

Assessor's Office

2027 BUDGET PRESENTATION

Phil Cook, Assessor
Maxine Schoales, Chief Deputy

September 21, 2026 | 10:15 a.m. |
Commissioner Chambers



KitsapCounty

9/14/2026



ASSESSOR'S OFFICE

MISSION STATEMENT



The Assessor is required by law to distribute the property tax burden within Kitsap County. This is done by equitably appraising property, setting individual taxing district levies based on those values, administering tax relief (exemption) programs and maintaining all property records, including assessments, maps, and boundary lines. The above services shall be provided in a courteous, efficient and understandable manner.

ASSESSOR'S OFFICE

GOVERNING LAWS

Assessor activities in Washington State: not optional, mandated by state law

- **Article VII, Section 1 of the Washington State Constitution** sets the framework for all property taxes, requiring uniformity, defining “property”, and allowing certain exemptions
- **RCW Chapter 36.21** Statutory Responsibilities for County Assessors
- **RCW Title 84** Property Taxes
- **WAC Title 458** Procedures for Property Assessment, Valuation, and Reporting

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PURPOSE (2026 DATA)

Distribute **\$573,219,130** in property taxes

Value **130,320** real & personal property accounts

Ensure legal limits are not exceeded for **40** overlapping taxing districts with **58** levies

Administer state property tax exemptions and deferrals:

- Senior/Disabled Persons' Exemption & Deferral
- Designated Forest Land Exemption
- Current Use Exemptions: Commercial Farm & Agriculture and Open Space
- Nonprofit Exemption
- Residential Remodel Exemption
- Multi Family Tax Exemption

Maintain property record information

ASSESSOR'S OFFICE | WORKGROUPS

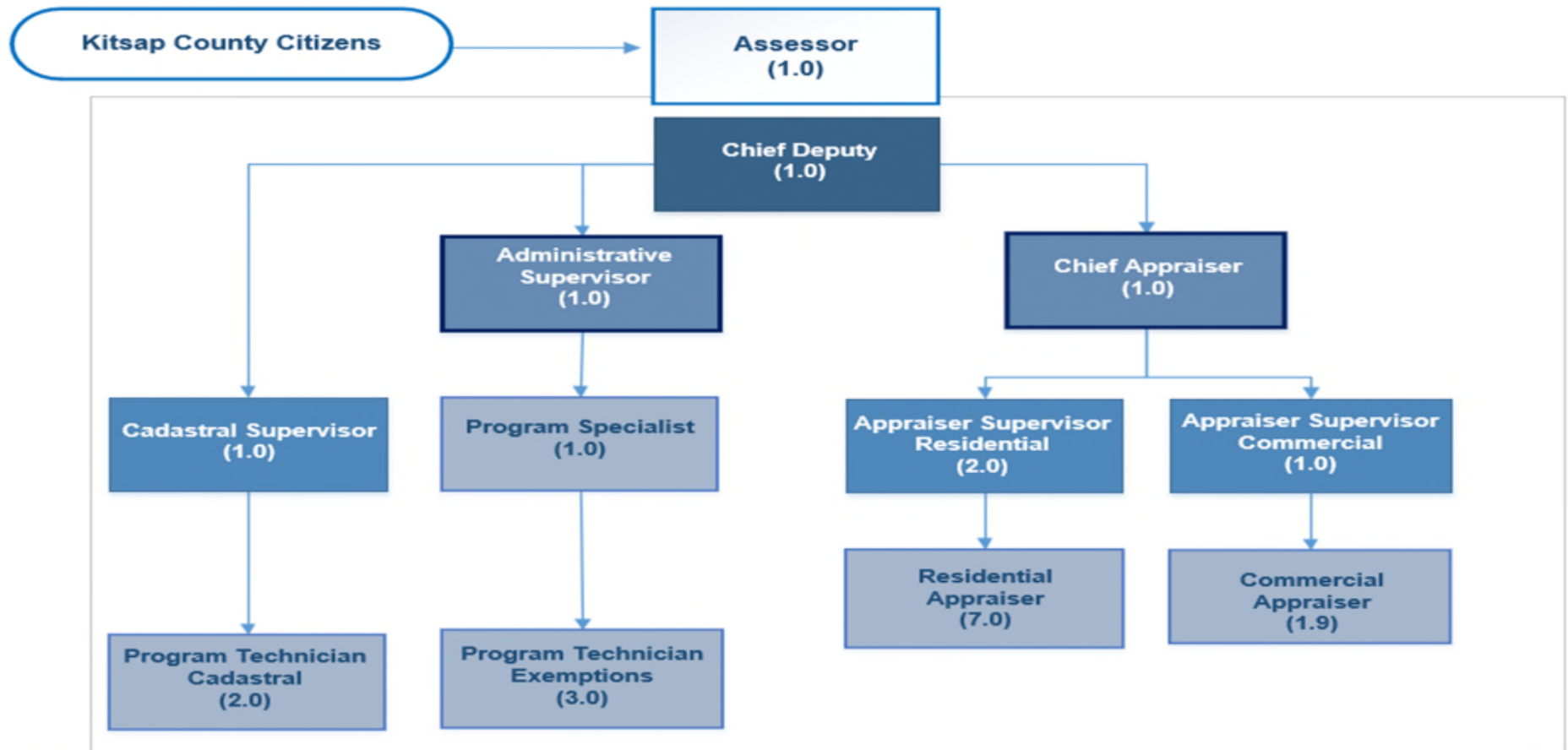
ADMINISTRATION: Administers property tax exemptions and provides customer assistance; collaborates with taxing districts, calculates levy rates and assesses business personal property using the cost approach. Manages payroll, accounts payable, processing of public records requests, public engagement activities, and compliance with state reporting requirements.

