HISTORY OF CLARKE/CLARK COUNTY TREASURERS

We welcome you to this living history of Clarke/Clark County Treasurers. If you have any information, background, or pictures of these treasurers that we could add to this document, I would appreciate it. Please send the information to doug.lasher@clark.wa.gov or mail to: Clark County Treasurer, PO Box 5000, Vancouver, Washington 98666-5000.

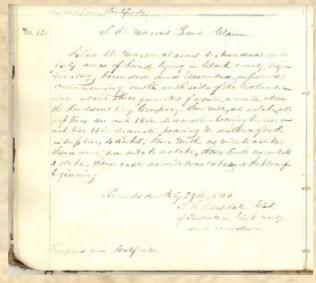
Clark County Treasurer's Official Seal
The seal was used from 1926 – 2011 after the "e" was dropped in Clark

Original safe no longer in use since the mid 1990's

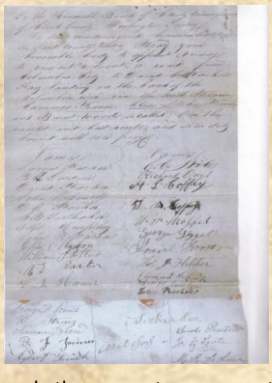
Year	**Name**
1850-1852	**Silas D. Maxon**

Silas D. Maxon was born November 23, 1814, in Davies County, Kentucky. After the death of his mother, the family moved first to West Virginia, then to Ohio, and finally to Missouri. He was married to Mary Harlow. They came west in a wagon train commanded by Captain Patterson and arrived at The Dalles, Oregon in October of 1847. [i] *Although the journey was made safely, it was not without its excitement. The Pawnees were on the warpath and kept emigrants on the alert. At the Boise River, the Snakes assumed a threatening attitude, but our subject and his party made barricades with their wagons and prepared to fight should need be.* They stayed for a time at the claim of his brother, Hamilton, in Waldo Hills and continued to prove it up while he was away with the military. After the war, he went to the California Gold fields, returning in the fall of 1849. The brothers decided to seek a Donation Land Claim near Washougal, and they both moved their families there and engaged in the sawmill business.

They built their mill at the mouth of the Washougal Creek where it joins with the La Camas River. In 1852, they suffered a disastrous fire and the mill burned to the ground along with their stock pile of 100,000 feet of cut lumber that was ready for sale. They rebuilt the mill, taking in Dan Stewart and John Morley as partners. A few years later, Silas sold out his interest in the mill and moved down the Columbia River to a place seven miles east of Vancouver where he farmed and raised cattle for the next 16 years. He was one of the organizers of the Clark County Agricultural and Mechanical Society on July 11, 1868. Mary died on December 17, 1852, soon after the birth of her son Joseph, leaving Silas with five young children to raise. She was



Silas Maxon - 1850 Land Claim Survey
Document copies are provided by Kathy Marshack descendent of Silas Maxon who lives on part of the property.



Silas Maxon and other property owners petition to the county for a road from Columbia City (name changed to City of Vancouver) to Cascade City (Bridge of the Gods area in Skamania County) - the road is the old Evergreen Highway to the City of Camas.

buried in the Old City Cemetery at Vancouver. On the 4th of July, 1854, Silas married a widow, Mary Jane John Martin. She was born January 3, 1825 in Ohio, the daughter of Jacob John and Rachel Whitaker.

Silas was a member of the Odd Fellows Lodge and was the first Clark County Treasurer serving from 1850 until 1853. He served in the Lower House of the Territorial Legislature and was also a Justice of the Peace in Vancouver for many years. In June of 1857, he contracted the building of a jail for the amount of $1,155. It was completed in September of that year and was used by the County in that capacity for nearly 30 years. T*he first statement of the financial condition of Clarke County is dated December 2, 1850 and is chiefly remarkable for its simplicity. Treasurer S. D. Maxon was evidently keenly alive to the advantage of terseness and perspicuity. The report stands:*

1850

Sept. 20 – The amount put in the hands of the Collector….. $1,728.28.4
Oct. 2 – Upon which has been paid by said Collector ……. 1,219.54
Out of which there has been paid …….. 550.00

Balance remaining in the treasury …….. $ 664.54

Balance remaining in hands of Collector …… $ 508.74.4
Ten years later, we have
1860
July 18 – Receipts ……$7,067.66¾
Disbursements …… 6,250.71

Balance ……$ 816.95¾

And since that time its prosperity has been on the increase. True, there have been some heavy expenditures incurred during the County's existence, but none that have not added materially to her progress and which bear the impress of a proper anxiety on the part of her citizens to keep pace with the growth of the Territory and the development of Clarke County.[ii]

In the 1880s, he moved to Vancouver where he opened a General Merchandise and Seed Store and was also a harness maker. On December 22, 1881, his store was robbed of $450.

In 1856, Silas joined his brother, then "Captain" Hamilton Mason, in the Second Regiment of "Washington Mounted Rifles." He was described in the military records as: 39 years old, 5' 9" tall, blue eyes, black hair, and with a dark complexion. He suffered from neuralgic pain in one of his eyes affecting his sight. In May of 1880, his condition worsened and he was diagnosed as having glaucoma. On the advice of his physician, Dr. John Randolph Smith, he sought the help of a specialist in Portland, but on June 10, the eye had to be removed. His wife, Mary, died on September 25, 1881, and Silas passed away on December 27, 1888, of dropsy and heart failure in Portland, Oregon. They are buried with other family members in the Old City Cemetery at Vancouver.[iii]

1853-1854 **Henry Silas Burlingame**

Photo Courtesy of the Clark County Historical Museum

Henry Silas Burlingame was born on May 13, 1820, at Moriah, Essex County, New York, the son of James R. Burlingame (b. 1784, d. 1852) and Martha Hawks (b. 1785, d. after 1860). His first marriage was to Harriet Beebe, who was born in 1843 and died in 1852. He arrived in Clarke County on September 12, 1853, and served as County Treasurer for the 1853/54 term. In Vancouver, on March 16, 1854, Henry married Drusilla Short, the daughter of Amos A. Short and Esther Clark. Drusilla was born on January 15, 1834, in Washtenaw County, Michigan; her parents were one of the earliest to settle in Vancouver.

On June 20, 1855, the Burlingames settled on a Donation Land Claim of 320.25 acres next to the McCallisters on Fourth Plain. During the Indian hostilities of 1855/56, Henry served under Captain William Kelly in company "A" of the Washington Mounted Scouts and later in the Clark County Rangers, Second Regiment of the Washington Volunteers. He is described in the military records as: 5'8" tall, age 31, born in New York, dark complexion, black hair, with hazel eyes.

Henry died on May 7, 1890 and Drusilla passed away on October 8, 1896, both at Colfax, Washington.[iv]

Cashier coin tray and coin dispenser includes slots for gold coins

In 1854, the Washington Territorial Legislature adopted an Act to provide for the Assessing and Collecting County and Territorial Revenue. This is the Territory's first major property tax legislation which authorizes the County Treasurer's role in property tax collection. See the following six pages.

LAWS OF THE TERRITORY OF WASHINGTON.

PUBLISHED BY AUTHORITY.

AN ACT to provide for the Assessing and collecting County and Territorial Revenue.

Sec. 1. *Be it enacted by the Legislative Assembly of the Territory of Washington,* That all taxes for the support of the government of this Territory on polls of white male inhabitants between twenty-one and fifty years of age, and on property valued in equal and rateable proportion, to be fixed from time to time by law, and for county expenditures to be determined by the county commissioners, and the amount of poll tax by this act, shall be one dollar upon every white male inhabitant over twenty-one years of age in this Territory, which shall go to the county. There shall also be levied a tax of one mill upon every dollars worth of real and personal property in this Territory for territorial purposes and two mills for school purposes and not to exceed four mills for county purposes.

Sec. 2. All real and personal property belonging to any religious society or to any benevolent, charitable, literary or scientific institution, or invested for the use of the same or held by trustees, all real and personal property belonging to this Territory, or any county thereof, all school houses and school lands, public Libraries and all places of burial, the property of all Indians, shall be exempt from taxation.

Sec. 3. All lands liable to taxation shall be assessed in the county in which the same may be in the name of the owner or occupant thereof and all unoccupied lands, where the name of the owner is unknown shall be assessed as lands of persons unknown.

Sec. 4. All persons shall be taxed for their own personal property, and for all personal property under their control liable to be taxed in the county where they may reside, and for all moneys loaned at interest, and the term "personal property," shall include all household furniture, goods, chattels, moneys and gold dust on hand or on deposit within this Territory, all boats and vessels whether at home or abroad and all capital invested therein, all debts due exceeding indebtedness or to become due from solvent debtors, whether on account, contract, note, mortgage or otherwise; all public stocks or shares in all incorporated companies and such portion of the capital of incorporated companies liable to taxation on their capital as shall not be invested in real estate.

Sec. 5. Personal property belonging to any foreigner or foreign incorporated company not in bonds or transitu shall be taxed in the county in which it is situated and the persons having control of the same shall be liable for the tax.

Sec. 6. The assessor of each county between the first Monday of March and the last Monday of May, shall ascertain the names of all persons in such county liable to taxation and also all the taxable property therein, and shall prepare an assessment roll in which shall be set down in separate colums.

1. The names of taxable persons in such county.
2. A concise description of all real estate taxable to each.
3. The full cash value thereof.
4. The value of the personal property taxable to each.
5. The description of a city or town lots taxable to each, and their value.
6. The total value.

And when any person is assessed as trustee, guardian, executor or administrator, a designation of his representative character shall be added to his name, and such assessment shall be entered in a separte column from his individual assessment.

Sec. 7. When any person shall be occupying and claiming any lands by virtue of the law of the United States, granting to actual settlers thereon the improvements shall be valued as part of the personal property of such person.

Sec. 8. Any assessor may require any person liable to taxation in his county to furnish a list of his real estate, city and town lots, liable to taxation in the county, and a list of personal property liable to taxation and may require such person to make oath that such list contains a full and true account of all his property liable to be taxed in the county; and if any person refuse to furnish such list or to swear to the same, when required so to do by the assessor, the assessor shall ascertain the taxable property of any such person, from the best information to be derived from other sources, and shall enter such refusal to furnish a list or to swear or affirm upon his roll.

Sec. 9. Every assessor after the correction of all errors in the assessment roll according to the provisions of the act relating to county assessors, shall deliver the corrected assessment roll to the board of county commissioners on or before their annual session in June.

Sec. 10. The county commissioners of such county shall at their session in June, examine the assessment roll of their county and shall have power to make all alterations and correciions in such roll as they shall deem necessary to make the same conform to the requirements of this act, and shall also determine the amount of money to be raised in their county for county purposes and apportion such amount together with the territorial tax and the school tax required by law to be apportioned on the valuation of taxable property in their county for the year, and levy a tax therefor and cause such orders to be entered at large upon their records.

Sec. 11. Within thirty days after the assessment roll of any county has been examined, corrected and approved by the board of county commissioners, the county auditor shall transmit to the territorial auditor a certified copy thereof, under the seal of the board.

Sec. 12. It shall be the duty of the territorial auditor, on receiving such copies of the assessment rolls, to estimate the amount of tax to be collected in each county for territorial purposes, and make a statement thereof, and carefully preserve the same in his office, and he shall also deliver a certified copy of such statement to the territorial treasurer who shall record the same in a book kept for that purpose, and the territorial treasurer shall also charge the respective counties, with the amount of tax so ascertained to be raised in each.

Sec. 13. The county auditor shall within fifteen days after the adjournment of the June session of the board of county commissioners, estimate the amount of taxes due on the valution of property in his county, and shall make out a duplicate assessment roll, which shall contain in addition thereto columns showing the amount of the territorial, school and county tax, and total amount of each column of valuation and shall deliver a copy of such roll to the county treasurer with the amount of such taxes; *Provided*, that when any person shall be returned on the assessment roll as having refused to furnish a list or to swear to such list when required by the assessor, the county auditor shall add fifty per cent to the valuation of the property of such person and estimate the amount of his tax thereon.

Sec. 14. All persons liable to taxation may before the 1st day of September in each year pay their taxes to the county Treasurer. County orders shall be received in payment of county taxes to an amount not exceeding such tax, such county treasurer shall give a receipt for the payment of taxes if required, therein describing the lands or town lots, or specifying the amount of personal property on which the same is paid and shall note on his roll the payment thereof, and shall be entitled to retain three per cent upon all taxes, so paid as his fees.

Sec. 15. The county treasurer shall within ten days after the expiration of the time allowed for the payment of taxes, make out a schedule of unpaid taxes in form of duplicate assessment roll verified by affidavit and deliver the same to the county auditor who shall add ten per cent to the amount of such unpaid taxes, and forthwith issue a transcript of such schedule with the ten per cent added to such taxes, with a warrant attached thereto in the name of the United States under his hand and the seal of the board of county commissioners to the sheriff of the county

commanding him to collect the taxes charged in such transcript by demanding payment of the persons chargeable therein and making sale of the goods and chattels of such persons if necessary, and to return the same to such auditor on or before the first Monday in January next ensuing thereafter; and such auditor shall charge such sheriff with the amount of money to be collected in such transcript.

Sec. 16. The sheriff shall proceed to call once on each person named in the transcript and collect the taxes charged as provided in this act, and if not then paid shall levey the same on the goods and chattels of such person and give six day's notice of the time and place of sale and the property to be sold by posting up advertisements in four public places in the county, and sell the same at public auction, and if such property shall sell for more than the taxes, cost and damages, the surplus shall be paid to the owner thereof, and such sheriff shall receive the ten per cent added to the tax by the county auditor for fees of collection, and in case of sale his usual fees for sales of property on executions; *Provided*, that any person before sale of his property may pay all taxes, per centage and costs, and stop such sale.

Sec. 17. The sheriff shall pay to the county treasurer the amount of money collected by him from time to time, as often as once in three months and before the return day of such transcript, and shall take his receipt therefor, and shall return to the auditor with his transcript and warrant, on or before the first Monday in January next ensuing, a delinquent list of all taxes remaining unpaid, setting down such as are due and unpaid on lands or city or town lots with a proper description thereof, and such as are due and unpaid by any person on personal property or as poll tax verified by affidavit, and shall on settlement with such auditor be allowed the amount of receipts given to him by the county treasurer, and the amount of taxes returned by him delinquent to such auditor and ten per cent allowed him by law for collection.

Sec. 18. From the date of the sheriff's returns, all taxes unpaid are delinquent and draw interest at the rate of twenty-five per cent per annum; and taxes on lands, city and town lots are hereby made a perpetual lien thereupon against all persons except the United States and this territory.

Sec. 19. The county auditor shall within twenty days, make out two lists of such lands, city and town lots returned as delinquent with the amount of taxes due thereon, and deliver one list to the county sheriff, who shall advertise such list in some newspaper in the county, or if there be no such newspaper in the county, then in some newspaper of general circulation in the Territory for six weeks successively before the 1st Monday in may, and shall also post such list in six public places in his county, for six weeks before such first Monday in May; and shall proceed to sell at public auction to the highest bidder on the first Monday of May, between the hours of ten o'oclock A. M., and five o'clock P. M., at the county seat, all delinquent lands and city and town lots, the unpaid tax on which and accruing interest and costs shall not have been paid before such time, and shall continue such sale from day to day, until all such lands and town lots shall be sold, or shall have been twice offered for sale, and the sheriff shall receive five per cent on all such sales, as his fees therefor.

Sec. 20. When any lands or town lots cannot be sold for the amount of taxes, interest and charges thereon, such lands and town lots shall be passed over and re-offered for sale, before the close of such sale, and if the same cannot be then sold for the amount, such lands and town lots shall be purchased by the county treasurer for the amount due thereon, as county property.

Sec. 21. The county treasurer shall on the payment to him within forty-eight hours, of the amount bid on any land, city or town lot, make out a certificate of purchase of such land or lot, in the name of the Territory of Washington, signed by such treasurer in his official name to such purchaser, which shall be held to convey all right, title and interest of the person in whose name such land or town lot shall

have been taxed, except as hereinafter provided; and where such payment shall not be made within forty-eight hours, such lands and town lots shall be considered as sold to the county. The county treasurer shall be entitled to a fee of one dollar for every such certificate of purchase, and any number of tracts of land or lots may be included in such certificate if required by the purchaser, and a fee of ten cents for each additional tract or lot so included shall be allowed such treasurer.

Sec. 22. The county treasurer shall within ten day's after such first Monday in May make out a list of all lands and town lots sold to the county verified by affidavit, and the county auditor shall enter the same as county lands, city and town lots, in a book to be kept for that purpose, and taxes shall be regularly assessed thereon, and such lands, and city and town lots shall be included in the delinquent list furnished every year, and with the amount of such year's tax added tothe delinquent tax and interest and charges thereon be offered for sale as other delinquent lands until sold for the amount of such delinquent tax, interest, all charges and accrued taxes.

Sec. 23. All lands, city and town lots, sold to actual purchasers shall be subject to redemption by the former owner thereof, within two years thereafter, on the payment of the delinquent taxes with fifty per cent interest, cost, charges and the accruing tax to the purchaser who shall receipt therefor, or to the county treasurer for the use of such purchaser, and if no receipt of such purchaser shall be filed with such treasurer, or no such payment be made to him the holder of the certificate of purchase shall be entitled to receive a deed from the county treasurer of the land, city or town lots described in such certificate of purchase, which deed shall run in the name of the Territory of Washington and be signed by such treasurer in his official capacity and shall be presumptive evidence of the regularity of all former proceedings, and the treasurer shall be entitled to receive a fee of two dollars for every such deed.

Sec. 24. Lands and city and town lots sold to the county may be redeemed by the former owner thereof, by such owner obtaining from the county auditor a certified statement of the amount of all taxes interest and costs accrued, charged to such lands or lots and paying such amount to the county treasury who shall give him a receipt therefor, and the county auditor on filing such receipt shall give to such owner a certificate of redemption of such land, city or town lots signed by him in his official capacity and sealed with the seal of the board of county commissions, and shall charge such treasurer with the amount of such receipt and shall omit such land, city or town lots so redeemed from his list of county lands.

Sec. 25. Any person whose poll tax or tax on personal property shall have been returned delinquent, may pay the same at any time by taking from the county audisor a certified statement of the amount of such taxes, interest and costs and paying such amount to the county treasurer, who shall give him two receipts therefor, one of which he shall file with the county auditor, who shall charge such treasurer with the amount thereof, and if such taxes, interest and costs shall not be paid before the time of making out the duplicate assessment roll, the county auditor shall add to the tax assessed and charged against such person on such roll, the amount of such delinquent tax, interest and costs to be collected as other taxes.

Sec. 26. If on the assessment rolls or tax lists, schedule or transcripts, there shall be any error in the name of a person taxed, the name may be changed and the tax collected from the person intended, if he be taxable and can be identified by the assessor, treasurer or sheriff, and whenever the treasurer after the duplicate certificate is delivered to him shall ascertain that any land or other property is omitted he shall asses and estimate the tax thereon, and enter the same upon his duplicate as-

sessment roll and inform the county auditor thereof, who shall charge him with the amount of such tax. If the sheriff after he has received the transcript of the schedule of unpaid taxes shall ascertain such omission, he shall assess and estimate such tax and enter the same upon his transcript, and proceed to collect it, and inform the county auditor thereof who shall charge him with the amount of such tax.

Sec. 27. The treasurer shall hold all the moneys collected as territorial tax on the first day of September, January and June, subject to the orders of the territorial treasurer who on receiving such moneys, shall file a receipt therefor with the territorial auditor, and transmit a receipt to the county treasurer, and such county treasurer on his settlement with the territorial auditor, shall be allowed the amount shown by such receipts to have been paid by him, to the territorial treasurer and the amount of territorial tax shown to be unpaid by the certified statement of the county auditor, signed by him and sealed with the seal of the board of county commissioners. All taxes assessed and now due or delinquent shall be collected under the laws now in force, and the boards of county commissioners shall hold their first session under the provisions of this act on the first Monday in July 1854, instead of the first Monday of June in such year, as herein provided.

And the county assessor shall for the year 1854, prepare his assessment roll without receiving a blank therefor, before the first Monday in July, and deliver the same to the board of county commissioners at their July session which July session of such board shall be for the purposes of this act, the June term thereof.

Sec. 28. The county treasurer at the June term of the board of county commissioners, shall attend with his books and vouchers, and settle his accounts before such board, and shall be allowed in such settlement the amount of the orders of the territorial treasurer, all county orders and interest paid thereon, receipts of county auditor, and amount of the delinquent tax returned by the sheriff on polls and personal property, and the amount of taxes due on lands and city and town lots returned by such treasurer to the county auditor as lands, city and town lots sold to the county at the annual sale thereof, with the per centage allowed to be returned by him by law.

Sec. 29. If any county treasurer or sheriff shall neglect to pay over any money at the time required by law, the amount of money then due and unpaid shall draw twenty-five per cent interest per annum, therefrom, and it shall be the duty of the officer to whom such payment should have been made, to cause the bond of such county treasurer or sheriff to be put in suit, and to inform the prosecuting attorney of the district in which such defaulting treasurer or sheriff may reside, of his failure to pay over such money.

Sec. 30. When by the mistake or wrongful act of any officer, lands, city or town lots have been sold for taxes on which no tax was due, such sale shall be illegal, and all deeds and certificates of purchase shall be invalid; and the purchaser of such lands or town lots shall be entitled to recover twice the amount of delinquent taxes, interest, costs and charges, and accrued taxes paid by him, from such officer, either by suit on his bond or by action against such officer himself, before any tribunal having jurisdiction of the amount.

Sec. 31. In addition to the fees allowed by this act, the board of county commissioners shall allow a reasonable sum for the preparing of rolls, schedules and lists, to officers required by law to prepare the same, and shall also allow the cost of publication of lands city and town lots sold to the county.

Sec. 32. The entries made in the county treasurer's book, the assessment rolls, the duplicate assessment rolls, schedules, transcript or warrants attached thereto, delinquent lists, books and records of the county auditor required to be kept by him by this act, shall be prima facie evidence in all judicial proceedings.

Sec. 33. The county shall in all cases be responsible to the several school districts in the county, for all delinquent county school tax, and it shall be the duty of the county treasurer to pay on the order of the superintendent of common schools of his county to the several school districts, the entire amount of the county school tax levied in the county for that year, out of any money in the county treasury, whether said school tax or any part thereof, be collected or not.

Passed April 29th, 1854.

I certify the foregoing is a true copy of the original act.

C. H. MASON,
Secretary of the Territory of Washington.

PIONEER AND DEMOCRAT.

DEVOTED TO THE INTERESTS OF WASHINGTON TERRITORY, POLITICS, AGRICULTURE, NEWS, AND GENERAL INTELLIGENCE

VOL. II. OLYMPIA, WASHINGTON TERRITORY, SATURDAY, JUNE 10, 1854. NO. 40.

Published in the Pioneer and Democrat Newspaper June 10, 1854

1855-1860 William Kelly

A Major in the 8th U. S. Calvary, William Kelly was born on June 23, 1818, at Hillsey, England. He was married to Mary Ann Louisa Wright at Halifax, Nova Scotia, Canada, on May 15, 1837. Mary Ann was born at Gibraltar on December 13, 1821. Her brother, Joseph Wright, was a military Band Master stationed at Fort Vancouver.

The couple remained in Canada for several years after their marriage and migrated to New York about 1844. By 1850, they were living in Michigan and in 1852 in California. They arrived in Clark County in the fall of 1852, and on December 6, 1853, they settled on a Donation Land Claim of 318.79 acres in Twp. 2N. R. 1E. Sec. 2 and 3 at Salmon Creek. Their claim bordered that of Charles and Margaret Irby.

William stated in his claim application that he became a naturalized citizen of the United States in Chippewa County, Michigan. He was an early candidate for Clark County Treasurer and was also a merchant. He is frequently mentioned in Donation Land Claim papers as an administrator of estates. During the Indian Wars of 1855/56, William was Captain in Company "A" of the Washington Volunteer Mounted Scouts and later served in the Second Regiment of the Clark County Rangers. The military records of 1856 describe him as: age 38, born England, 5'6 ½" tall, fair complexion, fair hair, blue eyes, and a resident of Vancouver. Their son James followed his father's choice of a career, became a non-commissioned officer in the military, and was stationed at Fort Vancouver. He received the rank of Sergeant-Major in the fourteenth Regiment of the United States Army. James was sent to Dyea, Alaska, where he contracted spinal meningitis and died three days later on March 19, 1898. His body was shipped back to Vancouver Barracks and he was buried in the Post Military Cemetery with military honors and there was also a solemn requiem mass at St. James Catholic Church.

