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OUR EXPERTS

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GLEN MORGAN

CITIZEN ACTION NETWORK DEPUTY DIR.

Glen enjoys organizing town halls, door-belling, and interacting with all levels of government and local organizations to ensure the protection of the critical individual right to own property. Glen helps educate, motivate and organize local grass-roots citizen groups and provides them the tools they need to become effective advocates for themselves.

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BRIAN SONNTAG

 SENIOR FELLOW FOR GOVERNMENT ACCOUNTABILITY

The highly-respected former Washington State Auditor, Brian Sonntag, has a willingness to ignore party labels, challenge the status quo, and stand up for taxpayers. Sonntag started out in local government, first as Pierce County Clerk, then moving into a position once held by his father, Pierce County Auditor. Those experiences prepared him to lead the State Auditor's Office—tasked with oversight of both state and local government—for two decades.



CONNER EDWARDS

FREEDOM FOUNDATION INTERN

Conner is a native resident of Seattle. He takes classes at Evergreen State College in Olympia where he is working towards a degree in economics. Conner joins the Freedom Foundation with an interest in government policy, property rights, and the Constitution. He brings a strong background in economics, local politics, and civil liberties to the Foundation. Conner provided the research effort that was needed for this project.

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FREEDOM

IN 39 COUNTIES

TAXES & SPENDING

SCORING

- A** 6 counties with 4 - 5 points
- B** 6 counties with 3.6 - 4 points
- C** 19 counties with 2.5 - 3.5 points
- D** 5 counties with 2 points
- F** 3 counties with 1.6 - 2 points

INTRODUCTION

COUNTY GOVERNMENTS

have a responsibility to provide the core services of public safety, roads and health. When county governments take on projects outside these core services, their spending begins to spiral out of control. While the amount of money counties take in pales in comparison to state and federal governments, citizens have a greater ability to effect change locally by organizing and taking action against politicians who have strayed

from these core responsibilities. The *Freedom in 39 Counties* research project gives citizens practical reform ideas they can use to change their local government and raises awareness with citizens about why they should be active in their government. Restricting spending to these core services is one of the most important duties of those in county government. This study focuses on the taxes and spending of the 39 counties in Washington.



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TAXES

1 SALES TAX

One avenue for taxing citizens is the local sales tax that counties impose on top of the state sales tax. Sales tax is added on top of the total amount residents spend on local goods or services and represents a burden imposed by the county on already strained family finances.

RECOMMENDATION

County governments should cap their sales taxes at \$11 per \$1,000 spent. By keeping the sales tax as low as possible to fund core government services for local residents, county governments can help keep more money in taxpayers' pockets where it belongs. Klickitat, Asotin, Garfield, Cowlitz, Pend Oreille, Stevens, and Wahkiakum counties have already met or surpassed this goal.

2 COUNTY PROPERTY TAX (COUNTY EXECUTIVE CONTROL)

Property taxes are one of the biggest tools county governments can use to pay for vital government services. Unfortunately, when politicians in control of the county government decide to unnecessarily expand the role and scope of government, homeowners are among those who suffer most.

RECOMMENDATION

Lowering property tax rates where they are too high and maintaining rates where they are already low would go a long way towards reducing the overall tax-burden for Washingtonians and growing our local economy. Keeping property taxes below \$4 per \$1,000 of assessed value should be the goal of all counties who strive to provide efficient, cost-effective services to the people they serve. San Juan, Kittitas, Wahkiakum, and Island counties have already met or surpassed this goal.

3 TOTAL COUNTY PROPERTY TAX (INCLUDES VOTER-APPROVED LEVIES)

The total county property tax burden constitutes one of the largest government-imposed costs associated with owning a home. Property taxes and property levies are an appropriate avenue for funding vital government services like schools, fire departments, police departments, and emergency medical services. Property levies, which constitute a large portion of the tax burden, are voted on by residents through ballot measures. While levies are an important funding source for local governments, voters should fight against unnecessary ballot measures that damage the economic vitality of local communities.