CADASTRAL: Manages tax parcel boundary delineation and property records, including subdivision of parcels for new plats, short plats, and split-merge requests. Administers deed transfers, judicial actions, and boundary line adjustments. Maintains manufactured/mobile home data, verifies legal descriptions for all excise tax affidavits and transactions, and updates taxpayer records to reflect name changes.

COMMERCIAL: Performs field inspections and valuation of commercial and industrial property countywide, including land, multifamily housing, offices, warehouses, retail businesses, restaurants, and marinas.

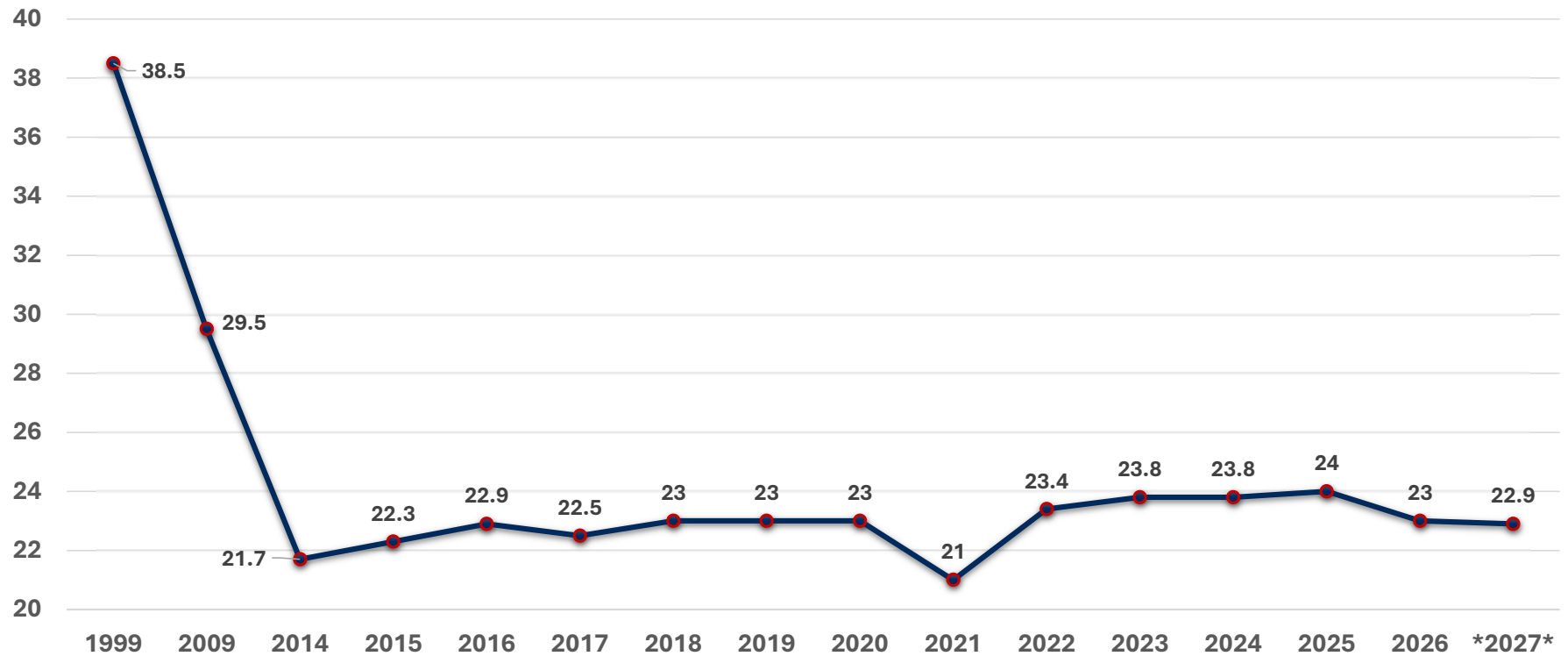
RESIDENTIAL: Performs field inspections and valuation of residential properties countywide, including land, single family dwellings, and manufactured/mobile homes.