William passed away in Denver, Colorado, on December 28, 1871, and was returned to Vancouver for burial in the Post Military Cemetery. Mary Ann died in Portland, Oregon, on Christmas Day the following year and was buried beside her husband. [v]

In 1860, Clark County's population was 2,384

1861-1862 Louis Sohns

Courtesy of Clark Co. Historical Museum

Perhaps no man is better known throughout the length and breadth of Clarke County or more highly respected than is the subject of this brief sketch whose portrait forms the frontispiece to this work. Born at Beerfelt, Germany, April 29, 1827, he there received his education and resided until the year 1850 when he emigrated to the United States and remained in the Eastern States until 1852. In that year he came to the Pacific Coast by way of the Isthmus of Panama and here has he earned fame and fortune. His first business enterprise was in a painting establishment which he conducted until 1866 when he embarked in a general mercantile trade in

partnership with D. F. Schuele, the present popular County Treasurer, with whom he has been associated ever since. The schemes having for their object the development of the county with which Mr. Sohns' name have been, and are, associated are legion. To him Vancouver owes the possession of the First National Bank (a history of which is given elsewhere) an institution of which he is the President. To him is due the establishment of the Puget Sound Manufacturing Company of Puyallup, there being associated in the enterprise Messrs. Frink & Co. of San Francisco, with Mr. Sohns, president, and A. S. Farquharson, manager; while, to him more than to any other official is the honor of bringing to a proper understanding the difference between the St. James Catholic Mission and the site of the city of Vancouver, an act he performed while he occupied the Civic Chair. These are but a very few of the deeds done by Mr. Sohns during the years of his residence in Vancouver. True it is said that he has prospered, but he has not selfishly hoarded his gains but has with an unstinting hand promoted the interests of the community, striven to anticipate their wants and labored hard to add beauty to their surroundings. The noble building on Main Street, Vancouver, is a witness to his public spirit, the new Masonic Hall is evidence of his fraternal feeling, and general rumor is the only indicator of his unassuming generosity. Mr. Sohns has served Clarke County in the Legislature and in the more humble walks of a public office. In these, as private, his chief aim has been to act honestly, according to his best conviction, and in acting up to the letter of which no man has yet failed to earn, not only the respect, but the regard of his fellow citizens.[vi]

1863-1864 Joseph Petrain

The son of Jacques Pertain and Marie Anne Placie of St. David's Parish, Montreal, Canada, Joseph Petrain was born at St. Francis, Canada in 1820. On April 19, 1843, at Tualatin Plains, he was married by Father Modeste Demers to Mary Anne Wagner. She was born in 1825, the daughter of Peter Wagner and Marie Stomis, who was a Chinook Indian. They were the parents of three children before Mary Anne passed away at the age of twenty-two on December 20, 1847, at Vancouver, Washington.

Joseph Petrain was one of the earliest settlers in Clark County, coming to the area with the Hudson's Bay Company in November of 1836 and remaining in their employ for many years. He worked as a baker with his shop located in the northeast corner of the fort. On August 14, 1848, he married Catherine Dolan in a ceremony conducted at the Old Catholic Chapel built in the military reservation by priests sent out in 1838 by the Bishop of Quebec. Born in Ireland in 1832, Catherine was the daughter of William Dolan and Eliza Riley. Joseph went to the California mines in 1849 but soon returned to Vancouver where he took out a Donation Land Claim of 525.67 acres in November of that year, located in Twp. 2N., R. 1E., Sec. 8, 9, 16, 17, and 21 near Fruit Valley.

In 1857, he was awarded the contract to secure carpenters, buy materials, and build a room at the courthouse for use by the County Auditor. He was one of the chief witnesses in the dispute between the Hudson's Bay Company and the Army over the Fort and buildings at Vancouver. Later, Joseph became a probate judge in Clarke County, a position that he held for several years. At the time of his death from pneumonia on March 9, 1876, he had been a resident of Clark County for forty years. Catherine died of consumption on February 10, 1893. They are both interred in the Old City Cemetery.[vii]

1865-1866 Louis Sohns

Sohns Building

Photo Courtesy of the Clark County Historical Museum

See 1861-1862 above

NOTICE TO THE TAX-PAYERS OF CLARK COUNTY, W.T.

UNDER THE PROVISIONS OF THE LAWS NOW is in force relating to the collection of taxes, all taxes are required to be paid on or before the 1st day of March, of each year. If not paid by that time, all personal property will be immediately advertised and sold for said taxes at the expense of the owner thereof, after the expiration of thirty days from the time of my visit to the precincts for the purpose of collecting taxes.

I will, therefore, in provisions of law, meet the taxpayers of Clarke County, W.T., at their respective places of voting in each precinct on the following days, to wit:

Vancouver Precinct, at the Sheriff's office, on or before the 24th day of February,

Patterson Precinct, on the 1st day of March,

Lancaster Precinct, on the 2nd day of March,

Pollock Precinct, on the 3rd day of March,

Clackamas Precinct, on the 4th day of March,

Paradise Precinct, on the 5th day of March,

Washougal Precinct, on the 8th day of March,

Cascade Precinct, on the 13th day of March,

I will be there promptly from 10 a.m. until 4 p.m. on the days named.

H. C. MORSE, Sheriff of Clarke County, W.T. January 10, 1866

Vancouver Register Jan.. 27, 1866

To the Tax-Payers of Clarke County.

Vancouver, January 23, 1866

Editors Register:

As everything relating to the paying of money for county purposes must be of interest to your readers, and any information to those who pay the taxes as to what purpose they are applied, and why they pay them, may be of general interest, permit me to propound the following interrogatories to be answered, by those who are most interested:

Why does the County Supervisor collect taxes in money, when under the law he is not authorized to collect a dollar?

What does he do with the money that he collects?

What authority has he to put the county of Clarke to two hundred dollars costs to attempt to collect taxes which he is not authorized by law to collect?

When prominent men in both political parties have not paid their taxes, why does he sue but one, and that one a Democrat?

A history of the case next week.

Gay Hayden ***Vancouver Register January 27, 1866***

1866-1867 C.H. Hunder

C.H. Hunder was born in 1827 in Germany and died February 12, 1908 of "senile cardiac insufficiency". He was a rancher in Butte County California and is buried in the Chico Cemetery, Chico, California.

The Election. – The following gentlemen were elected at the late election in this county:
For Representatives, John Pollock, J. W.
Brazee, H. M. Knapp; County Commissioner,
G. W. Hart; County Treasurer, C. H. Hunder;
Sheriff, H. C. Morse; Auditor, P. A'Hern;
Probate Judge, Jos. Petrain; County Assessor,
Alex. Coffee; Prosecuting Attorney, H. L. Caples.
Vancouver Register, June 16, 1866

COUNTY TREASURERS NOTICE.

Pay Your Taxes!

Notice is hereby given to the tax-payers of Clark County, that the undersigned, according to law will turn over to the Sheriff on the last day of November, 1866, the tax roll of Clark County for 1866. Persons delinquent will save ten per cent, on the amount their taxes by settling the same at the Treasurer's office before the first day of November.

C. H. HUNDER
County Treasurer of Clark County W. Ty.
Vancouver, Oct. 6, 1866 3-td.

Vancouver Register, October 6, 1866

Settlement.-The County Commissioners have appointed C. H. Hunder, Esquire, our County Treasurer, to make a settlement of the financial difficulties existing between this and Skamania County.- He is to act in conjunction with J. W. Brazee, Esq., the County Treasurer of Skamania County. Mr. Brazee is also a representative in the Legislature from Clark county, and Superintendent of the O.S.N. Co's. railroad from the Dalles to Celilo, having his office in Dalles City, Wasco County, Oregon. ***Vancouver Register December 1, 1866.***

Treasurer Report.

Report of the Treasurer of Clarke County, W. T. for moneys received and disbursed from May17th, 1866, to Nov. 28th, 1866.

IRREDUCIBLE SCHOOL FUND,

Received of P. A. 'hern, County Auditor, for School Land sold to Jacob Proebstel, $99.00,
Loaned to Lewis Lieser, " " $99.00,
On hand " " " " $00.00,

SCHOOL FUND,

On hand from last settlement with County Commissioners $ 13.53,
Received of G. T. McConnell, Clerk of U. S. Dist. Court, as fines, $139.16,
Received of John P. Smith, ex-officio Justice of the peace, " $ 6.00,
Received of H. C. Morse, Sheriff, Chinese poll tax for this year 1866, $ 34.20,
Received of Silas B. Curtis, Interest on Irreducible school fund, $ 6.00,
Received of P. A'hern, County Auditor for recording mining claims, $ 16.00,
Received on taxes for the year '66, $1215.30,
Received of H. C. Morse, delinquent taxes for the year 1865 $ 67.60,
Transferred from county fund to make up delinquencies, $ 1199.74,
$2687.33,

Disbursed	952.45,	
Treasurers percentage for receiving,	20.75,	
" " disbursing	19.05,	1001.25,
On hand,		1680.08,

TERRITORIAL FUND,

Received of H. C. Morse, Sheriff, delinquent taxes for the year 1865, in County orders, $ 47.80,
" " " in legal tenders, 67.40,
Received on taxes for the year '66 1215.30,
1330.50

Treasurers percentage for receiving, 26.61,
Transferred to C's fund 1330.50,

On hand 00.00,

Vancouver Register – Dec. 8, 1866

COUNTY FUND.

Received of J. W. Tate late county Assessor, poll tax for the year 1865 in County Orders, $ 387.50,
Received of J. W. Brazee, Treasurer of Skamania Co. in legal tenders 403.83,
Received of H. C. Morse, Sheriff, poll tax for the year 1865, in County Orders, 272.00,
" " delinquent taxes for the year 1865, 172.82,
Received on taxes for the year '66, 3205.87,
Transferred from territorial fund 1303.83,
5836.01,
County Orders redeemed 4183.01,
Transferred to school fund 1403.80,
Treasurers fees for printing: tax notices 5.00,
" " for making out unpaid tax list, 25.00,
" " percentage for receiving 93.64,
Paid H. G. Struse for advertising, 6.04,
Treasurers percentage for disbursing, 83.40,
85648.99,
On hand 187.92,
Total amount on hand 1871.00,

C. H. HUNDER,
Treas'r. Clarke Co. W.T.

Vancouver Register Dec. 8, 1866

Financial.-The Territorial Treasurer informs us, that he finds charged on his books against Clark County the sum of $6,766.57 being due for assessments for 1865 and '66, and that the county stands credited with $3879.77, leaving due a balance of $2886.80 in favor of the Territory. On the other hand we learn from our

county Treasurer, that the Territory is indebted to the county in the sum of about $1300.00. These statements don't jingle. The discrepancy is said to arise from the fact, that our county stands charged with the taxes due from Skamania County during these years and that the Territorial authorities have failed to receive the proper returns from this county of the delinquent taxes. ***Vancouver Register, December 15, 1866***

1868-1870 D.F. Schuele

This very capable public officer and highly respected merchant was born in Beaver County, Pennsylvania, January 29, 1838, but when eight years of age he was taken by his parents to Shelby County, Missouri, whither they had emigrated. Having remained in that state until September, 1856, our subject took passage for San Francisco via the Isthmus of Panama and proceeding thence to Portland, Oregon, arrived there during the month of October. He first resided in the vicinity of Aurora, Marion County, but in 1857 removed to Washington Territory, settled in Vancouver and there dwelt until 1861, when he essayed to try his luck in the mines of Idaho Territory. Returning in 1864 to Clarke County, in 1866 he embarked in a mercantile business, and in 1867, was elected by his fellow citizens to the responsible position of County Treasurer by the Republican party. To this same position he was called in 1884 and is the present holder of that function. He married Miss Josephine Eddings by which union there are three children, viz: Louis Frederick, Charles Henry and George Edward.[viii]

NOTICE TO TAX PAYERS.

NOTICE IS HEREBY GIVEN THAT THE ANNUAL tax list of Clarke County for the year A. D. 1867, has been placed this day in my hands for collection and that I am now ready to receive all taxes due and assessed therein. The said tax list will remain in my hands until the first day of November next, after which all delinquent taxes assessed therein with ten percent penalty in addition thereto will be turned over to the Sheriff for collection as required by law. D. F. SCHUELE.,

Treasurer of Clarke County, W.T.

Vancouver, W. T., June 21st, 1867 41-tf.

Vancouver Register, July 6, 1867

In 1870, Clark County's population was 3,081

1871-1872 Andrew Riggs

Andrew Riggs was born on November 13, 1833 in Canada. Andrew and his family moved to North Powder, Baker Oregon to farm. He died February 5, 1901 and is buried in Hillcrest Cemetery, Weiser, Idaho.

1873-1874 Michael Wintler

Michael Wintler was born on January 19, 1830 in Switzerland. He died in Portland, Oregon on December 29, 1880 and is buried in the Old Vancouver Cemetery. Michael was a General Merchant.

1875-1876 Jacob Proebstel, Jr.

Jacob Proebstel, Jr., was born February 16, 1846, in Missouri, the son of Jacob Proebstel Sr., and Margaretta Knogt. He traveled across the Oregon Trail with his parents when he was six years old. On Christmas Day in 1869, Jacob was married to Louisa Jane Nye. She was born March 11, 1854, in Oregon, the daughter of John Wirt Nye and Cynthia Switzler. Jacob died September 21, 1913, and is buried in the Old City Cemetery at Vancouver. Louisa survived him by twenty-five years and died of a cerebral hemorrhage on February 22, 1938, in Clark County.[ix]

Articles in The *Vancouver Independent* newspaper related the following:

County Treasurer, Jacob Proebstel Jr., has completed the delinquent tax list of the year 1875. It has 601 names. ***The Vancouver Independent, January 8, 1876***

Jacob Proebstel, Jr., is packing up the remainder of his goods preparatory to a removal to eastern Oregon. He expects to start on Tuesday, the 2nd day of May, of which all those persons having business with him still unsettled will take due notice. He will have a grand sale of furniture and store fixtures on Sat. the 29th. A rare chance to purchase good second hand furniture cheap for cash. ***The Vancouver Independent April 22, 1876.***

COMMISSIONERS' COURT. – The May term of the Commissioners' Court commenced on Monday and continued until Wednesday night. The resignation of Jacob Proebstel Jr., Treasurer, was accepted, and his accounts settled. C. H. Whitney was chosen as Treasurer to fill the vacancy. He qualified on Wednesday and entered upon the duties of his office. Various accounts have been allowed by the Commissioners, and other business done which will duly appear in full in our next week's issue. The ***Vancouver Independent***

Jacob Proebstel Jr. and family left on Friday morning for Weston, Oregon, where they will hereafter reside. In the departure of these people, Vancouver has met with a serious loss. They carry with them the best wishes of all who know them. We hope to hear from you occasionally Jacob, and we shall ever rejoice to hear of your prosperity in the new home you have selected. ***The Vancouver Independent, 1876***

Financial Exhibit of Clarke County, W. T., for the year Ending May 1st, 1877.

County Fund.

On hand May 1st, 1876, Cash	$1,123 54
" " " " " Cowlitz Co. Order	104 83
On hand May 1st, 1876, 100 acres of land	400 00
RECEIVED DURING THE YEAR.	
From collection of taxes	6,841 16
Retail liquor licenses	2,025 00
Wholesale liquor licenses	50 00
Peddler's licenses	10 00
Estate of Jas. Barrow	99 16
	10,653 69
DISBURSED DURING THE YEAR.	
County Orders redeemed, (interest included)	8,757 13
Treasurer's per centage	475 73
½ retail liquor licenses paid City of Vancouver	675 00
On hand May 1st, 1877, 100 acres of land	400 00
On hand May 1st, 1877, Cowlitz County Order	104 83
On hand May 1st, 1877, Cash	241 00
	10,653 69

School Fund.

On hand May 1st, 1876	970 79
RECEIVED DURIMG THE YEAR.	
From collection of taxes	2,775 03
Fines in Justice Court	30 00
Rents of School lands	540 00
Interest on irreducible School fund	6 00
Transferred from moneys unclaimed	79 83
	4,401 65
DISBURSED DURING THE YEAR.	
Paid to School districts	3,361 37
Treasurer's per centage	134 16
On hand May 1st, 1877	906 12
	4,401 65

Road Fund.

On hand May 1st, 1876	127 39
Received from collection of taxes	18 70
	146 09
DISBURSED DURING THE YEAR.	
Disbursed for road purposes	118 60
Treasurer's per centage	2 75
On hand May 1st, 1877	24 74
	146 09

Irreducible School Fund.

On hand May 1st, 1876, (Notes)	191 25
(No receipts nor disbursements during the year.)	
On hand May 1st, 1877, (Notes)	191 25
Amount of tax levied during the year for Territorial purposes	2,656 97
Collected on said assessment	2,315 81
Leaving due and delinquent	341 16
Amount of tax levied during the year for School purposes	2,656 97
Collected on said assessment	2,315 81
Leaving due and delinquent	341 16
Amount of tax levied during the year for County purposes	6,673 94
Collected on said assessment	5,433 23
Leaving due and delinquent	1,240 71

The following is a statement of allowances made during the year:

Highways and Bridges	$1,577 18
District Court bills	1,655 94
Justice Court bills	110 85
Public buildings, fuel, rents and stationery	901 04
Salaries and fees of Officers	1,899 18
Board of prisoners	191 00
Care of paupers, sick and insane	1,927 65
Coroner's inquests	41 60
Inspectors, Judges and Clerks of Election	440 05
Miscellaneous	657 99
	9,402 48

The following is a statement of the financial condition of the county:

Amount of Orders outstanding	$4,864 44
Interest due on same	3,165 30
Allowances uncalled for	264 40
	8,294 14
CONTRA.	
Amount of funds on hand	345 83
Total indebtedness May 1st, 1877	7,948 31
Indebtedness May 1st, 1876	6,115 21
Increase of indebtedness during the year	1,833 10

CHAS. BROWN,
County Auditor of Clarke Co., W. T.

Vancouver, W. T., May 25, 1877.

The nominee for Treasurer, F. W. Bier, *un*like others upon the ticket, now bowed down with an age of decrepitude and notwithstanding the past says, "Silvery hairs the brain doth," the people will find that Mr. Bier, with his golden locks, is well qualified for the position. He is a moral, temperate and steady young man, whom the voter may honor with his confidence without fear of after regret. ***The Vancouver Independent, September 23, 1876***

APPORTIONMENT – The County School Superintendent has made the semi-annual apportionment of the school funds in the hands of the Treasurer, and the clerks of the several districts can procure their orders

by calling at the Superintendent's Office in Vancouver. The apportionment is ten cents per scholar more this year than it was last year at this time. Any School District in Clarke County wanting the services of a first class teacher will do well to apply immediately to W. BYRON DANIELS, Supt. Schools Clarke Co. ***The Vancouver Independent, December 2, 1876***

Brevities – Tax paying goes on lively at the County Treasurer's office. Only another month in which to pay up. ***The Vancouver Independent, December 2, 1876***

1877-1884 Fred W. Bier

Fred Bier was born on February 1, 1852 in the Washington Territory and was 25 years old when elected as county treasurer. He and his wife Mimie had two children. After 1884, he became a railroad agent and moved to Whitman County. After his wife died, Fred returned to Vancouver and was a bookkeeper. Fred Bier remarried and moved to Tacoma where he worked as a secretary. He died on April 26, 1928 in Tacoma, Washington and is buried in the Old Vancouver City Cemetery, Vancouver, Washington.

By virtue of the little good, the new county order law was allowed to work, Treasurer Bier is ready to redeem all orders up to number 109 of the last May issue. Read his notice in another column. ***The Vancouver Independent***

Clarke County Statistics – August 9, 1877

CLARKE COUNTY STATISTICS. Mr. Geo. J. Tool'ey has finished taking the assessment of the county, and the roll is now in the hands of the Commissioners. It shows as the total assessment of the county, $770,935, being an increase over last year of $109,325. The total number of men liable to pay poll tax is COG; white males, 1,909; white females, 1,075; colored males, (Indians) 33; colored females, (Indians) 31; males of foreign birth, 301; females of foreign birth, 170; blind, 2; idiotic, 1; families, 731; dwelling houses, 730; total number of inhabitants on the first day of March last, 3,708. This does not include the floating population, which, together with tire immigration since the first of March, would make the amount something over 4,000. ***The Vancouver Independent, August 9, 1877***

The new Revenue law adopted at this session as before stated contains a number of important innovations on the old law. Under its provisions the Territory is divided into two assessment districts, the first, composed of the eastern counties, and the second composed of the western counties of the Territory. In the former the assessment is made between the first Monday in April and the fourth Monday in June; in the latter it is made between the first Monday in February and the fourth Monday in April. One makes the return to the Co. Commissioners in August, the other in May of each year.

All taxes whether delinquent or otherwise, are collected by the Treasurer of the county, thus relieving the sheriff from all responsibility in the matter. This was deemed by many to be the most objectionable feature of the bill, but there was a deadlock between the House and the Council and it was either that or nothing, so at the last moment the House concurred in the Council plan. The bill exempts from taxation houses of public worship to the value of $3,000, burying grounds, all public property and $100 worth of household furniture. ***The Vancouver Independent, November 15, 1877***

The County Treasurer is after delinquent taxpayers, and all concerned will do well to call and pay their taxes. ***The Vancouver Independent***

Although the County Treasurer is not obliged to send notice to delinquent taxpayers, he has done so, entirely for their benefit. ***The Vancouver Independent, February 21, 1878***

Taxes – There are many persons in the county who have not yet paid taxes whose post office address Treasurer Bier does not have. He will give to all such persons upon application a statement of their taxes due and payable. ***The Independent, February 28, 1878***

The Vancouver Independent.

HERE SHALL THE PRESS THE PEOPLE'S RIGHTS MAINTAIN, UNAWED BY INFLUENCE AND UNBRIBED BY GAIN.

E 7. VANCOUVER, WASHINGTON TERRITORY, THURSDAY, DECEMBER 29, 1881. NUMBER 19

Relating to Collecting of Taxes.

An Act extending the time within which the taxes for the year 1881 may be paid.

Sec. 1. Be it enacted by the Legislative Assembly of the Territory of Washington, That the taxes levied for the year 1881, shall not become delinquent until 6 o'clock P. M. of the 28th day of February, 1882. From and after the 1st day of March, 1882, the Sheriff shall be collector of said delinquent taxes for 1881. On the 1st Thursday of March, 1882 the County Treasurer must attend at the office of County Auditor and perform the duty required by Section 113 of "An act to provide for the assessing and collecting of County and Territorial revenue, approved Nov. 14, 1879." The Sheriff, as collector of delinquent taxes, shall follow the provisions of said act, conforming to the changes of date and having until the third Monday of April, 1882, in which to enforce the collection of taxes by distraint of personal property. On the first Monday of June, 1882, the said Sheriff, as Collector of delinquent taxes, having made due advertisement as prescriped by said law, said Sheriff, changing only the dates to conform to this act, shall commence the sale at public auction of real estate upon which taxes were levied for the year 1881.

Sec. 2. In other respects, except as to the dates being altered as herein provided to secure an extenaion of time within which said taxes may be paid, the proceedings shall be as prescribed in the revenue law approved Nov. 14, 1879.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved Dec. 1, 1881.

