



SUMMARY OF CHELAN COUNTY

PROPERTY TAX PROCEDURE 2009

From the office of the
CHELAN COUNTY ASSESSOR

RUSSELL G. GRIFFITH

Committed to:

HONESTY~SERVICE~EXCELLENCE

CHELAN COUNTY ASSESSOR'S OFFICE

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Assessor	Russell G. Griffith
Chief Deputy	Kelly Dorn
Chief Appraiser	Deanna Walter
Administrative Secretary/Sr. Citizens	.....	Dixie Lamon
Abstractor/GIS Technician	.....	Kathleen Bready-Breiler
Abstractor/GIS Technician	.....	Betty Cook
Abstractor/GIS Technician	.....	Cathy Enlow
Abstractor	.....	Laura Trevino
Personal Property/Levies	.....	Paula Cox
Commercial Appraiser	.....	Fausto Gomez, Jr.
Commercial Appraiser	.....	Brad Kimball
Real Property Appraiser	.....	Steve Byers
Real Property Appraiser	.....	Wes Cornelius
Real Property Appraiser	.....	Brian Kelly
Real Property Appraiser/Orchards	.....	Tom Landes
Real Property Appraiser	.....	Kevin Ohme
Real Property Appraiser	.....	Dave Oliver

QUESTIONS OFTEN ASKED THE ASSESSOR

Q How is the valuation of my property determined?

A The Assessor uses three proven appraisal practices to determine value.
 1) Market/Comparative Sales, 2) Cost Approach and in business situations,
 3) Income Approach.

Q Does every property owner pay the same dollars per thousand of assessed value?

A No. Each parcel in Chelan County has a specific group of taxing districts serving its needs. That parcel is only subject to those districts' taxes. All parcels are subject to countywide taxes such as the state tax, county current expense, veteran's relief, mental health and the Port District.

Q Could you give me an example?

A Yes. Rural areas are subject to the county roads tax, cities are not. Fire districts never overlap city boundaries if the city has its own fire department. A parcel resides in only one school district at a time.

Q Could you give me some different examples of what a \$100,000 house would cost me in property taxes this year?

A Yes, see the table below:

*Cashmere	\$1,370.22	*Chelan	\$809.14	*Entiat	\$1,021.87
*Leavenworth	\$ 825.43	*Wenatchee	\$1,113.95	**Manson	\$826.23

*Inside City Limits

**Manson area is unincorporated (rate used above includes Fire Dist. 5 levy)

DESTRUCTION OF PROPERTY OR LOSS OF VALUE IN A DECLARED DISASTER.

RCW 84.70.010 provides that any real or personal property that has been placed upon the assessment roll of that year is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than twenty percent, may be eligible. An application must be filed within three years of the date of destruction or reduction in value.



WHAT IS CURRENT USE ASSESSMENT?

RCW Chapter 84.34 provides special consideration to property owners wishing to have land assessed for taxation purpose on the basis of its current use rather than its fair market value.

The Open Space Act provides for current use appraisal of farm and agricultural land, timberland and open space land. Applications for classification are made to the Assessor for farm and agricultural land and to the office of Community Development for open space and timberland. Applications are accepted January 1 through December 31 for assessment the following year.

Once land is classified, taxes are based on the current-use value rather than highest and best use. The Assessor must maintain the current use value for as long as the property remains classified. At the same time, a record of the fair market value of the property is kept. The difference between the current-use value and the fair market value becomes the basis for computing the amount of additional taxes, penalties and interest that may become payable upon a change of use or removal from classification.

PROPERTY TAX EXEMPTION AND PROPERTY TAX DEFERRAL.

State law provides property tax benefits for senior citizens and disabled persons in three categories:

1) Senior Citizens and Disabled Persons Exemption

Applicants must be age 61 or older on December 31 of filing year (no age requirement for disabled persons) and the owner and occupant of a single family dwelling, mobile home, one unit in multi-unit or cooperative housing. Exemption includes life estates. Temporary confinement to a nursing home is allowed.

Combined disposable income cannot exceed \$35,000 including income of spouse and co-tenant. Claims may be filed with the County Assessor anytime during the year. No annual renewal is required after the initial claim is filed unless there is a change in income status, ownership or other factors affecting eligibility. However, the county must review actual income once every four years.

INCOME AND EXEMPTION PROVISION.

- ☀ Income of \$25,000 or less: Exempt from regular levies on the greater of \$60,000 or 60% of the value, plus 100% of excess levies.
- ☀ Income of \$25,001 to \$30,000: Exempt from regular levies on the greater of \$50,000 or 35% of the value not to exceed \$70,000, plus 100% of excess levies.
- ☀ Income of \$30,001 to \$35,000: Exempt from excess levies.

2) Widow/Widower of Veteran Exemption

- ☀ Sixty-two years of age or older
- ☀ Maximum income of \$40,000
- ☀ Have not remarried after death of veteran.
- ☀ Contact our office for further information/conditions

3) Deferral or Special Assessments and Property Taxes

- ☀ Contact our office for further information on this program

HOW DO I PROTEST OR APPEAL THE VALUE PLACED ON MY PROPERTY?

We encourage you to talk to the Assessor's Office to review your valuation any time you have a question or concern regarding your property value. You may appeal your value to the Chelan County Board of Equalization by July 1 of the assessment year or within 30 days following the mailing date of your "change of value notice". You may also appeal the County mailing of the notice from the County Board. Your petition will ask you to state specific reasons why you believe the appraised valuation does not reflect the true and fair market value or why the assessed value is incorrect.



WHAT INFORMATION IS AVAILABLE TO ME?

All assessment records maintained by the Assessor's Office are public and are open for inspection during regular office hours (8:00am - 5:00 pm Monday through Friday) except for confidential income reports and personal property affidavit listings. County assistance is available to help you obtain the information you desire.

