



To: Budget Office, County Manager and County Council

From: Peter Van Nortwick, Clark County Assessor; Michael Fish, Chief Deputy Assessor

Date: August 11, 2025

Subject: 2026 Annual Budget Process – Executive Summary of General Fund Needs

Issue or Issues that Need to be Considered by the Council:

The Assessor's Office requests additional funding to help support our business needs and mandated duties.

Rule:

- Listing and mapping all real and personal property in Clark County [RCW 84.40.020](#)
- Inspecting all properties at least once every six years [RCW 84.41.041](#)
- Annually adjusting property values to 100% of market value [RCW 84.40.030](#); [RCW 84.41.041](#)
- Adding new construction to the assessment roll by August 31, creating additional budget capacity for state and local taxing districts [RCW 36.21.070](#); [RCW 36.21.080](#)
- Reviewing budgets submitted, calculating levy limits, and establishing levy rates for local taxing districts [Chapter 84.52 RCW](#); [Chapter 84.55 RCW](#)
- Certifying the assessment roll and extending the tax-roll to the Treasurer [RCW 84.40.320](#); [RCW 84.52.085](#)
- Administering tax exemption, deferral, and other complex programs Chapters [39.114](#), [84.14](#), [84.26](#), [84.33](#), [84.34](#), [84.36](#), [84.37](#) RCW

Analysis:

The Assessor's Office is an integral part of the Washington State property tax system which supports the state and local taxing districts, including the county. An assessment roll of more than \$100 billion is used to equitably assign tax responsibilities for more than \$1 billion in state and local property tax revenues.

The Assessor's Office has leveraged process improvement, technology advancements, and appraisal best practices to deliver "Accurate on-time assessments at the least cost to taxpayers". Without sufficient funding to perform its mandated duties, the office risks falling out of compliance with appraisal standards, reporting, and performance metrics established by the Washington State Department of Revenue¹ and International Association of Assessing Officers (IAAO). This may lead to inequity of assessed valuations, inability to manage county growth, processing delays for tax relief programs, potential budget and levy errors, as well as audit findings from state departments and offices.

¹ DOR appraisal standards: reporting, assessor statistics, and performance metrics

- Reporting requirements <https://propertytax.dor.wa.gov/laws-rules/required-assessor-reports>
- Assessor statistics <https://dor.wa.gov/about/statistics-reports/comparison-county-assessor-statistics-reports/2024-comparison-county-assessor-statistics>
- Performance Metrics <https://dor.wa.gov/about/statistics-reports/measuring-real-property-appraisal-performance>



Conclusion:

While understanding the County Council faces difficult budget decisions as the County operates within a structural deficit, we respectfully request your consideration to fund the Assessor's Office operations and budget as requested. Property taxes are the most stable and predictable source of revenue, accounting for a third of all County revenues and representing nearly 96% of total revenues for several other local taxing districts. Your support of the Assessor's Office keeps the property tax system working for the County and all the services it provides to the community.