

# Washington County Government



Washington Association  
of COUNTY OFFICIALS

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# Washington County Government



Washington Association  
of **COUNTY OFFICIALS**

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## ABOUT WASHINGTON ASSOCIATION OF COUNTY OFFICIALS

The members of the Washington Association of County Officials (WACO) are the elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers and comparable appointed officials in Washington's 39 counties.

WACO provides education and legislative advocacy for its almost 260 members. WACO is also devoted to educating the citizens about the function and value of the services that the Executive County Officers offer.

WACO commenced operation on March 1, 1960, with offices in Olympia and has continued operations ever since.

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# THE COUNTY ASSESSOR

The difficult task of placing an equitable valuation on all real property and taxable personal property is performed by the county assessor. While some areas continue to grow, others show no growth or a decline in property values, making the assessor's job even more demanding.

The assessor's primary duty is determining the value of all real property and taxable personal property for the purpose of equitable distribution of tax liabilities to the taxpayers in the various districts.

The amount of taxes to be paid (the amount of levy required), is determined by the various taxing districts such as the State of Washington, county and city legislative authorities, fire districts, school districts and other "junior" districts, as well as the voting public in its consideration of special levies. In recent years, property tax initiatives have put a one percent cap on the budgets of the non-voted taxing districts.

The value and levy required are used to calculate the amount due from each taxpayer according to their proportionate share of the total revenue necessary to provide governmental services.

Prior to 1983, state law required the assessor to reappraise real property at least every four years. Now, counties with adequate resources may expedite responses to market fluctuations by performing reappraisals on an annual basis with a physical inspection on a less frequent six-year basis. Any taxpayer who disagrees with the value determined by the assessor has the right to appeal the value to the county board of equalization.

## **BUILDING APPRAISALS**

There are three approaches used to determine the valuation of a building or other improvements to property: the "cost approach," the "market approach" and the "income approach." To utilize each approach, complete data must be obtained on the property being appraised. Such information would include:

- Outside measurements
- Type of construction
- Age
- Condition
- Location/zoning
- Plumbing
- Heating
- Income and expenses of property (for commercial property)
- Any other information which may influence the value

The income approach, or capitalization of net income, is most commonly used in valuation of commercial properties. In the market approach, properties that are comparable and have recently sold are used to establish value. The cost approach, which can be used to supplement the market approach, uses identifiable material and labor costs plus depreciation when appropriate.

## **LAND APPRAISALS**

Land valuation is determined after a survey of the prices paid for similar land, thus establishing a “market value” as set by buyers and sellers of property. The “market” is not determined after viewing one or two isolated sales, but by thorough examination of an adequate number of transactions. In the appraisal of farm land, careful examination must be given to production records, soil characteristics and other elements that affect income from the land and tend to fix the market value. In older urban neighborhoods, the land residual method may be used, which extracts building value from the sales price.

## **PERSONAL PROPERTY**

Personal property valuations are determined after reviewing returns submitted by taxpayers and examination of the owner’s accounting records. Equipment valuation schedules, depreciation tables, trends and other guides have been jointly prepared by the Washington State Department of Revenue and county assessors in an effort to obtain greater uniformity.

## **EXEMPTIONS**

January 1 is the date that property value is determined in Washington. State law exempts from property tax the following: intangible personal property (stocks, bonds and bank accounts); government-owned property; church property; veterans and relief property; certain music, art and dance halls; humane societies; non-profit day care centers; dialysis outpatient facilities; and household goods. In addition, tax exemptions

may be available for destroyed property, historic property and home improvements. Senior or disabled persons, upon application, may obtain exemption from a portion of their property taxes.

