

Yakima County Treasurer

A Report to Our Citizens

Fiscal Year 2019

Ilene Thomson, Yakima County Treasurer

How the Office Operates

The County Treasurer's Office acts as the bank for the County departments, school districts, fire districts, special purpose districts and other units of local government, by receipting, disbursing, investing, and accounting for the funds of each of these entities. The Treasurer's Office is also charged with the collection of various taxes that benefit a wide range of governmental functions.

Some of the major responsibilities of the Treasurer's Office is as follows:

- Receipting and Accounting of Revenue
- Billing and Collection of Taxes and Assessments
- Disbursement of Funds
- Debt Management
- Cash and Investment Portfolio Management
- Banking Services
- Real Property/Mobile Home Transfers
- Real and Personal Property Foreclosure
- Property Tax Adjustments and Refunds

| Demographics | Yakima County |
|-------------------------------|---------------|
| Estimated Population | 255,950 |
| Median Household Income | \$47,500 |
| Median Age | 32.7 |
| Parcel Count | 108,716 |
| Number of Population Employed | 103,990 |

Sources: DataUSA/WA OFM

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Mission Statement

To prudently handle and manage the public funds that have been entrusted to our care, to serve the taxpayers and our business partners with respect and professionalism, and to provide accurate financial reporting services.



Contact Us

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PO Box 22530, Yakima WA 98907

www.yakimacounty.us/treasurer

(509) 574-2800 Tax Information

(509) 574-2780 Accounting Division

Selected Performance Measures

The receipting data below shows the various payment options the Treasurer's Office has available for taxpayers to make their annual property tax payments.

| Receipts Processed ** | 2019 | 2018 | 2017 |
|----------------------------------|--------|--------|--------|
| Mortgage Company | 57,960 | 57,449 | 56,970 |
| By Mail | 40,097 | 40,889 | 41,468 |
| In Person * | 22,413 | 18,862 | 19,098 |
| Credit Card/Debit Card/E-Check * | 8,230 | 7,503 | 6,824 |
| ACH Debit | 399 | 416 | 438 |

*includes payment for Real Estate Excise Tax affidavits

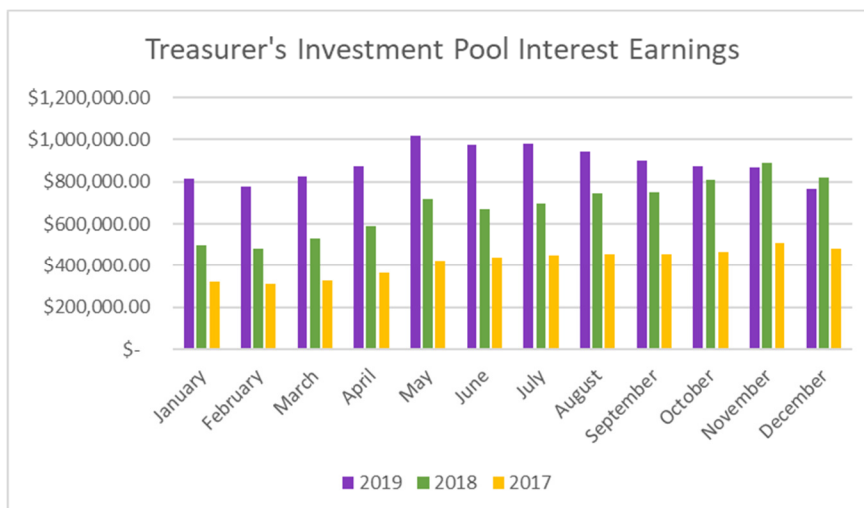
**receipts may include payment for multiple parcels

Below is the data on selected Treasurer's Office services provided in the previous fiscal years. The amount of production completed annually varies depending on the citizens within Yakima County, as well as the multiple district and departments that we service.

| Governmental Activities | 2019 | 2018 | 2017 |
|-----------------------------------|--------|--------|--------|
| Property Tax Record Adjustments | 2,320 | 2,637 | 2,776 |
| Real Estate Excise Tax Affidavits | 7,008 | 7,156 | 7,391 |
| General Deposits | 10,820 | 10,864 | 10,857 |
| Property Tax Refunds | 2,105 | 2,286 | 2,400 |

County Treasurer's Investment Pool Portfolio

The comparison below of the Treasurer's Investment Pool (TIP) Interest Earnings shows the increased performance of the TIP in generating additional revenue for the districts and departments within Yakima County. The amount generated in 2019 was \$10,607,556 compared to \$8,203,121 in 2018; an increase of earnings in the amount of \$2,404,435.