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FTE COUNT



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WA STATE DOR'S 2025 WORKLOAD COMPARISION

Parcel Count Per Employee (FTE):

Ranking	County	No. of Parcels	FTE Count	Parcels Per FTE
2	Kitsap	120,398	24	5,017
9	Thurston	123,540	30	4,118
12	Whatcom	110,936	32	3,467

State Mean: 3,159

State Median: 3,135

Parcel Count Per Appraiser:

Ranking	County	No. of Parcels	FTE Count	Parcels Per FTE
4	Kitsap	120,398	12.85	9,369
9	Thurston	123,540	15.13	8,168
11	Whatcom	110,936	14.00	7,924

State Mean: 6,185

State Median: 6,072



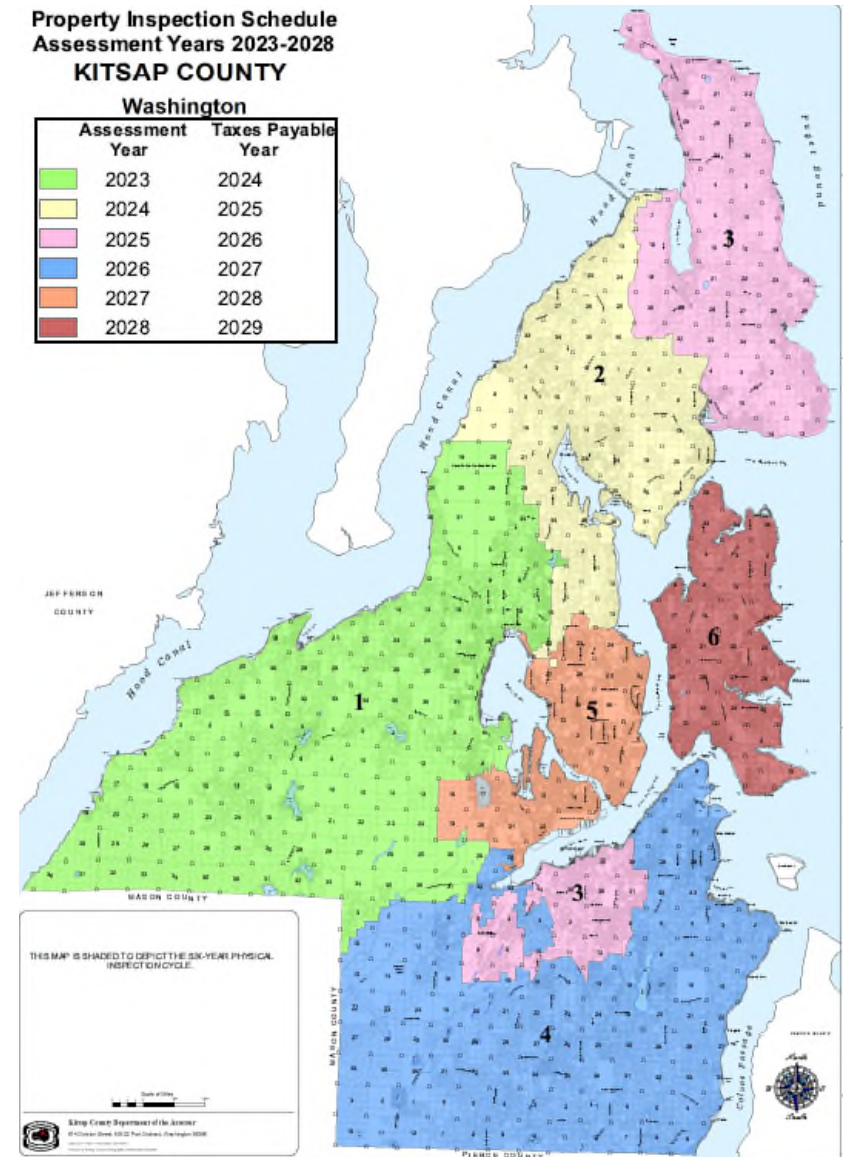
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PHYSICAL INSPECTION AREAS

