

STEVENS COUNTY TREASURER'S CITIZENS REPORT

2019



Leslie Valz
Stevens County Treasurer



From the County Treasurer

To the Citizens of Stevens County:

It is my pleasure to present our annual report for 2019. I hope this information will help you to understand the treasurer's office functions for Stevens County and a broader picture of the county finances.

The treasurer's office is committed to serving the citizens of Stevens County in the most efficient manner to save you time. I want to thank the excellent staff, Shawn, Tonya, Alyssa, Brianna and Savannah.

We had a busy year in 2019. As a county we watch our budgets closely and maintain adequate reserves. The Commissioners have established an over 8.33% (one month of operating expenses) reserved fund balance by resolution for cash flow purposes. The county operates many different sectors and agencies, spread across many offices and miles, these include agencies such as North East Washington Alliance Counseling Services and Public Works. These agencies continue to see expanded growth to keep up with the large demand for services.

We sent out our second year of reminder postcards and added additional information for taxpayers to have ease when paying in October. This has been resoundingly successful and the reduction of penalties and interest to the taxpayer was 15% less than the prior year.

We have continued to expand our ability to accept multiple payment methods through the office, over the phone and also through our updated website.

The law regarding tax collections "RCW 84.56.020", will be changing in 2020, making payment options available for current year and assisting taxpayer that are delinquent avoid foreclosure.

As always, I am committed to providing timely, accurate, and essential financial information to the public and county officials. You will find my 2019 goals, accomplishments, and facts in the body of this report. Please reach out to me with any questions that you have regarding the Stevens County Treasurer's Office.

I hope you find this report useful.

Sincerely,

Leslie Valz

Leslie Valz
Stevens County Treasurer



Stevens County Treasurer's Office

General Taxpayer Information

Tax Due Dates:

| | |
|--------------------------------|--|
| February 21st | Statements Mailed |
| April 30 th | 1st Half taxes due |
| May | 1% interest on full year taxes if 1 st half not paid |
| June | 1% interest added on full year taxes and 3% penalty if 1 st half not paid |
| July | 1% interest on full year taxes if 1 st half not paid |
| August | 1% interest on full year taxes if 1 st half not paid |
| September | 1% interest on full year taxes if 1 st half not paid |
| October 31st | 2nd half taxes due 1% interest on full year taxes if 1 st half not paid |
| November | 1% interest on full year taxes if 1 st or 2 nd half taxes are not paid |
| December | 8% penalty added 1% interest on full year taxes if 1 st OR 2 ND half not paid |

If the above mentioned dates fall on a weekend, taxes are due the following Monday. Payments can be made directly by the taxpayer or by the taxpayer's mortgage company.

Modes of Payment:

- Mail payment with stub(U.S. postmarked by due date)
- Insert payment and coupon in drive through 24 hour drop box behind the courthouse.
- Insert payment and coupon in lockbox located outside the Treasurer's office.
- Pay at the Treasurer's office in person.
- Credit Card and E Check payments accepted online at:

<http://www.stevenscountywa.gov/treasurer/>

Or by calling 1-888-272-9829 with jurisdiction code 5605

- Debit, Credit Card, and E Check payments and paperless billing at Enotice online at:

<https://enoticesonline.com>.

Delinquent Interest and Penalties:

Payments received after the due date will accrue interest at the rate of 1% per month with no fractional proration. In addition, a penalty of 3% on the full years' tax will be assessed on June 1st and an additional penalty of 8% will be assessed on December 1st in the first year of delinquency pursuant to RCW 84.56.020.

Stevens County Treasurer's Office

Taxpayer Name and Address Changes:

The property owner is responsible for notifying the Treasurer's office of taxpayer name and address changes. Written notification is preferred by the Treasurer's office. The address/name change request is on the back of the tax coupon. You can also request a name or address change via email below when necessary.

Note: Verification may be required for changes in taxpayer and/or owner.

Email: Taxinfo@stevenscountywa.gov

Requesting Tax Refunds:

Taxpayers who have paid in error or overpaid due to a tax adjustment may need to make a written request for a refund. Interest on refunds accrues from the date taxes were overpaid and is included in the refund. RCW 84.69.020 states that no refund will be made to a third party payee.