## **RECORDS AND ADMINISTRATION**

In addition to tens and even hundreds of thousands of appraisal records maintained on properties in some counties, the assessor is required to keep numerous other records. A detailed series of maps showing all properties within the county must be maintained, and a set of aerial survey photos is also a vital part of the mapping system in most counties. Each time a parcel of property is sold or divided, or a new plat filled, the transaction is shown in the assessor's records. The following information is listed on the assessment roll in each county:

- Taxpayer
- Legal description
- Tax code area
- Location
- Assessed valuation for all property within the county

Appraisers within the assessor's office may specialize in a certain type of real and personal property appraisal. Some appraisers are therefore assigned to residential property, some to commercial and others to land, timber or personal property. Statewide appraisal schools and the International Association of Assessing Officers' (IAAO) courses to train field personnel have been sponsored by the Washington State Association of County Assessors and the Department of Revenue as an aid in obtaining greater uniformity of valuation methods. Public appraisers must be accredited by passing an examination required by state law. Fifteen hours of continuing education must also be completed every two years.



# THE COUNTY AUDITOR

The county auditor's duties and responsibilities are diverse and wide-ranging. In most counties the auditor performs four major functions: ex-officio supervisor of elections and voter registration, recording and maintenance of permanent county records, licensing of vehicles and vessels and financial services.

## ELECTIONS AND VOTER REGISTRATION

The auditor is responsible for administering all federal, state, and county, city/town or school, hospital, fire, cemetery, water, sewer, port, park and recreation and public utility districts elections. In addition to the annual primary and general election, there can also be two special elections in February and April.

Washington State is completely a "Vote by Mail" State. All ballots are now mailed to voters. There is much that goes into preparing and running an election. As part of the election process, the auditor accepts local declarations of candidacy and resolutions, prepares ballots for printing and mailing, programs and tests voting and ballot tabulating systems and provides for public notices.

The auditor is responsible for tabulation of ballots and publication of official election returns.

The auditor chairs the county canvassing board, which also includes the prosecuting attorney and the chair of the county legislative board. This board verifies the results from the ballots received.

The auditor is responsible for apportioning to State, City, County, and Town and Districts their share of election expenses.

The auditor, as supervisor of elections, is the chief registrar of voters within the county. It is the auditor's responsibility to close voter registration in accordance with state law, prior to each election, and to publish requisite legal notice of such impending closures.

Each county is required to have at least two Certified Election Administrators on staff. In order to be initially certified, staff must attend a two day orientation class and pass a written exam. Election Administrators must have 40 hours of additional education and must have two years of service in an elections office during the three year period immediately prior to the request for initial certification. Assistant Election Administrators need 20 hours of additional education and must

be employed for one year.

Once certified, Election Administrators must maintain their certification with 18 hours of continuing education each year. For Assistant Election Administrators, only six hours of continuing education is required.

## **RECORDER**

As the county recorder, the auditor's duties include maintaining, in perpetuity, the county's permanent, historic records. Real property records such as deeds, real estate, contracts and liens are presented to the auditor to be placed in the official public record to serve as an official notice to all interested parties. The date, time of receipt and a unique auditor's file number are assigned to each document presented. An index is created and an image of the document is captured and preserved so that current and future generations may access and retrieve each recorded document. Documents recorded by auditors include surveys, plats, veterans' discharge papers and name changes. The auditor issues and retains permanent copies of marriage licenses and provides a record to the Washington State Department of Health.

Some auditors continue to serve as clerk of the board for the county legislative authority, responsible for keeping a complete record of the proceedings of each meeting held. In most counties, the auditor maintains a repository for the official proceedings of the county legislative authority meetings and other official historic information for the county.

## **FINANCE**

In most non-charter counties, the auditor maintains the central accounting system for all county government. Duties may entail the control and issuance of disbursements, financial accounting and reporting, grant accounting, payroll and fixed asset inventory. The auditor is also responsible for the preparation and submission of the county's annual report to the State Auditor. Additionally, some auditors also act as the county budget director. In Whatcom County, the internal audit duties fall under the direction of the county auditor.

In charter counties, other departments may perform the financial service duties. In King County, financial duties fall under the Director of the Finance and Business Operations Division.

By statute, the auditor is a member of the county finance committee, along with the treasurer and the chair of the legislative authority.