WHAT KIND OF PROPERTY IS TAXABLE?



Under Washington state law, two types of property can be assessed and taxed. The first is real property, which is land and improvements made to that land, including affixed machinery and equipment. The second type is personal property. As defined by law this includes: Furniture & Fixtures, Machinery & Equipment (not affixed to building), Leased Equipment, Farm Equipment, Leasehold Equipment and Supplies.

HOW IS THE VALUE OF REAL PROPERTY DETERMINED?



In Washington State 'assessment' for tax purposes means establishing 100% of the fair market value of land and improvements thereon. This is the job of the Assessor. Appraisal methods used in Chelan County follow basic appraisal practices and procedures used by all professional appraisers. Three approaches may be utilized to estimate real property value.

- | | |
|-------------------------|--|
| COST APPROACH: | The reproduction or replacement cost new, less accrued depreciation. |
| MARKET APPROACH: | The market sales comparison approach |
| INCOME APPROACH: | Estimate the income from a property and capitalize the income into an estimate of current value. |

All three approaches to value are applied, if appropriate, in appraising improved commercial and industrial properties. The cost and market approaches are the basis for appraisal of improved residential properties. The market approach is most often used to determine the value of vacant land.

HOW IS THE VALUE OF PERSONAL PROPERTY DETERMINED?

Most personal property assessments are based upon information provided by the taxpayer on listings supplied by the Assessor. The determination of fair market value each year is accomplished within the scope of most of the same rules, regulations and state laws governing the assessment of real property, with certain notable differences. The listing must be given to the Assessor by April 30th of each year. Penalties may be applied by the Assessor if the list is not returned by the deadline without reasonable cause or without an extension of time in which to file.

HOW DO I KNOW MY PROPERTY HAS BEEN ASSESSED?



RCW 84.41.041 requires the Assessor to physically inspect and value all real property at least once every four years. During the intervals between the four-year physical inspections of real property, the valuation may only be adjusted to its current true and fair market value based upon new construction, destroyed property or change of use. At the completion of any reassessment, property owners are notified of the results by a valuation change notice mailed to the taxpayer.



IMPORTANT DATES

According to RCW 84.56.010 current year tax collections can be collected and receipts issued when the County Treasurer has completed the tax roll for the current year and notification of the completion of the roll is posted in the County Treasurer's Office.

- March 31st:** Exempt applications must be filed with the State Department of Revenue.
- April 30th:** Personal Property listing must be filed with the Assessor.
- April 30th:** Last day for payment of property taxes unless payments are made in two parts. First half due by this date.
- May 31st:** Assessor completes his listing and valuation of all properties in the County, except new construction.
- July 1st:** Last day to file a valuation appeal with the Board of Equalization on the current year's assessments.
- July 31st:** New construction is appraised at a percentage of completion value for tax purposes as of this date.
- October 31st:** Second half taxes due.

