

2025 FISCAL YEAR

MASON COUNTY TREASURER'S REPORT TO THE CITIZENS

March 2026

Mason County
Treasurer's Office
Brittany Pearson, Treasurer

Mission Statement:

To efficiently and effectively collect, report and manage all monies and debt for the County and all other junior and special purpose districts.

About the County Treasurer's Office

What do we do?

- The County Treasurer acts as the "bank" for the county, school districts, fire districts, water districts, and other entities of local government.
- The Treasurer's office receipts, disperses, invests and accounts for the funds of these entities.
- The Treasurer is also charged with the collection of various taxes that benefit a wide range of governmental entities.
- The Treasurer's office makes tax adjustments authorized by the Assessor's Office or courts and issues refunds to the appropriate taxpayers.
- The Treasurer's office processes, collects and distributes the real estate excise tax associated with the sale of or transfer of real estate.
- Excess monies not currently being used by the county or various other entities of local government are invested with the emphasis of ensuring public monies are safe and secure, available when needed, and achieve the best rate of return after meeting the first two objectives.
- The Treasurer's office is responsible for ensuring the debt payments of the county and other entities of local government.

Why do we exist?

- The Treasurer is a constitutional officer elected by the people for a four year term. This position is elected to provide independence from the legislative branch of the county (Board of Commissioners) and independence from all other various entities of local governments that have the ability to levy taxes and assessments. This provides separation of duties from the branch of government responsible for levying taxes to the branch charged with collecting tax revenue.

How do we operate?

- The Treasurer's Office is organized in such a manner as to properly segregate duties for effective internal controls.
- **Tax Collection**: Staff in this area are responsible for the collection of taxes, processing real estate excise tax on the sale of land, and receipting funds from various county department and entities of local government, processing adjustments to the tax rolls, and if required property tax refunds.
- **Accounting:** Staff in this area are responsible for the banking, daily account reconciliation, receipt auditing and posting, investments, redemption of warrants (checks), transfers, remittances and monthly reporting to the county and various entities of local government.

Special Points of Interest:

• Full Time Employees	8
• Parcel Count	57,893
• Operating Budget	$933,059
• Cash & Investments 12/31	$295,736,498

2025 Looking Back

The Treasurer's, Auditor's and Budget departments completed the overhaul of the chart of accounts in our financial system.

Mason County Treasurer, Lisa Frazier retired in June of 2025 after 45 years of service to the citizens of Mason County.

Brittany Pearson was appointed by the Mason County Commissioners in July of 2025 to complete the unexpired elected term. Brittany has 25 years of Treasurer's Office experience.

2026 Looking Ahead

The Treasurer's Office is implementing a Road Improvement District (RID) for Shetland Road.

Teri Mills, Foreclosure Deputy, has announced her retirement as May 15, 2026 after 42 years of service to the citizens of Mason County and necessitating staff changes with the office.

OUR CUSTOMER'S

Mason County Taxpayers	
Mason County Government Departments	**33**
State of Washington	**Multiple Agencies**
Cemetery Districts	**1**
City of Shelton	**1**
Metropolitan Park Districts	**1**
Macecom	**1**
Fire Districts	**9**
Hospital Districts	**2**
Library Districts	**1**
Port Districts	**6**
School Districts	**9**
Water Districts	**4**
Lake Management Districts	**3**

YOUR MONEY – CASH & INVESTMENTS

Investments are reported at face value. Deposits and investments by type on December 31, 2025, are as follows:

Type of Deposit or Investment	County's Own deposits and investments	Deposits and Investments held by Mason County as custodian for other local governments, individuals, or private organizations	Total
Bank Deposits	$ 5,096,362.70	$ 15,178,281.78	$ 20,274,644.48
Certificates of Deposit			
Local Government Investment Pool	$83,344,033.68	$178,688,369.29	$262,032,402.97
US Government Securities	$13,429,450.44		$ 13,429,450.44
Other			
Total	$101,869,846.82	$193,866,651.07	$295,736,497.89

The county's deposits and certificates of deposit are covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the county or its agent in the government's name.

It is the county's policy to invest all temporary cash surpluses. The interest on these investments is not pro-rated. The interest or other earnings of income from funds of any municipal corporation, of which the governing body has not taken any action pertaining to the investment of funds and that have been invested in accordance with state statues, shall be deposited in the current expense fund of the county and may be used for general county purposes. The county takes responsibility to carefully review the statutory language governing a particular revenue source to determine restrictions related to interest and other investment income.