RECOMMENDATION

Property levies should be reduced to the lowest amount possible to pay for necessary government services. Aiming to keep property tax levies under \$9 per \$1,000 of assessed property value would help keep family finances on a sure footing and retain prosperity in local communities. Residents should be wary of unnecessary levy-measures and act to keep rates low. Kittitas, Island, Pend Oreille, San Juan, and Wahkiakum counties have already met or surpassed this goal.

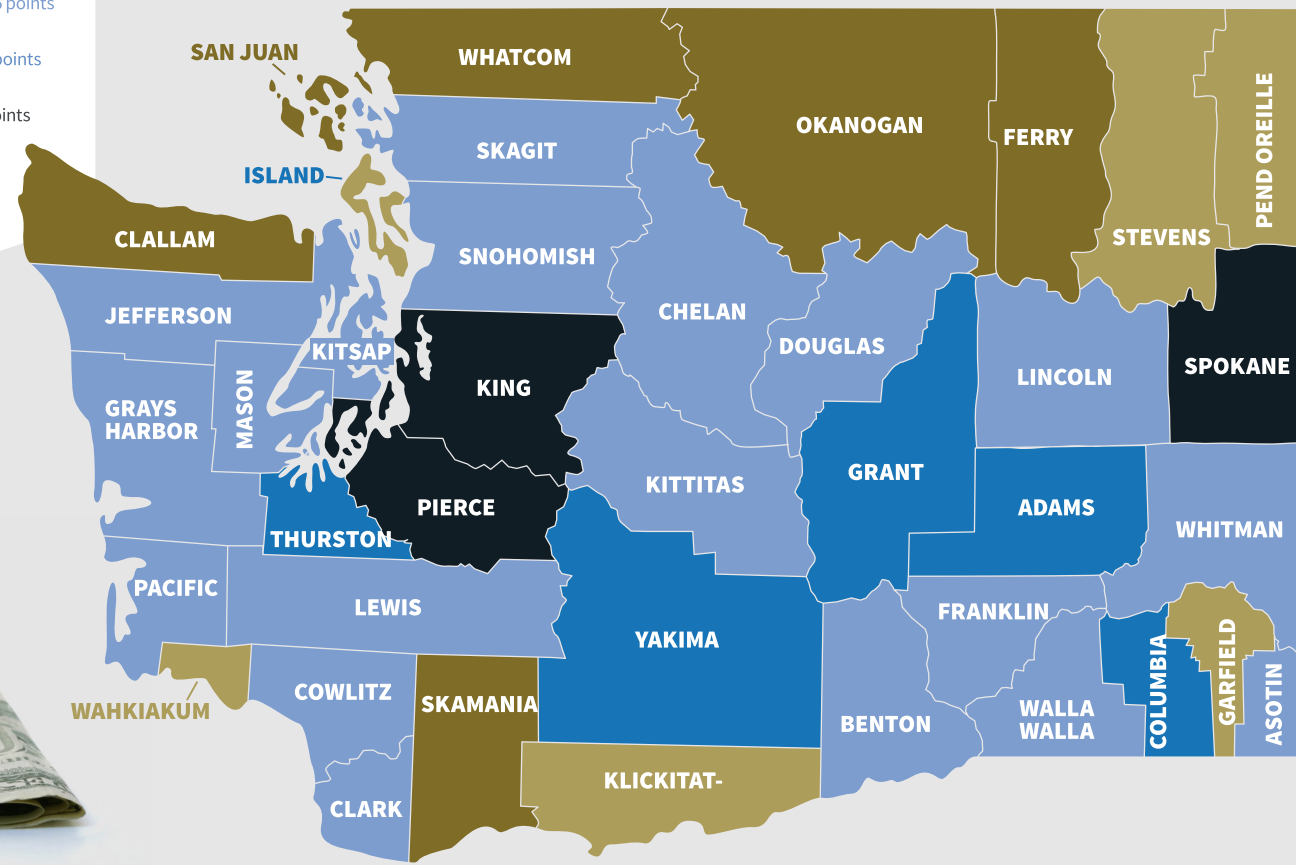
A = GOLD 4-5 points

B = DARK GOLD 3.6-4 points

C = LIGHT BLUE 2.5-3.5 points

D = MEDIUM BLUE 2 points

F = DARK BLUE 1.6-2 points



SPENDING

1 COUNTY EMPLOYEES PER 1,000 RESIDENTS

The number of county government employees balloon when they stray from their core responsibility of protecting individual rights. Taxpayers shoulder the burden of unnecessary growth in county payrolls—a result of irresponsible expansion of government. These resulting taxes constitute an unnecessary burden on residents during hard economic times.

RECOMMENDATION

Downsizing government payrolls by eliminating unnecessary positions would go a long way towards restoring efficient county governance and the creation of productive private-sector jobs. Washington counties should strive to have no more than 8 employees per 1,000 residents. With this level of staffing per resident, county governments are able to efficiently serve their constituents without taking more money than is necessary to provide core government services. County governments should also review each department to see if overstaffing has occurred and rectify it where it has. Kitsap, Mason, Island, Pierce, Clallam, and Clark counties have already reached or surpassed this goal.

2 TOP 20 SALARIES VS. AVERAGE INCOME IN COUNTY

Salaries in county government make up the largest part of the total tax burden which citizens are forced to pay. In times past, government jobs were paid less than private sector jobs—a tradeoff for stability and security. Those times are long gone, however, and government employees' compensation has outpaced those in the private sector. Not only do government employees enjoy high salaries, but they also have Cadillac benefits, including automatic cost of living increases—a luxury benefit that has largely disappeared in the private sector. Unless curtailed, the salaries of the burgeoning bureaucratic class will continue to constitute a larger and larger portion of local residents' total tax burden.

RECOMMENDATION