## **LICENSING**

As agents for the Washington State Department of Licensing, the county auditor and their contracted subagents are responsible for the issuance of vehicle and vessel licenses and titles. Licensing encompasses the processing of a wide variety of titles and registrations, as well as the collection of license fees and vehicle excise taxes, and issuing license plates and renewal tabs. The auditor also acts as an agent for the Washington State Department of Revenue in collecting sales tax when transfers of ownership for vehicles and vessels are processed.

## **MISCELLANEOUS DUTIES**

Miscellaneous other duties have been assigned to auditors in various counties. Some auditors provide passport services, and some issue pet licenses. In some charter counties, auditors also issue a wide variety of other licenses, including licenses for dance halls, hobby kennels, taxi drivers, second hand dealers, process servers, grooming parlors, pet shops, pawnbrokers, massage parlors, adult entertainment, game tables, public events and assemblies, parades and fun runs on county property, boating exhibitions, public bathhouses, hot tubs, auctioneers, business licenses, carnivals, antiques, junk/salvage, music machines, game tables, amusement machines, coin operators, garage sales, flea markets, circuses, gun dealers, outdoor public music festivals, solicitors, photo fees, rental agencies, and wrecking yards.

# THE COUNTY CLERK

The county clerk is one of several independent, elected officials provided by the Washington State Constitution (Article IV, Sec. 26), with specific and special duties assigned by statute, as well as local and state court rules. The position of county clerk is best characterized as the record keeping and financial officer of the Superior Court.

The county clerk's purpose is to ensure the separation of powers among the three branches of government by preserving the integrity of the judiciary. Those three branches are Executive, Judicial and Legislative.

The purpose is accomplished in three ways:

- By being independent of the judicial branch, the clerk protects the judiciary from the appearance of impropriety or unfairness in the setting of cases, implementation of orders or investment of funds
- The clerk is located in the executive branch of government and provides the avenue for external oversight of the judiciary without legislative or executive branch interference with its actions, integrity or independence
- As an independent elected official, the clerk preserves for the public unrestrained access to a fair, accurate and independently established record of the opinions, decisions and judgments of the Court

## COURT RECORDS AND EXHIBITS

The clerk receives and processes all documents presented in a Superior Court cause of action. The processing of court documents involves record classification, assignment of cause number, computerized docketing and manual or electronic filing of hard copy records. The clerk is responsible for seeing that these records are maintained, retained and purged in accordance with statutory time constraints and required archival standards. The types of cases that are filed in the clerk's office are felony criminal, civil, domestic/family law, probate, guardianship, adoption/paternity, civil involuntary commitments, juvenile offender and juvenile dependency.

## **FINANCIAL OFFICE FOR THE COURTS**

As the court's agent, the clerk collects statutory fees, fines, trust and support funds; maintains a trust account for monies received, disburses monies as ordered by the court and further provides an investment plan for monies held. The collection, accounting and investment of court monies is done to ensure that the interests of the public and the county are secured.

## **QUASI-JUDICIAL OFFICER**

The clerk serves in a quasi-judicial capacity (to exercise discretion of a judicial nature) for the issuance of court related orders. In this capacity, the clerk must review court documents for possible errors, perform acts required by law, and issue letters testamentary, warrants of arrest, orders of sale, writs of execution, garnishment, attachments, restitution and establish a record of judgments ordered by the court.

## **EX OFFICIO CLERK OF THE COURT**

Under the Constitution of the State of Washington, the clerk has the title of "ex officio clerk of the court." This requires the clerk's presence at all court sessions for the purpose of establishing an independent record of each hearing (minutes) which are available to the public. The clerk must also be present at every court hearing or trial to receive and keep a record of all exhibits (evidence) entered by the parties.

## **JURY MANAGEMENT OFFICER**

In some counties, the clerk's office is responsible for the management of the jury panel for the courts.

## **DEPARTMENTAL ADMINISTRATOR**

As the administrator of a county department, the clerk has the responsibility to establish office policies and procedures, oversee the budget and maintain the established guidelines and policies of the county legislative authority. Accuracy and efficiency are critical in the clerk's office, as even the slightest error or omission in making evidence, indexing, posting or filing of thousands of legal documents yearly, or error in disbursing funds, could affect the life or property of a private citizen.