First Courthouse and Central school in background

Photo Courtesy of the Clark County Historical Museum

In 1880, Clark County's population was 5,490

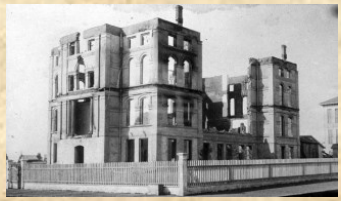
1885-1886 **D.F. Schuele**

See above 1868-1870 for information

1887-1888 **R.F. Shaw**

1889-1890 **Matt Brown**

In 1890, Clark County's population was 11,709



Courthouse Fire 1890

New Courthouse 1892

Photos Courtesy of the Clark County Historical Museum

1891-1894 **Alexander J. Cook**

1895-1896 **Jas. Waggene**

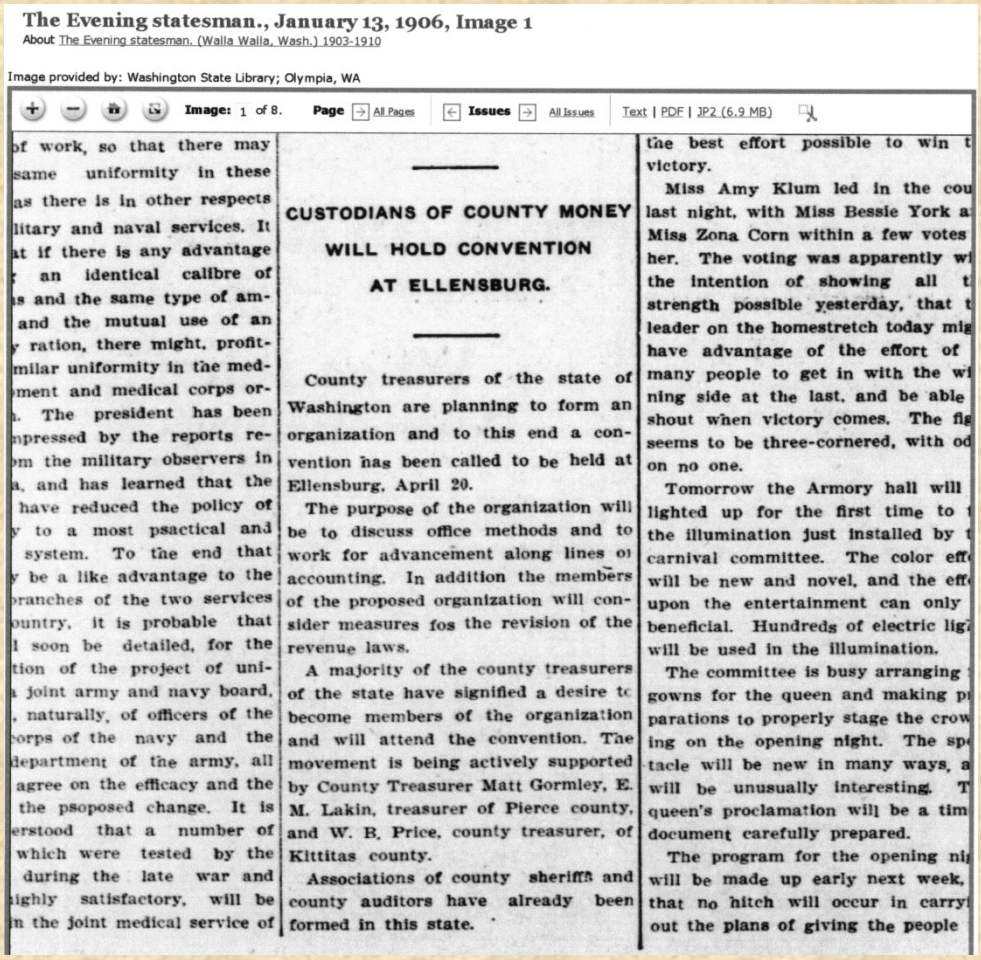
1897-1898 **C.E. Alexander**

1899-1902 **A.H. Parcel**

In 1900, Clark County's population was 13,419

1903-1906 **Arthur H. Fletcher**

Washington State County Treasurers established an association in 1906 in Ellensburg.



The Evening statesman., January 13, 1906, Image 1
About The Evening statesman. (Walla Walla, Wash.) 1903-1910

Image provided by: Washington State Library; Olympia, WA

Image: 1 of 8. Page All Pages Issues All Issues Text | PDF | JP2 (6.9 MB)

of work, so that there may same uniformity in these as there is in other respects litary and naval services. It at if there is any advantage an identical calibre of s and the same type of am- and the mutual use of an ration, there might, profit- milar uniformity in the med- ment and medical corps or- . The president has been pressed by the reports re- m the military observers in a, and has learned that the have reduced the policy of to a most psactical and system. To the end that be a like advantage to the branches of the two services ountry, it is probable that l soon be detailed, for the tion of the project of uni- joint army and navy board, naturally, of officers of the corps of the navy and the department of the army, all agree on the efficacy and the the psoposed change. It is erstood that a number of which were tested by the during the late war and ighly satisfactory, will be n the joint medical service of

CUSTODIANS OF COUNTY MONEY WILL HOLD CONVENTION AT ELLENSBURG.

County treasurers of the state of Washington are planning to form an organization and to this end a convention has been called to be held at Ellensburg, April 20.

The purpose of the organization will be to discuss office methods and to work for advancement along lines of accounting. In addition the members of the proposed organization will consider measures fos the revision of the revenue laws.

A majority of the county treasurers of the state have signified a desire to become members of the organization and will attend the convention. The movement is being actively supported by County Treasurer Matt Gormley, E. M. Lakin, treasurer of Pierce county, and W. B. Price, county treasurer, of Kittitas county.

Associations of county sheriffs and county auditors have already been formed in this state.

the best effort possible to win t victory.

Miss Amy Klum led in the cou last night, with Miss Bessie York a Miss Zona Corn within a few votes her. The voting was apparently wi the intention of showing all t strength possible yesterday, that t leader on the homestretch today mig have advantage of the effort of many people to get in with the wi ning side at the last, and be able shout when victory comes. The fig seems to be three-cornered, with od on no one.

Tomorrow the Armory hall will lighted up for the first time to t the illumination just installed by t carnival committee. The color eff will be new and novel, and the eff upon the entertainment can only beneficial. Hundreds of electric lig will be used in the illumination.

The committee is busy arranging gowns for the queen and making pr parations to properly stage the crow ing on the opening night. The spe tacle will be new in many ways, a will be unusually interesting. T queen's proclamation will be a tim document carefully prepared.

The program for the opening nig will be made up early next week, that no hitch will occur in carryi out the plans of giving the people

1907-1909 **Frank Eichenlaub**

The Vancouver Independent, December 14, 1899:

The fair given by the ladies of the Catholic Church, at the Auditorium, was a grand success socially and financially. The proceeds amounted to over $1300. In the contest for the most popular business house in

Vancouver, F. EICHENLAUB won. J. H. JAGGY was a close second, the Hotel Columbia, third, and J.D. MEYER was fourth.

1909-1910 **G W Daniels**

Photo Courtesy of the Clark County Historical Museum

Gilbert W. Daniels was born on September 5, 1870 in Clark County. His parents were Hubert Daniels and Anna F (Wintler) Daniels. Gilbert's grandfather, Michael Wintler, was the Clark County Treasurer from 1873 – 1874. Before serving as Clark County Treasurer, he worked in a bank as a cashier and after his term he was an Abstractor. Gilbert died on October 16, 1974.

In 1910, Clark County's population was 26,115

1911-1914 **W.R. Fletcher**

1918 Courthouse Picnic

Photo Courtesy of the Clark County Historical Museum

1915-1918 **L.G. Conant**

L.G. Conant

Photo Courtesy of the Clark County Historical Museum

Vancouver Daily Columbian, December 15, 1914:

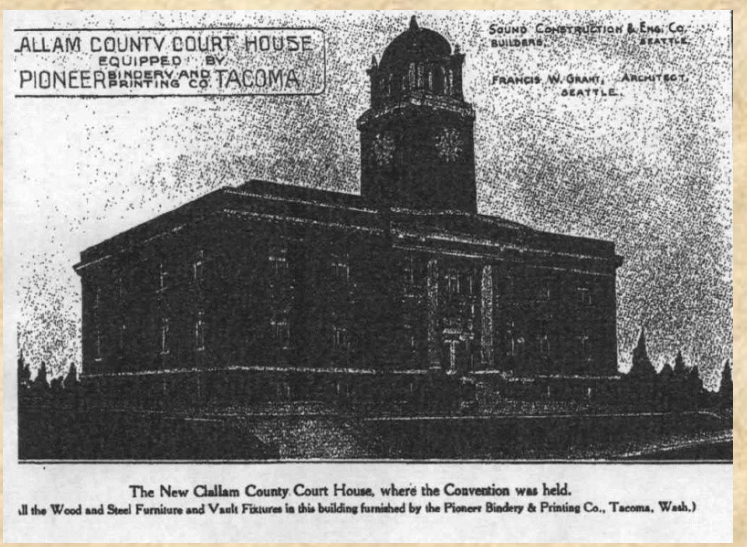
PROMINENT COUPLE THIS CITY JOINED IN WEDLOCK

The wedding of of Miss Ida SOHNS to Louis H. CONANT was solemnized at high noon today at the bride's home; Rev. E. B. COLLIER officiating. The bride is the daughter of Mrs. Tirza SOHNS and is well known in this city. The groom is the recently elected county treasurer and is the son of Mrs. Elizabeth CONANT, living at Twenty-seventh and Harney streets.

The home was very beautifully decorated for the occasion. Only immediately friends of the family were present. Both bride and groom have a host of
friends in this community who will join in wishing them a long and happy and prosperous journey through life.

Mr. and Mrs. CONANT left for a short visit on the Sound.

Treasurer Conant and or his representative attended the County Treasurers Association of the Washington State 10th Annual Conference in Clallam County



The New Clallam County Court House, where the Convention was held.
(All the Wood and Steel Furniture and Vault Fixtures in this building furnished by the Pioneer Bindery & Printing Co., Tacoma, Wash.)

Minutes of the Tenth Annual Meeting of the County Treasurers' Association of the State of Washington

Held at Port Angeles, Washington
July 22, 23 and 24
1915

A Few Words About Port Angeles, The Convention City

Situated on the north shore of the Olympic Peninsula and commanding a protected deep water harbor located near midway on the Strait of Juan de Fuca, through which passes all the ocean commerce of Puget Sound and the Gulf of Georgia, Port Angeles holds a unique and obviously indispensable position with respect to the future development and commerce of the Pacific Northwest. Its harbor, created by an immense sandspit more than three and a half miles in length and extending eastward enclosing on three sides fully five square miles of deep water anchorage, is known throughout the maritime world as an ideal haven. Sailing ships reach it from the Pacific ocean without the aid of tugs, and steamships without the local pilotage required for Puget Sound destinations.

Port Angeles was founded in 1861, and platted and reserved as a national city by personal direction of President Abraham Lincoln in 1863, sharing this distinction only with the national capital city. It is the county seat of Clallam County, which embraces an area of 1,119,757 acres and has a total population of about 10,000, including the present population of Port Angeles, which is fully 5,000, the municipal and school census taken in June, 1915, enumerating 4,782.

Until 1914, Port Angeles and Clallam County were isolated from railroad transportation connections, depending entirely upon local steamboat transportation facilities. In 1913 the Chicago, Milwaukee & St. Paul Railway began the construction of a branch line 77 miles in length and centering at Port Angeles. Twenty-five miles of this railroad, known as the Seattle, Port Angeles & Western, from the city westward, was completed and began operating in July, 1914. At the same time the Milwaukee system extended to Port Angeles the privilege of Puget Sound terminal freight rates, thus for the first time enabling Port Angeles timber product manufacturers to ship to Eastern markets on an equal footing with manufacturers located in Seattle and other Puget Sound terminal points. The remainder of the new railroad, from Port Angeles eastward to Port Townsend, was completed and in operation in October, 1915.

Coincident with the coming of the railroad, Clallam County carried out successfully an admirable program of road building, expending more than $500,000 since 1912 in the construction of excellent modern highways and automobile thoroughfares, extending from one end of the County to the other, opening to settlement and profitable development large areas of fine agricultural and fruit lands heretofore isolated, and rendering easily accessible the famous health and recreation resorts, mountain and ocean show places, such as Lakes Crescent and Sutherland, Sol Duc and Olympic Hot Springs and the majestic masses of the Olympic Mountains, whose watersheds afford homes for more than 7,000 Olympic elk, the largest of the elk species.

Early in 1915 the U. S. Forest Service completed a careful and thorough investigation of the forest wealth of the Olympic Peninsula, which bears the heaviest forest growth now standing on this continent. The report of this investigation shows that Clallam County has 25,447,300,000 feet board measure of standing timber of merchantable quality, including fir, cedar, spruce, hemlock and pine, making no account of large quantities of cottonwood, alder, maple and other useful and valuable woods. This is more than double the standing timber wealth of the entire State of Michigan, and is now for the first time rendered available for profitable manufacture in almost unlimited variety of marketable product.

As yet the timber industries are practically limited to the manufacture of lumber and shingles. There are six sawmills and twelve shingle mills in Clallam County. The largest lumber establishment is that of the Puget Sound Mills & Timber Co., Port Angeles, which began operating in July, 1914, and has been operated constantly ever since that time, employing 450 men in the mills and from 380 to 425 in the four contributing logging camps. This, one of the largest exporting mills on the Pacific Coast, has a daily output of 300,000 feet of lumber and 500,000 to 1,000,000 shingles, 75 per cent of which is shipped abroad in ocean-going vessels and the rest by rail over the Milwaukee system to Eastern markets.

Although only 4 per cent of the total land area of Clallam County has as yet been brought into agricultural use, dairying is the principal rural industry and has been quite profitably and successfully developed, with five creameries in operation. The average price paid by the creameries for butter fat exceeds 30 cents per pound, and the average dairy cow earns about $10 per month ten months in the year. Grass remains green the year round. There is no sultry heat, nor extreme cold, nor destructive storms of any kind, and seldom any snow. The average annual precipitation is 29.2 inches.

Climate and soil are highly favorable for the growing of poultry, swine, grains and grasses for stock food, all vegetables, large and small fruits and nuts. Bush and vine fruits are particularly favored crops, especially loganberries, raspberries, blackberries, currants and strawberries, local growers of which are now coming into commercial importance.

The completion of the Olympic Highway fom Olympia north to Port Angeles and from Port Angeles west to Lake Crescent and to within two miles from the Pacific ocean beach at Mora, western Clallam County, in the summer of 1915 opened to tourists one of the most beautiful automobile drives in all the West, affording the practicability of a single day's motoring trip from Seattle via Tacoma and Olympia to Port Angeles, a distance of 204½ miles.

There are in Clallam County 58,000 acres of unimproved but excellent agricultural land from which most of the merchantable timber has been removed. Nearly all of this land lies within fifteen miles from the city

of Port Angeles, and most of it is made accessible by modern gravel roads. Some of the best of this land is now available at from $25 to $50 per acre.

Port Angeles possesses an admirable townsite five and one-half miles in length and averaging one mile in width. The city owns and operates an electric lighting plant, the current being supplied by the Olympic Power Co., which has a magnificent hydro-electric power plant, built in 1913 at a cost of $1,500,000, situated on the Elwha river seven miles southwest from the city. This power plant supplies light and power to the cities and towns of the Olympic Peninsula, the U. S. forts and the U. S. Navy Yard at Bremerton. It is prepared to furnish power and lighting for all industrial purposes at extremely low rates, rendering it a most important element of constructive development.

The city and county both maintain unusually good public schools. The city has five public school buildings, including a magnificent reinforced concrete high school building, erected and furnished in 1913 at a cost of nearly $100,000. Its equipment includes fully appointed domestic science, manual training and chemical science departments.

All the leading religious sects are well established and maintained in the city, as well as practically all the prominent fraternal societies. Naval Lodge No. 353, Benevolent and Protective Order of Elks, has a $16,000 home and club house under construction in the business district of the city. Among the civic organizations and clubs are the Port Angeles Commercial Club, Women's Auxiliary of the Commercial Club, Port Angeles Improvement Club, Public Library Association, Clallam County Medical Society, Clallam County Automobile Club, Clallam County Pioneers' Association, Port Angeles Parents and Teachers' Club, Mountaineers' Club, Boy Scouts, Congregational Brotherhood and Clallam County Humane Society.

Port Angeles is a U. S. sub-port of entry, having a collector and an inspector of customs, an immigration inspector, a U. S. marine hospital surgeon and an auxiliary U. S. marine hospital, the general headquarters for pilots of Gulf of Georgia and Puget Sound waters, U. S. coast guard home port, and a British Vice-Consul.

Ediz Hook, the great sand spit which protects the harbor of Port Angeles, is a government reservation, but two miles of its deep water protected frontage has been leased to the city gratis by the government for a period of ninety-nine years, and this choice property is now offered by the city as practically free sites for industries, together with rail and wagon road connections, access to deep water at the sites and city water service.

A. B. Howe, Pres. M. A. Howe, V-Pres. Wm. Howe, Treas. R. F. Raber, Sec'y

PIONEER
Bindery and Printing Co.

Stationers and Engravers

County, Bank and Office Supplies

Blank Book Makers

Pioneer Loose Leaf Ledgers

TACOMA
WASHINGTON, U. S. A.

The following Counties were not represented:

Adams,
Chelan,
Columbia,
Cowlitz,
Ferry,
Klickitat,
Lincoln,
Mason,
Skamania,
Stevens,
Thurston,
Wahkiakum,
Whitman,

A motion was made and passed that the reading of the minutes of the previous meeting be dispensed with and copies of the minutes of the Ninth Annual Convention given out to the members of the Association.

By unanimous vote the following were elected to honorary membership of the Association:

W. W. Sherman, Deputy State Treasurer.
E. S. Stewart, Deputy County Treasurer, Clallam County.
Ralph Davis, Deputy County Treasurer, Clallam County.

Former County Treasurer of Clallam County, C. L. Babcock, who is now a banker in Port Angeles, assured the County Treasurers, in his welcoming address, that everything was complete in the way of entertainment to make the visit in the city one long to be remembered.

The usual time for the election of the new officers having arrived, the President called for nominations for the office of President, but instead of nominating new officers, a motion was made and carried that the election of officers be laid over until Friday, the Twenty-third.

The Pioneer Bindery & Printing Company, through their Secretary, Mr. R. F. Raber, offered to extend the courtesy of their firm to the Treasurers' Association by printing the minutes of the Tenth Annual meeting, and their offer was accepted with pleasure by the Association.

PRESS COMMITTEE

C. L. Babcock, Clallam County Treasurer.
J. A. Bennett, King County.
Al Helander, Bureau of Inspection.

Report of Legislative Committee deferred until the afternoon session.

Program Committee agreed to report at the beginning of the afternoon session.

Mr. Babcock outlined the plans that the entertainment committee had formed to give all the visitors a pleasant time in Port Angeles.

Mr. Boyle of Snohomish County addressed the Association on "Harmony That Exists But Don't."

Mr. W. W. Sherman, Deputy State Treasurer, who comes to the convention for the first time, made a very interesting address on the office work of State Treasurer and the relationship between that office and the offices of the different county treasurers over the State of Washington.

Morning session adjourned to meet again at 2 o'clock.

AFTERNOON SESSION

Meeting called to order by President Carr at 2 p. m.

Report of Legislative Committee was made orally by Mr. Al Helander, chairman of the committee. The report covered all legislation passed by the recent legislature that had to do with various laws and amendments that the Association had favored and worked for. Also he reviewed measures that had failed to be considered by the legislature and the possibilities of having these defeated measures come up again before our law making body much better than when first presented.

Mr. Helander gave full credit to the great work done by Mr. C. L. Babcock, who, as a member of the last legislature, accomplished a great work for better laws covering the duties of the County Treasurer.

Mr. Babcock followed Mr. Helander in a talk dealing with conditions as found among the average, if not the most, of the legislators making and amending laws. His talk showed that we, as county officials, see to it that we send men to the legislature who understand from the practical side what is needed in the way of laws that will enable the county officials to give better service. Mr. Babcock showed that the Association meetings were accomplishing a great good but that it was necessary for somebody to carry the resolutions to the legislative chambers in the shape of new laws.

The collection of Personal Taxes under the new law, whereby the Treasurer collects the delinquent taxes instead of the Sheriff, brought forth a general discussion as to its merits.

Mr. Bennett of King County did not certify his 1915 delinquent personal taxes to the Sheriff and told the Association of the better satisfaction his office had in collecting the taxes direct and the saving made by the new system.

Mr. Babcock and Mr. Helander explained the meaning of the new law and its object in making the Treasurer collect all delinquent personal taxes.

General remarks were made covering points in the new law and as to how we were to proceed to collect the personal taxes that are now assessed against the saloons in the State that go out of business January 1, 1916.

C. J. Carr explained the new law in regard to the covering the extra meetings of the Board of Equalization. As these extra meetings occur in November and April following the meeting of that body in August, a great many questions were asked about what power the Board would have in making corrections and in general just what authority they would have over the completed tax rolls.

A general discussion was made on the way certificates of delinquency were sold to the public or rather to the speculating public. A scheme was talked of that would be better for the delinquent taxpayer than the present method.

A lively debate was opened on the 15% interest charge for delinquent taxes, but after some hard bumps 15% decided to come back for the next convention prepared to challenge all comers.

J. L. Boyle made a motion as follows: "That a committee of five members be appointed to investigate and form a new and better law covering certificates of delinquency and this committee to report at the next meeting of the Association."

The motion was carried and the following committee was appointed:

John A. Bennett, King County.
J. L. Boyle, Snohomish County.
Jerry A. McGillicuddy, Jr., Grays Harbor County.
Guy Allen Turner, Walla Walla County.
E. C. Quackenbush, Okanogan County.

A general discussion took place covering delinquent taxes on State land which is held under contract by the purchaser. The opinion seemed to be that the State should require from the purchaser on contract a copy of his tax receipt covering the land held under contract, the same be forwarded to the proper office at Olympia as soon as the taxes were paid each year.

Motion made and carried that meeting adjourn until Friday Morning, July 23, 1915, 9:00 a. m.

FRIDAY MORNING SESSION

July 23, 1915.

Meeting called to order by President C. J. Carr at 9 a. m.

Motion was made by Mr. Arnold that the order of business be changed by making No. 4 in the order now shown be changed to be No. 10. Motion carried.

This motion made it necessary that the officers now serving be required to hold over in their positions during the 1915 session.

The following committees were appointed by President Carr:

LEGISLATION

Jas. F. Wood, Yakima County.
Arch C. Tweedie, Jefferson County.
J. H. Tilsey, Spokane, County.
Nellie C. Rogers, Whatcom County.
Herbert H. Wood, Clallam County.

RESOLUTIONS

E. R. Pearce, Skagit County.
H. T. Wanamaker, Island County.
J. E. Raught, Lewis County.
Emma M. Noble, Garfield County.
J. M. Peterson, Kitsap County.

PROGRAM

J. L. Boyle, Snohomish County.
W. J. Hauser, Grant County.
E. D. Sheffield, Franklin County.
Earl R. Harper, Benton County.
B. O. Cahail, San Juan County.

The Association received by telegram an invitation from the South Bend Commercial Club, of South Bend, Washington, to hold the next meeting of the County Treasurers in that City. Mr. Glazebrook of Pacific County, also spoke in favor of South Bend and voiced the sentiment of her citizens in the fine welcome we would receive from the people of Pacific County.

Mr. J. L. Boyle made a motion that the 1916 meeting of the County Treasurers' Association be held in the city of South Bend. Motion carried.

A committee composed of J. L. Glazebrook and J. M. Peterson was named by the President to answer the telegrams from the South Bend Commercial Club by expressing to that organization our great appreciation of their pleasant invitation.

Mr. Boyle of Snohomish County made a very interesting talk on labor saving devices and efficiency machines as applied to the office of a county official. The Treasurers were very much interested in a cash register that Mr. Boyle has installed in his office.

Morning session adjourned to meet again at 3 p. m.

AFTERNOON SESSION

The Association had the great pleasure to be addressed by men prominent in the legislative constructive work of the Northwest and the Nation.

These interesting speakers were:

Senator Poindexter.
Secretary of the State of Washington, I. M. Howell.
Governor of the State of Washington, Ernest Lister.
Congressman from the First District, Hadley.
Congressman from the Third District, Albert Johnson.

Editor Reed of the Seattle Daily Sun paid the Treasurers a visit and made a pleasant little talk.

The following resolution was offered by Mr. Boyle of Snohomish County:

"Be it resolved, that this Association favor a law abolishing the three per cent rebate; that the first-half payment of taxes be made March 15th of each year and the last or second-half payment be made October 15th of each year; full payment of taxes be made May 31st with June 1st as the date of delinquency, and if second-half is not paid by October 15th then interest shall date from June 1st."

The resolution carried.

Former Treasurer B. F. Arnold, of Lewis County, asked for and received permission for a talk defending himself and his office from criticism as made by the State Bureau of Inspection. Mr. Arnold felt that the inspection was prejudiced and that the public was given the wrong impression, and it was his desire to change that opinion by bringing facts before the Association.

A communication from C. T. Sanders, former Treasurer of Grant County, expressed his regrets for being unable to get to the meeting. We regretted it too "Pop," for we missed you every day.

A general discussion was made on the collection of local assessment and drainage taxes.

Adjournment at 5:30 to meet again Saturday morning at 9:00 a. m.

SATURDAY MORNING SESSION, JULY 24, 1915

Meeting called to order by Vice-President Wood at 9:00 a. m.

Election of officers was first on the program.

Glazebrook, of Pacific County, was nominated for President, and also Wood, of Yakima County, was named for this position.

Mr. Wood desired to have his name withdrawn and his desire was granted.