The interest or other earnings of income from funds of any municipal corporation invested as directed pursuant to the Revised Code of Washington are prorated to the various funds.

The investments are managed by the Treasurer's Office, which reports investment activity to the County Finance Committee quarterly. Additionally, the County Treasurer investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review, and annual reporting.

RCW 36.48.070, County Finance Committee

The county treasurer, the county auditor and the chair of the county legislative authority, ex officio, shall constitute the county finance committee. The county treasurer shall act as the chair of the committee and the county auditor as the secretary thereof. The committee shall keep a full and complete record of all its proceedings, and all records shall be kept in the office of the auditor and be open for public inspection. The committee shall approve the county investment policy and a debt policy and shall make appropriate rules and regulations for carrying out the provisions of RCW 36.48.010 - 36.48.060, not inconsistent with law……

The Finance Committee meets at a minimum quarterly, or as needed to review county finance or debt related issues.

YOUR MONEY – REVENUE

TRANSACTIONS BY TYPE	# OF TRANSACTIONS IN 2023	# OF TRANSACTIONS IN 2024	#OF TRANSACTIONS IN 2025
REAL PROPERTY TAX PAYMENTS	86,569	87,371	87,977
PERSONAL PROPERTY TAX PAYMENTS	2,571	2,577	2,606
REAL ESTATE EXCISE TAX PAYMENTS	3,464	3,502	3,484
MISCELLANEOUS REVENUE RECEIPTS	8,779	9,144	9,295
PROPERTY TAX ROLL CORRECTIONS	1,211	1,566	1,067
PROPERTY TAX REFUNDS	233	287	275
DELINQUENT PROPERTY TAX PAYMENT PLANS	34	35	37
CURRENT YEAR PROPERTY TAX PAYMENT PLANS	28	28	23
AUTOMATIC PROPERTY TAX PAYMENT PARCELS	1,140	1,114	1,088

YOUR MONEY – PROPERTY TAXES

PROPERTY TAX CALENDAR

JANUARY

1ST **All taxable property is valued for taxes due.**

15TH **County Assessor delivers tax roll to county treasurer.**

FEBRUARY/MARCH

Property taxes can be paid once the Treasurer has provided notification that the tax roll is complete. Property tax statements mailed by March 15th.

APRIL

30TH **Property Taxes are due. For payments over $50 a half payment may be made at this time.**

MAY

1ST Unpaid **1ST 1/2 or FULL YEAR property taxes are delinquent, interest is charged pursuant to RCW 84.56.020.**

JUNE

1ST **3% Penalty is charged pursuant to RCW 84.56.020 on unpaid property taxes**

OCTOBER

31ST **2ND 1/2 property tax payments are due.**

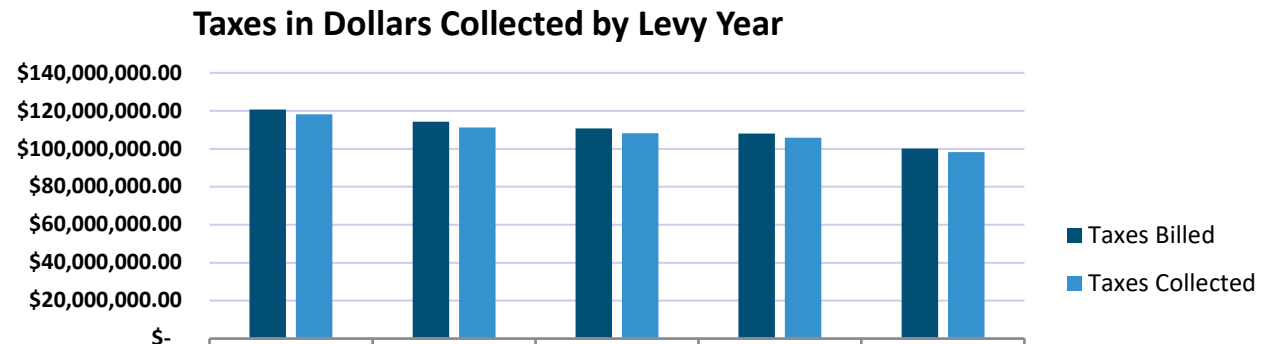
NOVEMBER

1ST **Unpaid 2ND 1/2 property taxes are delinquent, interest is charged pursuant to RCW 84.56.020**