Salaries for county employees should be brought into line with the salaries of the people they serve. Washington counties should aim for the goal of capping top-employee salaries at 2.5 times the average wage paid to their constituents. Garfield, Columbia, San Juan, and Ferry counties have already reached or surpassed this goal.

3 TOTAL DEBT BURDEN PER RESIDENT

Eventually citizens must pay, through taxation or fees, for all debt a county creates. Government fiscal irresponsibility trickles down into people's lives, and makes it harder for them to make ends meet and also chills job creation. Since interest payments must be made to service the debt, money that could go towards vital government services is diverted to pay interest to out-of-state creditors. A heavy debt load is a sign of fiscal irresponsibility. It isn't good for family budgets, nor is it good for local governments. Taking on more debt is an easy way for elected officials to sidestep making the more difficult—and fiscally responsible decisions—of cutting unnecessary government waste, and creates potentially catastrophic financial problems in the future.

RECOMMENDATION

County debt should be curtailed and eliminated. County governments should submit balanced budgets every year and live within their means. Clallam, Garfield, and Skamania counties have already reached this goal.

HOW WE DETERMINED GRADES

We ranked counties on 6 different metrics: the number of county employees per capita, salary of top-20 paid county employees vs. county average salary, total debt burden per resident, sales tax, property tax, and property tax levies. Counties that were ranked in the top quintile for the metric were awarded 5 points, counties in the 2nd quintile were awarded 4 points, counties in the 3rd quintile were awarded 3 points, counties in the 4th quintile were awarded 2 points, and counties in the last quintile were awarded 0 points. The total amount of points were then added and ranked. With the highest possible score being 30, the top quintile from 23-27 received an "A", the 2nd quintile from 19-23 received a "B", the 3rd quintile from 17-19 received a "C", the 4th quintile from 14-16 received a "D", and the 5th quintile from 10-14 received an "F". In order to come up with accurate numbers, when grading counties on "per-person" categories, we divided the number we came up with for the given category by the total amount of people living in unincorporated areas. County governments are only responsible to provide services to people living in unincorporated areas, as people living in city limits receive services from the city government.