Stevens County Treasurer's Office

MISSION STATEMENT

To protect, manage, and safely invest taxpayers' dollars on behalf of Stevens County Government and Special Purpose Taxing districts in a fiscally accountable and effective manner.

VISION THRU POLICY

The vision for the Treasurer's office is to provide fiduciary services to our stakeholders and always value our customers. We pledge to serve professionally with respect, understanding, and courtesy. We also pledge to fairly and consistently apply all laws, policies, and procedures.

VALUES THRU EXPECTATIONS

IN FULFILLING OUR MISSION AND VISION, we commit to the following core values:

Honesty

Cooperation

Responsiveness

Professionalism

Accountability

Positive Attitude

Stevens County Treasurer's Office

Goals

Prudent and Responsible Investment of Public Funds

Efficient and Effective Cash Management

Save Taxpayers Time

Provide Accurate and Timely Information

Provide Positive Customer Relations

Objectives

Provide Superior Customer Service.

Streamline Procedures and Operations.

Develop Efficient Workflow and Management Information Systems.

Work closely with Assessor's office to create cohesive working relationship for our customers.

Apply statutes, procedures, and policies fairly and consistently.

Stevens County Treasurer's Office

Budget History

| | | |
|--|------|-----------|
| Compensation Increases | 2019 | \$498,615 |
| New Computers | 2018 | \$524,524 |
| Benefits Increase for Staff | 2017 | \$474,310 |
| Eight hour days implemented/increased salary cost | 2016 | \$465,700 |
| \$20,000 Bank fees shown as expenditure/change in accounting | 2015 | \$446,800 |
| Software purchase | 2014 | \$414,100 |
| Furlough removed/Colas | 2013 | \$403,700 |
| | 2012 | \$348,000 |
| Software purchase | 2011 | \$336,100 |
| Furloughs implemented | 2010 | \$319,235 |
| | 2009 | \$330,500 |
| Software purchase | 2008 | \$417,000 |

Staffing: Five Employees

DEPARTMENT OVERVIEW

The Treasurer provides essential services in connection with financial operation of local government. The Treasurer is custodian of all funds which includes the County and special purpose taxing districts. (15 School Districts, six cities, 13 fire districts, one library district, one weed assessment, three milfoil assessments, sewer districts and one water district.)

Primary Responsibilities Include:

- Billing, collecting and distributing property taxes, (including foreclosure and distraint actions on delinquent accounts, special assessments, excise taxes, and miscellaneous receipts;
- Accounting for all Funds and deposits of revenue for the state, county, special purpose taxing districts, e.g., school, fire, and water districts, etc.;
- Administering short and long term debt financing.
- Cash management and investment of money for the County and special purpose taxing districts;
- Managing the provision of banking services for the County and special purpose taxing districts.
- Custodian of public money.
- Investing monies for County and Special Purpose Taxing Districts

Accomplishments for 2019

- ✓ Sent out a postcard notice for October payments - HUGE SUCCESS for our taxpayers
- ✓ Continued to utilize automated online payments to upload into our system
- ✓ Reduced our banking fees in half by committing to ACH payments, communicating electronically and the strong interest rate market.
- ✓ Continued to grow the participation in the payment plan for delinquent taxes.
- ✓ Ensured all foreclosure property owners were aware of payment plan options and exemption programs.
- ✓ Exceeded goals of collecting delinquent taxes.
- ✓ Continue to drastically reduce number of parcels in foreclosure.
- ✓ Aggressively seeking investments in line with the competitive rates available in 2019. Overnight investment account more than doubled interest earnings in 2019. Interest earnings increased by 40% over prior year.
- ✓ The county continues to utilize purchase cards. This will reduce the number of warrants issued and the time and cost associated with warrants. P-Cards also allow for increased flexibility, security, and a large rebate due to the purchase totals reaching the designated amount.
- ✓ The county began its second full year processing ACH payments for vendors, also reducing costs for the county.