# THE COUNTY CORONER/MEDICAL EXAMINER

The function of the county coroner is one of death investigation. Some charter counties have a medical examiner who conducts the same functions as the coroner, and may also perform autopsies and lab studies. In counties with a population of 40,000 or less, the prosecuting attorney serves as the coroner. The county coroner is an elected position.

## AUTHORITY AND JURISDICTION

The Revised Code of Washington (RCW 68.50.010) describes the authority and jurisdiction of the county coroner as follows: “The jurisdiction of bodies of all deceased persons who come to their deaths suddenly when in apparent good health without medical attendance within the 36 hours preceding death; or where the circumstances of death indicate death was caused by unnatural or unlawful means; or where death occurs under suspicious circumstances; or where a coroner’s autopsy or post mortem or coroners’ inquest is to be held or where death results from unknown or obscure causes, or where death occurs within one year following an accident; or where death is caused by any violence whatsoever; or where death results from a known or suspected abortion, whether self-induced or otherwise; where death apparently results from drowning, hanging, burns, electrocution, gunshot wounds, stabs or cuts, lightning, starvation, radiation, exposure, alcoholism, narcotics or other addictions, tetanus, strangulation, suffocation, smothering; or where death occurs in jail or prison; where a body is found dead, or is not claimed by relatives or friends, is hereby vested in the county coroner, which bodies may be removed and placed in the morgue under such rules as are adopted by the coroner with the approval of the county legislative authority, having jurisdiction, providing therein how the bodies shall be brought to and cared for at the morgue and held for the proper identification where necessary.

## RESPONSIBILITIES

- **Determination of the cause, manner, and mechanism of death.**

The coroner is responsible for determining how, why and by what means a person died in those cases falling under his/her jurisdiction. These determinations involve scene investigation, witness and family interviews, medical records checks, physician opinions, toxicology studies and thorough body examinations. If necessary, a pathologist is retained to perform an autopsy. Blood and urine samples are taken

for toxicological testing from deceased victims of accidents, suicides, homicides and in any other case where suspicious circumstances exist.

- Location and notification of next of kin
- Disposition of the deceased person's body
- Custody of money and property found on the body of the deceased. Money and property are turned over to the rightful heirs, and when a relative cannot be located, the coroner deposits money or proceeds from the sale of property with the county treasurer. Duplicate lists of all personal property are made.
- Death certification. The death certificate is a permanent record of facts concerning the decedent, i.e. age, sex, race, parents, spouse, place of burial and the cause and manner of death. This data is necessary for insurance benefits, pension claims, probates, civil and legal claims and even prosecution. The statistical information helps define problems and is a necessary foundation on which to base public health programs.
- Assist in Public Health by identifying acute trends in mechanisms of death.
- Special responsibilities. The coroner recognizes a special responsibility of the people of the county in providing the first level of support essential to survivors in the grieving process. It is the coroner's duty to help families of the deceased find counseling and other support systems available to them through the health care community.
- The county coroner has the sole authority to conduct an inquest into deaths where the cause, manner, or mechanism of death is in question or in cases where the public interest in the death demands a hearing of the facts pertaining to a specific case.

While not a common occurrence, the county coroner is authorized by law to serve as county sheriff under certain circumstances. The coroner may also serve subpoenas on the sheriff.

## **INTERAGENCY COOPERATION**

The individuals and agencies involved in the death investigation process are numerous. A few of the key participants in addition to the county coroner or medical examiner include local, state and federal law enforcement officers; various state and federal departments, including the Washington State Department of Labor and Industries, the United States Citizenship and Immigration Services, the Federal Aviation Administration and the National Transportation Safety Board; a variety of medical personnel, including physicians, paramedics, emergency medical technicians, nurses and hospital staff; individuals involved in the criminal justice system, including prosecutors and defendant(s) in an investigation; the deceased's next of kin; the insurance industry; the funeral industry; and the media. While working closely with all of these stakeholders, the coroner works independently and impartially.



# THE COUNTY PROSECUTING ATTORNEY

The county prosecuting attorney has responsibilities as a legal advisor, a prosecutor of criminal matters, a representative of the county in civil cases, and, in smaller counties, as ex-officio coroner.