Area 1 Central Kitsap	= 18,471
Area 2 Poulsbo	= 16,594
Area 3 North Kitsap & City of Port Orchard	= 23,287
Area 4 Unincorporated South Kitsap	= 22,883
Area 5 Bremerton	= 27,941
Area 6 Bainbridge Island	= 12,830

Property Inspection Schedule
Assessment Years 2023-2028
KITSAP COUNTY

Washington	
Assessment Year	Taxes Payable Year
2023	2024
2024	2025
2025	2026
2026	2027
2027	2028
2028	2029



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NEW CONSTRUCTION

RCW 36.21.080 requires the county assessor to place any property that is increased in value due to construction or alteration for which a building permit was issued or should have been issued on the assessment rolls for the purposes of levying property tax up to August 31st of each year.

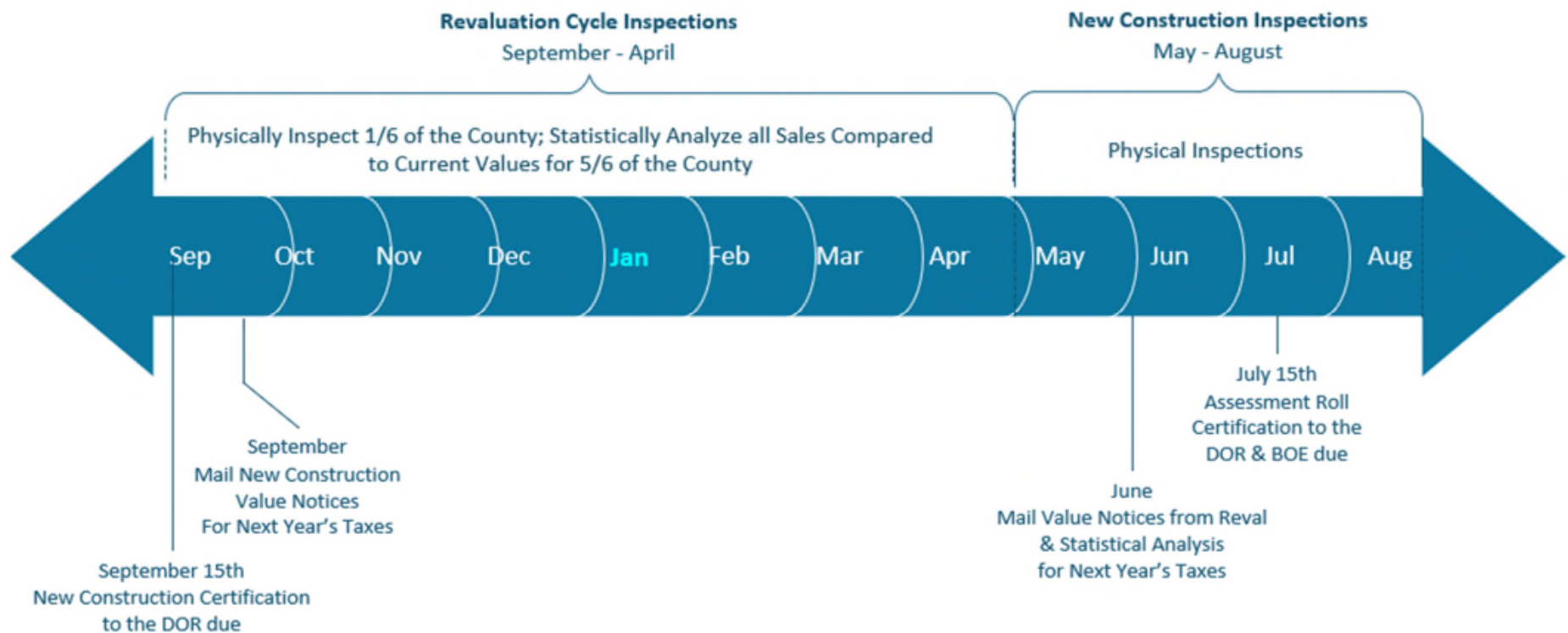
- New construction dollars are treated as an “add-on” to the property tax levy for all taxing districts
- Revenue generated from taxing new construction is not counted toward the district’s regular levy rate or the statutory/constitutional limits in the first year
- New construction dollars become part of the highest allowed levy calculation in subsequent years

