

2025-2026 Assessor Supplemental Department Questions

Please answer the following questions in a word document and return to Council. The answers to these questions will be provided to council as supplemental information. While not part of the physical budget presentation to Council, departments should be prepared to answer questions Council may have on these supplemental questions. If you feel that you have provided an answer in a previous question, please don't repeat your answer, simply refer to the earlier question/answer.

Strategic Goals

1. Provide your 2025-2026 strategic goals; How are they reflected in your budget request?

The Assessor's office strategic goals for 2025-2026 focus on continuing to administer a property assessment system that meets constitutional and statutory requirements in an efficient and professional manner, while striving to provide excellence in service to our customers. To accomplish these goals, the Assessor's office will work with the Treasurer to complete the implementation of the new integrated Aumentum system, streamline processes and procedures, assist our staff to maximize productivity to reduce or eliminate backlogs and provide the taxpayers of Snohomish County with courteous and professional customer service. A full strategic plan is available on request.

National, state and local landscape:

1. What critical issues are you facing in your department/industry, and how are you addressing them?

The volatility of the national and local real estate markets will continue to challenge our department to analyze the trends that impact market values and to ensure that assessed values are updated annually in a fair and equitable manner that reflects the statutory requirement to value property at 100% of market value.

Adequate funding is also a challenge both for staffing and administrative costs. Not having adequate resources impacts the ability to meet mandated deadlines, provide appropriate and timely customer response, provide full data analysis to make consistent and equitable decisions on valuation levels and timely completion of boundary changes.

We are annually asking the Executive and Council to support fully funding core services and providing with our request the statistical data that demonstrates our needs. We are also utilizing technological solutions when appropriate and feasible.

2. Are there federal, state, and local issues/mandates that will impact your department, operationally and/or fiscally. Please address what it is, the anticipated impact, and how you plan to mitigate it.

Every year, there are always potential legislative changes for property tax or our exemption programs. Typically, these affect staffing time and eventually budget related items. The most recent was the increase in the Senior Citizen exemption levels. Council approved a .5 FTE increase for the division for 2024 which has helped, but we also looked toward technological tools to provide information and answers to our citizens in an efficient and effective way.

Programs

1. With ARPA funding ending, what programs/services will be impacted and how? What is your plan for mitigating the impacts?

The Assessor's office does not anticipate any impact from the end of ARPA funding as all our functions are mandated by state law and should be covered by general fund revenues.

2. What new programs are you proposing for 2025-2026? What need or efficiency is that new program addressing? How is that program funded for sustainability? What metrics are in place to determine effectiveness?

The Assessor's office is not proposing any new programs for 2025-2026.

3. Are there departmental change requests not in the Executive's Recommended Budget that you feel Council should consider including? If so, please provide the change request number and justification for the inclusion of the request.

The Assessor's office is requesting 2 additional FTE positions to address increasing workloads due to increasing parcel counts. Also, 1 position to provide customer service coverage, support and flexibility in assignment as priority workloads change throughout the year from division to division.

Change Request # 307 – Add 2 Residential Appraisers

- 2025 +\$178,644 2026 +\$179,230
- The Residential Appraisal division struggles to complete annual physical inspection and new construction work by statutory deadlines due to ongoing increases in workload.
- Workload of 11,077 parcels per Residential Appraiser far exceeds IAAO recommended level of 5000 parcels/appraiser. We are not seeking a staffing level to match the IAAO standards, which are somewhat outdated, but we cannot sustain the current level.

- As more jurisdictions update their zoning regulations to come into compliance with E2SHB 1110 and EHB 1337, we anticipate an increase workload due to increased subdivision of residential properties and new construction of Accessory Dwelling Units to fill middle housing sphere. Actual impacts cannot be quantified yet.
- Snohomish County parcel count has increased by over 21,000 parcels in the past seven years – Residential Appraiser staffing level has not changed in the past seven years.
- These appraisers will inspect residential property for revaluation purposes, review permits and inspect new construction to add value to the tax rolls, research property sales and update property records accordingly and assist in preparing responses to valuation appeals to the Board of Equalization

Change Request # 308 - Add one Assessment Technician 1 position

- 2025 +\$74,543 2026 +\$75,009
- The Assessment Technician 1 position is the entry level position in the Assessor’s office which provides information and research assistance to customers by phone, email or in person at the Customer Service Counter. They also assist in areas of clerical support, data entry, senior citizen exemptions and processing excise affidavits.
- The Assessor’s office 2024 staffing level of 3.5 Assessment Tech FTE’s does not allow for adequate coverage of phones and counter support in case of unexpected absences or planned leaves. As a result, higher level employees are now being called upon to perform lower-level customer service tasks.
- An additional Assessment Tech will provide more flexibility in covering customer service duties and provide seasonal support for several divisions of the Assessor’s office including Excise, Exemptions, Appraisal and Property Control.

Internal Operations

1. Please explain how you intended to meet the Executive’s 3% Resource Alignment request.

The Executive’s recommended budget request for the Assessor’s office reduces the Resource Alignment request in half from 3% to 1.5% per year. The Assessor is requesting relief from any Resource Alignment request because our office is strained to capacity now with our current staff level. Since 82% of the recommended 2025-2026 budget for the Assessor’s office represents salary and benefits and an additional 14.3% represents interfund charges, there is only

3.7% of our budget left for office operations. Any Resource Alignment amount assigned to the Assessor's office will likely result in at least one layoff. If the recommended reduction to 1.5% is maintained, our office will attempt to cover it by potentially delaying the filling of vacancies and/or the limitation of overtime. This will still result in a loss of necessary FTE hours. Please note that the routine use of overtime in past years has allowed the Assessor's office to complete statutory requirements despite being understaffed when compared to state-wide Assessor office staff averages and International Association of Assessing Officers best practice guidelines.

2. How are increasing Internal Service Rates impacting your department/programs?

No impact.

3. To help inform Council on experiences around hiring and retention, please provide a list of all vacant position titles, position codes, FTE amount (1.0, 0.5, etc.), date vacated, and date first posted. Template spreadsheet attached for convenience and conformity; if already tracking information in another format, that is acceptable as well. Please list each vacancy separately.

See attached spreadsheet.

4. When was the last time your department implemented a fee increase? Do you have any plans to increase fees? Are your current fees established based on a full cost recovery model?

Fees collected by the Assessor's office are limited to application fees for new current use applications and do not represent a significant portion of the Assessor's office budget. Current fees are intended to cover administrative costs of processing current use applications.