State statutes fix the following duties for the prosecuting attorney:

- Shall prosecute all criminal and civil actions in which the state or county may be a party and defend all suits brought against the county.
- Shall appear for and represent the state, county and all school districts in all criminal and civil proceedings in which the state or county or any school district in the county may be a party.
- Shall be the legal adviser to the county legislative authority, school directors and other county and precinct officers in all matters relating to their official business, although school districts may hire private attorneys.
- Shall review and approve all cost bills in criminal cases and take care that no witness fees and other charges are greater than allowed by law.
- Shall attend and appear before and give advice to the grand jury when cases are presented for consideration and make an annual report to the Governor at the end of each year.
- Shall serve as county coroner in counties with a population of 40,000 or less.
- Shall provided legal guidance on a 24-hour basis to law enforcement agencies investigating felonies, which may require advice or assistance in obtaining search warrants or warrants for the arrest of a suspect.

## PROSECUTOR

In criminal matters, the prosecutor has the duty to prosecute violations of state laws, as well as county ordinances. A person charged with a crime by either the prosecutor's information or a district court filing, who pleads "not guilty," is entitled to a trial (by jury if desired). During the trial, the prosecutor presents the state's case and gives a recommendation for sentencing, if there is a conviction.

## **LEGAL ADVISER**

The prosecutor's duty as legal adviser to the county legislative authority, school directors and other county officers requires a close relationship with other courthouse officials. Written opinions are common and may require long hours reviewing state laws, court decisions and attorney general opinions. If research indicates that there are conflicting statutes or court decisions, the prosecutor may write to the state Attorney General for an opinion on the matter. Local officials call upon the prosecutor to prepare various legal documents such as leases, contracts and proper forms for resolutions being considered for adoption by the county legislative authority.

## **EX-OFFICIO CORONER**

Presently, in 15 of Washington State's 39 counties, the prosecutor acts as ex-officio coroner. In this position, the prosecutor must determine the cause of death in those instances where the death of a person is unnatural, violent, results for unlawful means or from suspicious circumstances, or if there is a possibility that the death is a homicide or a suicide. In difficult cases, the prosecutor will employ the services of a doctor, usually a pathologist.

## **CIVIL ACTIONS**

The prosecutor is frequently in court representing the county in civil actions. For example, the prosecutor may be defending the county when it is being sued on a contested claim or suit for personal injuries, in the condemnation of property for public purposes or in an action where a taxpayer sues to recover taxes claimed to be excessive.

The prosecutor may assist parents by establishing paternity and helping to collect delinquent payments in child support cases. In addition, the prosecutor can be involved in guardianship matters, to a degree, and in the involuntary commitment to the state mental hospitals of people suffering from mental illness.

## **STATE REQUIREMENTS**

Individual prosecutors are appointed by diverse appointing authorities to serve on a number of state boards and commissions created by statute. These include the Criminal Justice Training Commission, the Washington State Patrol Criminal Justice Advisory Council, the Sentencing Guidelines Commission, the Minority and Justice Commission, the Forensic Investigation Council and other groups with similar purposes.

# THE COUNTY SHERIFF

Washington State statutes provide that “The sheriff is the chief executive officer and conservator of the peace of the county.” The law assigns certain general duties to the sheriff and these duties are governed by literally hundreds of statutes and judicial opinions, all intended to protect our citizens and safeguard their rights. The sheriff’s duties are as follows:

- Arrests and jails all persons who violate the law
- Defends the county against those who endanger public peace or safety
- Executes all warrants
- Attends court sessions and obeys lawful orders or directions
- Makes complaint of all violations of criminal law within the jurisdiction
- May call to aid such persons or power of the county to quiet and suppress all affrays, riots, unlawful assemblies and insurrections, and apprehend or secure any person for felony or breach of the peace

## LAW ENFORCEMENT

Law enforcement responsibilities have grown rapidly due to an increasing population, and even in sparsely populated areas, rampant manufacture and use of illicit drugs has become commonplace, accompanied by escalating crime. Although the sheriff shares law enforcement duties with local police officials within incorporated cities and towns, and the State Patrol on state highways, growth in the suburban areas has resulted in a demand for additional services and protections. Added controls have also become necessary in dealing with a variety of incidents related to traffic, boating and watercraft, a multitude of recreational activities, firearms, fireworks and even pollution. To meet this need, the county sheriff must retain a staff of well-trained officers who can be promptly dispatched.