TAXING DISTRICTS

ASSESSED VALUE

LEVY RATE \$/1000

AMOUNT

	2007	2008	2009	2007	2008	2009	2007	2008	2009
STATE									
CHELAN COUNTY									
Current Expense	5,969,371,108	\$ 6,927,286,850	\$ 8,773,778,474	2.88597	2.63983	2.4413863495	17,227,426	\$ 18,286,860	\$ 21,420,183
Mental Health	5,978,934,852	\$ 6,935,361,591	\$ 8,782,568,505	1.54172	1.38440	1.1255408800	9,217,844	\$ 9,601,315	\$ 9,885,140
Veterans' Relief	5,978,934,852	\$ 6,935,361,591	\$ 8,782,568,505	0.01648	0.01480	0.0249999758	98,533	\$ 102,643	\$ 219,564
TOTAL COUNTY	5,978,934,852	\$ 6,935,361,591	\$ 8,782,568,505	0.01125	0.01125	0.0112500119	67,263	\$ 78,023	\$ 98,804
MISC DISTRICTS									
Port District	5,978,934,852	\$ 6,935,361,591	\$ 8,782,568,505	1.56945	1.41045	1.1617908677	9,383,640	\$ 9,781,981	\$ 10,203,508
Road District	3,282,998,325	\$ 3,974,231,807	\$ 5,173,054,650	0.34662	0.31118	0.2557591209	2,072,418	\$ 2,158,146	\$ 2,246,222
Regional Library	5,978,934,852	\$ 6,935,361,591	\$ 8,782,568,505	1.47628	1.27229	1.2074361132	4,846,625	\$ 5,056,375	\$ 6,246,133
Upper Valley Park & Rec	592,712,773	\$ 1,005,510,286	\$ 1,026,960,894	0.46230	0.43250	0.3764000000	2,764,062	\$ 2,999,544	\$ 3,305,759
Upper Valley Bond	584,708,376	\$ 1,000,611,909	\$ 1,019,170,970	0.08000	0.05026	0.0508344576	47,417	\$ 50,537	\$ 52,205
Manson Park & Rec	335,509,441	\$ 349,969,961	\$ 818,961,582	0.15221	0.08895	0.0873258782	88,998	\$ 89,004	\$ 89,000
Brae Burn Mosquito Dist.	2,989,298			0.37813	0.37328	0.2307800563	126,866	\$ 130,637	\$ 189,000
Leavenworth Mosquito				0.47938			1,433	per parcel assessment	
								per parcel assessment	
HOSPITAL DISTRICTS									
#1 Regular Leavenworth	1,169,372,167	\$ 1,975,125,844	\$ 2,009,313,582	0.35346	0.22261	0.2251278516	413,326	\$ 439,683	\$ 452,352
#1 Bond	1,156,979,267	\$ 1,982,998,303	\$ 2,008,019,781	0.36055	0.21355	0.2157349266	417,149	\$ 423,469	\$ 433,200
#1 EMS	1,169,372,167	\$ 1,975,125,844	\$ 2,009,313,582	0.46451	0.50000	0.5000000000	543,185	\$ 987,563	\$ 1,004,657
#2 Regular Chelan	1,305,024,396	\$ 1,378,422,314	\$ 3,068,784,056	0.40851	0.40824	0.1959750341	533,116	\$ 562,727	\$ 601,405
#2 Bond									
#2 EMS	1,305,024,396	\$ 1,378,422,314	\$ 3,068,784,056	0.46061	0.46031	0.2209713449	601,107	\$ 634,502	\$ 678,113
FIRE DISTRICTS									
#1 Regular Sunnyslope	969,348,972	\$ 988,424,746	\$ 1,012,790,085	1.32660	1.34565	1.3483968892	1,285,938	\$ 1,330,074	\$ 1,365,643
#1 Bond	1,058,440,214	\$ 1,103,382,751	\$ 1,144,487,648	0.30033	0.29302	0.2864626810	317,881	\$ 323,313	\$ 327,853
#3 Regular Leavenworth	284,180,422	\$ 480,418,689	\$ 490,053,853	0.67065	0.41691	0.4207913247	190,586	\$ 200,291	\$ 206,210
#3 Bond	279,002,650	\$ 475,421,392	\$ 484,552,932	0.33909	0.19362	0.1948951162	94,607	\$ 92,051	\$ 94,437
#4 Regular Ponderosa	36,707,837	\$ 76,679,675	\$ 78,843,431	0.71372	0.38223	0.3863540642	26,199	\$ 29,309	\$ 30,461
#4 Bond	36,620,983	\$ 76,454,139	\$ 78,266,021	0.50471	0.24175	0.2361561220	18,483	\$ 18,483	\$ 18,483
#5 Regular Manson	322,633,845	\$ 337,211,321	\$ 792,216,411	0.65536	0.65264	0.2989018994	211,441	\$ 220,078	\$ 236,795
#6 Regular Cashmere	417,539,194	\$ 509,494,489	\$ 511,781,234	0.65225	0.55311	0.5615642796	272,340	\$ 281,806	\$ 287,398
#7 Regular Chelan	924,065,735	\$ 981,594,287	\$ 2,167,530,900	1.18316	1.48450	0.7170179350	1,093,318	\$ 1,457,177	\$ 1,554,159
#7 Bond	918,917,078	\$ 976,828,526	\$ 2,162,687,921	0.13538	0.13249	0.0598421986	124,403	\$ 129,420	\$ 129,420
#8 Regular Entiat	158,714,860	\$ 163,873,953	\$ 191,982,031	0.48420	0.48667	0.4382055423	76,850	\$ 79,753	\$ 84,128
#9 Regular Lk. Wenatchee	389,942,897	\$ 664,877,227	\$ 673,814,655	0.82744	0.51097	0.5163111509	321,827	\$ 339,732	\$ 347,898
#9 Bond	387,660,759	\$ 664,710,262	\$ 672,911,078	0.20121	0.11324	0.1181433961	78,001	\$ 75,272	\$ 79,500
#10 Regular Stehekin		\$ 14,654,395	\$ 21,479,091		0.50000	0.3616540383		\$ 7,327	\$ 7,768

TAXING DISTRICTS

ASSESSED VALUE LEVY RATE \$/1000 AMOUNT

	2007	2008	2009	2007	2008	2009	2007	2008	2009
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CEMETARY DISTRICTS

#1 Entiat	\$ 142,189,369	\$ 145,960,663	\$ 152,293,991	0.06929	0.06532	0.0733057157	\$ 9,852	\$ 9,534	\$ 11,164
#2 Leavenworth	\$ 129,125,320	\$ 192,457,041	\$ 192,935,078	0.10417	0.07141	0.0744675885	\$ 13,451	\$ 13,743	\$ 14,367
#3 N. Wenatchee	\$ 534,426,967	\$ 555,038,815	\$ 580,964,804	0.05351	0.05362	0.0525453518	\$ 28,597	\$ 29,761	\$ 30,527
#4 Manson/Chelan	no levy	\$ 1,378,422,314	\$ 3,068,784,056	0.00000	0.09255	0.0422023830	no levy	\$ 127,573	\$ 129,510
#5 Malaga	\$ 31,719,868	\$ 32,075,792	\$ 33,008,096	0.06472	0.06488	0.0643014974	\$ 2,053	\$ 2,081	\$ 2,122

CITIES & TOWNS

Cashmere	\$ 163,157,918	\$ 164,383,533	\$ 167,669,521	2.84663	2.88050	2.9092778884	\$ 464,450	\$ 473,507	\$ 487,797
Cashmere-Bond	\$ 161,067,384	\$ 161,972,592	\$ 165,327,012	0.33203	0.33017	0.3234740612	\$ 53,479	\$ 53,478	\$ 53,479
Chelan	\$ 404,098,470	\$ 451,311,570	\$ 995,588,318	2.52657	1.17081	1.0129548346	\$ 1,020,983	\$ 528,400	\$ 1,008,486
Entiat	\$ 65,142,516	\$ 66,695,586	\$ 70,673,249	1.87756	1.89267	1.9076401879	\$ 122,309	\$ 126,233	\$ 134,819
Leavenworth	\$ 215,007,320	\$ 383,942,194	\$ 395,359,836	1.91926	1.18599	1.1952064853	\$ 412,655	\$ 455,352	\$ 472,537
Leavenworth-Bond	\$ 212,419,811	\$ 381,187,181	\$ 391,785,890	0.47077	0.26234	0.2552414534	\$ 100,001	\$ 100,001	\$ 100,000
Wenatchee	\$ 1,848,530,303	\$ 1,894,796,901	\$ 1,980,222,931	2.67510	2.70205	2.7172166455	\$ 4,945,003	\$ 5,119,836	\$ 5,380,695
Wenatchee-Bond	\$ 1,825,861,330	\$ 1,866,856,148	\$ 1,951,591,560	0.20016	0.19453	0.1873614375	\$ 365,464	\$ 363,160	\$ 365,653