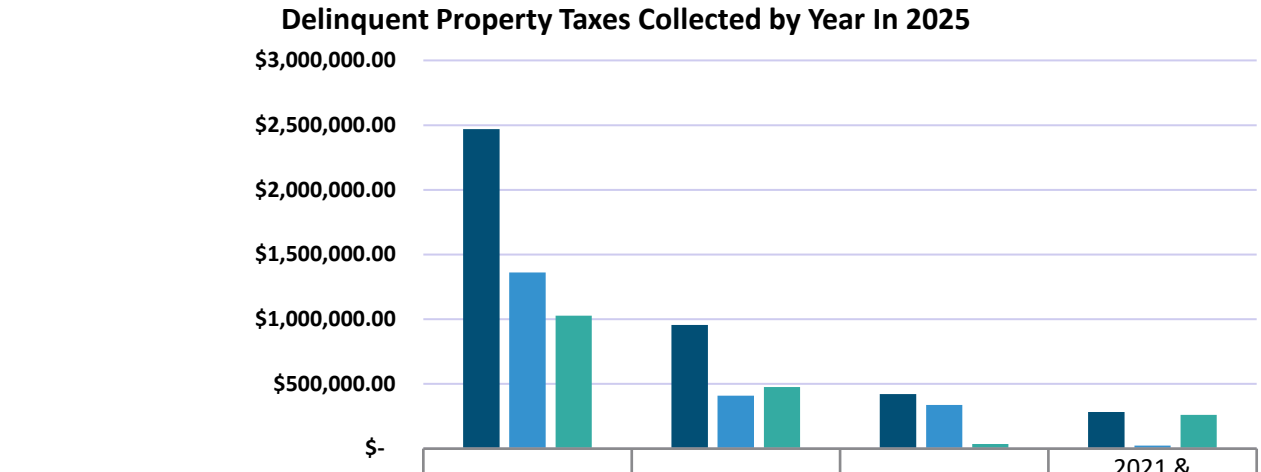
DECEMBER

1ST **8% Penalty is charged pursuant to RCW 84.56.020 on unpaid property taxes.**