The Criminal Justice Training Commission provides basic training for all sheriffs and their deputies, which is mandated training pursuant to law. Within 12 months of assuming office, each sheriff must have a certificate of completion from the basic academy. Annual updated training is received through attendance at state-sponsored schools and FBI training schools, where federal, state, county and city police experts combine their training program efforts in order to better equip law enforcement officers for work in the field.

Another area of vital interest to the sheriff is the best procedure for

handling the increasing number of juvenile law offenders. Trained juvenile officers, experienced in working with teenagers and other youthful law offenders, are an essential part of the sheriff's staff in the larger counties.

## **CRIME PREVENTION**

Crime prevention programs are emphasized statewide. While crime has been escalating, manpower has not kept pace. Therefore, alternative patrol methods have developed in the form of crime prevention. Community programs, citizen participation and educating county residents to protect themselves and their property, have assisted the sheriff in reducing and detecting crime in a more timely manner.

## **CONFINEMENT OF PRISONERS**

Even though long-term prisoners are sent to state penal institutions upon conviction for serious crimes, a greater number of law violators are sentenced to short terms in county jails for the commission of felonies and misdemeanors. Jail facilities and populations vary considerably among the 39 counties. Large counties may have a county jail population of hundreds or thousands. All facilities provide male and female corrections officers, 24-hour staffing and humane living conditions.

## **CIVIL AND LEGAL PROCESSES**

The civil duties of the sheriff as an agent of the courts are extremely varied and time consuming. Some of them include.

- Serving summons on those drawn for jury duty and subpoenas on witnesses
- Executing writs of execution on real and personal property, including publishing and posting notices and conducting the sale
- Conducting sheriff's sales on foreclosed chattel mortgages
- Selling abandoned motor vehicles
- Exciting miscellaneous orders as to vacate or pay rent, demand for possession of premises, etc.
- Collecting required fees and mileage charges to be remitted to county treasurer

## **EMERGENCY OPERATIONS**

Many sheriffs also serve as Director of Emergency Services or are responsible for the emergency services functions in the county. When disasters such as floods, earthquakes, major fires or storms occur, the county sheriff's office is called upon to assist and maintain order. The sheriff also handles searches for missing persons, searches for victims of water mishaps and maintains order where large groups of people are brought together. During emergency situations, most sheriffs have a trained force for civic-minded volunteer reserves who answer the call to public service during a crisis.

## **SEARCH AND RESCUE**

The chief law enforcement officer (usually the county sheriff) of each political subdivision shall be responsible for local search and rescue activities. Operation of search and rescue activities shall be in accordance with state and local operations plans adopted by the elected governing body of each political subdivision.

## **REGISTRATION AND TRACKING OF SEX AND KIDNAPPING OFFENDERS**

Any adult or juvenile residing whether or not the person has a fixed residence, or who is a student, is employed, or carries on a vocation in this state who has been found to have committed or has been convicted of any sex offense or kidnapping offense, or who has been found not guilty by reason of insanity under chapter 10.77 RCW of committing any sex offense or kidnapping offense shall register with the county sheriff for the county of the person's residence.

# THE COUNTY TREASURER

The county treasurer holds a key position of public trust in the financial affairs of local government. Acting as the bank for the county, school districts, fire districts, water districts and other units of local government, the treasurer's office receipts, disburses, invests and accounts for the funds of each of these entities. In addition, the treasurer is charged with the collection of various taxes that benefit a wide range of governmental units. Over 60% of the workload of the county treasurer is directed toward providing services to the taxing districts.