New construction inspections are conducted countywide and are complete for 2027 taxes.

- Number of parcels inspected: 2,755
- Total value: \$774,326,957

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REAL PROPERTY INSPECTION TIMELINE



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SENIOR & DISABLED PROPERTY TAX EXEMPTION

WA State Legislature passed new income levels for this exemption program for 2020, 2025, & 2027, increasing the maximum allowable income to qualify, significantly increasing workload.

2020: Income limit for Kitsap (65% of the median household income per county) **raised to \$48,574**

2024: Income limit for Kitsap (70% of the median household income per county) **raised to \$65,000**

2027: Income limit for Kitsap (80% of the median household income per county) raised to \$93,000

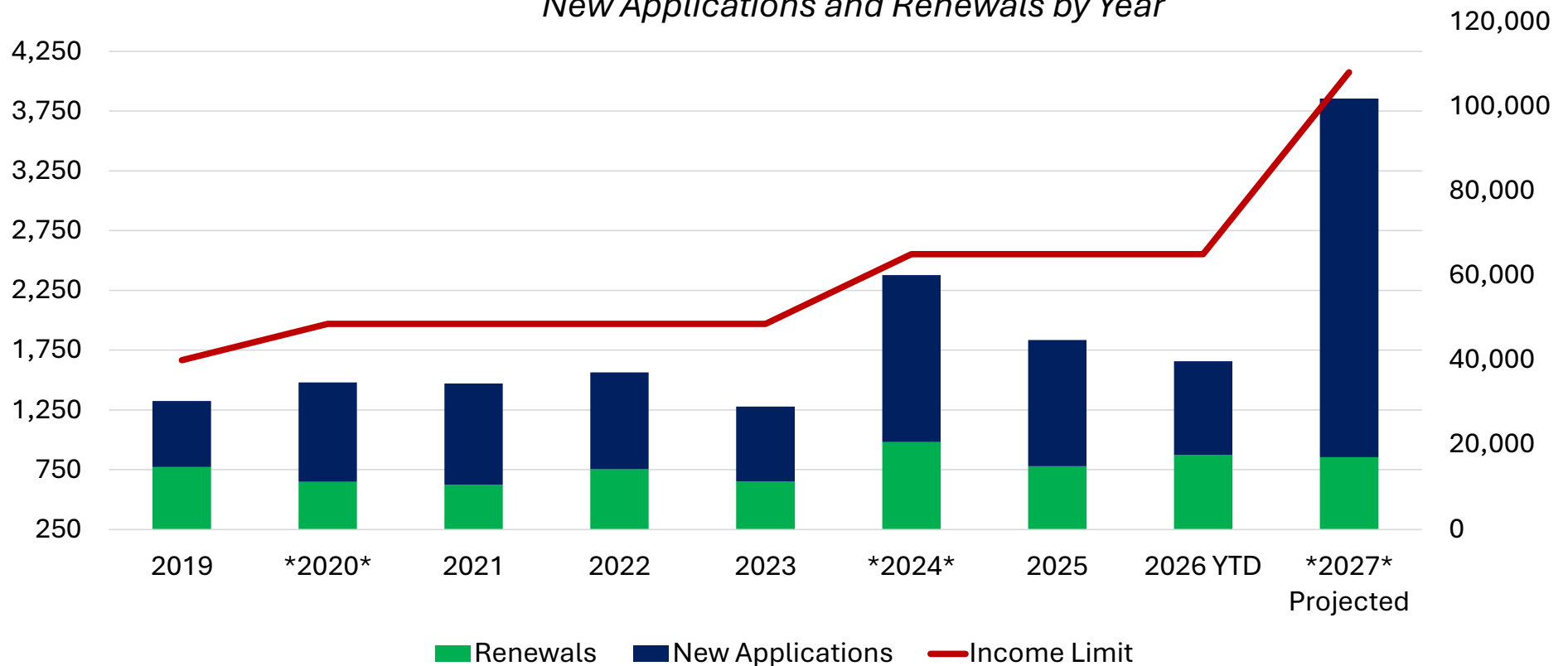
- New \$15,000 standard deduction per couple = \$108,000 income qualifying limit
- New \$6,000 rental income not counted in income limit
- VA Disability requirement reduced from 80% to 40%