SCHOOL DISTRICTS

#19 Manson M&O	\$ 333,634,693	\$ 348,363,549	\$ 816,379,202	1.99320	2.51174	1.0961817717	\$ 665,001	\$ 874,999	\$ 894,900
#19 Manson Bond	\$ 333,917,485	\$ 349,113,279	\$ 816,903,729	1.69703	1.69000	0.7344806722	\$ 564,998	\$ 590,001	\$ 600,000
#69 Stehekin M&O	no levy	no levy	no levy				\$ 9,651	\$ 9,580	\$ 17,307
#70J Atwell M&O	\$ 5,244,102	\$ 5,318,559	\$ 8,069,246	1.84043	1.80121	2.1448100603			
#70J Atwell Bond	no levy	no levy	no levy						
#127 Entiat M&O	\$ 158,951,061	\$ 167,215,254	\$ 172,558,361	2.04465	1.94360	2.2890806201	\$ 324,999	\$ 325,000	\$ 395,000
#127 Entiat Bond	\$ 159,979,899	\$ 172,699,927	\$ 176,456,998	1.25016	1.30284	1.2750981970	\$ 200,000	\$ 225,000	\$ 225,000
#129J Chelan M&O	\$ 944,645,362	\$ 1,005,074,997	\$ 2,216,272,524	1.63663	2.20820	1.0777045342	\$ 1,546,035	\$ 2,219,407	\$ 2,388,487
#129J Chelan Bond	\$ 945,014,054	\$ 1,007,084,967	\$ 2,217,685,982	0.90943	0.88696	0.5294048143	\$ 859,424	\$ 893,244	\$ 1,174,054
#222 Cashmere M&O	\$ 428,165,465	\$ 431,644,513	\$ 434,876,866	3.24641	3.34419	3.4538512334	\$ 1,390,001	\$ 1,443,501	\$ 1,502,000
#222 Cashmere Bond	\$ 428,371,033	\$ 432,683,464	\$ 435,568,067	2.71960	2.75028	2.7802772787	\$ 1,164,998	\$ 1,190,001	\$ 1,211,000
#228 Cascade M&O	\$ 1,160,603,272	\$ 1,977,633,790	\$ 2,006,113,994	1.68720	1.01643	1.0220441142	\$ 1,958,170	\$ 2,010,126	\$ 2,050,337
#228 Cascade Bond	\$ 1,162,714,401	\$ 1,988,109,504	\$ 2,013,212,980	0.70955	0.41497	0.4674120470	\$ 825,004	\$ 825,006	\$ 941,000
#246 Wenatchee M&O	\$ 2,879,889,044	\$ 2,940,822,717	\$ 3,050,543,892	3.08276	3.13960	3.1476354185	\$ 8,878,007	\$ 9,233,007	\$ 9,602,000
#246 Wenatchee Bond	\$ 2,880,278,589	\$ 2,942,948,843	\$ 3,051,988,421	2.08313	0.88347	0.8519036252	\$ 5,999,995	\$ 2,600,007	\$ 2,600,007
TOTAL COUNTY VALUE & TAX	\$ 5,978,934,852	\$ 6,935,361,591	\$ 8,782,568,505				\$ 75,220,200	\$ 76,026,651	\$ 83,484,130

CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS

2009

TAXING DISTRICTS	TOTAL GROSS AV	TOTAL AV REGULAR LEVY	TAXABLE AV EXCESS LEVY	SENIOR TAXABLE AV	NEW CONSTRUCTION AV	TIMBER AV
STATE	10,112,564,639	8,773,778,474		71,346,757	215,119,799	
County Current	10,112,564,639	8,782,568,505		71,346,757	215,119,799	
Port District	10,112,564,639	8,782,568,505		71,346,757	215,119,799	
Road District	5,976,287,334	5,173,054,650		33,162,116	104,277,199	
Regional Library	10,112,564,639	8,782,568,505		71,346,757	215,119,799	
Up Valley Park/Rec	1,186,014,605	1,026,960,894		10,753,949	23,204,600	
Up Valley Bond	1,186,014,605	1,026,960,894	1,016,206,945		23,204,600	2,964,025
Manson Park/Rec	898,947,240	818,961,582		3,106,908	22,149,855	
Brae Burn Mosq.						
Leavenwith Mosq.						
PER PARCEL ASSESSMENT						
PER PARCEL ASSESSMENT						
SCHOOL DISTRICTS:						
#19 Manson M&O Bond	898,947,240		815,854,674		3,106,908	524,528
#69 Stehekin M&O Bond	898,947,240		815,854,674		3,106,908	1,049,055
#70J Pateros M&O Bond	33,562,789		21,479,091		735,577	0
#127 Entiat M&O Bond	21,479,091		21,479,091		735,577	0
#129J Lk Chelan M&O Bond	13,390,740		8,069,159		256,757	87
#222 Cashmere M&O Bond	13,390,740		8,069,159		256,757	175
#127 Entiat M&O Bond	221,983,071		168,659,724		5,244,617	3,898,637
#129J Lk Chelan M&O Bond	221,983,071		168,659,724		5,244,617	7,797,274
#222 Cashmere M&O Bond	2,466,942,241		2,214,859,065		57,264,153	1,413,459
#228 Cascade M&O Bond	2,466,942,241		2,214,859,065		57,264,153	2,826,917
#246 Wenatchee M&O Bond	508,785,892		434,185,664		5,834,921	691,202
#228 Cascade M&O Bond	508,785,892		434,185,664		5,834,921	1,382,403
#228 Cascade M&O Bond	2,424,642,398		1,999,015,008		37,171,601	7,098,986
#246 Wenatchee M&O Bond	2,424,642,398		1,999,015,008		37,171,601	14,197,972
#246 Wenatchee M&O Bond	3,544,310,268		3,049,099,363		86,462,318	1,444,529
#246 Wenatchee M&O Bond	3,544,310,268		3,049,099,363		86,462,318	2,889,058
HOSPITAL DISTRICTS:						
#1 Cascade Reg/EMS Bond	2,411,545,720	2,009,313,582	1,993,802,326	15,511,256	37,161,942	14,217,455
#2 Chelan Reg/EMS Bond	2,411,545,720	3,438,049,322			80,406,342	