The major responsibilities of the county treasurer can be summarized in the following areas:

- Receipting and accounting of revenue
- Cash and investment management
- Collection of taxes and assessments
- Debt management
- Disbursement of funds

## RECEIPT AND ACCOUNTING OF REVENUE

As the depository for all funds, fees collected by other county offices as well as those collected by the various districts, are forwarded to the treasurer for custody. State and federal monies allocated to local governments are transmitted to the treasurer and are deposited to the proper funds. Monthly reports are prepared to show the accounting transactions by fund for each unit of government.

Property taxes are a major source of revenue to local governments. Billed by the county treasurer, these taxes are collected and then distributed to the various state, school, county, city and district funds levied.

The county treasurer also bills and collects special assessments authorized by voters to fund improvements or to provide a specific service to property owners within a district.

In addition, the county treasurer acts as an agent for the Washington State Department of Revenue to administer and collect the real estate excise tax on the conveyance of real property. These taxes, which help fund the state public school system and local government capital improvements, are paid by the seller as a percentage of the sale price.

## **COLLECTION OF TAXES AND ASSESSMENTS**

Upon receipt of the tax and assessment rolls from the county assessor and the various assessment districts, the treasurer prepares statements of real and personal property taxes and assessments due. These taxes and assessments are due and payable once the treasurer has completed the tax roll for the current year's collection and provided notification of the completion of the roll. The tax statement is sent to all taxpayers with the full amount due by April 30. However, if the amount payable is over \$50, one-half may be paid on or before April 30 with the second half due on or before October 31.

Collection provisions in the law direct the treasurer to seize and sell personal property when those taxes become delinquent. The statutes governing real property require the commence foreclosure action when those taxes and assessments are delinquent for three years, and if those taxes and assessments, along with interest and penalties are not satisfied, the property is sold at a public auction.

## **DISBURSEMENT OF FUNDS**

The treasurer redeems all school, county and district warrants from monies available in the fund upon which they were drawn. If a fund has insufficient monies, each warrant is registered and interest charges begin to accrue. Then, as monies become available, those warrants are called for redemption in the order of their issuance.

## **CASH AND INVESTMENT MANAGEMENT**

The treasurer performs cash management and banking services for the county, school, fire, port, cemetery and library districts, as well as various other government agencies. The cash needs of each fund is determined on a daily basis. The treasurer invests funds that are not needed for immediate expenditures for the county and the districts in accordance with their investment policy

## **DEBT MANAGEMENT**

The treasurer administers short-term and long-term debt financing. Bond sales authorized by the county and school or other local districts are facilitated by the treasurer. A detailed record is kept of every bond and an entry on the bond register shows each bond and coupon payment.

## MISCELLANEOUS DUTIES

The treasurer also administers the sale of county surplus items such as sheriff's cars and county road equipment at public auction. In addition, any unclaimed money or property found upon a deceased person is delivered to the treasurer by the coroner or medical examiner, for safekeeping.

The duties of the county treasurer are many and varied and require the efficient and reliable handling of public funds. With responsibilities extending beyond the scope of county operations, the county treasurer plays a key fiduciary role in the operation of local government.

The county treasurer adds value to the taxing districts and citizens by providing:

- Efficiency and expertise in providing countywide treasury services
- Centralized revenue collection
- Reduction in local government financial service costs to county taxpayers
- Consolidated investment service
- Reduction in banking service costs
- Additional internal controls
- Financial analysis expertise
- Assistance in revenue projections and debt service payments



## LEGISLATIVE AND EXECUTIVE AUTHORITY

The basic form of county government is the commissioner form. In 35 of Washington's 39 counties, county legislative and executive authorities are combined in boards of county commissioners also known as the county legislative authority. These elected officials are empowered to set county policy, adopt and implement laws and, except for the responsibilities of the other separately elected officials, carry out the day-to-day operations of the county.

Each county legislative authority has three members elected to four-year terms. The county is divided into three districts with roughly equal populations and, at the time of election, each commissioner must live in the district he or she wishes to represent. Only voters in their particular districts nominate commissioners for office in the primary. In the general election, however, all voters in a county vote for each county commissioner position on the ballot. County commissioners are elected on a partisan basis.