The exemption specialist team was reduced by 1 FTE in the 2026 budget cuts, representing 25% of workgroup capacity.

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SENIOR & DISABLED PROPERTY TAX EXEMPTION

New Applications and Renewals by Year



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FINANCIAL SUMMARY

	2024 Actuals	2025 Actuals	2026 YTD June Actuals	2026 Budget
Salaries/Benefits	\$2,633,255	\$2,816,886	\$1,362,605	\$2,760,870
Supplies/Services	\$63,269	\$47,567	\$25,639	\$100,500
Interfund	\$430,632	\$587,436	\$294,764	\$596,161
Total	\$3,127,156	\$3,451,889	\$1,683,008	\$3,457,531

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BUDGET A

BUDGET SUMMARY			
Target	2026 Budget	2027 Proposed	Change in Total Budget
\$28,450	\$3,457,531	\$3,653,093	\$195,562
Net elimination from supplies/services budget line items			(\$) 14,868
Staffing reductions including elected salary freeze			(\$) 13,582
New revenue or increased revenues as a result of a specific management action			\$ 0
Total fiscal impact achieved			(\$) 28,450

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IMPACT SUMMARY – BUDGET A



Fiscal Impact Summary

Elected Salary Freeze	\$ (3,482)
Staffing Reductions	\$ (10,100)
Discretionary Postage Spend	\$ (14,868)
Total	\$ (28,450)

POTENTIAL IMPACTS

- Impact to customer service due to loss of admin personnel
- May result in slow down in processing of exemptions
- May result in inability to service front counter and phones
- Value notices mailing costs are uncontrollable

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BUDGET B

BUDGET SUMMARY			
Target	2026 Budget	2027 Proposed	Change in Total Budget
\$191,692	\$3,457,531	\$3,493,866	\$36,335
Net elimination from supplies/services budget line items			(\$) 14,660
Staffing reductions including elected salary freeze			(\$) 177,032
New revenue or increased revenues as a result of a specific management action			\$ 0
Total fiscal impact achieved			(\$) 191,692

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IMPACT SUMMARY BUDGET B



Fiscal Impact Summary	
Elected Salary Freeze	\$ (3,483)
Staffing Reductions	\$ (173,549)
Discretionary Postage Spend	\$ (14,660)
Total	\$ (191,692)

IMPACTS

- Delayed or incomplete valuations & appeals
- Inability to list or value all properties within Kitsap
- Incomplete new construction inspections
- Non-compliance with state mandated deadlines
- Delays in updating parcel information
- Delays in processing appeal responses & making adjustments to property values.

QUESTIONS?

THANK YOU!



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