

2023 Assessor's Report

Are property tax collections increasing?

Many calls to the Assessor's office come from taxpayers inquiring about property tax increases. Taxpayers often conflate assessed value growth with tax increases. Under Washington State law, tax districts are in control of their budgets. Tax districts are not required to increase their levy amounts based on assessed value changes.

Elected officials and legislative authorities of individual tax districts pass budget ordinances, which property taxes will fund. Tax districts annually certify their levy amount to the Clark County Council. The certified levy amounts must correspond to the district budget amounts.Tax districts can increase their collections by the adding new construction plus 1% of the prior year's highest lawful limit. If a tax district wants to increase tax collections further, it requires a vote of the citizens within the district.



Peter Van Nortwick Assessor

In recent years, the real estate market grew steadily through May 2022, until rising interest rates shook the Clark County market. Since the rising interest rates, the markets have shown definite signs of flux with some areas of the market holding steady and others seeing more volatility in sales prices. In January 2022, the median home sale in Clark County was \$500,000, and the market continued to climb to \$542,000 in May, at which point the market started to decline. By February 2023, the median home value *dropped to \$500,300.*

Below is a chart of the tax collection requests in millions of dollars showing the change in five years of the major Clark County tax districts with the corresponding millage rates, or the amount of tax per \$1,000 of assessed property value.

| | | 2019 | | 2023 | |
|----------------------------|--|---|---|---|--|
| STATE COUNTY | Tax District State 1 & 2 Clark County | \$M 162.63 65.97 | Mil Rate \$ 2.51 \$ 1.01 | \$M 227.5 75.95 | Mil Rate \$ 2.33 \$ 0.77 |
| | | \$M | Mil Rate | \$M | Mil Rate |
| CITIES GENERAL FUND | Battle Ground Camas LaCenter Ridgefield Vancouver Washougal | 3.17 12.46 0.47 1.25 50.02 4.56 | \$ 1.37 \$ 2.67 \$ 1.07 \$ 0.86 \$ 2.11 \$ 2.15 | 3.9 14.7 0.64 2.2 73.4 5.15 | \$ 1.07 \$ 2.02 \$ 0.84 \$ 0.65 \$ 2.17 \$ 1.60 |
| | | \$M | Mil Rate | \$M | Mil Rate |
| SCHOOL DISTRICTS E&O | Vancouver Hockinson LaCenter Washougal Evergreen Camas Battle Ground Ridgefield | 30.5 2.38 1.92 3.97 27.18 9.09 15.9 5.19 | \$ 1.50 \$ 1.50 \$ 1.50 \$ 1.50 \$ 1.50 \$ 1.50 \$ 1.50 \$ 1.50 \$ 1.50 | 52.18 4.08 2.64 7.57 42.9 17.69 28.2 9 | \$ 1.79 \$ 1.65 \$ 1.31 \$ 1.95 \$ 1.60 \$ 1.90 \$ 1.70 \$ 1.43 |
| | | \$M | Mil Rate | \$M | Mil Rate |
| FIRE | FD 03 FD 05 FD 06 ECFR FD10 CCFR FD 13 | 4.43 12.15 11.25 2.56 1.13 8.38 .56 | \$ 1.35 \$ 1.18 \$ 1.20 \$ 1.41 \$ 0.92 \$ 1.45 \$ 1.25 | 10.33 20.29 22.36 3.63 2.4 17.9 0.71 | \$ 1.21 \$ 1.25 \$ 1.65 \$ 1.36 \$ 1.35 \$ 1.82 \$ 1.08 |

For additional information, visit https://clark.wa.gov/assessor/annual-reports



Senior exemption levels increasing next year

The State Legislature has voted to increase the qualifying senior and disabled veteran exemption level from 65% to 70% of the county's median house-hold income. In Clark County, the income levels will change for the 2024 property tax year. The State of Washington will release official qualifying income levels towards the end of 2023. In addition, for those participants whose social security increases put them over the maximum income level, it will not remove them from the program for the 2024 tax year. We thank Rep. Sharon Wylie for sponsoring this important bill for seniors and disabled veterans and Rep. Ed Orcutt for introducing the social security language into the bill.

Assessed value appeals move online

The Assessor's office, in partnership with the Clark County Board of Equalization has leveraged our portals to bring the property tax appeals online. With the new system, taxpayers can fill out the appeals form, add pertinent information, attach relevant documents, and upload photos. The new system will be easier for taxpayers and increase the efficiency of the appeals process.

More information:

Board of Equalization clark.wa.gov/internal-services/board-equalization BOE@clark.wa.gov 564.397.2337

Apply online today at clark.wa.gov/assessor.

CONTACT INFORMATION

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www.clark.wa.gov/assessor

Senior citizens or people with disabilities: taxreduction@clark.wa.gov

Current use: current.use@clark.wa.gov

Assessor: peter.vannortwick@clark.wa.gov

For other formats, contact the Clark County ADA Office Voice: 360.397.2322 / Relay: 711 or 800.833.6388 / Email: ADA@clark.wa.gov