### HOME RULE CHARTER COUNTIES

In Washington State, voters in seven counties have adopted home rule charters, which allow alteration of the basic structure of county government. Voters in four counties, King, Pierce, Snohomish and Whatcom, have chosen to be governed by elected county executives and county councils rather than by the commissioner form of government. Councils establish county policy and adopt laws; executives implement them and are responsible for day-to-day operations. The voters, in adopting home rule charters, decide how many other elected officials the county will have.

The number of elected county councilmembers a county will have is established by the charter and currently varies from three to nine. Most councilmembers also represent districts, and only the voters in a specific district may vote for them in the primary. Whatcom County elects one councilmember countywide. Whether they must run countywide in the general election is a matter for the charter to decide. On the other hand, county executives are always elected by all of the voters in a county. In King, Pierce and Snohomish counties, executives and councilmembers are elected on a partisan basis, as are the commissioners in Clallam County, and the councilors in Clark County. In Whatcom County, they are non-partisan.

## **LEGISLATIVE AUTHORITY**

The county legislative authority is responsible for adopting, amending or repealing all county ordinances, which are essentially laws of the county. In charter counties, county executives may veto ordinances within a specified amount of time after they are adopted.

The county legislative authority adopts the county's annual budget, imposing the taxes and setting the fees to fund the budget. They fix the amount each department may spend during the calendar year. In addition, they make decisions on a wide variety of other subjects affecting the general welfare of county residents.

Acting in a quasi-judicial manner, the county legislative authority is the first level of appeal for land use decisions made by planning commissions or hearing examiners. They may also act as boards of equalization, reviewing property valuations established by the county assessor that are disputed by property owners.

## **EXECUTIVE AUTHORITY**

County commissioners and executives operate all departments of the county, except those managed by other elected officials. Their responsibilities include:

- County roads and bridges
- Sewer and water service
- Land use planning and zoning
- Building permits and inspections
- Parks and recreation programs
- Cooperative extension
- County fair
- Public health
- Community mental health, substance abuse and developmental disabilities programs
- Garbage and recycling
- Jails and juvenile detention facilities, unless handled by the sheriff
- E-911 and emergency services
- Economic Development
- Environmental protection

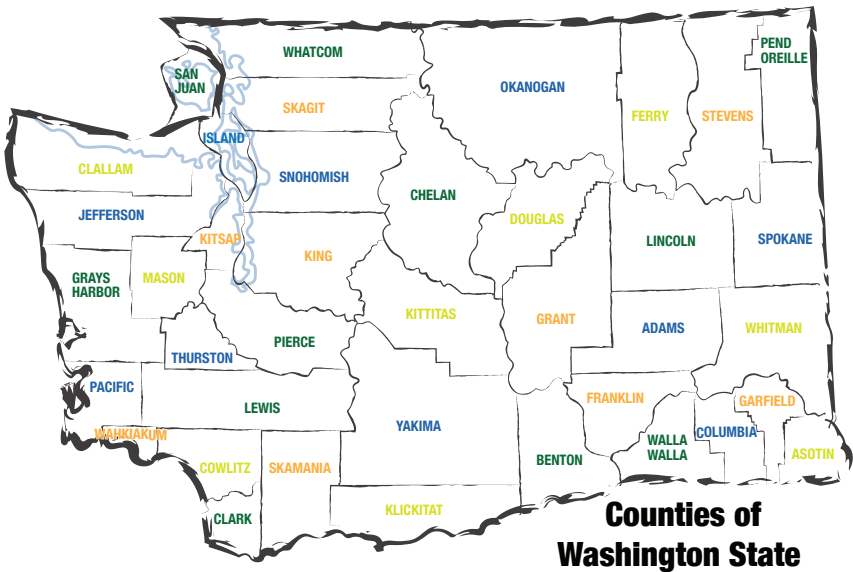
This section appears courtesy of the Washington State Association of Counties (WSAC).

If you are interested in having an elected county official speak at your school or with your organization, please contact the Washington Association of County Officials.



Washington Association  
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