YOUR MONEY – PROPERTY TAXES

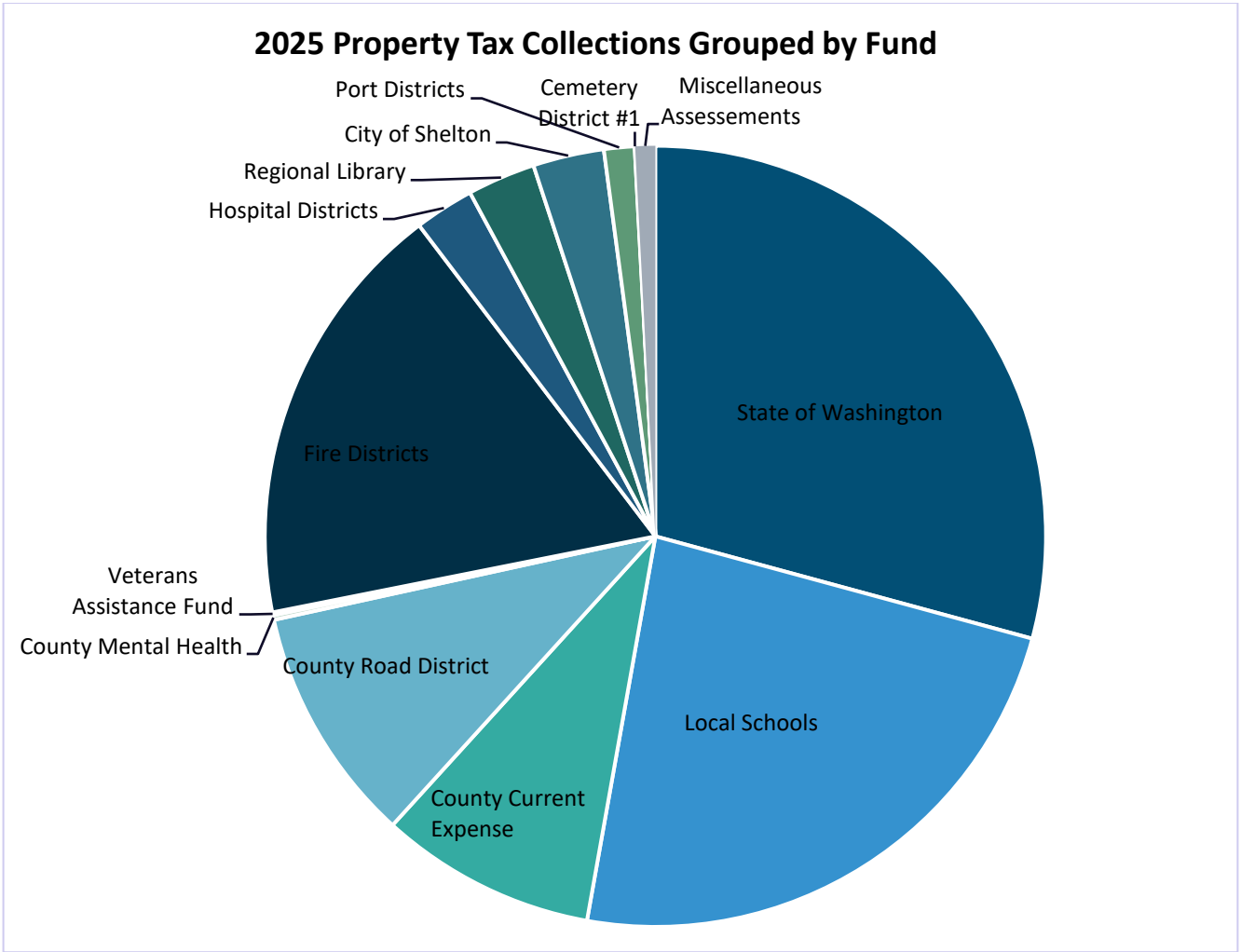


	2025	2024	2023	2022	2021
Taxes Billed	$120,610,78	$114,300,90	$110,706,10	$107,959,39	$100,027,68
Taxes Collected	$118,089,70	$111,228,29	$108,117,56	$105,766,48	$98,206,959



	2024	2023	2022	2021 & Prior Years
Delinquent Taxes Outstanding 1/1	$2,468,067.57	$956,930.91	$422,172.19	$284,262.08
Taxes Collected as of 12/31	$1,360,840.12	$409,705.55	$337,029.60	$22,686.51
Balance Outstanding 12/31	$1,028,399.60	$477,324.13	$36,475.44	$261,186.00

2025 Property Tax Collections Grouped by Fund		
FUND	**IN DOLLARS**	**PERCENTAGE OF TOTAL TAXES COLLECTED**
State of Washington	$ 34,507,965.77	29.22%
Local School Districts	$ 27,849,201.93	23.58%
Mason County Current Expense	$ 10,562,570.64	8.94%
Mason County Road District	$ 11,592,334.89	9.82%
Mental Health Fund	$ 225,488.76	0.19%
Veteran's Relief Fund	$ 143,407.34	0.12%
Mason County Fire Districts	$ 20,995,821.83	17.78%
Mason County Hospital Districts	$ 2,915,398.02	2.47%
Timberland Regional Library	$ 3,327,976.60	2.82%
City of Shelton	$ 3,477,010.69	2.94%
Mason County Port Districts	$ 1,491,862.67	1.26%
Mason County Cemetery District 1	$ 25,128.91	0.03%
Miscellaneous Assessments	$ 975,533.16	0.83%
2025 Property Tax Collections	**$ 118,089,701.21**	**100%**
2025 Property Taxes Billed	**$ 120,610,786.23**	**97.91%**



YOUR MONEY – PROPERTY TAXES

Are there Property Tax Exemptions Available?

If you are a senior citizen or if you are disabled, Washington State has a program that may help you to pay your property taxes and/or special assessments. To qualify you must meet the following criteria:

At least 61 years of age and/or be unable to work because of a disability or a disabled veteran with a service-connected evaluation of at least 80% or receiving compensation from the United States Department of Veteran Affairs at the 100% rate for a service-connected disability.

You must own your home in Washington State by the year before the taxes are to be exempted are due. This must be your principal residence for more than nine months in a calendar year.