A motion was made and seconded that nominations be closed and the Secretary cast the unanimous vote of the Association for Mr. Glazebrook as President. Motion carried and Mr. Glazebrook elected to the President's chair.

President Glazebrook on accepting his new position made a very pleasing talk.

Miss Maude Gilmour, of Kittitas County, was nominated for the position of Vice-President.

Nominations were closed and Miss Gilmour was unanimously elected to fill the position of Vice-President.

Herbert H. Wood, of Clallam County, was nominated for the position of Secretary.

Nominations were closed and Mr. Wood was unanimously elected for the position of Secretary.

Clark V. Savidge, Commissioner of Public Lands, made an interesting talk to the Association on the work as being done in the land office.

REPORT OF THE RESOLUTIONS COMMITTEE

We, the Committee on Resolutions, beg to report the following:

WHEREAS, This Association has had the great loss of one of its members through the sudden death of our beloved brother, W. H. Britt, of Thurston County, be it

RESOLVED, That we, the Treasurers in convention assembled, express our deep sorrow at this break in the family circle, and be it further

RESOLVED, That the Secretary be instructed to send a copy of this resolution to Mrs. Britt and extend to her the deepest sympathy of the County Treasurers of the State of Washington in the great loss she has sustained.

RESOLVED, That we express our regret at the absence from the convention of a number of the County Treasurers and honorary members.

RESOLVED, That we express our thanks to C. L. Babcock and the County Officials of Clallam County for the kind and courteous treatment and for the very complete arrangements made for our entertainment.

RESOLVED, That we express our thanks to the County Commissioners of Clallam County for the privilege of holding our sessions in the new and beautiful Court House and also for the use of the county ferry on Lake Crescent.

RESOLVED, That we express our thanks to the Mayor, Commercial Club, and business men of Port Angeles for the magnificent hospitality with which they have greeted us and for the many entertainments provided for us; also to the Marine Band for the splendid music at our social entertainments, and last, but by no means least, for the very charming manner in which the ladies of Port Angeles have entertained the ladies of our convention. We leave the fair city of Port Angeles feeling that nothing has been left undone which could have been added in the least to our pleasures.

RESOLVED, That we express our great appreciation to the "Ladies of the Lake" (Mrs. Al Singer, Mrs. Rose Littleton, Mrs. Dave Christopher, Mrs. H. L. Mitchell, Mrs. Emily Ovington), for the dainty meal served to us on the Clallam County ferry.

RESOLVED, That we show our gratitude to the owners of the Lake Crescent pleasure and health resorts by expressing our sincere thanks to them for the great hospitality shown at these beauty places on the lake.

RESOLVED, That we express our thanks to the Pioneer Bindery & Printing Company, through Mr. Raber, for their kind offer to print the proceedings of this meeting and also for the very fine badges furnished us and which have been such a great help to the new members of the Association.

RESOLVED, That we express our thanks to the press of Port Angeles for the fine publicity given the convention.

RESOLVED, That we express our thanks to Governor Lister, Secretary of State I. M. Howell, Commissioner of Public Lands Clark V. Savidge, Congressman Albert Johnson, Senator Poindexter and Congressman Hadley for the pleasing and instructive addresses before the convention.

RESOLVED, That the Association express our thanks to our retiring President, Mr. Carr, and our Secretary, Mr. McGillicuddy, for efficient services rendered during this and the last session of our Association.

E. R. PEARCE, Chairman
EMMA M. NOBLE
MAUDE GILMOUR
J. M. PETERSON
J. E. RAUGHT

The Tenth Annual Convention of the County Treasurers' Association was no exception to the rule that each meeting held by this body of county officials is a little better than the last one. Important matters pertaining to the working for and making of better laws for the taxpayer and laws that will enable the county officials to have better efficiency in their respective offices were talked of with very good results. The convention was a success in every way.

The people of Port Angeles watched over us after business hours in a way that captured us heart and soul. When they took us by the hand and led us around and through the labyrinth of pleasures and guided us to the jewels on beautiful Lake Crescent, our appreciation knew no bounds. Their hospitality seemed to lead us to wonderland. Her smiling people, her fine climate, and in fact everybody and everything seemed to be on a committee of Joy and Happiness to make our brief stay a pleasant one to be remembered.

CALVIN J. CARR, President
JERRY A. McGILLICUDDY, JR., Secretary

SMILES

First Olympic Hotel Roomer—I wish that old fog-horn would stop so I could get some sleep.

Second Olympic Hotel Roomer—That is not a fog-horn. Why that is the president of the Treasurers' Association practicing his speech.

Mr. Boyle is a little timid about speaking before the Association.

When Maude Gilmour smiles. Well, we always did like Ellensburg smiles. Is it because they are Normal? I don't know. Do you?

The "Ladies of the Lake" did not know that the Treasurers from the East Side had been fasting.

Some liked the fish and some liked "the water" at Deckmanns.

We think it proper that Mr. Boyle should be chaperoned at these conventions.

The punch at Ovington's was like an oasis in the desert, but it would take a football player to break through that line. We blame the Press Association for the "Punch Monopoly."

AT THE BALL

Mr. Arnold—Say, Mr. Carr, I wish you would teach me that new dance.

Mr. Carr—Which one?

Mr. Arnold—That "Salvation Dance" I saw you just dancing.

Mr. Carr—The Salvation Dance? What kind of a dance is that?

Mr. Arnold—Why, you danced on your heels to save your soles.

RULES

FIRST. No member shall speak more than once during the consideration of any one question, except by consent of the members present, time of speaking not to exceed five minutes.

SECOND. If any member, in speaking, or otherwise, transgress the rules of the Association, the President shall, or any member may, call him to order, and when a member shall be called to order he shall resume his seat and not proceed without leave of the meeting, which leave, if granted, shall be upon motion, "that he be allowed to proceed in order," when, if carried, he shall confine himself to the question under consideration.

THIRD. Every decision of points of order by the President shall be subject to appeal on the protest of three members, and in all cases of appeal the question shall be, "Shall the decision of the chair stand?"

FOURTH. No standing Rule of Order of this Association shall be changed or rescinded without a vote of two-thirds of the members present.

ORDER OF BUSINESS

1. Roll Call.
2. Reading Minutes of Previous Session.
3. Membership.
4. Reports of Special Committees.
5. Report of Legislative Committee.
6. Appointment of Committees.
7. Communications.
8. Unfinished Business.
9. New Business.
10. Election of Officers.
11. Good of the Association.

BY-LAWS

FIRST. *Name*—The name of this organization shall be the County Treasurers' Association of the State of Washington.

SECOND. *Officers*—The officers of this Association shall be: President, Vice-President and Secretary, all of whom shall be elected at each regular annual meeting and shall hold office for one year.

THIRD. *Membership*—Any duly qualified and acting County Treasurer of the State of Washington shall be eligible to membership on application to the Secretary.

AMENDMENT. *January 24, 1907*—"Any duly qualified and acting County Treasurer, or his Deputy Treasurer, of the State of Washington, shall be eligible to membership upon application to the Secretary."

AMENDMENT. *September 27, 1910*—"Ex-County Treasurers to be eligible to membership upon application to the Secretary."

AMENDMENT. *September 26, 1910*—"That the Bureau of Inspection and Supervision of Public Offices be made members of the Association."

AMENDMENT. *September 22, 1911*—"That the Treasurer of the State of Washington be made an honorary member of this Association."

AMENDMENT. *September 25, 1913*—"That any one who has attended five of the Association's regular annual meetings may be made an honorary member by a two-thirds vote."

FOURTH. *Annual Meeting*—The Association shall meet annually on Thursday and Friday of the third week in January.

AMENDMENT. *January, 1907*—"The date of the annual meeting to be left to the discretion of the officers of the Association."

In 1920, Clark County's population was 32,805

1919 -1922 **T.L. Henrichsen**

Photo Courtesy of the Clark County Historical Museum

1923-1926 **Dudley Eschelman**

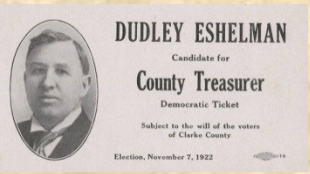


Photo Courtesy of the Clark County Historical Museum

1925 Courthouse Picnic

Photo Courtesy of the Clark County Historical Museum

1926-1934 **C. A. Pender**

In 1932, Mr. Pender served as the President of the Washington State Association of County Treasurers.

The 1931 ribbon badge was for the Auditor/Treasurer Conference in Seattle. The 1931 WSACT President was Chelan County Treasurer Bessie Lewis.

Financial Reports from the County Auditor's Annual Report for the year ending 1931.

TREASURER'S CASH ON HAND

DEPOSITARY—	Amount of Security	Bank Balance Dec. 31, 1930	Checks Outstanding	Treasurer's Balance
State Bank of Battle Ground	$ 7,000.00	$ 5,000.00	$	$ 5,000.00
Citizens State Bank, Camas	17,000.00	15,000.00	.....	15,000.00
First National Bank, Camas	27,500.00	25,000.00	.....	25,000.00
Ridgefield State Bank	15,500.00	12,500.00	.....	12,500.00
U. S. National Bank	116,035.62	78,110.46	9,742.86	68,367.60
Vancouver National Bank	84,928.65	76,787.73	35.62	76,752.11
Washington National Bank	98,952.42	79,257.95	8,690.82	70,567.13
Clark County Bank	5,000.00	4,470.50	.....	4,470.50
First State Bank, Yacolt	8,000.00	5,000.00	.....	5,000.00
	$ 379,916.69	$ 301,126.64	$ 18,469.30	$ 282,657.34

SUMMARY OF CASH BALANCE

On Hand for—	
State Funds	$ 2,993.72
Higher Education	3,065.48
State School	6,627.81
County School	73,219.56
Cities and Towns	17,789.95
Highway Funds	79,197.55
Highway Bonds	136,577.90
Drainage Funds	3,852.48
Port Funds	7,304.05
Other Funds	3,360.34
Total Cash on Hand	**$ 333,988.84**

DETAIL OF BOND ISSUES AND OUTSTANDING BONDS

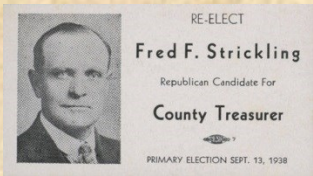
Issued by—	Amount of Issue	Purpose	Interest	Interest Payable	Term of Bond	Option	Amount Out 12-31-1931
L. I. D. No. 3	$ 92,000.00	Road	5½	Semi-Annual	20 Years	.....	$ 20,000.00
L. I. D. No. 4	265,000.00	Road	5½	Semi-Annual	20 Years	None	101,000.00
L. I. D. No. 5	135,000.00	Road	6	Semi-Annual	20 Years	.....	52,000.00
L. I. D. No. 6	92,500.00	Road	6	Semi-Annual	Optional	At Call	46,500.00
L. I. D. No. 7	171,000.00	Road	6	Semi-Annual	12 Years	1 Year	149,000.00
Drainage District No. 4	6,894.39	Construction	7	Semi-Annual	12 Years	At Call	1,394.39
Port of Vancouver	185,000.00	Land	4¾	Semi-Annual	20 Years	1 Year	97,000.00
Port of Vancouver	75,000.00	Construction	4½	Semi-Annual	20 Years	Serial	51,000.00
School District No. 15	6,000.00	Building	5	Annual	20 Years	1 Year	5,200.00
School District No. 18	7,000.00	Building	5	Annual	10 Years	2 Years	3,500.00
School District No. 28	2,500.00	Building	5	Annual	20 Years	2 Years	600.00
School District No. 30	25,000.00	Building	5	Annual	25 Years	Serial	5,000.00
School District No. 30	36,000.00	Building	4½	Annual	20 Years	1 Year	32,000.00
School District No. 33	5,200.00	Building	5	Annual	20 Years	1 Year	4,400.00
School District No. 37	90,000.00	Building	6	Semi-Annual	14 Years	Serial	12,000.00
School District No. 37	75,000.00	Building	4½	Semi-Annual	30 Years	.....	72,000.00
School District No. 37	150,000.00	Building	4.10	Annual	30 Years	.....	134,000.00
School District No. 45	5,400.00	Building	5	Annual	20 Years	1 Year	5,200.00
School District No. 48	15,000.00	Building	5	Annual	15 Years	1 Year	2,000.00
School District No. 53	7,000.00	Building	5	Annual	15 Years	2 Years	4,700.00
School District No. 56	2,100.00	Building	5½	Annual	20 Years	2 Years	2,000.00
School District No. 58	30,000.00	Building	4⅞	Annual	17 Years	1 Year	8,000.00
School District No. 58	24,100.00	Building	5	Annual	24 Years	1 Year	19,500.00
School District No. 59	3,900.00	Building	5½	Annual	20 Years	2 Years	3,900.00
School District No. 60	3,500.00	Building	5½	Annual	20 Years	1 Year	3,500.00
School District No. 64	35,000.00	Building	4¼	Annual	15 Years	Serial	31,000.00
School District No. 70	2,500.00	Building	5½	Annual	20 Years	2 Years	2,000.00
School District No. 80	14,000.00	Building	5	Annual	20 Years	.....	12,500.00
School District No. 82	4,000.00	Building	6	Annual	10 Years	2 Years	1,100.00
School District No. 89	34,000.00	Building	4¾	Annual	20 Years	2 Years	26,300.00
School District No. 90	58,000.00	Building	4.40	Annual	20 Years	1 Year	52,000.00
School District No. 90	5,000.00	Buildign	5	Annual	20 Years	1 Year	2,400.00
School U. H. No. 1	3,200.00	Building	5½	Annual	20 Years	1 Year	300.00
	$1,665,794.39						$962,994.39

SCHOOL DISTRICTS

District No.	Valuation	General Levy	Special Levy	Non-Hi	Bond	Total Levy	Tax
4	$185,500.00	7	U. H. 11		1	19	$ 3,524.50
5	179,790.00	6		4	2	12	2,157.48
7	262,672.00	10	4	4		18	4,728.09
10	134,760.00	8		4		12	1,617.12
11	46,020.00	10	10	4		24	1,104.48
13	42,570.00	10	3	4		17	723.69
14	87,420.00	6		4	7	17	1,486.14
15	154,940.00	10		4	4	18	2,788.92
16	44,430.00	10		4		14	622.02
17	210,630.00	6		4		10	2,106.30
18	253,120.00	10		4	4	18	4,556.16
21	154,723.00	7		4		11	1,701.95
22	55,630.00	3		4		7	389.41
24	107,270.00	7		4	3	14	1,501.78
26	143,780.00	10		4		14	2,012.92
27	48,620.00	1		4		5	243.10
28	119,740.00	10		4	2	16	1,915.84
29	31,790.00	10		4		14	445.06
30	923,574.00	11			4	15	13,838.61
33	100,710.00	10	2	4	5	21	2,114.91
35	150,670.00	4		4		8	1,205.36
37	497,168.00	10	7		3	20	9,943.36
37-6	7,474,739.00	10	7		4	21	156,969.52
37-7	13,410.00	10	7			17	227.97
38	60,950.00	6		4		10	609.50
39	488,517.00	10		4		14	6,839.24
40	108,680.00	10	2	4		16	1,738.88
43	70,690.00	10	5	4		19	1,343.11
44	56,820.00	10	8	4		22	1,250.04
45	115,660.00	10	7	4	5	26	3,007.16
46	27,660.00	10	10	4		24	663.84
47	55,798.00	10	3	4		17	948.56
48	450,912.00	9		4	2	15	6,763.68
48-82	4,590.00	9		4	5	18	82.62
49	53,670.00	10		4		14	751.38
51	319,795.00	10		4		14	4,477.13
52	134,500.00	4	U. H. 11		1	16	2,152.00
53	325,298.00	10	1	4	3	18	5,855.36
54	133,490.00	10	7	4		21	2,803.29
55	29,270.00	10		4		14	409.78
56	72,370.00	7		4	5	16	1,157.92
57	65,080.00	10		4		14	911.12
59	81,860.00	10		4		14	1,146.04
60	74,280.00	10		4	3	17	1,262.76
61	102,400.00	9		4		13	1,331.20
62	55,430.00	10		4		14	776.02
65	168,650.00	10		4		14	2,361.10
66	25,990.00	10	6	4		20	519.80
67	131,911.00	9		4		13	1,714.84
68	427,855.00	10		4		14	5,989.97
69	86,860.00	7		4		11	955.46
70	88,270.00	8		4	3	15	1,324.05
72	63,920.00	11			5	16	1,022.72
73	29,520.00	2		4		6	177.12
79	253,574.00	5	U. H. 11		1	17	4,310.76
80	283,410.00	9		4	4	17	4,817.97
81	106,690.00	8		4		12	1,280.28
82	125,110.00	10		4	5	19	2,377.09
84	226,610.00	10		4		14	3,172.54
90-33	4,940.00	11	10		5	26	128.44
90-36	214,341.00	11	10		2	23	4,929.84
90-58	2,566,729.00	11	10		4	25	64,168.22
90-89	64,071.00	11	10		2	23	1,473.63
91	385,760.00	10	10			20	7,715.20
92	142,998.00	11	7			18	2,573.96
92-33	3,010.00	11	7		5	23	69.23
92-89	738,266.00	11	7		2	20	14,765.32
93	33,352.00	10		4		14	466.93
94	237,410.00	10		4		14	3,323.74
96	191,032.00	11				11	2,101.35
96-64	713,885.00	11			5	16	11,421.68
Total	$21,624,530.00						$407,366.56

In 1930, Clark County's population was 40,316

1935-1942 **Fred F. Strickling**



In 1940, Clark County's population was 49,852

Old Courthouse and new Courthouse 1941

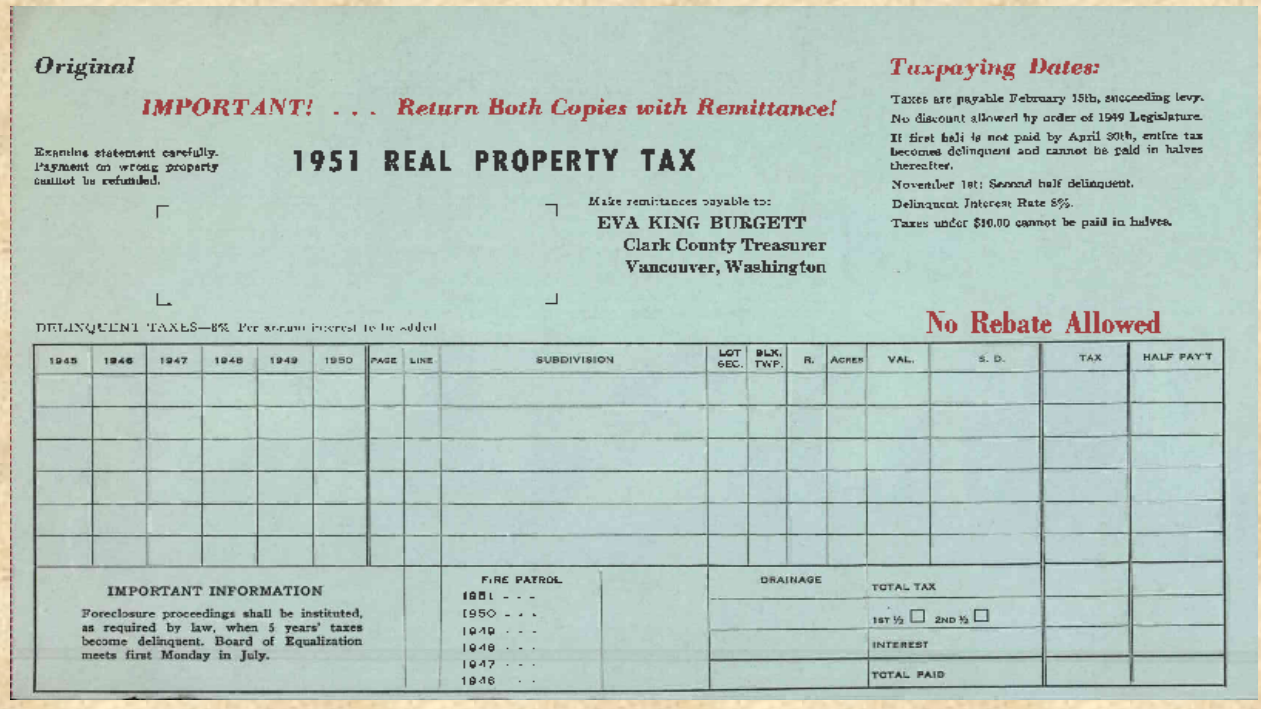
Photo Courtesy of the Clark County Historical Museum

1943-1966 **Eva King Burgett**

In 1960 Eva King Burgett served on the Washington Association of County Officials Board of Trustees

Eva King Burgett was born on July 4, 1890 in Vancouver and raised on a dairy farm. She served as county treasurer from 1943 to 1967. During her service, an electric "booking machine" was used in creating

the tax roll. Tax statements were hand typed. When she retired Ms. Burgett was the longest serving Clark County Treasurer since 1850. Prior to serving as county treasurer, she was the County Clerk from 1935 to 1943. Eva served as an elected county official for 32 years. In 1952, Ms. Burgett served as the President of the Washington State Association of County Treasurers and in 1963 as Treasurer of the Washington Association of County Officials. Eva was active in historical preservation efforts and the Vancouver Soroptimist Club. She died after suffering from a stroke on December 29, 1979 at the age of 89.



Original

IMPORTANT! . . . Return Both Copies with Remittance!

Examine statement carefully. Payment on wrong property cannot be refunded.

1951 REAL PROPERTY TAX

Make remittances payable to:
EVA KING BURGETT
Clark County Treasurer
Vancouver, Washington

Taxpaying Dates:

Taxes are payable February 15th, succeeding levy.
No discount allowed by order of 1949 Legislature.
If first half is not paid by April 30th, entire tax becomes delinquent and cannot be paid in halves thereafter.
November 1st: Second half delinquent.
Delinquent Interest Rate 8%.
Taxes under $10.00 cannot be paid in halves.

DELINQUENT TAXES—8% Per annum interest to be added

No Rebate Allowed

1945	1946	1947	1948	1949	1950	PAGE	LINE	SUBDIVISION	LOT SEC.	BLK. TWP.	R.	ACRES	VAL.	S. D.	TAX	HALF PAY'T

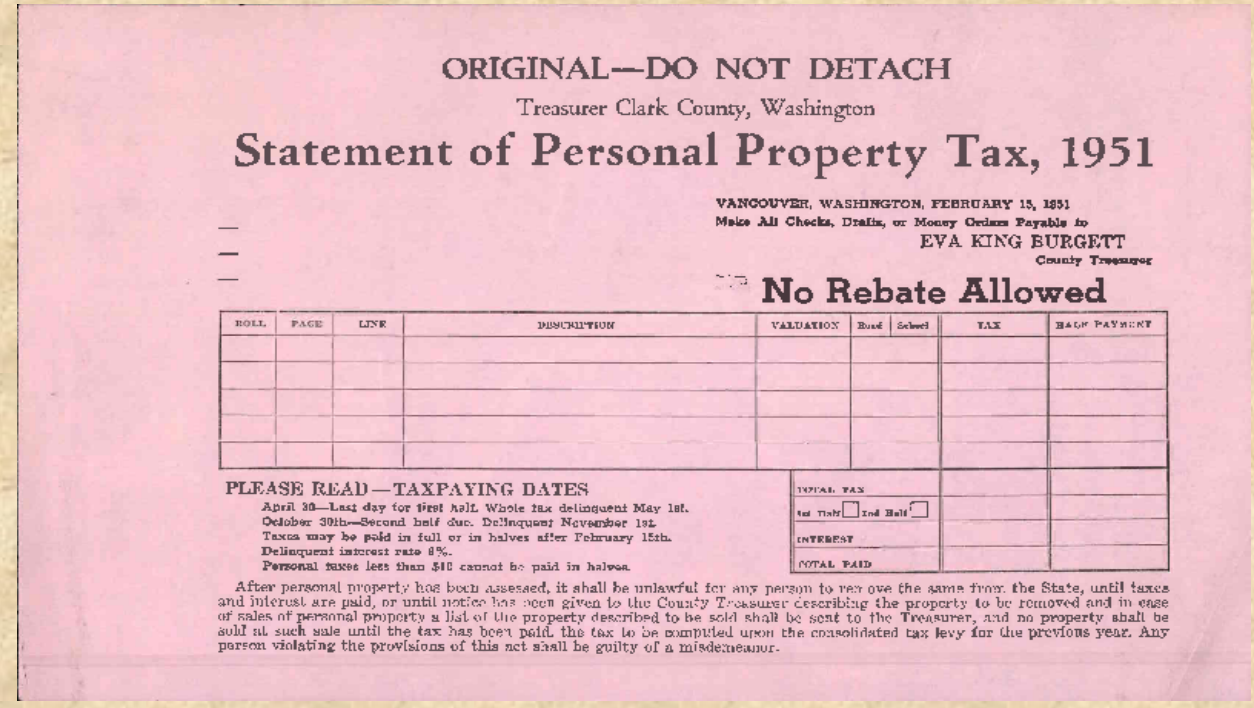
IMPORTANT INFORMATION

Foreclosure proceedings shall be instituted, as required by law, when 5 years' taxes become delinquent. Board of Equalization meets first Monday in July.