TAXING DISTRICTS	TOTAL GROSS VALUE	TOTAL AV REGULAR LEVY	TAXABLE AV EXCESS LEVY	SENIOR TAXABLE AV	NEW CONSTRUCTION AV	TIMBER AV
<u>CEMETARY DISTRICTS:</u>						
#1 Entiat/Regular	202,496,709	152,293,991		1,224,229	5,041,448	
#2 Leavenworth/Regular	233,256,240	192,935,078		2,037,571	2,123,782	
#3 N Wenatchee/Regular	689,788,536	580,964,804		3,952,868	8,704,652	
#4 Chelan/Manson/Regular	3,412,843,010	3,068,784,056		8,522,067	80,406,342	
#5 Malaga/Regular	37,457,619	33,008,096		387,466	318,385	
<u>FIRE DISTRICTS:</u>						
#1 Sunnyslope Regular Bond	1,308,033,842	1,012,790,085	1,144,369,165	10,018,992	16,373,416	118,483
#3 Leavenworth Regular Bond	514,405,215	490,053,853	484,356,931	5,696,922	24,836,235	
#4 Ponderosa Regular Bond	80,338,159	78,843,431	78,266,021	577,410	2,242,107	196,001
#5 Manson Regular	862,882,539	792,216,411		3,049,560	21,714,197	
#6 Cashmere Regular	561,299,138	511,781,234		7,281,149	5,020,381	
#7 Chelan Regular Bond	2,382,688,603	2,167,530,900	2,162,244,122	5,286,778	55,514,839	443,799
#8 Entiat Regular	217,468,482	191,982,031		1,475,238	6,765,979	
#9 Lk Wenatchee Regular Bond	217,468,482	673,814,655	672,038,113	1,776,542		872,965
#10 Stehekin Regular	33,562,789	21,479,091			735,577	
<u>CITIES:</u>						
Cashmere Regular Bond	201,533,438	167,669,521		2,342,509	2,810,120	
Chelan Regular	1,129,114,787	995,588,318	165,327,012	2,960,491	22,283,971	
Entiat Regular	80,261,879	70,673,249		676,324	3,436,256	
Leavenworth Regular Bond	455,513,006	395,359,836	391,785,890	3,573,946	12,340,382	
Wenatchee Regular Bond	2,269,854,195	1,980,222,931		28,631,371	69,971,871	
	2,269,854,195	1,951,591,560			69,971,871	

Russell G. Griffith

COUNTY ASSESSED VALUES AND TAXES LEVIED

YEAR & RATE	VALUE	1959~2009		
		YEAR	SCHOOL TAX	TAX
1959 @25%	50,785,584	1960	1,140,580.83	2,562,983.92
1960	51,763,683	1961	1,166,934.93	2,567,096.40
1961	52,183,094	1962	1,240,736.95	2,726,928.38
1962	53,495,067	1963	1,237,779.07	2,796,221.42
1963	54,887,240	1964	1,220,973.83	2,847,801.43
1964	57,574,621	1965	1,761,331.00	3,503,939.27
1965	58,369,692	1966	1,215,956.02	2,996,284.20
1966	59,684,215	1967	2,104,632.09	4,048,426.64
1967	64,123,220	1968	2,171,297.32	4,239,288.22
1968	71,449,949	1969	2,872,360.33	5,570,532.63
1969	75,051,352	1970	3,008,729.37	5,891,927.86
1970 @50%	161,983,726	1971	3,937,275.46	7,097,914.39
1971	195,231,701	1972	4,361,195.18	8,035,134.08
1972	226,779,175	1973	4,535,759.74	8,473,994.98
1973	241,471,833	1974	5,753,652.20	8,962,316.58
1974 @100%	523,443,162	1975	4,086,691.36	9,213,639.92
1975	567,611,785	1976	4,445,421.06	10,240,862.22
1976	605,460,802	1977	5,115,171.06	10,478,286.13
1977	671,019,825	1978	5,207,584.64	12,295,508.25
1978	767,950,471	1979	4,678,983.33	12,576,791.34
1979	881,078,794	1980	2,865,883.91	11,416,114.78
1980	1,011,649,190	1981	2,732,061.17	12,001,200.31
1981	1,153,117,674	1982	2,652,992.00	12,627,010.00
1982	1,284,015,803	1983	3,278,156.33	14,118,042.44
1983	1,304,142,570	1984	3,584,878.00	15,845,364.00
1984	1,411,577,581	1985	4,080,518.00	17,390,291.00
1985	1,499,982,735	1986	4,367,642.00	18,830,405.00
1986	1,624,103,778	1987	6,225,920.00	21,871,128.00
1987	1,712,408,447	1988	6,616,458.00	23,503,893.00
1988	1,813,714,066	1989	4,830,268.00	22,727,409.00
1989	1,907,880,859	1990	7,412,703.00	26,232,864.00
1990	2,007,094,210	1991	10,004,595.00	29,890,840.00
1991	2,095,648,827	1992	11,408,355.00	31,717,845.00
1992	2,377,736,279	1993	11,894,863.00	35,151,314.00
1993	2,642,607,608	1994	13,153,669.00	39,416,320.00
1994	2,996,192,572	1995	13,335,312.00	42,396,584.00
1995	3,353,727,638	1996	14,521,702.00	45,771,433.00
1996	3,674,217,489	1997	14,007,416.00	48,124,848.00
1997	3,971,103,022	1998	15,517,201.00	51,582,342.00
1998	4,142,618,943	1999	16,698,183.00	53,887,767.00
1999	4,343,735,502	2000	17,338,425.00	56,985,011.00
2000	4,484,198,194	2001	17,885,071.00	59,087,453.00
2001	4,621,203,417	2002	18,753,344.00	61,039,944.00
2002	4,777,025,233	2003	20,903,009.00	63,654,445.00
2003	4,962,094,280	2004	21,429,624.00	65,619,201.00
2004	5,193,713,137	2005	22,172,426.00	68,840,066.00
2005	5,542,158,372	2006	23,557,167.00	72,317,445.00
2006	6,066,908,249	2007	24,386,283.00	75,220,200.00
2007	7,022,860,724	2008	22,438,879.00	76,026,651.00
2008	8,782,568,505	2009	23,601,084.00	83,484,131.00

