



# 2019 Assessor's Report

## ASSESSOR'S ANNUAL REPORT

### MY RESPONSIBILITIES

Most taxpayers know the Assessor as the person who sends your assessment notice every year for your property taxes, but you may be surprised to learn I have several other duties. Here are my responsibilities and how my work impacts you.

#### 1 Listing of Property

The Assessor is responsible for keeping track of, also known as listing, and mapping all property parcels in the county. My office also keeps track of all improvements built on the parcels as well. My deputies are to keep track of the boundaries of the parcels, assign each tax parcel a number, and adjust parcel boundaries as new surveys are submitted. The Assessor's Office also keeps a record of the ownership of property parcels. Washington state is an open records state which means owner information of properties is public information. All of this information is available on the county's online Property Information Center.

<https://gis.clark.wa.gov/gishome/property/>

#### 2 Enforcing Levy Limits

Every tax district has a limit on the amount it can collect in property taxes and how it can increase property tax collection from year-to-year. My deputies work closely with the tax districts in the county letting them know, based on statute or voter approval, the amount they are



Beth Conyers

### Peter Van Nortwick Assessor

*During 2018, property values continued to increase in Clark County. New construction continued to be strong throughout the county with many major projects coming online. The Vancouver waterfront is the most notable of the major construction projects, but around the county other major projects also are moving along. Ridgefield will be adding a grocery store and development on the Cowlitz Reservation is continuing to expand. New subdivisions continue to spring up providing homes for our new residents.*

*These new projects increase the tax base for property taxes in Clark County and help ensure a vibrant community.*



allowed to collect in property taxes each year. If a tax district requests more than they are legally entitled to collect, my office will impose the levy limit on the tax district and only allow collection of property taxes that meet statutory or voter approval.

### 3 Valuing Property For Taxation

After the Assessor's Office lists all the property and improvements, we must value all property at 100 percent of market value utilizing mass appraisal techniques. The Washington State Department of Revenue has oversight ensuring we meet mass appraisal guidelines. We are required by law to physically inspect property every six years and update the characteristics and value accordingly. During the other five years values are adjusted statistically based on nearby home sales.

### 4 Creating The Tax Roll

When tax districts submit a budget for collection of property taxes, our office needs to determine what tax rate is necessary to collect the request from the taxing district. The tax rate is the same

for every class of property in the taxing district. The formula for determining the tax rate is:

$$\frac{\text{TAX DISTRICT BUDGET}}{\text{TOTAL ASSESSED VALUE}} = \text{TAX RATE}$$

When the tax rate has been determined for a taxing district, that tax rate is applied to all properties based on their assessed values. When all the tax rates have been determined and applied to all properties, the tax roll goes to the Treasurer's Office for collection from the taxpayers.

### 5 Managing Property Tax Programs

Washington state has several property tax reduction programs that have been instituted by the state Legislature. Each of these programs has specific requirements taxpayers must meet to be eligible to receive the exemption. My office is responsible for managing the programs for Clark County under the direction of the Department of Revenue. The programs include senior exemptions, designated forest land, open space, and farm and agriculture.



For information about exemption programs, valuation and community outreach please visit our site at



[www.clark.wa.gov/assessor](http://www.clark.wa.gov/assessor)

## CONTACT INFORMATION

### Assessor's Office

1300 Franklin Street, second floor  
Joint Lobby 564.397.2391  
Monday - Friday 9 am to 4:30 pm

[www.clark.wa.gov/assessor](http://www.clark.wa.gov/assessor)

### Assessor email addresses

Senior citizens or people with disabilities:

[taxreduction@clark.wa.gov](mailto:taxreduction@clark.wa.gov)

Current use: [current.use@clark.wa.gov](mailto:current.use@clark.wa.gov)

Assessor: [peter.vannortwick@clark.wa.gov](mailto:peter.vannortwick@clark.wa.gov)

For other formats, contact the Clark County ADA Office

Voice: 360.397.2322 / Relay: 711 or 800.833.6388 Fax: 360.397.6165 / Email: [ADA@clark.wa.gov](mailto:ADA@clark.wa.gov)