FIRE PATROL
1951 - - -
1950 - - -
1949 - - -
1948 - - -
1947 - - -
1946 - -

DRAINAGE

TOTAL TAX
1ST ½ ☐ 2ND ½ ☐
INTEREST
TOTAL PAID



ORIGINAL—DO NOT DETACH

Treasurer Clark County, Washington

Statement of Personal Property Tax, 1951

VANCOUVER, WASHINGTON, FEBRUARY 15, 1951
Make All Checks, Drafts, or Money Orders Payable to
EVA KING BURGETT
County Treasurer

No Rebate Allowed

ROLL	PAGE	LINE	DESCRIPTION	VALUATION	Road	School	TAX	HALF PAYMENT

PLEASE READ—TAXPAYING DATES

April 30—Last day for first half. Whole tax delinquent May 1st.
October 30th—Second half due. Delinquent November 1st.
Taxes may be paid in full or in halves after February 15th.
Delinquent interest rate 8%.
Personal taxes less than $10 cannot be paid in halves.

TOTAL TAX
1st Half ☐ 2nd Half ☐
INTEREST
TOTAL PAID

After personal property has been assessed, it shall be unlawful for any person to remove the same from the State, until taxes and interest are paid, or until notice has been given to the County Treasurer describing the property to be removed and in case of sales of personal property a list of the property described to be sold shall be sent to the Treasurer, and no property shall be sold at such sale until the tax has been paid, the tax to be computed upon the consolidated tax levy for the previous year. Any person violating the provisions of this act shall be guilty of a misdemeanor.

Population in Clark County:

1950 – 85,307

1960 – 93,809

1967-1970 **Dorothy M. Carlson**

L to R - Dorothy Carlson, Chief Deputy Treasurer, Wilma Schmidt, County Clerk, John Morse local attorney, Eva King Burgett, County Treasurer

Born on June 20, 1920, Dorothy Carlson was a lifelong resident of Vancouver. In 1945, Miss Carlson began working in the Treasurer's Office. She served as Chief Deputy Treasurer from 1951 until the end of 1966 under County Treasurer Eva King Burgett. When Ms. Burgett decided not to run for re-election, Dorothy decided to run for the position. During Miss Carlson's time, two additional technological advances were made in the office: the first was a key punch machine for warrants and name and address changes. The second technological advance was the introduction of the first computer terminal which was connected to the Assessor's computer. The County employees in the Treasurer's Office voted to unionize. The office staff joined the Office and Professional Workers' Local 11. Most of the work in the Treasurer's Office continued to be processed manually. The 1970 census showed Clark County with 128,464 people, a 34% increase over 1960.

Miss Carlson served as the chairman of the Columbia River Gorge Commission from 1960 to 1966. She was also active in the Vancouver Business and Professional Women's Club and Vancouver Historical Society. In 1970, after only one term in office, Miss Carlson decided not to run for re-election. She died at the age of 62 on January 12, 1983.

In 1970, Clark County's population was 128,464

TREASURER'S OFFICE HISTORY

1968 – 1986

By: Joann Jenny, Data Management Coordinator
Dianna Towner, Office Manager

In 1968 when Joann Jenny began working here, we had a Unisys computer, which was used to print tax statements and tax rolls. Everything else was done manually. The very first job Joann did when hired was to alphabetize tax statements prior to mailing to be able to group all statements for one taxpayer together.

The first change occurred in 1971 with the establishment of the Consolidated Computer Center. We had Data Processing keypunching staff in our office until they were moved to a location at City Hall. Then we had to batch and log all work, which was ferried back and forth to Data Processing. This even included boxes of tax statements (blank and printed) and tax receipts! Daily receipt balancing was done from a daily edit we received and was an especially tedious and lengthy process. Often times during peak tax periods it was not possible to have one day balanced before another day was completed. Balancing was even further complicated because it was done off of cash register tapes similar to adding machine tapes. Errors were very difficult to detect compared to the current journals created for each individual operator.

Then we got the IBM computer and in-office terminals for Users to do their own data entry. We still received a daily edit to balance the receipts, but now, with the addition of the IBM terminal, we could make the necessary corrections directly on the terminal. Still, we had tax rolls to manually post and redeemed warrants to stamp off! We had inquiry capabilities for Real Property, but with only three terminals and data that sometimes proved to be unreliable; we still could not completely rely on the system.

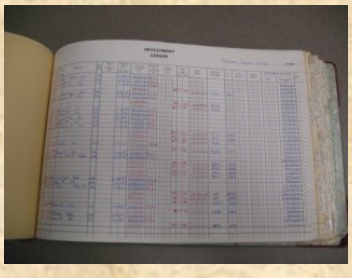
In 1986 we moved to the Hewlett-Packard system, enabling most everyone to have a terminal on their desk. With on-line entry, we no longer have to manually post to tax rolls or stamp off redeemed warrants. Daily balancing is faster and more accurate for both the cashiers and the Fiscal sections.

It has been quite interesting to see how our staff has adjusted with each change. We feel our office is in the best shape now than it has been in our time here. Systems are returning to more user control. We have increased system awareness (know what data is available). With Quiz we have the ability to generate reports for needed information and with access to the data base information the expertise to maintain more reliable data.

It is exciting to be a part of the planning for the future. Joann feels now the office has a place in current and future planning for data processing needs, which was greatly lacking in the past. It is exciting to think of the gains we will make in the future considering the progress we have made since 1985.

1971-1984 **June Sparks**

Previous to serving as County Treasurer, June Sparks worked part-time for a number of years at US National Bank in Portland, Oregon. She ran on a campaign platform of improving working relations with other elected officials and computerizing the finance and tax collection departments of the office. All the treasury and tax collection tasks were posted in large ledger books, and all correspondence was typed in duplicate (carbon paper). The County Auditor's Office provided the lead in the design of the county financial computer system with input from the Treasurer's Office and the County Assessor's Office, and the Treasurer's Office developed their parts to the assessment and taxation computer system. Both legacy computers systems were developed in COBOL by the County Information Technology Department which is under the County Commissioners authority.

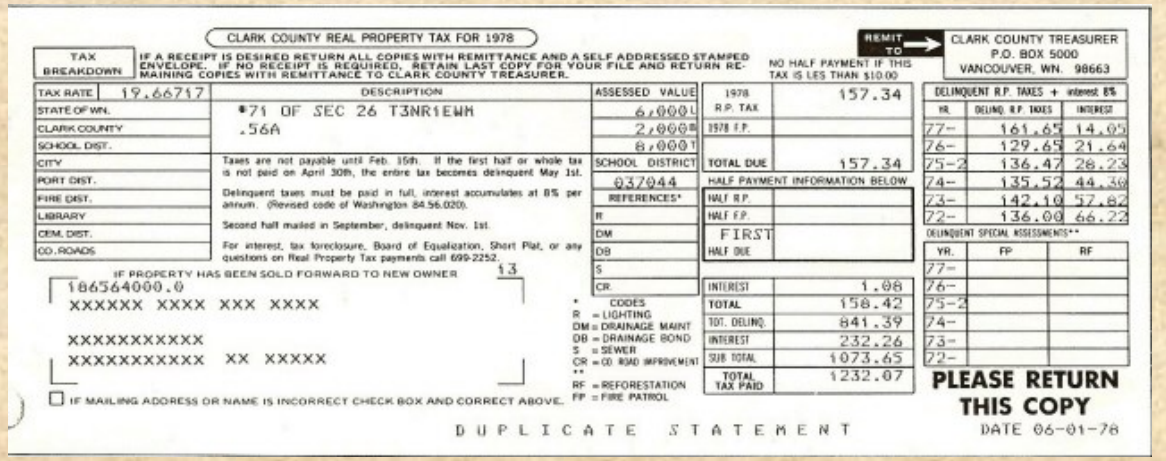


Hand posted Investment Ledger Book until 1986

Prior to Mrs. Sparks, the process of investing the public moneys was done by leaving the money in the bank drawing at a savings rate. June Sparks was one of the first treasurers in the state to invest public funds not needed for immediate use by sweeping the cash daily and placing the moneys in short-term instruments. Earning the extra interest earnings versus leaving the money in the bank stretched the earnings for the county and junior taxing districts. In 1980, there were 20 employees including the Treasurer in the Treasurer's Office. The total budget in 1980 for the Treasurer's Office was $391,434.

From June 1983 to June 1984, June Sparks served as the President of the Washington State Association of County Treasurers. June retired in June 1984 and submitted her resignation to the County Commissioners. She and her husband moved to New Mexico. A few years ago, she moved back to Clark County to be closer to her family.

From left, County Treasurer June Sparks and Joann Jenny view the real property tax statement screen on the 3270 terminal as the statement is being printed on the printer in the lower left of the photograph.



CLARK COUNTY REAL PROPERTY TAX FOR 1978

TAX BREAKDOWN

IF A RECEIPT IS DESIRED RETURN ALL COPIES WITH REMITTANCE AND A SELF ADDRESSED STAMPED ENVELOPE. IF NO RECEIPT IS REQUIRED, RETAIN LAST COPY FOR YOUR FILE AND RETURN REMAINING COPIES WITH REMITTANCE TO CLARK COUNTY TREASURER.

NO HALF PAYMENT IF THIS TAX IS LES THAN $10.00

REMIT TO → CLARK COUNTY TREASURER
P.O. BOX 5000
VANCOUVER, WN. 98663

TAX RATE	19.66717
STATE OF WN.	
CLARK COUNTY	
SCHOOL DIST.	
CITY	
PORT DIST.	
FIRE DIST.	
LIBRARY	
CEM. DIST.	
CO. ROADS	

DESCRIPTION: *71 OF SEC 26 T3NR1EWM .56A

Taxes are not payable until Feb. 15th. If the first half or whole tax is not paid on April 30th, the entire tax becomes delinquent May 1st.

Delinquent taxes must be paid in full, interest accumulates at 8% per annum. (Revised code of Washington 84.56.020).

Second half mailed in September, delinquent Nov. 1st.

For interest, tax foreclosure, Board of Equalization, Short Plat, or any questions on Real Property Tax payments call 699-2252.

IF PROPERTY HAS BEEN SOLD FORWARD TO NEW OWNER

13

186564000.0
XXXXXX XXXX XXX XXXX

XXXXXXXXXXX
XXXXXXXXXXX XX XXXXX

☐ IF MAILING ADDRESS OR NAME IS INCORRECT CHECK BOX AND CORRECT ABOVE.

ASSESSED VALUE	
	6,000L
	2,000R
	8,000T
SCHOOL DISTRICT	037044
REFERENCES*	
R	
DM	
DB	
S	
CR	

* CODES
R = LIGHTING
DM = DRAINAGE MAINT
DB = DRAINAGE BOND
S = SEWER
CR = CO ROAD IMPROVEMENT
**
RF = REFORESTATION
FP = FIRE PATROL

1978 R.P. TAX	157.34
1978 F.P.	
TOTAL DUE	157.34
HALF PAYMENT INFORMATION BELOW	
HALF R.P.	
HALF F.P.	
FIRST HALF DUE	
INTEREST	1.08
TOTAL	158.42
TOT. DELINQ.	841.39
INTEREST	232.26
SUB TOTAL	1073.65
TOTAL TAX PAID	1232.07

DELINQUENT R.P. TAXES + interest 8%

YR.	DELINQ. R.P. TAXES	INTEREST
77-	161.65	14.05
76-	129.65	21.64
75-2	136.47	28.23
74-	135.52	44.30
73-	142.10	57.82
72-	136.00	66.22

DELINQUENT SPECIAL ASSESSMENTS**

YR.	FP	RF
77-		
76-		
75-2		
74-		
73-		
72-		

PLEASE RETURN THIS COPY

DUPLICATE STATEMENT

DATE 06-01-78

Property tax statements can be printed in the Treasurer's Office via 3286 printer terminal. All or selected years can be printed. The system can calculate and print the interest owing on delinquent accounts.

In 1980, Clark County's population was 192,227

Posting Road Improvement District Books – 1984-1985

1984 - Present **Doug Lasher**

Doug Lasher was appointed by the County Commissioners to the position of County Treasurer on July 5, 1984, after the resignation and retirement of June Sparks. Mr. Lasher was elected as county treasurer in November 1984 to complete the unfinished term of Ms. Sparks and had run unopposed at each election since until 2010. In 2010, Doug was opposed for re-election for the first time since 1984. He was elected to another four-year term.

Doug was born and raised in Clark County (Hazel Dell) and graduated from the Vancouver School District. He received his B.A. in Political Science and a Master's Degree in Public Administration from Lewis and Clark College in Portland, Oregon. Mr. Lasher worked in federal, state and county government (County Auditor's Office) before being appointed to fill the vacancy as County Treasurer.

1986 Courthouse photo courtesy of the Clark County Historical Museum

At that time, there were 21 employees in the Treasurer's Office. Since 1984, there have been numerous changes in the Treasurer's Office especially due to constant improvements in technology – mainly the invention of the personal computer, more powerful computer chips and the Internet. After February 1986, the Treasurer's Office no longer kept financial records by hand in ledger books. In 1987, to reduce costs and improve efficiencies, the County's Information System Department, along with the Treasurer's and Assessor's Offices, converted the County Assessment and Taxation System created in 1977 from an IBM-based system to an HP system. The conversion included new receipting, debt management, special assessment, and Real Estate Excise Tax Receipting modules.

Office Pictures 1985

Treasurer's Vault

Posting the Cash Ledger

1986 moving to office trailors on North lawn during Courthouse Remodel

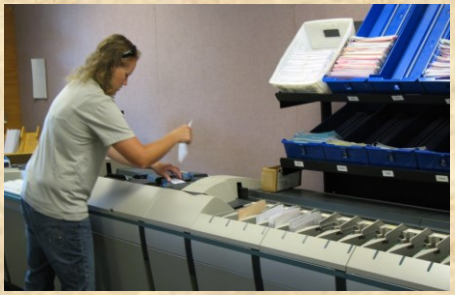
Mr. Lasher was the second county treasurer in the state to create an investment pool for the county and taxing districts. The Investment Pool portfolio size today is a little over $600 million.

The Treasurer's Office continued to move forward in 1989 by purchasing a high-speed remittance and mail opening machine to process payments. The Treasurer's Office also signed a contract to process the City of Vancouver utility payments.

Remittance Processor in Treasurer's Office Workroom, April 1999

In 1990, Clark County's population was 238,053

Later in 1999, the Treasurer's Office and the Clark Public Utilities joined together to have one remittance processing center at the Clark County Public Utility District Headquarters in order to enhance technology and reduce costs in processing transactions. Over the years, additional utility customers were added including Tualatin Valley Water District, City of Camas, Clark County Animal Control, Clark Wastewater District, City of Longview, Cowlitz PUD, Eugene Water and Electric Board, and Clark Public Utilities.



Mr. Lasher served from June 1999 to June 2000 as President of the Washington State Association of County Treasurers. He also currently serves as Washington State representative on the Board of Directors of the National Association of County Collectors, Treasurers and Finance Officers and the National Association of County Officials, Intergovernmental Affairs and Finance Committee.

In 2000, Clark County's population was 345,238

In 2001, a Memorandum of Understanding was signed between the Assessor, Auditor and Treasurer to provide for the training and integration of a “one-stop customer service center” as part of the new Public Service Center building. This is the first joint cooperation in the state to provide one location for property recording, assessment, and tax collection transactions.

Property tax information was provided on the County’s web site in early 2002, and in the fall 0f 2002, the County’s Oracle Financial system was implemented.

After 63 years located on the southeast corner of the first floor of the Courthouse, the Treasurer’s Office moved to the second floor of the Clark County Public Service Building in January 2003.

In February of 2005, the Clark County Treasurer's Office was the first county in the state to implement a county treasury web site that provides daily financial information and monthly financial reports to taxing districts over the Internet.

After 28 years, the County Commissioners approved the funding to replace an outdated assessment and taxation computer program. In March 2005, a Request for Proposal for a new assessment - taxation system was published and distributed. After a comprehensive analysis, a vendor was selected to implement the new assessment - taxation system in October 2005.

In March 2006, County Commissioners signed a contract with True Automation, a software vendor to design and install the new assessment and taxation system. After designing and testing the new system from scratch, the first phase of the new system went live in February 2009, and the second phase will be completed in early 2012. This was the county's largest computer conversion ever done. Before the second phase of the software project was finished, ten other counties in Washington purchased and installed the new system.

Personal computers are standard at every work station

An Oracle financial system upgrade occurred in early spring of 2006. The upgrade streamlined work flow and eliminated excess steps in preparing financial reports. It also allowed for quicker and more detailed reporting thereby reducing the costs in providing the financial reports.

Also in April 2006, the County Treasurer's Office began taking credit card payments for property taxes through the County Treasurer's web site and office. The following was a summary of the volume of work in 2009:

- Number of tax accounts over 165,000
- Accounted for over $10 billion in 470 funds for 40 local governments
- Managed an investment portfolio of $440 million
- Over the last ten years, the County's Investment Pool earned $26 million more than the Washington State Local Government Investment Pool
- Processed over $5 million payment transactions
- Administered a debt management portfolio of $800 million
- Customer service handled 28,500 phone calls
- And 18,700 customers came into the lobby

Due to the severe budget cuts in 2009 and 2010 to the Community Development Department staff (over 40%), the Assessor and Treasurer agreed in 2010 to help by having their counter staff in the Joint Lobby receipt building permits and animal licenses and add animal licenses to Remittance Processing Center Client list. During this time, the Treasurer's Office also had to cut three and a half positions. In addition, some key senior personnel left the Treasurer's Office to higher-paying jobs.

The Treasurer's Office partnered with Clark County real estate title companies to develop the first electronic data exchange in Washington to process Real Estate Excise Tax transactions and tax payments. At the end of 2010, the entire process was automated with a new Real Estate Excise Tax web portal resulting in significant savings for the public as well as for title companies.

In April 2010, the Treasurer's Office selected a new vendor to provide electronic checks, debit card, and credit card payment options on our web site or by phone. Taxpayers now have the option to mail their payments, use the Internet, or pay their taxes by phone without needing to leave their home or business.

The Clark County Finance Committee updated the Clark County Investment Policy. The County Finance Committee members are the County Treasurer (Chair), the County Auditor (Secretary) and the Chair of the Board of County Commissioners (member).

A new debt management software system to track over $800 million in debt/bond issues for the County and junior taxing districts was implemented in November 2010. Also, during 2010 there were major computer software system upgrades in investment, accounting and property assessment and collection.

In 2010, three members of the finance staff received the national Association of Public Treasurers Certified Public Funds Investment Manager certificate.

Customer Ticket Kiosk

CLARK COUNTY TREASURER 2010 1st Half Tax And Assessment

Property Tax Questions: (360) 397-2252
Internet Address: http://www.clark.wa.gov/treasurer/index.html
Property Value Questions: (360) 397-2391
Property Account Number: **1234567890**
Property Type: Real

DOUG LASHER
CLARK COUNTY TREASURER
1300 Franklin Street
Vancouver, WA 98660

CLARK LEWIS
123 MAIN STREET
VANCOUVER, WA 98660

Year	Values	%Change Values	Levy Rate
2009	201,800		10.1406145842
2010	170,169	-9.16%	11.5913280913

Property Taxes Paid in 2009 2046.36
Interest and Penalty Paid in 2009 .00

Abbreviated Legal	Property Situs Address	Message
SPRINGWOOD PHASE 1	**123 MAIN STREET** **VANCOUVER, WA 98660**	

Tax Area: 114008

Detailed information as to the breakdown of all taxes, assessments and fees for prior years is available http://www.clark.wa.gov/treasurer/index.htm

Voted Levy	Levy Rate	Taxes
FVRL CAPITAL FACILITIES	.2000603172	35.59
SD114 EVERGREEN SCHOOL	4.6767005170	795.79
2010 Voted Levy and Taxes	**4.8843501342**	**831.38**

Non Voted Levy	Levy Rate	Taxes
CLARK COUNTY	1.3024553011	221.68
CONSERVATION FUTURES	.0583861308	9.97
FVR LIBRARY	.3802805992	64.72
MOSQUITO CONTROL	.0101688445	1.73
PORT VANCOUVER	.3622663752	61.65
STATE SCHOOLS	2.0247765481	344.60
CITY VANCOUVER	2.5575675673	457.05
2010 Non Voted Levy and Taxes	**6.7065298868**	**1141.40**

Assessments and Fees	
Assessments and Fees	

Total Taxes, Assessments and Fees 2010	1972.76

Mortgage Company

Tax Payment Options

Pay		Due Date	Base Amount	Interest	Penalty	Total Due
2010	Full Tax	10/31/2010	1972.76	.00	.00	1972.76
2010	Half Tax	04/30/2010	986.38	.00	.00	986.38
Prior Years Delinquent			.00	.00	0.00	.00

THIS COUPON MUST ACCOMPANY PAYMENT

Property Account Number: **1234567890**

2010-45333

Total Due If Paid By: **April 30, 2010**

Years	Base Amount	Interest	Penalty	Total
2010	1972.76	.00	.00	1972.76
2009	.00	.00	.00	.00
2008	.00	.00	.00	.00
2007 & Prior	.00	.00	.00	.00

$ □□,□□□,□□□.□□

[redacted] HALF DUE	TOTAL DUE
$ 986.38	$ 1,972.76

CLARK LEWIS
123 MAIN STREET
VANCOUVER, WA 98660

Make checks payable to **CLARK COUNTY TREASURER'S OFFICE**

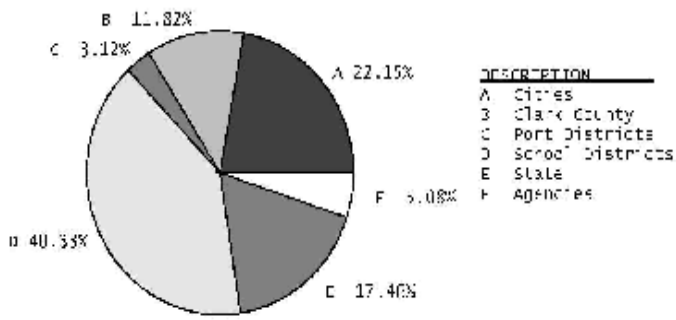
PO Box 9808
Vancouver, WA 98666

12345678900000002653330000197576000009863849O

Comparison of Tax History

Voted Levy	2009 Levy Rate	2009 Taxes	2010 Levy Rate	2010 Taxes	% Difference Levy Rate	% Difference Taxes
FVRL CAPITAL FACILITIES	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SD114 EVERGREEN SCHOOL	4.0444736581	512.18	4.6757903170	795.75	15.61	-2.50
2010 Voted Levy and Taxes	**4.0943195806**	**826.24**	**4.0943501342**	**831.36**	**19.31**	**.62**
Non Voted Levy	**2009 Levy Rate**	**2009 Taxes**	**2010 Levy Rate**	**2010 Taxes**	**% Difference Levy Rate**	**% Difference Taxes**
CLARK COUNTY	1.1185031997	225.71	1.3024330117	221.65	16.45	-1.79
CONSERVATION FUTURES	.0507117304	12.23	.0595961308	9.07	15.50	-2.54
FVR LIBRARY	.0382524059	65.34	.0302305692	64.72	12.29	-5.30
MOSQUITO CONTROL	[illegible]	[illegible]	.0131398945	1.75	13.08	-4.42
PORT VANCOUVER	.0305541620	65.29	.0322960752	61.65	11.96	-5.58
STATE SCHOOLS	1.8505901200	381.48	2.0217763431	341.60	7.11	-9.67
CITY VANCOUVER	2.3154871962	467.26	2.5678873573	437.05	10.93	-6.47
2010 Non Voted Levy and Taxes	**6.0462950036**	**1220.12**	**6.7065298868**	**1141.40**	**10.92**	**-6.45**

Senior Exemptions LMS levies and Park & Recreation levies, such as Greater Clark Parks, are voter approved regular levies. Thus they should be considered as regular levies. Senior qualified properties are not exempted from paying these levies.