Goals for Future

- ✓ Offer ACH direct payments within the Treasurer's office
- ✓ Staff training
- ✓ Gather email addresses and phone numbers to send reminders about tax due dates and other information dissemination
- ✓ Additional notifications of tax payments that are delinquent
- ✓ Create satellite office in Suncrest/Nine Mile Falls area to process and receive tax payments.
- ✓ Continue the scanning of all excise affidavits

Facts

- In July 2013, RCW 84.56.020 allowed the County Treasurer to accept payment plans on delinquent taxes if current year is paid.
- Bankruptcies are being filed electronically which reduces the amount of staff time to process.
- School reports are automated which allows timely and accurate reporting to the ESD.
- Our bank allows us to take advantage of electronic banking and remote deposits for improved cash management and saving staff time.
- The office has continued to be productive with five employees versus the seven employees in 2002.
- The Assessor's office converted to the same program as the Treasurer's office reducing problems and allowing taxes to be billed on time. This eliminated cash flow problems the county encountered in February through April in prior years.
- The Treasurer's office works with districts to facilitate smoother reports that are more timely over prior years.

Stevens County Treasurer's Office

FUNCTIONAL ORGANIZATION

Tax Administration

- Excise Tax Processing & Reporting
- Property Tax Billing, Collections, Cancellations and Supplements
- Property Tax Name/Address Changes
- Property Tax Refunds
- Personal Property Distraint Collections
- Bankruptcy Tax Collections
- Foreclosure preparation, collections, and sales
- Special Assessment Billing & administration
- Segregation/Tax Redistribution
- Web Site Management

Financial Services

- Accounting
- Debt Service Administration
- Cash Management
- Investing
- Warrant & Bank Reconciliation
- Manage Banking Services
- Cash Receipts
- Cash Disbursements
- Internal Controls
- Securities Custody/Safekeeping

Stevens County Treasurer's Office

2019

OFFICE INDICATORS/ WORK UNITS

Cash Management

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | Percent of Change | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------|-----------------|
| Property Tax Collections | \$36,813,042 | \$36,497,753 | \$36,781,840 | \$37,134,332 | \$37,593,159 | \$38,024,494 | \$43,514,367 | \$40,765,712 | -6.74% | |
| Total Excise Collections | \$1,647,971 | \$2,124,997 | \$2,404,671 | \$2,913,524 | \$2,969,892 | \$3,335,459 | \$4,499,343 | \$4,386,472 | -2.57% | |
| Investment Interest | \$95,842 | \$112,113 | \$105,755 | \$107,376 | \$134,960 | \$185,088 | \$341,406 | \$479,324 | 28.77% | *Note 3 |
| Investment Fee Revenue | \$3,772 | \$2,727 | \$1,807 | \$2,473 | \$5,452 | \$10,359 | \$14,503 | \$18,458 | 21.43% | |
| Tax Title Sales | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | #DIV/0! | |
| Total Receipts (Including Tax transactions) | \$169,699,605 | \$154,310,083 | \$155,936,736 | \$157,088,679 | \$168,267,291 | \$158,591,535 | \$181,640,663 | \$183,243,953 | 0.87% | |
| Affidavits Scanned | 9,612 | 11,311 | 7,877 | 20,146 | 20,935 | 8,222 | 2,659 | 2,640 | -0.72% | * Note 2 |
| * Note 2 - Special project, all affidavits copied and retrievable electronically. Current and scanned back to 1965. | | | | | | | | | | |
| * Note 3 - Current Expense. | | | | | | | | | | |

Stevens County Treasurer's Office

The measures reported on this page were included for you. What would you like to see reported on this page?

Please let us know by contacting Leslie Yalz at phone 684-2593 or email treasurer@stevenscountywa.gov