2019 Accomplishments

In the last 5 years, the Treasurer's Office Foreclosure Division has achieved an 80% reduction in the number of properties being foreclosed upon in the Yakima Valley.

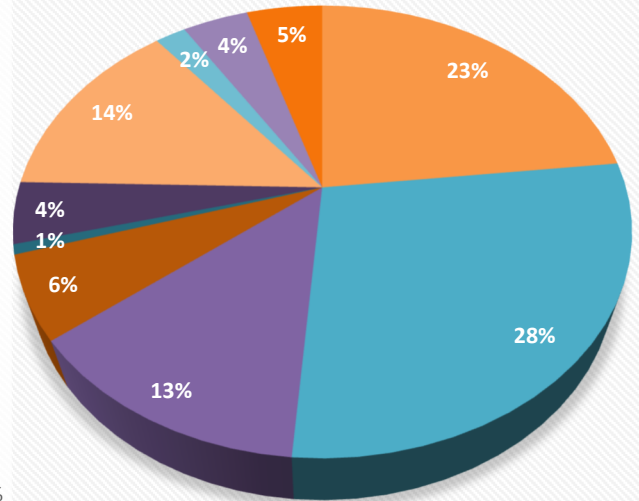
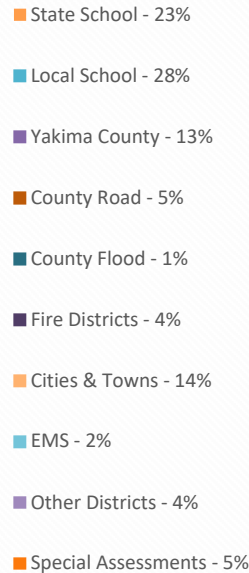
ESSB 5998 made changes to the real estate excise tax program. In preparation for the January 1, 2020 implementation, extensive testing and auditing of software, forms, and procedures were undertaken in the Treasurer's Office to ensure a seamless transition.

The Yakima County Treasurer's Office facilitated The Yakima County Health District's ability to accept credit and debit card payments through the County's third-party provider. This is an important benefit to the public when conducting business with the Yakima County Health District in person and online.

Distribution of Property Tax and Assessments

| Taxes & Assessments | 2019 | 2018 |
|---------------------|----------------------|----------------------|
| State School | \$51,127,086 | \$51,893,996 |
| Local School | 61,870,597 | 73,028,412 |
| Yakima County | 28,807,423 | 27,956,685 |
| County Road | 13,085,645 | 12,672,130 |
| County Flood | 1,546,155 | 1,497,769 |
| Fire Districts | 9,672,594 | 8,546,185 |
| Cities & Towns | 30,339,598 | 29,247,391 |
| EMS | 4,251,699 | 4,118,572 |
| Other Districts | 9,106,052 | 8,809,329 |
| Special Assessments | 10,522,454 | 10,156,527 |
| Total | \$220,329,303 | \$227,926,966 |

Other Districts: Library, Port and Park Districts
Special Assessment Districts: Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, Horticulture, County Road and Local Improvement Districts and State Forest Patrol Assessments