If first half of the Property Account Statement is paid on or before April 30, the remainder is due and payable on or before October 31. If one half is paid after April 30 but before October 31, together with applicable interest and penalties on the full amount, the remainder shall be due and payable on or before October 31. Except PERSONAL PROPERTY – NO HALF PAYMENT CAN BE ACCEPTED ON CURRENT YEAR PERSONAL PROPERTY TAX AFTER APRIL 30. If one half is not paid on or before April 30, the entire personal property tax is delinquent and must be paid in full, plus applicable interest and penalty (RCW84.56.020).
Interest charged is 12% per annum computed on a monthly basis on the full year amount of tax unpaid from the date of delinquency until paid. A penalty of 3% of the full year amount of tax unpaid shall be assessed on the tax delinquent on June 1st of the year in which the tax is due. An additional penalty of 8% shall be assessed on the amount of tax delinquent on December 1st of the year in which the tax is due. (RCW84.56.020).

DISTRAINT (Seizure): Personal Property is immediately subject to distraint when taxes become delinquent (RCW84.56.070, RCW84.56.090). Current year Personal Property Tax is based on the value of property as of January 1st of the prior year. When property is sold, disposed of, or removed from the county, all taxes, delinquent and current, including the next year's tax, must be paid. (RCW84.56.090)

PAYMENT DATES: If the first half of the current year real or personal property bill is $50.00 or more and is paid on or before **April 30**, the remainder is due and payable on or before **October 31**. If one half is paid after **April 30**, but before **October 31**, together with the applicable interest and penalty on the full amount of the unpaid balance for that year, the remainder shall be due and payable on or before **October 31**, and shall be delinquent after that date, except **PERSONAL PROPERTY** – NO HALF PAYMENT CAN BE ACCEPTED ON CURRENT YEAR PERSONAL PROPERTY TAX AFTER **APRIL 30**. If one half is not paid on or before **April 30**, the entire personal property tax is delinquent and must be paid in full, plus applicable interest and penalty (RCW84.56.020).

ADDRESS CHANGE FORM

Name _____

Street _____

City _____ State _____ Zip _____

☐ Business has relocated

☐ Change of mailing address only Phone _____

PPS 120707

Office of the Clark County Treasurer

2010 Report to Our Citizens

CLARK COUNTY
WASHINGTON
proud past, promising future

Table of Contents

About the Treasurer's Office	*1*
Accomplishments	*2*
The Publics Money	*3*
What's Next?	*4*

Mission
The Clark County Treasurer's Office is committed to ensuring effective treasury management of the public's resources by mutually respecting the needs of each of its customers.

2010 Office Transactions

Tax Service

All Payments Types	308,475
Real Estate Excise	13,160
Tax Statements Generated	345,311
Property Tax Adjustments	9,028
Email Correspondence	615
Telephone Calls	23,799

Independent Audit The State Auditor's Office conducts an annual audit of the Treasurer's Office as part of the county audit.

About the Treasurer's Office

What do we do?

The Treasurer acts as the "government bank" for the county, schools, libraries, ports and fire districts as well as for other entities of local government. In this capacity, Treasurer's Office staff receipts, disburses, and accounts for the funds collected through property and excise tax, court fees, state collections and other revenues. The collection of various taxes, assessments and fees benefit the citizens of Clark County by funding a wide range of services. In addition to the collection and disbursement of regular taxes, the Treasurer's Office issues refunds for tax adjustments authorized by the County Assessor or Courts. We also collect and distribute the real estate excise tax associated with the sale of real estate. In addition, we provide cash management, investment and debt management for both the County and the local governments we serve.

How we are set up?

The Treasurer is a constitutionally elected officer who serves a four-year term. The position is elected rather than appointed in order to provide independence from the Board of County Commissioners, the County Assessor, and the County Auditor. This independence provides checks and balances from all other various governments that have the authority to levy taxes and assessments versus collection of the payments.

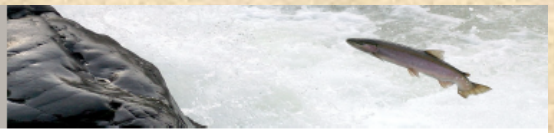
How do we operate?

The Treasurer's Office is organized into three main departments: Tax Services, Finance, and Administration. These three areas serve to properly segregate duties for effective internal controls.

Tax Service functions include billing and collection of property taxes, special assessments, and other fees. They process the real estate excise tax on the transfer of real property and mobile homes as well as manage the adjustments to taxes and special assessments, process refunds, and review subsidiary accounts.

The **Finance** area includes Cash Management, Accounting and Tax Distribution, and Debt Management and Investments. The Cash Management/Accounting and Tax Distribution staff are responsible for the banking, transfers of monies, daily account reconciliation, general receipts redemption of warrants (checks), and monthly, quarterly and annual financial reporting. The Investment/Debt Management staff is responsible for managing investments for the county and junior taxing districts. The function of the Debt Management section is to borrow the money needed to operate County government in an efficient manner. The section is also responsible for accounting for and managing all of the County and junior taxing districts' outstanding debt obligations including arbitrage calculations, ensuring compliance with state and federal reporting requirements and timely reimbursement to investors.

Accomplishments



How do we operate? - Continued

The **Administration** section of the Treasurer's Office provides overall vision, goals, and policies of the organization, administrative support, and legislative and Treasurer's Office outreach. Administration is comprised of the Treasurer, Deputy Treasurer and Administrative Assistant.

Office Staffing	Actual	Actual	Budget
	1980	2010	2011
Tax Service Dept.	13	14.5	14.5
Finance Dept.	5	8	8
Administration	2	3	3
Total Full Time Equivalent (FTE's)	**20**	**25.5**	**25.5**

Office Budget	Actual	Actual	Budget
	2007-2008	2009-2010	2011-2012
Tax Service Dept.	$2,249,774	$2,366,439	$2,557,516
Finance Dept.	$1,415,137	$938,125	$927,975
Administration	$1,146,584	$1,263,620	$1,022,720
Office Total	$4,811,494	$4,568,184	$4,508,211
% Change from previous period		**-5.06%**	**-1.31%**

2010 Major Accomplishments

- Added two new Remittance Processing Center clients – Animal Licenses and Building Permits.
- Updated Clark County Investment Policy
- New Debt Management software system installed which provides automated record keeping and flexible reporting.
- Three staff achieved the national APT Certified Public Funds Investment Manager certificate.
- Major computer software system upgrades in investment, debt management, accounting and property assessment and collection.

Financial Reports The Treasurer's Office does not issue separate financial statements; however, the Treasurer's Office contributes a major portion of the revenues and statements included in the Clark County Comprehensive Annual Financial Report (CAFR). Complete financial information can be found at www.clark.wa.gov. The Treasurer's Office also produces an Annual Report of the activities of the office.

Governments Served by the County Treasurer: as treasurer, ex-officio treasurer, tax collector, investment pool or remittance processor.

Washington State
- Department of Revenue
- Department of Natural Resources
- Gambling Commission

Clark County
City of Vancouver
City of Camas
City of Washougal
City of Battle Ground
City of Ridgefield
City of La Center
City of Woodland
Town of Yacolt
Educational Service District #112
Vancouver School District
Evergreen School District
Battle Ground School District
LaCenter School District
Green Mountain School District
Hockinson School District
Ridgefield School District
Woodland School District
Camas School District
Washougal School District
Fort Vancouver Regional Library District
Camas-Washougal Port District
Vancouver Port District
Ridgefield Port District
Fire Districts 2,3,5,6, 10 and 13
Clark County Regional Fire District
East County Fire and Rescue District
North Country Emergency Services
Clark Public Utilities District
Cemetery Districts 1,4,5 and 6
Clark Regional Waste Water District
Tualatin Valley Water District
Eugene Water and Electric Board
City of Longview
Cowlitz Public Utility District

Original Treasurer's Safe

The Public's Money

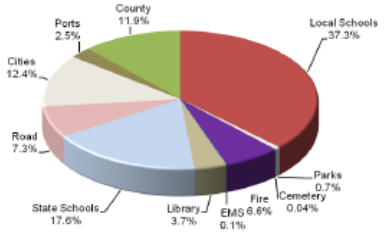
Managing Your Tax dollars

The Property Tax Corner

Are property taxes based on assessed value or budgets in the state of Washington?

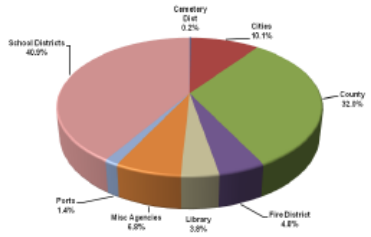
Property taxes in the state of Washington are based upon budgets submitted by various taxing districts including the State, County, cities, schools districts, fire districts, etc. These general budgets (except for schools) are allowed to grow by law up to 1% per year.

Where Did Your Tax Dollars Go?



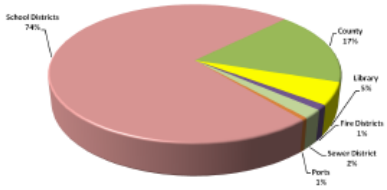
Investments and Debt Management

Investor Group



Investment portfolio as of December 31, 2010 - market value of $502.7 million

Debt Issues Outstanding by Issuer Group



Debt outstanding as of December 31, 2010 - $812,157,440

2010 Levy Dollars Billed (Property Taxes)

County	95,070,784.51
School Districts	179,491,639.61
Fire Districts	32,075,237.27
Cemetery Districts	170,948.42
Cities	59,444,227.26
State School	84,101,865.95
Library District	17,839,467.16
Port Districts	12,210,642.58
Grand Total	**480,404,812.76**

Taxing District News

In 2010, despite tough economic times, voters valued public education as **all eight replacement school levy measures on the ballot passed** in February. The last time the voters in the Battle Ground School District approved a levy was in 2007. Levy dollars are essential to pay for items such as:

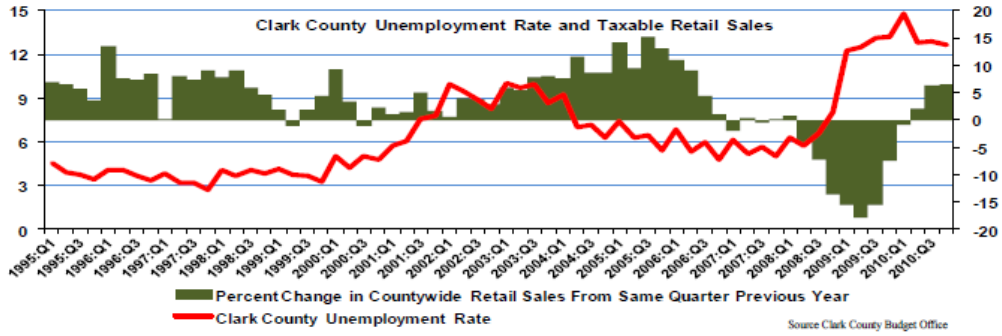
- Teacher and support positions
- Classroom supplies, textbooks and equipment
- Instructional technology and software
- Security monitors
- Maintenance of buildings and grounds
- Staff training and professional development
- Support for programs of choice
- Extended day/year learning
- Education for students with special needs
- Extracurricular activities and intramural sports
- Technology support in schools
- Substitutes
- Portable classrooms
- Utilities, insurance and fuel
- Student transportation

In August 2010, the voters renewed **Fire District # 6**'s Emergency Medical Service's (EMS) six-year levy by a 78.8% yes vote. EMS responses encompass nearly 90% of the Fire District's emergency requests for critical service.

The **Fort Vancouver Regional Library District** voters approved a levy increase which restores library hours and provides an increase in library books and materials.

On November 5, 2010, the **Camas-Washougal Port District** celebrated its 75th anniversary commemoration and open house.

What's Next?



Source Clark County Budget Office

We want to hear from you

Clark County Treasurer Doug Lasher

This "Report to Our Citizens" provides basic financial and treasury services information. The report is modeled after the Association of Governmental Accountants (AGA) *citizen -centric based reports* in a specific four page format. This AGA recommended reporting format makes governments more accountable to their citizens and informed about government activities.

Did you find this report informative? Would you like to see other information? Please let us know by contacting the Clark County Treasurer:

PO Box 5000 (1300 Franklin St.)
Vancouver, WA 98666-5000
360-397-2255
360-397-6042 FAX
E-mail: treasoff@clark.wa.gov

For more information on our services, visit our website at **www.clark.wa.gov/treasurer**

Get the free mobile app at
http://gettag.mobi

Economic Outlook-Future Challenges

In 2010, all levels of government continued to face the challenge of maintaining the cost of services while revenues were falling behind in a weak economy. Clark County **unemployment** at the end of December remained high at 12.7% compared to 9.2% for the state of Washington.

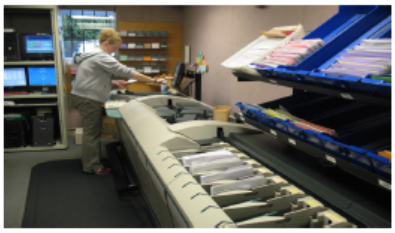
Sales tax is 17% of the County General Fund. Since 2008, the reduction in sales tax revenues has had a major impact on the County budget, and as a result, the County overall has had to reduce its work force. Sales for all of 2010 were up 3.7% from 2009 but 17% lower than 2007 sales. (Source Clark County Budget Office)

Property tax payments were up slightly. Property taxes are a major revenue source for local governments. The collection rate for 2010 was a little higher at 97.2% compared to 96.46% for 2009.

The Clark County **Treasurer's Investment Pool** balances averaged $487.1 million for the year compared to an average of $459.2 million for 2009. Over the last 11 years, the Investment Pool has earned $24 million more for the taxpayers of Clark County when compared to the money invested in the Washington State Local Government Investment Pool. Low interest rates continue to make investing the public's money challenging.

Goals for 2011:

1. Continue phase 2 of the development and installation of the new property tax software system which is replacing a 30-year-old software system.
2. Utilize social media options such as Facebook as a communication tool.
3. Enhance the Treasurer's financial web portal.
4. Development of electronic billing through a third party vendor



Clark County and Clark Public Utilities Joint Remittance Processing Center

Another great tax season comes to a close October 31, 2011.

The numbers for October 31, 2011:

- Phone calls: 391
- Payments at the front counter: 625
- Real Estate Excise Tax transactions: 90

Numbers for the week of October 24-31, 2011

- Number of calls: 1168
- Payments at front counter: 1492
- Real Estate Excise Tax transactions: 430

Number of internet payments October 1-27, 2011: 1,673

On December 2, 2011, Clark County Title Co. sends the first electronic REET document utilizing Treasurer's Office integrated workflow software by SIRE.

Remodeling and reconfiguration of the Joint Lobby was done to improve customer service.

2011 REPORT TO CLARK COUNTY CITIZENS

OFFICE OF THE CLARK COUNTY TREASURER

INTEGRITY ACCURACY RELIABILITY ACCOUNTABILITY

ABOUT THE TREASURER'S OFFICE

- The Treasurer acts as the "government bank" for not only the county but for schools, libraries, ports and fire districts and other entities of local government.
- Tax Service staff receipts, disburses, and accounts for all funds collected through property and real estate excise tax, court fees, state collections and other revenues.
- Finance staff issues refunds for tax adjustments authorized by the County Assessor or courts and provides cash management, investment and debt management for those we serve.

WHAT'S INSIDE

ACCOMPLISHMENTS	2
THE PUBLIC'S MONEY	3
LOOKING FORWARD	4

WHO WE SERVE

- 9 Cities and towns
- 11 School Districts
- 3 Ports
- 10 Fire Districts
- 5 Utility Districts
- 4 Cemetery Districts
- The Fort Vancouver Library
- Clark County Government
- Washington State Departments of Revenue, Natural Resources and the Gambling Commission

We serve the above as either treasurer, ex-officio treasurer, tax collector, investment pool manager or through remittance processing services.

OUR MISSION

THE CLARK COUNTY TREASURER'S OFFICE IS COMMITTED TO ENSURING EFFECTIVE TREASURY MANAGEMENT OF THE PUBLIC'S RESOURCES BY MUTUALLY RESPECTING THE NEEDS OF EACH OF ITS CUSTOMERS.

RESOURCES SERVING CUSTOMERS

Office Staffing	Actual 1980	Actual 2010	Actual 2011
Tax Service Dept.	13	14	14
Finance Dept.	5	8	8
Administration	2	3	3
Total Full Time Equivalent (FTE's)	**20**	**25**	**25**

Find us on Facebook!
www. facebook.com/ ClarkCoWaTreasurer

2011 Accomplishments & Happenings

- In the wake of slow economic times for Clark County, the Treasurer's Office assisted taxing districts in evaluating their debt structure. Similar to consumers refinancing loans to take advantage of lower interest rates, this refunding activity saves taxpayers money. Our preparation of historical collections rates, assessed home value trends and other factors influencing cash flow helps districts make decisions that best fulfill their goals and needs.
- Efforts continued in Phase II of the Property Assessment and Collection System (PACS) (see inset on page 3) - a system that replaces 30-year-old software previously in use.
- Began preparations for a major countywide upgrade to Oracle 12, the county's financial management system.
- Initiated plans to enhance the Treasurer's Financial Web Portal for taxing districts and will go live with the improvements in late 2012.
- Created social media accounts on Facebook and Twitter to improve communication with citizens.
- Successful implementation of electronic Real Estate Excise Tax (REET) workflow to improve efficiency in processing documents.

Financial Reports The Treasurer's Office issues monthly cash basis financial statements to county fund managers and to districts for which we serve as ex-officio Treasurer. These are posted monthly to the Treasurer's Office web portal. The Treasurer's Office also prepares the county's annual statements on revenue, investment, and debt information as well as various disclosure notices that are included in the Clark County Comprehensive Annual Financial Report (CAFR). Complete financial information can be found at www.clark.wa.gov/auditor/financial/index.html.

2011 Office Transactions Tax Service

Tax Payments via Online Payment Sources	7,527
Tax Payments in Office	34,096
Tax Payments via Remittance Center	114,975
Tax Payments via Automated Mortgage Files	140,139
Real Estate Excise Transactions	13,163
Tax Statements Generated	347,512
Refunds Generated	1,863
Property Tax Adjustments	8,674
Miscellaneous Receipts Completed	9,273
Customer Correspondence & Telephone Calls	23,901

Employee Achievements

Congratulations to John Payne, deputy treasurer, for being appointed to the Executive Board of the Government Finance Officers Association of the United States and Canada!

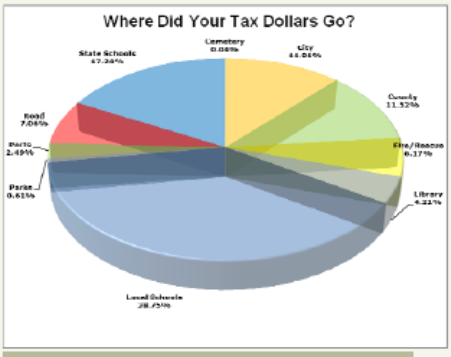
doxo

We have partnered with DOXO to provide paperless billing

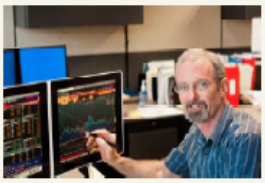
www.doxo.com/ClarkCounty

Doxo Mobile for I Phone and Android

THE PUBLIC'S MONEY



Congratulations to Steve Dahlberg in Finance for completion of the Certified Public Funds Investment Manager Accreditation Program!



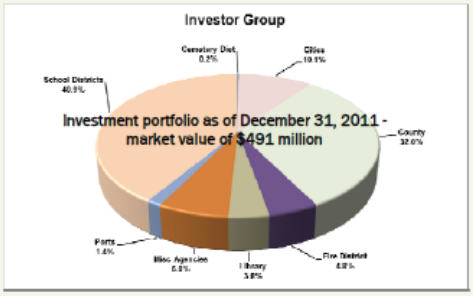
TAXING DISTRICT NEWS

- Evergreen School District issued $35,705,000 in refunding bonds In 2011, which saved taxpayers $2,721,478.
- Vancouver School District issued $361,000 in bonds for energy efficient equipment.
- Battle Ground School District issued $875,000 in bonds to pay the costs of improving the energy efficiency of school district buildings and installing systems and components to use renewable and/or inexhaustible energy resources.

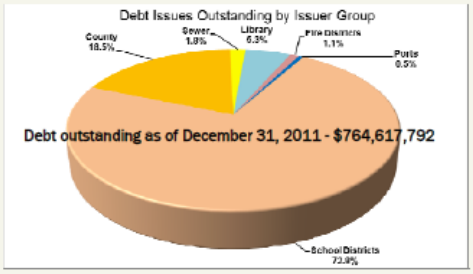
WHAT IS PACS?

PACS is the Treasurer's Tax Collection Software. Phase One was implemented by Clark County in 2009. The Tax Collection software is integrated with the software used by the Assessor linking appraisal and levy activity under one software platform. The ability to manage tax collections efficiently and accurately is critical. This system creates bills, posts, and distributes payments among the numerous taxing districts. We use this system to create notices, process refunds, and provide excellent and accurate customer service to both taxpayers and districts.

INVESTMENT PORTFOLIO



DEBT MANAGEMENT



TREASURER'S OFFICE BUDGET

Office Budget	Actual 2007-2008	Actual 2009-2010	Actual 2011-2012
Tax Service Dept.	$2,249,774	$2,366,439	$2,469,205
Finance Dept.	$1,415,137	$938,125	$907,635
Administration	$1,146,584	$1,263,620	$1,102,921
Office Total	$4,811,494	$4,568,184	$4,49,761
% Change from previous period		-5.06%	-1.94%

LOOKING FORWARD

GOALS FOR 2012

* Complete the (final) Phase II of the Property Assessment and Collection System (PACs) contract.
* Increase partnerships and foster an engaged, informed community through encouraging customer feedback and improving our communication.
* Complete Phase III of the Treasury Web Portal for taxing districts.
* Revise the Treasurer's Office Debt Service and Compliance Policy into a more comprehensive document.

WE WANT TO HEAR FROM YOU

This "Report to Our Citizens" provides basic financial and treasury services information. The report is modeled after the Association of Governmental Accountants (AGA) *citizen-centric based reports* in a specific four page format. This AGA-recommended reporting format makes governments more accountable to their citizens and informs the public about government activities.

Did you find this report informative? Would you like to see other information? Please let us know by contacting the Clark County Treasurer:

Attn: Doug Lasher
PO Box 5000 (1300 Franklin St.)
Vancouver, WA 98666
360-397-2255
360-397-6042 FAX
Email:
treasoff@clark.wa.gov
Web Site:
www.clark.wa.gov/treasurer

DOUG LASHER
CLARK COUNTY TREASURER

ECONOMIC OUTLOOK–FUTURE CHALLENGES

In 2011 all levels of government continued to face the challenge of maintaining the cost of services while revenues were falling behind in a weak economy. Clark County unemployment at the end of December remained high at 9.2% compared to 8.6% for the state of Washington.

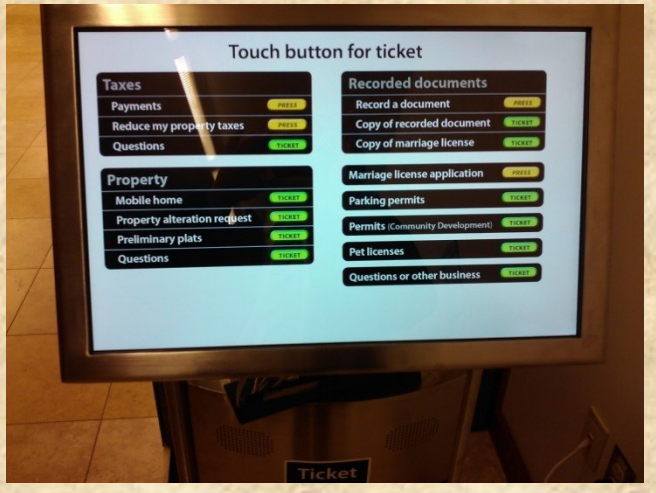
Sales and use tax is 9% of the County Governmental Revenues. Since 2008, the reduction in sales tax revenues has had a major impact on the county budget, and as a result, the county overall has had to reduce its work force. Sales tax revenue for all of 2011 was up 4.5% from 2010. (Source Clark County Budget Office)

Property tax payments are 32% of the County Governmental Revenues and are a major revenue source for local governments. The collection rate for 2011 was a little higher at 97.5% compared to 97.2% for 2010.

On January 3, 2012, per RCW 36.29.025 the County Treasurer certified a new County Treasurer's Official Seal with two cross keys. The previous official seal from 1926 – 2011 had the symbol of a key and a quill pen.