2019

OFFICE INDICATORS/ WORK UNITS

Administration and Tax Management

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2018-2019 Percent of Change | |
|--|--------|--------|--------|--------|--------|--------|--------|--------|-----------------------------------|-----------------|
| Taxable Real & Personal Property Parcels | 41,444 | 41,428 | 41,082 | 41,154 | 41,316 | 41,406 | 41,369 | 41,408 | 0.22% | |
| Senior/Disabilities Exemptions | 1,735 | 1,848 | 1,848 | 1,791 | 1,808 | 1,768 | 1,719 | 1,671 | -2.26% | |
| Investment transactions | 4,003 | 3,728 | 4,772 | 4,023 | 3,841 | 4,658 | 4,007 | 4,321 | 7.27% | |
| Tax Parcels in Foreclosure Sale | 11 | 19 | 15 | 7 | 4 | 11 | 13 | 12 | -8.33% | <i>* Note 2</i> |
| Customer Service Phone Calls | 27,600 | 25,080 | 35,112 | 33,235 | 35,592 | 35,828 | 14,104 | 13,216 | -6.72% | <i>* Note 3</i> |
| Tax Refund Petitions | 401 | 341 | 333 | 224 | 247 | 221 | 266 | 227 | -17.18% | <i>* Note 3</i> |
| New Bankruptcy Cases Filed | 58 | 63 | 66 | 87 | 78 | 65 | 64 | 59 | -8.47% | |
| Real Estate Excise Tax Affidavits Processed | 2,029 | 2,167 | 2,228 | 2,291 | 2,442 | 2,590 | 2,659 | 2,640 | -0.72% | |

** Note 2* - In 2011 we added the mineral rights into the foreclosure process. See Letter from the Treasurer.

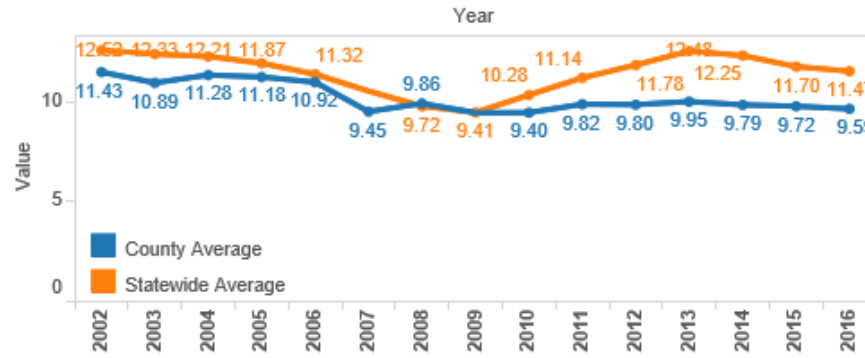
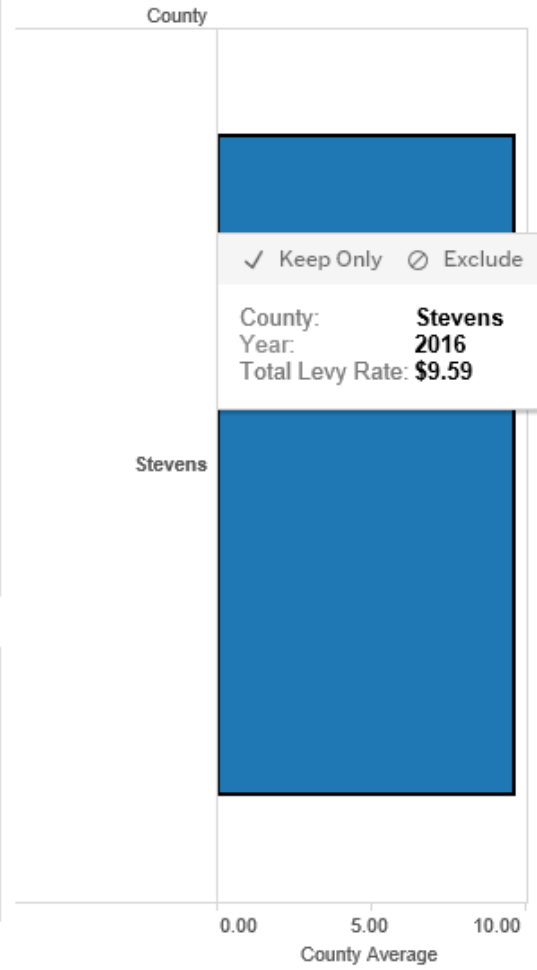
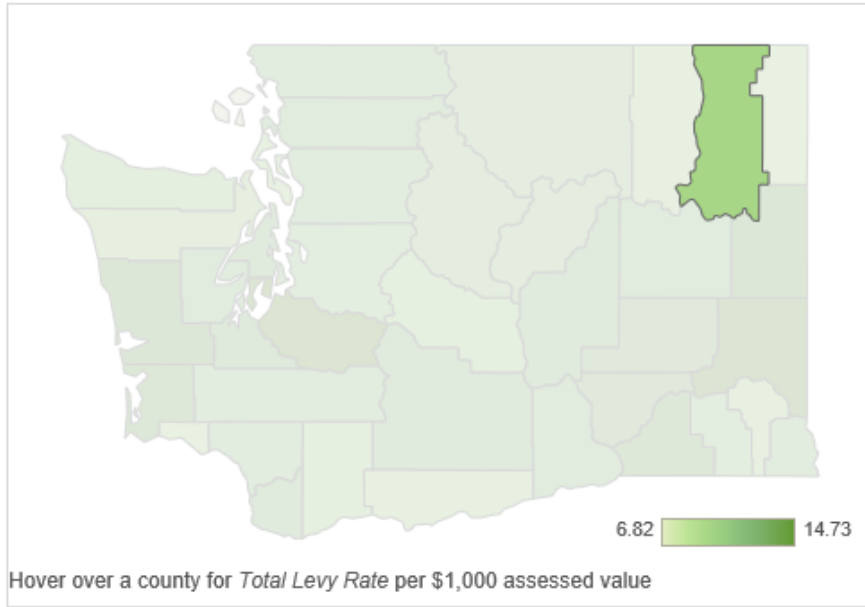
** Note 3* - Increased number of BOE cases in 2012 directly affects incoming phone calls and walk ins and Refund Petitions. This amount decreased slightly in 2013. In 2015 we combined multiple years for one taxpayer to a single petition