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2009

School District	PAST 10 YEARS	Tax Year	M&O Levy Amount	Tax Year	Bond Levy Amount
#19 Manson					
		1999	440,000	1999	531,000
		2000	400,000	2000	555,000
		2001	440,000	2001	570,000
		2002	460,000	2002	575,002
		2003	480,000	2003	590,001
		2004	560,000	2004	600,000
		2005	585,000	2005	606,000
		2006	635,000	2006	571,000
		2007	665,001	2007	564,998
		2008	874,999	2008	590,001
		2009	894,900	2009	600,000
Bond issued 1995 \$4,900,000 Payoff 2013					
#70J Azwell/Pateros					
Joint district w/Okanogan		1999	8,831	1999	0
		2000	9,293	2000	0
		2001	9,793	2001	0
		2002	10,277	2002	0
		2003	0	2003	0
		2004	11,992	2004	0
		2005	13,196	2005	0
		2006	13,225	2006	0
		2007	9,651	2007	0
		2008	9,580	2008	0
		2009	17,307	2009	0
#127 Entiat					
		1999	115,000	1999	220,000
		2000	115,000	2000	245,000
		2001	150,000	2001	260,000
		2002	150,001	2002	240,000
		2003	175,000	2003	220,000
		2004	175,000	2004	240,000
		2005	230,000	2005	240,000
		2006	230,000	2006	200,000
		2007	324,999	2007	200,000
		2008	325,000	2008	225,000
		2009	395,002	2009	225,000
Bond issued 2001 \$1,980,000 Payoff 2013					
#129 Lk Chelan					
Joint district w/Okanogan and Douglas counties		1999	856,697	1999	793,617
		2000	902,279	2000	832,707
		2001	904,988	2001	840,024
		2002	1,027,098	2002	847,944
		2003	1,030,370	2003	907,919
		2004	1,444,088	2004	935,062
		2005	1,489,866	2005	733,824
		2006	1,523,192	2006	862,734
		2007	1,546,035	2007	859,424
		2008	2,219,407	2008	893,244
		2009	2,388,487	2009	1,174,054
Bond issued 2003 \$4,600,000 Payoff 2009					

VOTED SPECIAL AND BOND LEVIES

TAX YEAR 2009

School District	PAST 10 YRS	Tax Year	M&O Levy Amount	Tax Year	Bond Levy Amount
#222 Cashmere					
		1999	1,055,000	1999	906,000
		2000	1,040,000	2000	870,000
		2001	1,047,000	2001	875,000
		2002	1,071,002	2002	925,000
		2003	1,071,002	2003	1,030,000
		2004	1,199,500	2004	245,000
		2005	1,270,000	2005	0
		2006	1,325,000	2006	1,140,000
		2007	1,390,001	2007	1,164,998
		2008	1,443,501	2008	1,190,001
		2009	1,502,000	2009	1,211,000
Bond issued 2005 \$16,337,000 Payoff 2024					
#228 Cascade					
		1999	1,263,487	1999	1,150,000
		2000	1,263,487	2000	1,150,000
		2001	1,297,238	2001	1,160,000
		2002	1,321,998	2002	1,170,001
		2003	1,491,682	2003	1,270,007
		2004	1,518,982	2004	1,100,000
		2005	1,896,540	2005	1,100,000
		2006	1,896,016	2006	825,000
		2007	1,958,170	2007	825,004
		2008	2,010,126	2008	825,006
		2009	2,050,337	2009	941,000
Bond issued 1994 \$8,530,000 Payoff 2011					
#246 Wenatchee					
		1999	5,841,000	1999	3,325,000
		2000	6,496,000	2000	3,474,000
		2001	6,756,000	2001	3,575,000
		2002	7,026,007	2002	3,832,012
		2003	7,037,011	2003	5,600,017
		2004	7,600,000	2004	5,800,000
		2005	8,208,000	2005	5,800,000
		2006	8,536,000	2006	5,800,000
		2007	8,878,007	2007	5,999,995
		2008	9,233,007	2008	2,600,007
		2009	9,602,000	2009	2,600,000
Bond issued 2002 \$26,700,000 Payoff 2021					
Upper Valley				2001	80,429
Park & Rec				2002	85,000
				2003	85,000
				2004	89,000
				2005	89,000
				2006	89,000
				2007	88,998
				2008	89,004

