to enable a smooth succession.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

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	2018 Actual	2019 Actual	6/30/20 Actual
Petitions filed	182	156	12
Hearings held	54	63	0

### Grant Funding Sources

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This fund does not receive any grant revenue.

## Revenues

	2018 Actual	2019 Actual	6/30/20 Actual	2021 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	57,225	55,950	36,414	86,011
Total	57,225	55,950	36,414	86,011

## Expenditures

	2018 Actual	2019 Actual	6/30/20 Actual	2021 Budget
Salaries and Wages	40,262	33,504	24,223	54,792
Personnel Benefits	15,024	18,665	11,289	23,832
Supplies	31	253	160	300
Other Services and Charges	1,908	3,528	742	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	57,225	55,950	36,414	86,011

## Staffing

	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Full Time Equivalents	0.50	0.50	0.50	0.53