Average Levy Rate per \$1,000 Assessed Value



Year

Rate Type



Comparison of Average Levy Rates by Year Due in 2009-2016

| County | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Adams | \$12.22 | \$12.04 | \$12.51 | \$12.96 | \$12.85 | \$12.64 | \$12.68 | \$12.46 |
| Asotin | 12.52 | 12.19 | 12.44 | 12.67 | 12.76 | 12.05 | 11.81 | 11.43 |
| Benton | 11.54 | 11.59 | 11.67 | 11.53 | 11.58 | 11.70 | 11.75 | 11.60 |
| Chelan | 9.53 | 9.22 | 9.45 | 10.13 | 10.64 | 11.02 | 11.09 | 10.80 |
| Clallam | 8.28 | 8.75 | 9.46 | 10.32 | 11.12 | 11.18 | 10.83 | 10.22 |
| Clark | 10.06 | 11.60 | 13.17 | 13.66 | 14.51 | 13.77 | 12.88 | 12.27 |
| Columbia | 10.86 | 11.07 | 12.07 | 11.31 | 11.62 | 11.12 | 11.29 | 10.55 |
| Cowlitz | 10.31 | 10.68 | 11.29 | 11.83 | 12.42 | 12.41 | 12.33 | 11.55 |
| Douglas | 9.50 | 9.55 | 10.70 | 11.24 | 12.09 | 11.53 | 11.43 | 10.93 |
| Ferry | 8.91 | 9.14 | 9.21 | 9.18 | 9.43 | 9.48 | 9.68 | 9.68 |
| Franklin | 13.35 | 12.74 | 12.83 | 12.89 | 12.99 | 12.94 | 12.65 | 12.43 |
| Garfield | 11.22 | 10.89 | 11.55 | 10.31 | 11.29 | 9.26 | 9.94 | 9.50 |
| Grant | 12.20 | 11.93 | 12.12 | 12.70 | 13.70 | 13.28 | 12.95 | 12.30 |
| Grays Harbor | 10.75 | 10.55 | 10.73 | 11.64 | 12.16 | 12.69 | 13.08 | 13.58 |
| Island | 6.86 | 7.28 | 7.94 | 8.37 | 8.70 | 9.51 | 9.34 | 9.25 |
| Jefferson | 7.92 | 7.91 | 8.56 | 9.20 | 9.66 | 10.18 | 10.07 | 10.08 |
| King | 8.81 | 10.10 | 10.81 | 11.37 | 11.93 | 11.63 | 10.62 | 10.56 |
| Kitsap | 9.02 | 10.13 | 10.70 | 11.71 | 12.23 | 12.44 | 12.04 | 12.26 |
| Kittitas | 7.25 | 7.13 | 7.76 | 8.02 | 9.18 | 9.80 | 9.86 | 9.95 |
| Klickitat | 8.43 | 8.51 | 9.04 | 9.04 | 9.04 | 9.55 | 9.76 | 9.57 |
| Lewis | 9.00 | 9.64 | 9.88 | 10.42 | 10.87 | 11.12 | 11.26 | 11.31 |
| Lincoln | 11.49 | 11.76 | 11.97 | 12.63 | 12.48 | 11.74 | 11.94 | 11.65 |
| Mason | 9.00 | 8.79 | 8.84 | 9.53 | 10.54 | 11.47 | 11.52 | 11.62 |
| Okanogan | 9.41 | 9.58 | 9.58 | 10.17 | 10.59 | 10.41 | 10.64 | 10.79 |