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2009

Fire District	PAST 5 YEARS	Tax Year	Bond Levy Amount
#1 Sunnyslope			
Bond issued 1998 \$2,880,000 Payoff 2014		2005	309,950
		2006	311,685
		2007	317,881
		2008	323,313
		2009	327,853
#3 Leavenworth			
Bond issued 1997 \$1,150,000 Payoff 2017		2005	94,183
		2006	91,907
		2007	94,607
		2008	92,051
		2009	94,437
#4 Ponderosa			
Bond issued 2001 \$218,000 Payoff 2020		2005	18,483
		2006	18,483
		2007	18,483
		2008	18,483
		2009	18,483
#7 Chelan			
Bond issued 1998 \$940,000 Payoff 2011		2005	122,590
		2006	118,540
		2007	124,403
		2008	129,420
		2009	129,420
#9 Lk Wenatchee			
Bond issued 1998 \$660,000 Payoff 2014		2005	75,000
		2006	75,000
		2007	78,001
		2008	75,272
		2009	79,500
Hospital District			
#1 (Cascade Medical Center)		2007	417,149
Bond issued 2006 \$8,800,000 Payoff 2031		2008	423,469
		2009	433,200

CHELAN COUNTY

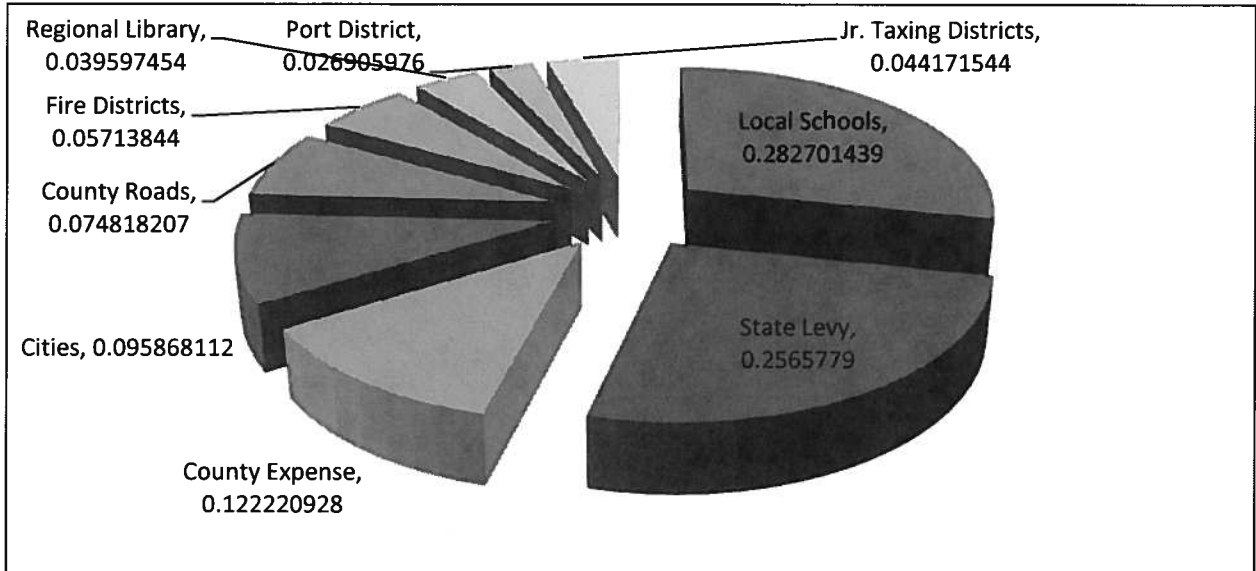
2008 LEVIES FOR 2009 TAXES

TAXING DISTRICT		\$ RATE	TOTAL	TX CODE	DISTRICTS	Total Levy With Exemptions	\$ RATE/1000
State		2.4413863495	2.4413863495	002	*19 CD4 H2 PK	6.1327012696	7.9633637135
				004	*19 CD4 H2 F5 PK	6.4316031690	8.2622656129
County Current Expense		1.1255408800		006	*19 CD4 H2 F7 PK	6.8497192046	8.7402238471
Mental Health		0.0249999758		009	*69 CD4 H2 F10(Stehekin)	6.2635752516	6.2635752516
Veteran's Relief		0.0112500119		012	*70J CD4 H2 F7	6.6189391483	8.8235914072
Total County			1.1617908677	016	*127 CD1	5.5160781670	9.0802569841
				019	*127 CD3 F1	6.8437146923	10.6943561904
Regional Library		0.3764000000	0.3764000000	020	*127 CD1 F8	5.9542837093	9.5184625264
Upp Valley Pk & Rec		0.0508344576		022	*127 F8	5.8809779936	9.4451568107
Upp Valley Pk & Rec Bond		0.0873258782	0.1381603358	023	*228	5.4427724513	6.9322286125
Manson Pk & Rec		0.2307800563	0.2307800563	024	*228 H1	6.1679003029	7.8730913907
Port District		0.2557591209	0.2557591209	026	*228 F3 H1 PK2	6.6395260852	8.6269381674
County Road District		1.2074361132	1.2074361132	027	*228 F4 H1	6.5542543671	8.4956015769
Brae Burn Mosq District		0.0000000000	0.0000000000	028	*228 H1 PK2	6.2187347605	8.0112517265
Leavenworth Mosq District		0.0000000000	0.0000000000	029	*228 F9 H1	6.6842114538	8.5075459377
				030	*228 F9 H1 MD	6.6842114538	8.5075459377
				031	*228 F3 H1	6.5886916276	8.4887778316
HOSPITAL DISTRICTS				032	*129 CD4 H2	5.9019212133	7.5090305618
#1 Cascade	Regular	0.2251278516		033	*228 F9 H1 WD4	6.6842114538	8.5075459377
	Bond	0.2157349266		034	*129 CD4 H2 F7	6.6189391483	8.2858906954
	EMS	0.5000000000	0.9408627782	036	*129 CD4 H2 SD F7	6.6189391483	8.2858906954
#2 Chelan	Regular	0.1959750341		038	*129 CD4 H2 F8	6.3401267556	7.9472361041
	Bond	0.0000000000		042	*228 F3 H1 PK2 MD2	6.6395260852	8.6269381674
	EMS	0.2209713449	0.4169463790	043	*228 H1 PK2 MD2	6.2187347605	8.0112517265
				044	*228 CD2 H1	6.2423678914	7.9475589792
FIRE DISTRICTS				045	*228 CD2 H1 PK2	6.2932023490	8.0857193150
#1 Sunnyslope	Regular	1.3483968892		046	*228 CD2 H1 F3	6.6631592161	8.5632454201
	Bond	0.2864626810	1.6348595702	047	*228 CD2 H1 F3 PK2	6.7139936737	8.7014057559
#3 Leavenworth	Regular	0.4207913247		048	*228 CD2 H1 F6	6.8039321710	8.5091232588
	Bond	0.1948951162	0.6156864409	049	*228 CD2 H1 F6 PK2	6.8547666286	8.6472835946