Your annual household disposable income may not exceed the Income Level Threshold 3. For threshold levels go to dor.wa.gov/incomethresholds

2025 Income Level	$39,000 or less	$39,001 - $47,000	$47,001 - $55,000	Total
# of Participants	2,253	328	261	2,842
Tax Savings	$2,066,475.83	$217,997.29	$97,484.41	$2,381,957.53

Who Determines the amount of my property tax bill?

Two things determine the amount of a property tax bill: the property's assessed value and the tax rates of the taxing jurisdictions in which the property is located. The tax rate is determined by the amount of tax levy to be raised from all, or part, of a taxing district and the district's taxable assessed value. The assessment is determined by the assessor and is based on the market value of the property less any applicable property tax exemptions.

Each year after the total assessed value is set, the assessor calculates tax rates based on taxing districts budget requests which are regulated by statutory limits. Each taxing district in the county sends its approved budget to the assessor. The assessor uses the budget request and the total value of all taxable properties in the district to calculate a

What If I disagree with my taxes?

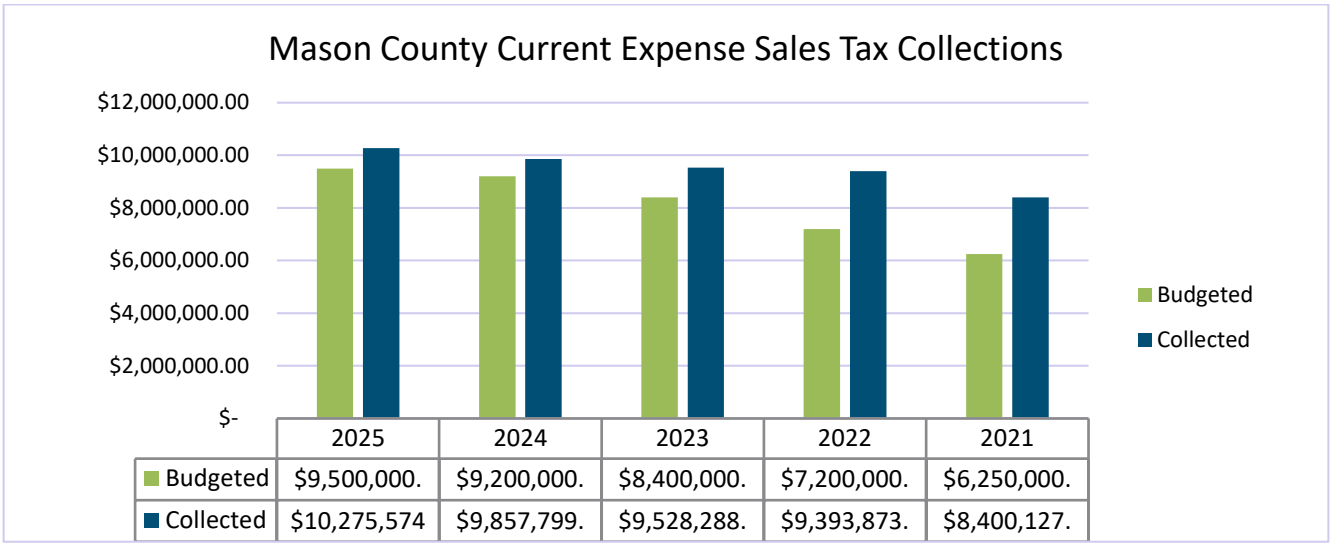
The assessor's office values thousands of properties each year. A *Change of Value Notice* is sent to you when the assessed value of your property changes. Considering that those values are the basis for a tax, it is not uncommon for questions to arise. If you disagree with the county assessor's valuation of your property, you have the right to appeal.

Contact the assessor's office and speak with an appraiser **to review the valuation of your property at any time. Property owners can often settle disagreements at this level without filing a formal appeal. You can contact the Mason County Assessor's Office at 360-427-9670, Ext 491.**

If you are still not satisfied, you may file a written appeal with the Mason County Board of Equalization. The Board of Equalization (BOE) is a separate entity, independent of the assessor's office.

For more information on appealing your taxes go to http://www.masoncountywa.gov/equalization/useful-form-instructions.php or contact the Mason County Board of Equalization at 360-427-9670, Ext. 397.

YOUR MONEY – LOCAL COUNTY SALES TAX REVENUE



	2025	2024	2023	2022	2021
Budgeted	$9,500,000.	$9,200,000.	$8,400,000.	$7,200,000.	$6,250,000.
Collected	$10,275,574	$9,857,799.	$9,528,288.	$9,393,873.	$8,400,127.