The Treasurer's Office Debt Service and Compliance Policy updated in 2012.

County Assessor Peter Van Nortwick and County Treasurer Doug Lasher answer questions at the Clark County Fair



New Customer Ticket Kiosk

2012 Report to the Citizens

(next page)

CLARK COUNTY WASHINGTON TREASURER

2012 REPORT TO CITIZENS

About the Treasurer's Office

The elected county treasurer acts as the "government bank," not only for the county itself, but for the schools, port, library, cemeteries, fire districts and some of the cities within Clark County.

Within the Treasurer's Office, Tax Service staff work directly with the public receipting payments, disbursing payments to the appropriate districts' accounts, and processing all funds collected for property and real estate excise tax, court fees, state collections and other revenues.

The Finance area of the Treasurer's Office interfaces more directly with the taxing districts providing cash, debt, and investment management for the districts we serve.

Fort Vancouver Regional Library

2012

OUR CUSTOMERS

- 9 Cities and towns
- 11 School Districts
- 3 Ports
- 10 Fire Districts
- 5 Utility Districts
- 4 Cemetery Districts
- The Fort Vancouver Library
- Clark County Government
- WA State Dept of Revenue, Natural Resources, and the Gambling Commission, State Treasurer and Office of Superintendent of Public Instruction plus our taxpayers.

How are Tax Levies Established?

Your property tax levy rate is an amount derived by dividing the amount of each taxing district's budget within the area you live (we call this a code district) by the total assessed value of the property within the district. Each of the various taxing districts' levy rates are calculated in this manner and then added together to derive your combined rate. The budget determines the amount that will be levied, divided up among the tax parcels in the tax district. Your individual share of that budget is determined by your property's assessed value in relation to the entire assessed value in your district. As we experience assessed value in the market going down, our individual taxes may go up, as the factors (budget, voter approved taxes and assessed value) can all influence your tax bill.

Office Transactions Processed

	FY 2011	FY 2012
Tax Payments via Online Payment Sources	7,527	8,723
Tax Payments in Office	34,096	44,876
Tax Payments via Remittance Center	114,975	109,847
Tax Payments via Automated Mortgage Files	140,139	140,818
Real Estate Excise Transactions	13,163	14,021
Tax Statements Generated	347,512	336,243
Refunds Generated	1,863	1,844
Property Tax Adjustments	8,674	8,713
Miscellaneous Receipts Completed	9,273	7,356
Customer Correspondence & Telephone Calls	23,901	26,649

2012 Accomplishments and Achievements

Debt Policy

The Treasurer's Office Debt Service and Compliance Policy was expanded and updated in 2012. This policy will be reviewed annually to ensure regulatory compliance requirements are met. The policy follows the recommended guidelines set by the Government Finance Officer's Association and the Municipal Treasurers' Association of the United States and Canada.

PhonePro

Are you a Phone Pro? The Treasurer's Office is learning how to be one. Being competent with respect to soft skills or interpersonal skills is just as important to the success of our organization as mastering the hard skills or the technical parts of our jobs. With full commitment to provide top-notch customer service, the office brought in PhonePro (http://www.phonepro.com) during 2012 to provide training for telephone etiquette as well as email and face-to-face communications. The goal was to improve and to enhance our relationships with customers, business partners, and within the organization with a focus on positive and productive communication.

Web Portal Phase III

In 2012, the Treasurer's Office completed Phase III of the Treasury Web Portal. Work performed in this phase included security enhancements, hardware and database upgrades as well as adding new functionality. The new functionality primarily focused upon allowing our district customers to schedule payments and transactions through the portal, which improves and centralizes communication and promotes transparency for all parties involved. The Treasurer's Office scheduled visits to portal customers in early 2013 to promote the new enhancements and provide hands-on training.

Final Phase of PACS

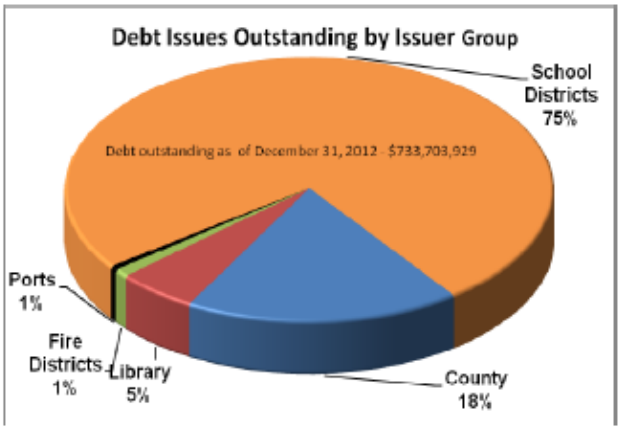
During 2012, the Treasurer's Office implemented three new versions of our Property Assessment and Collection System (PACS) Software application. These implementations provided us with additional functionality for processing plat certifications more efficiently, completing mobile home movement permits in a more streamlined fashion, and the ability to perform all statutorily required delinquent products for our PACS application, which is scheduled to be delivered mid-2013. With the implementation of our workflow product we anticipate being able to track and communicate to all our customers the status of the majority of all individual property type transactions within our office. This will allow for customer service efforts to continue to improve, as well as to provide for consistent methods of handling transactions.

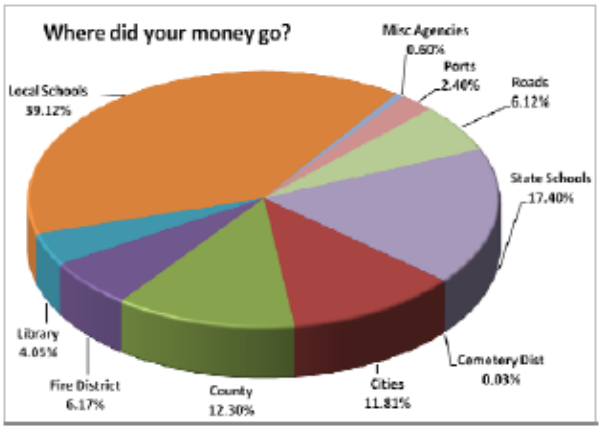
Frenchman's Bar County Park

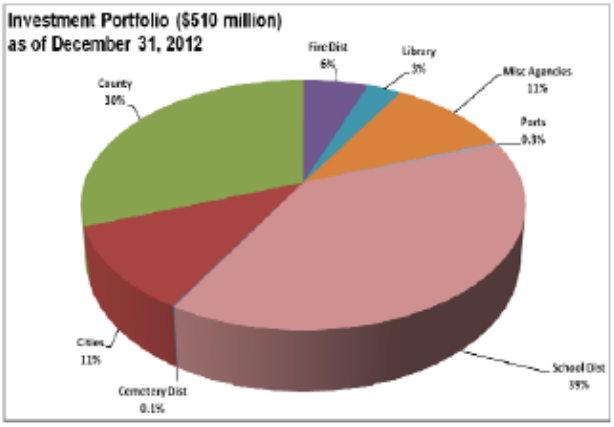
Treasurer's Office Budget

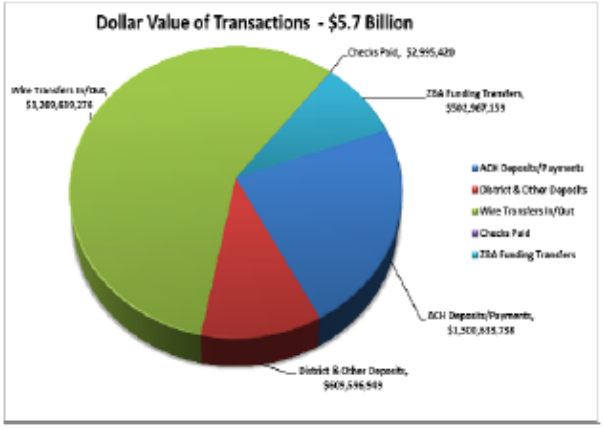
Office Budget	Actual	Actual	Actual	Budgeted
	2007-2008	2009-2010	2011-2012	2013-2014
Tax Service Dept.	$2,249,774	$2,366,439	$2,469,205	$2,559,543
Finance Dept.	$1,415,137	$938,125	$907,635	$948,106
Administration	$1,146,584	$1,263,620	$1,102,921	$1,105,919
Office Total	$4,811,495	$4,568,184	$4,479,761	$4,613,568
% Change from previous period		-5.06%	-1.94%	2.99

Management of the Public's Money









Taxing District News (refunding and new bonds)

	Issue Amount	Debt Type
Evergreen SD 114	$19,000,000	Unlimited Refunding GO Bond
Clark County	$45,595,000	Limited Refunding GO Bond
Ridgefield SD 122	$43,675,000	Unlimited GO Bond
Evergreen SD 114	$4,800,000	Limited GO Bond
East County Fire & Rescue	$1,860,000	Limited Refunding GO Bond
Camas SD 117	$21,970,000	Unlimited Refunding GO Bond
Washougal SD 112	$15,645,000	Unlimited Refunding GO Bond
Battle Ground SD 119	$44,295,000	Unlimited Refunding GO Bond

This "Report to Our Citizens" provides basic financial and treasury services information. The report is modeled after the Association of Governmental Accountants (AGA) *citizen-centric based reports* in a specific four page format. This AGA-recommended reporting format makes governments more accountable to their citizens and informs the public about government activities.

Did you find this report informative?
Would you like to see other information?
Please let us know by contacting the Clark County Treasurer:

Attn: Doug Lasher

PO Box 5000 (1300 Franklin St.)

Vancouver, WA 98666

360-397-2255

360-397-6042 FAX

Email: treasoff@clark.wa.gov

Web Site:

www.clark.wa.gov/treasurer

MISSION STATEMENT

The Clark County Treasurer's Office is committed to ensuring effective treasury management of the public's resources by mutually respecting the needs of each of its customers.

Integrity ◊ Accuracy ◊ Reliability ◊ Accountability

Goals for 2013

* Complete the (final) Phase II of the Property Assessment and Collection System (PACs) contract.
* Complete the Auditor and Treasurer SIRE Implementation project which streamlines Real Estate Excise Tax processing between the two offices, the title companies, and taxpayers.
* Implement payee positive pay for the county and positive pay for junior taxing districts, which improves the security of public funds.
* Approval of a new County Debt Policy by the County Finance Committee.

Clark County Treasurer Doug Lasher meets with Port of Camas Washougal Director Dave Ripp. The Port is home to over 40 businesses with an annual payroll of $8.9 million. The Clark County Treasurer is the ex-officio treasurer for the Port District.

Optional electronic billing of tax statements was implemented for the 2013 first half tax season through a contract with Doxo a third party provider in conjunction with our tax statement printer vendor.

The Clark County Finance Committee adopted on August 13, 2013 a comprehensive County Debt Policy prepared by the Treasurer's staff. The Policy establishes the County's requirements and procedures for ensuring compliance with federal laws relating to the issuance and post-issuance monitoring of tax-exempt bonds and taxable Direct Pay Bonds. The Policy also establishes the debt management activity the County Treasurer shall perform and the Treasurer's expectation of the other county partners' responsibilities. The Committee is composed of the Clark County Treasurer as Chairman, the Clark County Auditor as Secretary and the current Chairman of the Clark County Board of Commissioners.

In November 2013, Phase II of the new property assessment and taxation system designed by software vendor True Automation was completed. The installation of the software was a ten-year project that came within its budget. As per the contract with True Automation, there will be two annual updates for meeting statutory requirements, improving efficiencies and enhancements. There are now 12 other counties in the state of Washington that have implemented this software product.

(Next page)

Role of the Treasurer

The Clark County Treasurer's Office functions as the bank for the county as well as for the taxing districts (schools, libraries, fire and cemetery districts and ports). Our staff receipts, disburses and accounts for the funds collected through property and excise tax, court fees, state collections and other revenues that support County services.

In addition, the Treasurer's Office provides cash management, investment and debt management services for both the county and our taxing districts.

The Tax Service department staff interact the most with the public. These are the individuals the public sees when they come into the office to pay taxes, process excise transactions for real property and mobile homes, or have other tax-related questions. Tax Service staff also process adjustments to property taxes, based upon assessed valuation changes generated by the Assessor's Office, as well as processing special assessments and refunds.

The Finance area of the Treasurer's Office interacts primarily with our taxing districts. Finance staff is responsible for banking and investing, reconciliation and reporting.

The Treasurer's Office improves the quality of life of citizens of Clark County in several ways. The centralization of collecting and receipting taxes, fees and utility bills etc. may be the most obvious and recognizable benefit, but there are others that aren't as clearly visible to the public. Taxing districts benefit from our expertise in financial analysis and budget management. The Treasurer's Office provides financial statements, cash flow projections, performs due diligence activities related to bond issuances and ongoing debt management, and prepares ad hoc reports as needed for other research.

Another benefit to our districts is the ability to recognize efficiencies and economies of scale in financial services costs, such as discounted banking services fees. Also, local government labor and overhead expenses are kept to a minimum through centralization and the prevention of unnecessary duplication of Treasury activities.

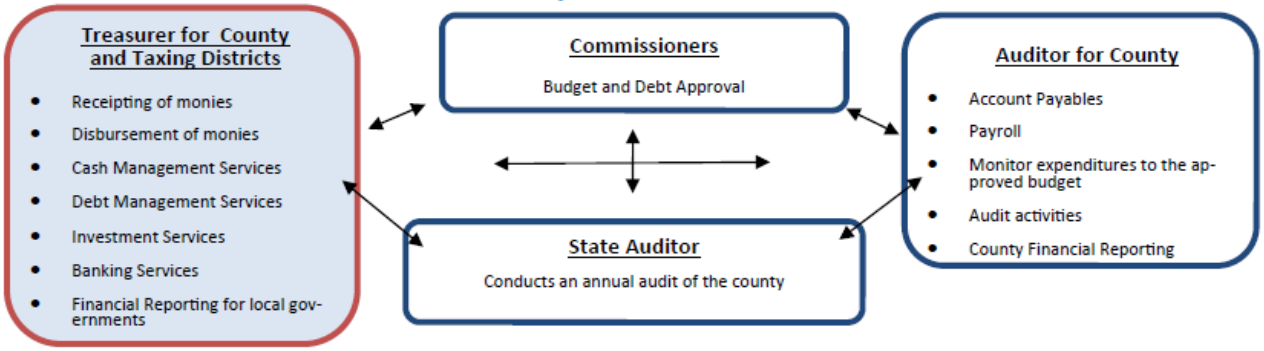
Clark County Treasurers

Serving the citizens since 1850

1850-1852 Silas D. Maxon
1853-1854 Henry Burlingame
1855-1860 William Kelly
1861-1862 Louis Sohns
1863-1864 Joseph Petrain
1865-1866 Louis Sohns
1866-1867 C.H. Hunder
1867-1871 D. F. Schuele
1871-1872 Andrew Riggs
1873-1874 Michael Wintler
1875-1876 Jacob Proebstel, Jr.
1877-1884 Fred W. Bier
1885-1886 D. F. Schuele
1887-1888 R.F. Shaw
1889-1890 Matt Brown
1891-1894 A. J. Cook
1895-1896 Jas Waggene
1897-1898 C.E. Alexander
1899-1902 A.H. Parcel
1903-1906 Arthur H. Fletcher
1907-1909 Frank Eichelaub
1909-1910 Gilbert Wintler Daniels
1912-1913 Jas P. Geoghegan
1911-1914 William R. Fletcher
1915-1918 L.G. Conant
1919-1920 Blanche Beckett
1921-1922 T.L. Henrichsen
1923-1926 Dudley Eschelman
1926-1934 Charles A Pender
1935-1942 Fred F. Strickling
1943-1966 Eva King Burget
1967-1970 Dorothy M. Carlson
1971-1984 June Sparks
1984-present Doug Lasher

For more information about Clark County Treasurers go to www.clark.wa.gov/treasurer/documents/HISTORYOFCLARKCOUNTY-TREASURER.pdf

Treasurer's Role in County Financial Checks and Balances



Accomplishments

Our Mission

The Clark County Treasurer's Office is committed to ensuring effective treasury management of the public's resources by mutually respecting the needs of each of its customers.

County Debt Policy

The Clark County Finance Committee adopted on August 13, 2013 a comprehensive County Debt Policy prepared by the Treasurer's staff. The Policy establishes the County's requirements and procedures for ensuring compliance with federal laws relating to the issuance and post-issuance monitoring of tax-exempt bonds and taxable Direct Pay Bonds. The Policy also establishes the debt management activity the County Treasurer shall perform and the Treasurer's expectation of the other county partners' responsibilities. The Committee is composed of the Clark County Treasurer as Chairman, the Clark County Auditor as Secretary and the current Chairman of the Clark County Board of Commissioners.

Clark County Finance Committee
Greg Kimsey—Secretary (Auditor)
Doug Lasher—Chair (Treasurer)
Tom Mielke—Member (Commissioner)

Completion of PACS Phase II Contract

In 2013, Clark County completed work on the second phase of its property assessment and collection system (PACS). The County went live with the first phase of the PACS application in January 2009, and continued co-development for assessor and treasurer functionality with our business partner True Automation. PACS release 38 was placed into production in October, signifying the completion of the project. The County will continue to work with True Automation and the other PACS customers within Washington State to enhance and modify the product to respond to legislative changes and business requirements.

The County Treasurer has recognized a number of improvements with respect to how taxes are created, billed, collected and distributed to county departments and local taxing districts. With an annual property tax roll of over $525 million, the Treasurer's office:

- Creates and reconciles annual property tax rolls within five business days
- Generates tax statement exports for printing services within two business days
- Processes and receipts payment imports daily from multiple sources including mail, internet, bank bill-payer and mortgage company payments
- Distributes tax revenues daily to county departments and taxing districts
- Remits tax revenues daily to local cities and the Port of Vancouver
- Reconciles tax payments daily to the County's general ledger and bank accounts
- Reconciles accounts receivable monthly for taxes and assessments

PACS has provided the Treasurer's Office with a system that is scalable and efficient. It has given the Treasurer's Office reliable and accurate information, while providing improved reporting and transparency for both internal and external customers.

From Our Customers...

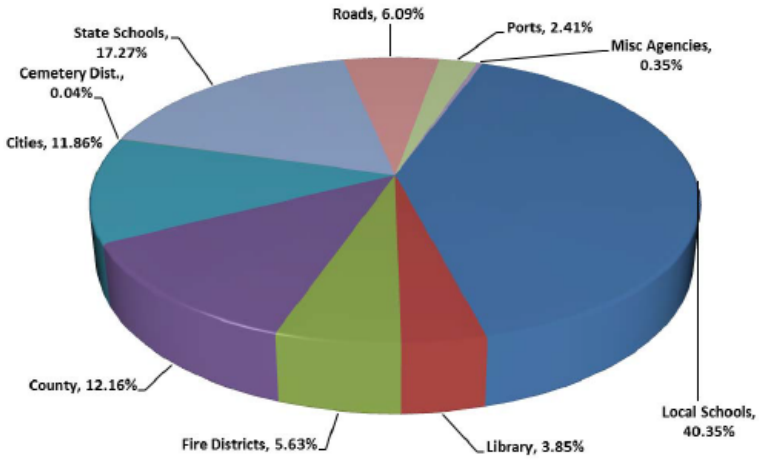
" The PACS system has enabled our City to obtain timely and current information, which is very helpful in preparing our budgets, Comprehensive Annual Financial Report and in preparing bond issuance documents. The City relies on the PACs reports to also track annexations and prepare financial analysis such as 'what-if' scenarios and revenue forecasts."

Finance Director, City of Camas

The Public's Money

Where Does Your Tax Money Go?

The pie chart below shows how property taxes were distributed in Clark County:



Payment Options

Save time and money by paying online, on the phone, or by mail.

Pay online: www.clark.wa.gov/treasurer

Pay by phone: (877) 778-4606

For additional payment options visit: www.clark.wa.gov/treasurer/options/options.html

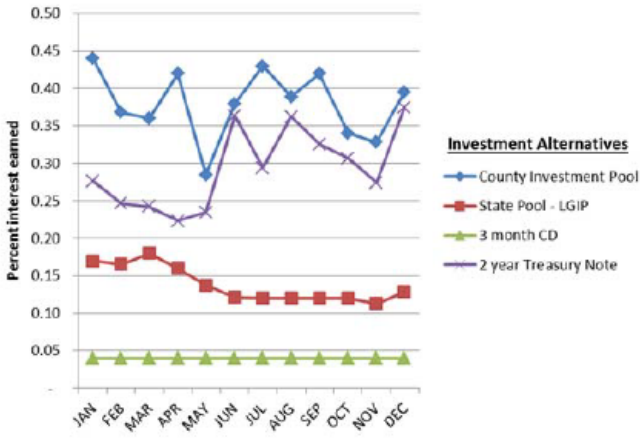
Payment Sources: 2013

Mortgage & Lender	142,027
Mail / lockbox	104,892
In person	47,192
Online sources	13,071

County Investment Pool: Adding Value to Local Government

The Clark County Treasurer's Office manages an intermediate investment pool. Over the past five years, the County pool has yielded approximately $9.8 million more in investment earnings than would have been gained by investing funds in the Washington State Local Government Investment Pool (LGIP).

2013 Interest Rates By Month



The **Investment Advisory Committee** meets quarterly, sharing information with participants of the County's investment pool.

Looking Forward

Clark County Treasurer's Office

Doug Lasher
PO Box 5000
1300 Franklin Street
Vancouver, WA 98666
Phone: 360-397-2255
Fax: 360-397-6042
E-mail: treasoff@clark.wa.gov
http://www.clark.wa.gov/treasurer/

2014 Goals

- Upgrade Electronic Bill and Payment Services
- Upgrade Remittance Processing (Lockbox) Services
- Implement Positive Pay for taxing districts
- Implement Payee Positive Pay for the County
- Implement the eREET and eRecording Portal for all title companies and third party submitters
- Implement online property tax foreclosure auction
- Improve overall online presence and online services available on the front page of the Treasurer's Office web site

INTEGRITY

*

ACCURACY

*

RELIABILITY

*

ACCOUNTABILITY

Long-Term Strategic Goals

- Continue responsible stewardship of public funds
- Enhance customer experience, form partnerships, foster an engaged and informed community
- Make the Treasurer's Office a great place to work
- Continue to leverage diversity within our workgroup

Treasurer's Office Budget

Office Budget	Actual	Actual	Actual	Budgeted
	2007-2008	2009-2010	2011-2012	2013-2014
Tax Service	$2,249,774	$2,366,439	$2,469,205	$2,559,543
Finance	$1,415,137	$938,125	$907,635	$948,106
Administration	$1,146,584	$1,263,620	$1,102,921	$1,105,919
Office Total	$4,811,495	$4,568,184	$4,479,761	$4,613,568
% Change from previous period		-5.06%	-1.94%	2.99%

Full-Time Employees

Year	FTE's
1980	20.00
2010	25.00
2013	24.75

About This Report

The Association of Government Accountants (AGA) developed guidance on producing Citizen Centric Reporting as a method to demonstrate accountability to residents. See www.agacgfm.org/citizen/ for more information.

The Positive Pay bank software program for taxing districts was implemented in February 2014 in order to prevent check fraud. The County has had the Positive Pay (bank) program for a number of years and in March 2014 went to a Payee Positive Pay program which gave the county additional money security features.

Electronic Real Estate Excise Tax and Recording processing is available for title companies. Currently, two title companies are using the automated process.

In February, the County Treasurer's Office's first online tax foreclosure auction was a success. Most future property tax auctions will be conducted on line. The on line auction is easier to administer and allows for greater public participation.

Joint Lobby Activity (Assessor, Auditor and Treasurer Offices Lobby on second floor)

Email to Joint Lobby Staff

Hi All,

Whew….we made it through another tax season our numbers for 4/30/2014 we assisted 799 customers; average wait time was 7:12 (minutes) and average service time was 3:51(minutes).

Overall for the three days a total of 1,996 customers were assisted; overall average for wait times were 5:58 (minutes) and average service time was 4:32 (minutes). Yeah….I have attached April 30 number and the numbers for April 28-30.

This is the first time for the express lane for a first half tax season. The express lane (s) handled approximately 45% of the 1,587 payments that were process through the lobby this week.

Highlights of first half tax season:

Express lane – 2 properties or less paying with a check (s)

Only one payment only window – any number of properties and any tender type, in past years before the express lane we would have 3-4 payment only windows

First time ever 5 stations had fully crossed trained staff and their skill set was set up as first in first out. We wanted to see how this would impact the lobby and I can say having a large number of fully crossed trained staff really assisted with the smooth flow of the lobby experience for our customers because they did not have to be transferred between staff.

