



## Island County Assessor

*Kelly T Mauck, Assessor*

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**Date:** June 9<sup>th</sup>, 2025

**From:** Kelly T Mauck, Island County Assessor

**To:** Board of Island County Commissioners via Budget Manager

**Subject:** Submission of Budget for 2026, Island County Assessor

**Executive Summary:** The 2026 budget submission for the Assessor's Office continues our commitment to stability, efficiency, and improved valuation practices. Staffing levels remain consistent, and performance remains high across our team. We are requesting only a modest increase of \$3,550 (excluding wages/benefits), achieved through reallocation among line items. This ensures continuity of service while maintaining fiscal responsibility.

**2025 Accomplishments and Work Plan Status:** In 2025, we completed our revaluation of Area 2, which included the area south of Oak Harbor to north of Greenbank, encompassing 7,568 parcels. We will mail new value notices on June 10, 2025. Personal Property and New Construction notices will follow in September 2025.

Our 2025 residential assessment-to-sales ratio is projected to be approximately 96%, keeping us well within Department of Revenue (DOR) compliance and again among the best in Washington State. The real estate market remained stable year over year, with less than a 3% value increase depending on location.

We achieved significant progress in land valuation by actively developing and utilizing land tables. This initiative is key to maintaining fair and equitable assessments and will be further refined into 2026.

Staff turnover in our office remains low, with only one employee separation in 2025. During the exit interview process, the departing appraiser cited that the compensation did not adequately reflect the responsibilities and challenges of the position—particularly the frequent confrontational encounters with property owners in the field and the inherent safety concerns. In response, I submitted a formal memo to the Human Resources Director requesting a comprehensive review of appraiser compensation, emphasizing the complexity, accountability, and essential nature of the work performed. Additionally, a fellow Assessor shared a salary survey of comparable counties, which revealed that Island County appraisers earn significantly less than their counterparts. I recognize that a full analysis would require consideration not only of base wages but also of the broader compensation package, including benefits.

We also reinstated sales letters to parties in real estate transactions to better determine the validity of sales as arm's-length. With the launch of a new online response system, we have seen strong engagement, improving the reliability of our sales data.

**2026 Work Plan & Goals:** For 2026, we move into revaluation Area 3, which includes all parcels south of Greenbank to Useless Bay and north to Baby Island. This cycle will cover 8,882 parcels. Reduced travel requirements compared to Camano Island should help manage fuel costs and improve staff efficiency. The fuel line item will likely have to be increased in 2 years when we visit Camano for revaluation.

We will continue refining our land tables and initiate the long-overdue update of residential cost tables within the PACS CAMA system. These cost tables have not been revised since the system's original implementation and are critical to ensuring accurate and equitable valuations. However, updating them presents technical challenges due to a flawed system conversion in 2010 and the limited compatibility of third-party cost data with PACS. Despite these obstacles, we are committed to making the necessary upgrades to align our system with current construction and market trends.

Additionally, we will formally present our Farm Advisory Committee applicants to the BOCC in 2026 or before and establish the committee to ensure compliance with RCW 84.34.145.

Our current use program will continue to be evaluated and improved to ensure compliance with program standards and to support long-term program integrity. We remain actively engaged with property owners participating in the Designated Forest Land program, working closely with them to promote sustainable forestry practices that meet program requirements while protecting environmental resources. Our goal is to encourage proper forest management—not large-scale clearcutting—so that forest lands continue to provide ecological, aesthetic, and economic benefits. Additionally, we will continue to assist property owners seeking to transition into the PBRS (Public Benefit Rating System) program when appropriate.

**Program and/or Fund Summaries:** Our requested \$3,550 budget increase for 2026 will not impact current expenses significantly. We have strategically reallocated funds from areas such as fuel (due to reduced driving in this cycle) to other necessary areas, such as postage and outreach.

We still intend to implement the Spatiatest program. While we are facing technical hurdles with IT in 2025, we remain committed to its deployment due to its potential to enhance transparency, improve taxpayer engagement, and reduce Board of Equalization appeals.

We now have two vehicles in urgent need of replacement: a 20-year-old Ford Focus Wagon and a 17-year-old recycled vehicle from Planning. For safety and operational efficiency, we will seek to replace at least one of these vehicles in 2026, preferably with an all-wheel-drive model better suited to the varied terrain and seasonal challenges our appraisers face.

**Closing:** The 2026 budget supports the Assessor's statutory responsibilities while continuing to modernize operations, preserve staffing levels, and focus on taxpayer service. Our office remains committed to fiscal discipline, accuracy in property valuations, and transparency in property tax administration.

Respectfully submitted,



Kelly T Mauck – Island County Assessor