| Pacific | 11.35 | 10.69 | 11.06 | 12.45 | 12.56 | 13.17 | 13.81 | 13.55 |
| Pend Oreille | 8.60 | 8.34 | 8.25 | 8.83 | 9.03 | 8.96 | 9.10 | 9.05 |
| Pierce | 10.86 | 11.42 | 12.94 | 13.87 | 15.43 | 15.23 | 15.16 | 14.73 |
| San Juan | 5.04 | 4.88 | 5.35 | 5.60 | 6.76 | 6.85 | 6.94 | 6.82 |
| Skagit | 9.04 | 9.77 | 10.52 | 11.29 | 12.27 | 12.11 | 12.26 | 11.90 |
| Skamania | 7.87 | 8.23 | 8.80 | 9.02 | 10.55 | 10.34 | 10.66 | 9.95 |
| Snohomish | 9.11 | 9.92 | 11.25 | 12.41 | 13.01 | 12.37 | 12.05 | 11.33 |
| Spokane | 11.33 | 11.86 | 12.94 | 13.29 | 14.32 | 13.77 | 13.83 | 13.60 |
| Stevens | 9.39 | 9.40 | 9.82 | 9.80 | 9.95 | 9.79 | 9.72 | 9.59 |
| Thurston | 9.89 | 10.46 | 11.65 | 12.67 | 13.69 | 13.08 | 13.01 | 12.77 |
| Wahkiakum | 7.89 | 7.84 | 8.43 | 8.99 | 9.60 | 9.43 | 9.78 | 8.90 |
| Walla Walla | 11.42 | 12.67 | 12.60 | 12.69 | 13.36 | 13.30 | 13.19 | 13.19 |
| Whatcom | 9.38 | 9.36 | 10.28 | 10.58 | 11.24 | 11.58 | 11.44 | 11.29 |
| Whitman | 12.68 | 12.86 | 13.03 | 13.27 | 13.75 | 14.21 | 14.21 | 14.39 |
| Yakima | 11.17 | 11.64 | 11.64 | 12.34 | 12.50 | 12.64 | 12.24 | 12.20 |
| STATEWIDE | \$9.41 | \$10.28 | \$11.14 | \$11.78 | \$12.48 | \$12.25 | \$11.70 | \$11.47 |

¹Per \$1,000 of assessed value.

CONTACT US:

Treasurer's Office Telephone Numbers:

| | |
|-------------------------|-------------------------|
| Toll Free | (866)513-2741, ext. 593 |
| TTY Number | (800)833-6388 |
| Outside Local Line | (509)684-2593 |
| Foreclosure | All Extensions |
| Real Property Tax | All Extensions |
| Bankruptcy | All Extensions |
| Personal Property Tax | Ext. #2593 |
| Segregation/Mobile Home | Ext. #3223 or 2593 |
| Revenue/Financial | Ext. #7592 |
| Real Estate Excise Tax | Ext. #2583 |
| Senior Exemption | Ext. #6161 |
| County Treasurer | Ext. #7592 |

Our e-mail address is treasurer@stevenscountywa.gov
taxinfo@stevenscountywa.gov

Our web site is www.stevenscountywa.gov/treasurer/

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