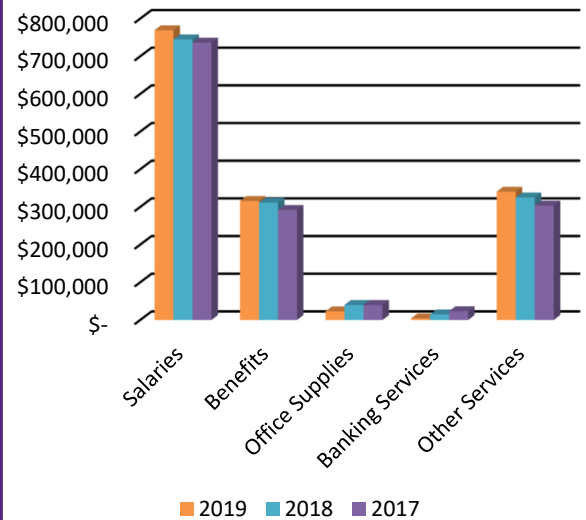


Property Tax and Assessment Collection (includes current year and delinquent taxes)

| YEAR | Beginning Outstanding | Total Collection | Ending Outstanding | Percentage of Collection |
|------|-----------------------|------------------|--------------------|--------------------------|
| 2019 | \$227,570,710 | \$220,329,303 | \$7,241,407 | 96.82% |
| 2018 | \$235,165,528 | \$227,926,966 | \$7,238,562 | 96.92% |
| 2017 | \$212,706,949 | \$205,481,768 | \$7,225,181 | 96.60% |
| 2016 | \$209,893,553 | \$202,395,135 | \$7,498,418 | 96.43% |

| Receipting Activity | 2019 | 2018 |
|--|------------------------|------------------------|
| General Deposits | \$995,810,944 | \$926,419,310 |
| Property Taxes & Assessments | 220,323,343 | 227,919,618 |
| Interest & Penalties on Property Taxes & Assessments | 1,732,201 | 1,987,253 |
| Real Estate Excise Taxes | 19,960,155 | 16,999,860 |
| Investment Maturities | 956,482,417 | 810,046,519 |
| Investment Interest | 10,531,732 | 7,885,243 |
| Miscellaneous Revenue | 4,445,314 | 4,632,446 |
| Total | \$2,209,286,106 | \$1,995,890,249 |

Yakima County Treasurer's Office Major Expenses



*Other Services include: Armored car, technology services, courthouse security, postage, telephones, advertising, rent, insurance, repairs and maintenance.

Independent Audit: The Yakima County Treasurer's Office does not issue separate financial statements; however, the Treasurer's Office contributes to a major portion of the analysis and statements included in the Yakima County Comprehensive Annual Financial Report (CAFR). The 2019 audit report on Yakima County's CAFR has not been issued as of the date of this report. Complete financial information can be found at Yakima County's website: <http://www.yakimacounty.us>.



We want to hear from you

Do you like this report? Would you like to see other information included? Please let us know by contacting our Accounting Division at treasacc@co.yakima.wa.us.



Uncertainty in 2020

Yakima County Treasurer-COVID-19 Pandemic

On March 13, 2020, Yakima County proclaimed a state of emergency to exist in Yakima County as a result of the threat of the COVID-19 pandemic. In a short period of time, COVID-19 had spread in Yakima County which necessitated more stringent guidance, in the form of a Stay at Home order, from Teresa Everson, Health Officer for the Yakima Health District. On March 24th Governor Inslee issued a Stay at Home order for all Washingtonians except to conduct or participate in essential activities and for employment in essential business services.

COVID-19 changed the way that many families and businesses were able to operate. Businesses were closed, people were out of jobs and children were not allowed to attend school. To respond to the economic impacts stemming from the COVID-19 pandemic, Yakima County Treasurer, Ilene Thomson encouraged early payments from those property owners who were financially able to pay first half or full year property taxes, to assist with funding essential services needed.

For those who were experiencing financial hardship, Thomson implemented two different payment plans for current year's taxes. Thomson stated, "It is a delicate balance trying to assist our property owners affected by this pandemic and to ensure our local government operations have funding to continue serving our community." Yakima County relies on property taxes to fund local services, and this includes essential services provided by the Cities, EMS, Sheriff and Police Departments, Fire Districts and County services like Public Health and Public Works to name just a few.

With the Treasurer's Office closed to the public, taxpayers were encouraged to explore the many alternative ways to conduct business with them. Taxes could be paid online, via the phone, deposited in the many secure drop box locations, including a drive-up drop box.

We will all remember this pandemic and how it changed our lives.