#4 Ponderosa	Regular	0.3863540642		050	*228 F6 CD2 H1 PK2 W3	6.8547666286	8.6472835946
	Bond	0.2361561220	0.6225101862	052	*228 H1 F6	6.7294645825	8.4346556703
#5 Manson	Regular	0.2989018994		053	*228 H1 F6 PK2	6.7802990401	8.5728160061
	Bond	0.0000000000	0.2989018994	054	*228 F6	6.0043367309	7.4937928921
#6 Cashmere	Regular	0.5615642796		056	*222	5.4427724513	11.6769009634
	Bond	0.0000000000	0.5615642796	057	*222 H1	6.1679003029	12.6177637416
#7 Chelan	Regular	0.7170179350		058	*222 F1	6.7911693405	13.3117605336
	Bond	0.0598421986	0.7768601336	060	*222 F6	6.0043367309	12.2384652430
#8 Entiat	Regular	0.4382055423		062	*246	5.4427724513	9.4423114950
	Bond	0.0000000000	0.4382055423	063	*246 H1	6.1679003029	10.3831742732
#9 Lk Wen	Regular	0.5163111509		064	*246 CD5	5.5070739487	9.5066129924
	Bond	0.1181433961	0.6344545470	066	*246 F1	6.7911693405	11.0771710652
#10 Stehekin	Regular	0.3616540383	0.3616540383	068	*246 CD5 WD2	5.5070739487	9.5066129924
Cemetery Districts				069	*246 F1 CD5 WD2	6.8554708379	11.1414725626
#1 Entiat		0.0733057157	0.0733057157	072	*246 CD3	5.4953178031	9.4948568468
#2 Leavenworth		0.0744675885	0.0744675885	074	*246 CD3 F1	6.8437146923	11.1297164170
#3 N Wenatchee		0.0525453518	0.0525453518	075	*246 F6	6.0043367309	10.0038757746
#4 Chelan/Manson		0.0422023830	0.0422023830	076	*246 CD3 F6	6.0568820827	10.0564211264
#5 Malaga		0.0643014974	0.0643014974	082	*246 F1 WD1	6.7911693405	11.0771710652
				084	*246 WD2	5.4427724513	9.4423114950
CITIES				085	*246 F1 WD2	6.7911693405	11.0771710652
Cashmere	Regular	2.9092778884		100	*CA 222	7.1446142265	13.7022167998
	Bond	0.3234740612	3.2327519496	201	*CH 129 CD4 H2 F7	6.4244578697	8.0914094168
Chelan	Regular	1.0129548346		410	*E 127 CD1 F8	6.6544877840	10.2186666011
	Bond	0.0000000000	1.0129548346	600	*LV 228 H1 PK2	6.2065051326	8.2542635520
Entiat	Regular	1.9076401879		604	*LV 228 H1 PK2 MD2	6.2065051326	8.2542635520
	Bond	0.0000000000	1.9076401879	800	*W 246	6.9525529836	11.1394534648
Leavenworth	Regular	1.1952064853		895	*W 246 F1B	6.9525529836	11.4259161458
	Bond	0.2552414534	1.4504479387				
Wenatchee	Regular	2.7172166455					
	Bond	0.1873614375	2.9045780830				
SCHOOL DISTRICTS							
#19 Manson	M&O	1.0961817717					
	Bond	0.7344806722	1.8306624439				
#70J Azwell	M&O	2.1448100603					
	Bond	0.0000000000	2.1448100603				
#127 Entiat	M&O	2.2890806201					
	Bond	1.2750981970	3.5641788171				
#129J Chelan	M&O	1.0777045342					
	Bond	0.5294048143	1.6071093485				
#222 Cashmere	M&O	3.4538512334					
	Bond	2.7802772787	6.2341285121				
#228 Cascade	M&O	1.0220441142					
	Bond	0.4674120470	1.4894561612				
#246 Wenatchee	M&O	3.1476354185					
	Bond	0.8519036252	3.9995390437				

Districts below included in all district totals above except city total replaces county road	
County	1.1617908677
State	2.4413863495
Port	0.2557591209
Regional Library	0.3764000000
County Roads	<u>1.2074361132</u>
TOTAL	5.4427724513

replace w/city

Distribution of Tax Dollars in 2009



State Levy	\$	21,420,183.00
County Expense	\$	10,203,508.00
Cities	\$	8,003,466.00
County Roads	\$	6,246,133.00
Fire Districts	\$	4,770,153.00
Regional Library	\$	3,305,759.00
Port District	\$	2,246,222.00
Jr. Taxing Districts	\$	3,687,623.00
Schools	\$	<u>23,601,084.00</u>
TOTAL TAX	\$	83,484,131.00