Mason County Voter Approved Sales Tax Collections

Juvenile Detention 1/10th of 1%	**2025**	**$1,397,384**
Mental Health 1/10th of 1%	**2025**	**$1,397,293**



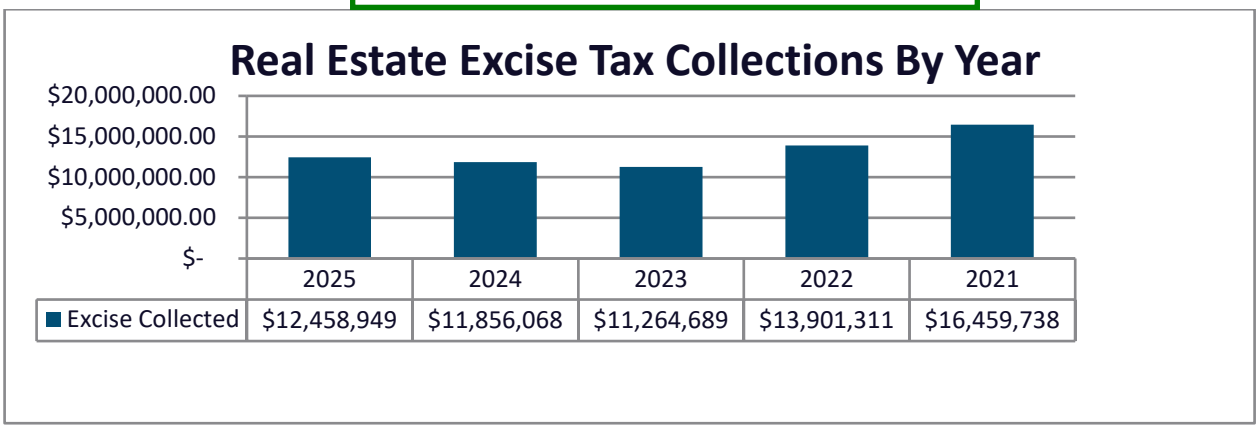
Hood Canal (Fjord), Mason County, Washington

YOUR MONEY – LOCAL COUNTY REAL ESTATE EXCISE TAX

WAC 458-61A-100 Real estate excise tax—

(1) Introduction. **Chapter 82.45 RCW imposes an excise tax on every sale of real estate in the state of Washington. All sales of real property in this state are subject to the real estate excise tax unless specifically exempted by chapter 82.45 RCW and these rules.**

Mason County Real Estate Excise Tax Transactions	
2025	**3484**
2024	**3502**
2023	**3464**
2022	**4156**
2021	**5108**



2025 Real Estate Excise Tax Collections by Type

Fund	In Dollars	Percentage Collected
State of Washington	$ 8,630,798.99	69.27%
Mason County REET 1 (.25%)	$ 1,618,159.48	12.99%
Mason County REET 2 (.25%)	$ 1,618,159.48	12.99%
City of Shelton REET 1 (.25%)	$ 206,529.14	1.66%
City of Shelton REET 2 (.25%)	$ 206,529.14	1.66%
REET Processing Fee	$ 150,543.32	1.21%
REET Collection Fee	$ 7,429.68	0.06%
State Technology Fee	$ 8,660.00	0.07%
Local Technology Fee	$ 8,660.00	0.07%
Delinquent Interest Collected	$ 3,480.25	0.02%
2024 Real Estate Tax Total	**$12,458,949.48**	**100%**

WE VALUE YOUR FEEDBACK

CONTACT US

Mason County Treasurers Office
411 N 5th Street, Building 1
PO Box 429
Shelton, WA 98584-0429

Drive Up Payment Drop Box
Located in alley adjacent to Building 1

Office Hours:
Monday – Friday (except holidays)
9:00 a.m. – 4:00 p.m.

Call Us:

Shelton	**360-427-9670 Ext 475**
Belfair	**360-275-4467 Ext 475**

Pay Taxes Online
"Payments made online are subject to a convenience fee"
https://masoncountywa.gov/departments/treasurer - Select "Pay Taxes Online"
or
https://masoncountywa.gov/departments/treasurer - Select "Property/Parcel Information"

Property Search
https://masoncountywa.gov - Select "Property Search" on the Home Page