We had so many great compliments during these three days that let me know we are moving in the correct direction with our cross trained staff and our express lane.

Thank you all for the best ever tax season to date.

Thank you,

Kathy Lee
Clark County Treasurer Office
Tax Service Office Manager

Joint Lobby Activity (continued)

From: *Lee, Kathy*
Sent: *Friday, October 31, 2014 8:08 AM*
To: *DL, Cnty Joint Lobby All-Staff;*
Subject: *Joint Lobby - another great day*

Good Morning Everyone,

*This is the **BIG** game day. WOW what a week we have had. Yesterday we served **475** customers in the lobby, whew….with average wait times of **1 minute 22 seconds.***

So far for this week we have served 1,460 customers with an average wait time of 1 minute and 40 seconds.

*It is exciting to see where we will be after today. Everyone has done such a **FANTASIC, TERIFFIC JOB** this week.*

Thank you,

Kathy Lee
Clark County Treasurer Office
Tax Service Office Manager

******

Last summer, we ran a report to determine our wait times for the month of June. In looking at the data, we transferred a total of 166 customer transactions from the staff person who called the initial ticket to another in order to be able to complete the customers' business with us. Those transfers resulted in our customers waiting for an additional total of 26 hours, 54 minutes & 13 seconds in June 2013.

By comparison, in May 2014 we transferred a total of 7 customer transactions from the staff person who called the initial ticket to another. Those transfers resulted in our customers waiting for an additional total of 1 hour, 40 minutes & 17 seconds in May 2014.

The cross-training effort for our Joint Lobby staff decreased both the number of transactions requiring a transfer as well as the amount of additional wait time a customer spent until someone was able to continue to help the taxpayer complete their business with us.

Let me know if I can be of additional help.

Thanks!

Shelley

Shelley Price
Manager, Assessment Services
Clark County Assessor's Office

I am so proud of our joint lobby staff. It is great to see the cross training provide such dividends to the tax payers of Clark County. Thank you all for your hard work.

Peter VanNortwick
Clark County Assessor

Wow, what an incredible performance by the Joint Lobby Staff. A 12% reduction in customer visits for the week and a 68% reduction in average wait time!

Congratulations and thank you!

Greg Kimsey
Clark County Auditor

2014 Report to the Citizens

(Next page)

CLARK COUNTY TREASURER'S OFFICE 2014

REPORT TO CITIZENS

ROLE OF THE TREASURER

- Receipting & accounting of revenue
- Billing & collection of taxes
- Disbursement of funds
- Cash & Investment Management
- Debt Management

BY THE NUMBERS

TAXES BILLED	$534,542,855
TAX PAYMENTS	310,552
TAX PARCELS	178,447
EXCISE REVENUES	$50,178,475
EMPLOYEES	25.75
OFFICE BUDGET 2013/2014	$4,613,568

INSIDE THIS ISSUE

ACCOMPLISHMENTS	2
YOUR MONEY	3
WHERE ARE WE GOING?	4

COLLABORATION IMPROVES SERVICE

At Clark County, we are identifying and implementing creative solutions to provide seamless one-stop service for our customers.

On the 2nd floor of the Clark County Public Service Center, customers will find a joint service lobby staffed by employees from the Auditor, Assessor, and Treasurer Offices. Employees are cross-trained to conduct business and process transactions for all three business units. This provides customers with improved service, consistent information and shorter wait times in our lobby.

The cross-training program requires each lobby employee to spend up to 12 weeks working in the other two offices. Employees that have successfully completed the program have also experienced the benefits of this partnership. They feel better prepared to serve all the customers doing business at Clark County.

PAYMENT EXPRESS LANE

If you came in to pay your property taxes on April 30 or October 31 this year, you may have seen our new checks-only express lane. Citizens that had their checks written and came prepared with their payment coupons were invited into the express lane. Most payments were processed in less than a minute. Our biggest complaint about the express lane this past year was:

"I plugged the parking meter for an hour and I was done in less than five minutes."

- Mr. Dan McMurray - Vancouver, WA

ACCOMPLISHMENTS

WHERE DOES MY CHECK PAYMENT GO?

When a check payment is mailed to the Treasurer, it goes through a payment processing center that is owned and operated in partnership with Clark Public Utilities. This low-cost payment service is utilized by several public agencies in both Washington and Oregon. Reinvestment in hardware and software have allowed the center to lower costs and improve service. Checks for tax payments are scanned and transmitted to the bank for deposit. Physical checks are securely stored and shredded within ten days of first deposit.

FRAUD PREVENTION-101

An additional fraud prevention service was implemented for the County and taxing districts. Positive Pay service, an industry best practice, requires an issuance file containing the check number, payment date, amount, and payee name (for Payee service) to be transmitted to the bank when checks are issued and are matched against this information as they clear. Unmatched items default to return as fraud unless approved to pay.

Manage and pay property taxes

Find your tax statement

Research your property

Change your address

ONLINE SERVICE IMPROVEMENTS

In 2014, there were 14,400 payments for $24.3 million dollars made through a variety of online payment channels, such as the Treasurer's web page, electronic billing, and bank bill payer services. Compared to 2013, this year represents a 31% increase in transactions and 35% increase in dollars. We used commonly asked questions and feedback to redesign our website making it easier for citizens to conduct business online.

Visit us online at:
www.clark.wa.gov/treasurer

Q&A CORNER — TAX FORECLOSURE AUCTIONS

The Clark County Treasurer is required by state law to foreclose on properties in which taxes are a full three years delinquent, regardless of their usability. The County Treasurer conducts a tax foreclosure auction annually in February, which was held online for the first time in 2014. Here are a few commonly asked questions:

Q: What message would you like to share with property owners?

A: Get an early start, don't wait until the foreclosure process starts in order to avoid foreclosure. Contact us to review all possible options.

Q: What is your primary focus with foreclosure?

A: To work to avoid foreclosure if at all possible.

Q: What services and options might be available for property owners with delinquent taxes owing?

A: There are programs and options available to help property owners:

- Exemption or deferral for senior and disabled citizens
- Request your mortgage lender to make payment
- Request a payment plan

Q: The County conducted its first online foreclosure auction in 2014. How did that go?

A: Very well. The online auction allowed for more active bidding which resulted in a higher sales price for the foreclosed owner.

Q: Any advice for someone hoping to bid on a foreclosed tax parcel?

A: It's important to do your homework, and research the tax parcel you intend to bid on. Parcels are sold "as-is".

For more information on tax foreclosure sales, visit us at:
http://www.clark.wa.gov/treasurer/salesinfo.html

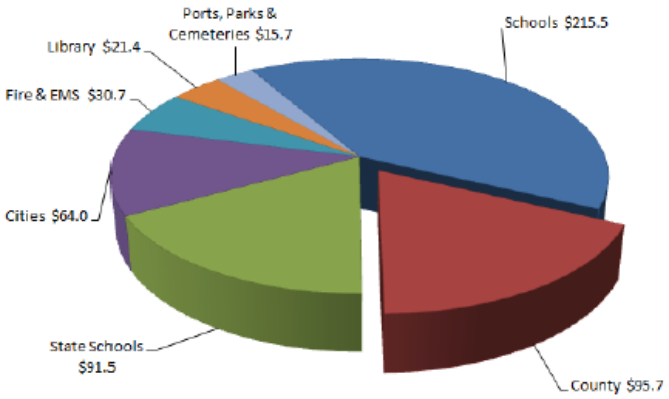
Public funds are managed with a focus on **safety**. Activities ranging from tax collection to managing debt and investments are performed, reconciled, and reported according to state law. With over $5 billion dollars flowing in and out of the County's bank accounts annually, cash is balanced and reconciled daily.

YOUR TAX DOLLARS

$534.5 MILLION in local property taxes were billed by the Treasurer's Office in 2014 to nearly 180,000 accounts. Tax payments are distributed to 62 unique accounts that are invested, disbursed, or earmarked to pay for debt issued by the County and other taxing districts. The collection rate was 98.6 percent of current taxes billed.

FAST FACT
98.6 %
Percent of current taxes collected

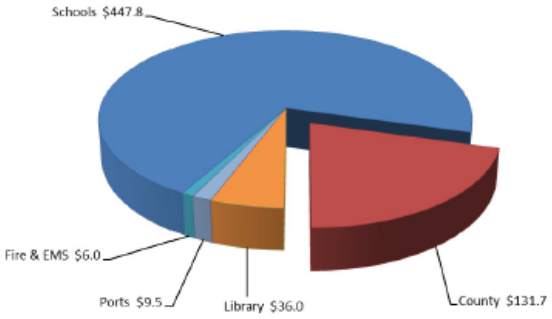
TAXES BY DISTRICT
(IN MILLIONS)



OUTSTANDING DEBT ISSUED

$631 MILLION is the amount of debt outstanding for Clark County plus fifteen districts it serves. Debt is issued to finance infrastructure needs such as to build new schools, refurbish existing ones, update school grounds, acquire new equipment such as fire trucks and other transportation-related projects to name just a few.

DEBT BY DISTRICT
(IN MILLIONS)



TOP 5 DEBT ISSUERS
(IN MILLIONS)

Evergreen School District	$ 158.7
Clark County, WA	$ 131.7
Camas School District	$ 95.2
Vancouver School District	$ 68.7
Battle Ground School District	$ 52.1

INVESTING PUBLIC FUNDS

$531.3 MILLION was the average monthly balance of Clark County's investment pool. The pool generated nearly $2.5 million in interest during the year, earning $1.9 million more than if invested solely in the Washington State Local Government Pool. The Treasurer invests public funds focused predominantly on the **Safety** of the principal, then on **Liquidity** (the ability for participants to access and withdraw funds), and finally on the **Return** on the investments.

FAST FACT
$ 2.5 M
Investment interest earned in 2014

2014 CLARK COUNTY TREASURER'S OFFICE REPORT TO CITIZENS

WHERE ARE WE GOING?

INTEGRITY - ACCURACY - RELIABILITY - ACCOUNTABILITY

OUR MISSION

The Clark County Treasurer's Office is committed to ensuring effective treasury management of the public's resources by mutually respecting the needs of each of its customers.

THE GOALS

- Continue responsible stewardship of public funds
- Enhance customer experience, forming partnerships, fostering an engaged and informed community
- Make the Treasurer's Office a great place to work
- Continually review and identify operational improvements and efficiencies
- Continue to leverage diversity within our workgroup

THE PLAN

Each year the Treasurer's Office reviews its strategic plan to enhance core business functions by identifying opportunities to add value, eliminate waste, and improve customer service. The following projects are scheduled for 2015:

- Point of Sale – RFP* issuance and vendor selection
- Banking Services – RFP* issuance and vendor selection
- Electronic billing presentation and payments
- Electronic excise tax automation

* Request for proposal (RFP) is a formal process to solicit proposals from vendors to provide the services requested.

"Treasury professionals from Office Workers Local 11 are part of the team that helped produce this report and are instrumental in providing excellence in treasury services for the citizens of Clark County"

- Doug Lasher - County Treasurer

CORRECTION TO 2013 REPORT

Vancouver City Treasurer James P. Goeghegan was incorrectly listed as the County Treasurer from 1912-1913. W.R. Fletcher was County Treasurer from 1911-1914. To learn more about the history of Clark County treasurers go to:
http://www.clark.wa.gov/treasurer/documents/HISTORYOFCLARKCOUNTYTREASURER_April7.pdf

ABOUT THIS REPORT

This report was developed under Advancing Government Accountability (AGA) guidelines to provide meaningful and understandable information about the financial condition and performance of the government to its citizens.

Visit AGA on the web
www.agacgfm.org

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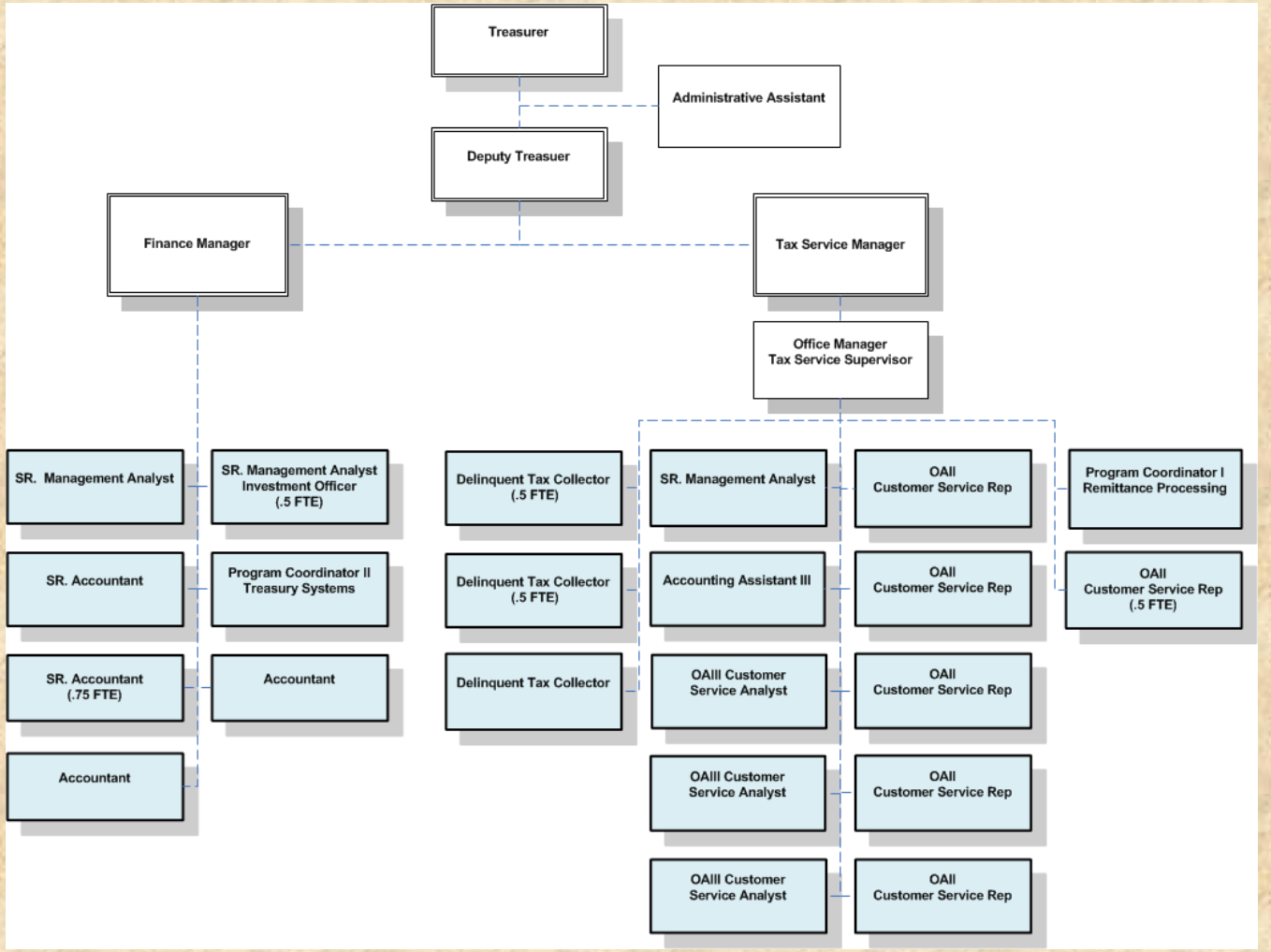
2014 – 2015 Treasurer's Office Organization Chart



After serving 30 years as Deputy Treasurer, John Payne retired October 16, 2015. County Treasurer Doug Lasher presented a plaque thanking him for his service to the Treasurer's Office and to the citizens of Clark County during his retirement reception.

Tax Service Department data for 2015 second half annual property tax and Real Estate Excise Tax transactions

	Customers	Average Wait Times	Average Service Times
Friday, 10/30/2015	627	2:27 minutes	4:36 minutes
Monday, 11/2/2015	261	1:52 minute	7:05 minutes
For the week of 10/26/2015	2,127	2:32 minutes	5:20 minutes

Real Estate Excise Taxes (REET) processed electronically by Simplifile (all seven local title companies used the electronic vendor Simplifile)

	REET Processed	Transactions per Hour	One REET Document
Friday, 10/30/2015	167	22	approx. every 3 minutes
For the week of 10/26/2015	408 (includes 90% electronic and 10% paper)		

For the week of 10/26/2015 Phone calls received - 892

City of Kelso is added as a new remittance processing client.

Web Payment History

Year	Payment Amount	Number of Payments
2012	$5,673,399.15	3,507
2013	7,237,305.04	4,274
2014	13,620,519.04	7,831
2015	23,326,853.41	12,713

During 2015 the Treasurer's Office saw 24% growth in taxable real estate excise transactions. In April, the Treasurer's Office started processing excise transactions electronically with local Title Companies which allowed the office to manage the additional volumes while improving efficiency and timeliness in processing these transactions. YTD 2015 our office processed over 18,000 excise transactions, of which nearly 7,900 were processed electronically.

2015 Report to the Citizens

CLARK COUNTY TREASURER'S OFFICE 2015 Report to Citizens

above: Doug Lasher, Treasurer (L) and John Payne, former Deputy (R), right: Sara Lowe, Deputy Treasurer

Thank you for your service, John Payne. Welcome, Sara Lowe.

Deputy Treasurer John Payne retired in October 2015 after 30 years of service to the county. During his tenure, John implemented controls to ensure safety and security of public funds and mechanisms to enhance interest earnings on public investments. Always thinking outside the box, he became an industry leader and innovator. Thank you, John, for many years of remarkable service. And welcome, Sara Lowe, who succeeded John. We are happy you joined us from the county's Budget Office.

BY THE NUMBERS

Taxes Billed	$554,903,802
Collection Rate	98.7%
Tax Payments	317,497
Tax Parcels	177,998
Excise Revenues	$67,900,972
Debt Managed	$627,581,228
Interest Earnings	$3,290,789
Employees (FTE)	25.75
Office Budget	$2,434,513

Responsibilities of the Treasurer's Office

We act as a bank for:
- Clark County
- School districts
- Library district
- Fire and EMS districts
- Cemetery districts

Our responsibilities include:
- Billing and collection of taxes
- Receipting and accounting of revenue
- Disbursement of funds
- Cash management
- Investing and debt management

MISSION

To ensure effective management of the public's resources by acting as a responsible fiduciary, adhering to treasury management best practices and mutually respecting the needs of our customers.

INSIDE

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Accomplishments

Suggestions and feedback?
We encourage you to contact us! treasoff@clark.wa.gov

Remote Capture Banking

In an effort to reduce ongoing costs, the Treasurer's Office is switching to a banking method called Remote Capture, which electronically sends checks to the bank for deposit.

E-Filing excise tax with Simplifile

Simplifile is an E-filing processor that has changed the way the Treasurer's Office processes excise transactions. From April to December nearly 8,000 transactions were done via Simplifile. Benefits include:

- Paperless transactions
- Save time, gas and parking fees
- Easy to use
- Reduces average transaction times: Paper: 10-15 min., Simplifile: 3-5 min.

Money saved through debt refinancing

Clark County	$980,187
Camas School District	$4,794,706
Evergreen School District	$1,779,772
TOTAL SAVINGS	**$7,554,665**

Improved website

- Better functionality, appearance
- User-friendly quick buttons
- Easier access to common requests
- Comprehensive menu layout
- Six years of tax statements
- Appraiser & GIS information
- Online payment options

Q & A

Business personal property taxes

Business personal property includes most machinery, equipment, furniture and fixtures associated with commercial, industrial or agricultural enterprises. These taxes are due on the same date and use the same levy rates as real property.

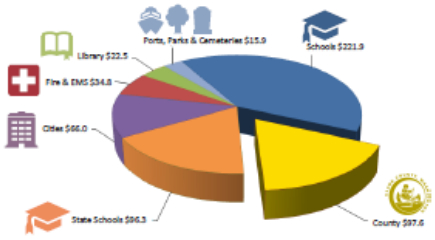
Q How are these taxes determined?
A Businesses are required to submit an asset listing to the Assessor's Office each year by April 30. From the asset listing, the Assessor's Office values the property at 100 percent of its current market value. This value will be used to calculate taxes due the next year.

Q My business closed this year; will taxes be due?
A The current year's assessment determines your tax obligation (lien) for the next tax year. RCW 84.56.120 states all taxes must be paid prior to closing or selling your business or moving the personal property out of Clark County. So, if you close before the end of the year, you must pay next year's tax bill at the time the property is transferred.

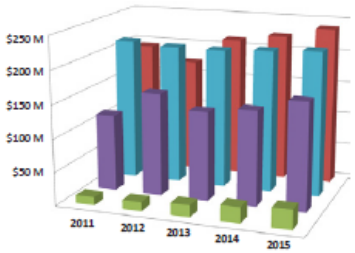
Q I'm the sole proprietor of a small business. Is there any tax assistance for me?
A Sole proprietorships are eligible for an exemption on their first $15,000 of assessable personal property's value. To apply for the exemption, complete the asset listing form annually and note your status as a sole proprietor. Partnerships and corporations do not qualify for this exemption.

YOUR MONEY

Taxes by districts (in millions)



How taxes are paid...

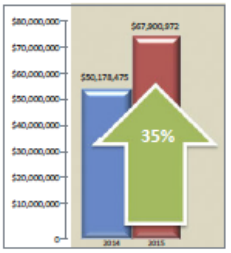


$239 M	$219 M	$162 M	$30 M
lender and mortgage co.	mail	in-person and excise	online

Debt by districts

(in millions)	2014	2015
Schools	$447.9	$469.5
County	$131.7	$118.8
Library	$36.0	$34.0
Fire and EMS	$6.0	$5.3
Ports	$9.5	$0

Real Estate Excise Tax



County Investment Pool

	2014	2015
Average balance	$331,366,369	$393,363,380
Earnings rate	0.46%	0.54%
Interest earnings	$2,490,208	$3,290,789

An independent audit of Clark County was conducted by the Washington State Auditor resulting in a clean audit opinion. Complete financial information can be found at http://portal.sao.wa.gov/reportsearch.

OUR VALUES Reliability and Accuracy • Integrity and Accountability • Continuous Improvement • Superior Service • Employee Engagement and Development • Inclusion and Teamwork

What's Next

Point of sale cashiering project

The Point of Sale project includes the implementation of a cashiering software application for receipting of property taxes, recording fees, marriage licenses and other payments. The project is scheduled to be completed by June 2017.

Benefits of the new system include:

- Streamlining business activities by working in a single receipting system
- Enhanced customer service
- Reduced banking costs and staff time

Remittance Center Remodel

After ten years, new payment processing hardware is being installed in the Remittance Center. The new equipment will open mail, extract payment checks and coupons, and scan items to electronically send deposits to the bank. The system will process most payment remittances in a single pass, eliminating extra handling of checks and documents.

Meet your Treasury team

(Left to right)

Back row: Pat B, Michael F, Neil H, Kristi H, Larry F, Doug A

Middle row: Beckie S, Sue M, Trudee R, Kathy L, Bobbi Z, Jenna D, Michaela N, Rachel W

Front row: Sara L, Kassi R, Rachel B, Doug L

Contact Us

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clark.wa.gov/treasurer

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twitter.com/ClarkWaTreasury

This report is intended to provide meaningful and understandable information about the financial condition and performance of the government to its citizens. It was developed under Advanced Government Accountability (AGA) guidelines. For more information, visit AGA on the web at www.agacgfm.org.

The activities described above are just a portion of the activities and projects performed during this period in the Treasurer's Office (including some staff of the Auditor and Assessor's Offices).

In 2010, the population estimate in Clark County was 431,000

[i] *History of Clarke County, Washington Territory, Alley, B. F., pp 394-395, Portland, Oregon, Washington Pub. 1885*
[ii] History of Clarke County, Washington Territory, Alley, B. F., p 288, Portland, Oregon, Washington Pub. 1885
[iii] Clark County Genealogical Society, "Clark County Pioneers," Vancouver, Washington, 1989 pp. 458-459.
[iv] Clark County Genealogical Society, "Clark County Pioneers," Vancouver, Washington 1989 p. 143
[v] Clark County Genealogical Society, "Clark County Pioneers," Vancouver, Washington 1989 p. 489
[vi] History of Clarke County, Washington State Territory, Alley, B. F., pp. 378-379, Portland, Oregon, Washington Pub. 1885
[vii] Clark County Genealogical Society, "Clark County Pioneers," Vancouver, Washington, 1989 p. 148
[viii] History of Clarke County, Washington State Territory, Alley, B. F., p. 377, Portland, Oregon, Washington Pub. 1885
[ix] Clark County Genealogical society, "Clark County Pioneers," Vancouver, Washington 1989, p. 506