



SUMMARY OF CHELAN COUNTY

PROPERTY TAX PROCEDURE 2004

From the office of the

COUNTY ASSESSOR

Committed to:

HONESTY~SERVICE~EXCELLENCE

RUSSELL G. GRIFFITH

A MESSAGE TO THE CHELAN COUNTY PROPERTY TAXPAYER

Dear Taxpayer:

One thing I've learned is that no two tax years are ever the same! Assessed values change, taxing districts ask for different amounts, the legislature changes the RCW's (Revised Code of Washington), and the WAC's (Washington Administrative Code) change to accommodate RCW changes each year. We always have to follow the laws that govern each of our many duties and programs in the office. This makes it difficult for each taxpayer to understand why their tax bill changes each year. Please understand that we are here as servants for you, the taxpayer! This is a public office, and only those documents specifically protected by the Public Disclosure Law are not available. We welcome the chance to answer any questions you might have and will do our best to address your concerns.

This year, there has been a new voted in mosquito district added in the Leavenworth area which will mean tax bills in that area will be up a little to pay for mosquito control. We also have seen a little increase in the Wenatchee School District levy (which is also a voted in amount). However, except for districts that have not taxed to the maximum and have maintained some *banked* authority to tax, or will experience new construction in the future, the new 1% per year tax increase limitation lid for all the regular taxing districts has taken effect. If you apply 1% per year increase limitation and use the *rule of 72*, it would take a taxing district 72 years to double its tax. This is a gigantic change from the 6% limitation which used to be in effect. The old way would double taxes in 12 years.

Remember, it is our goal to serve you, the taxpayer! If you have any questions, feel free to call us at 509-667-6365 from 8:00A.M. to 5:00P.M., Monday through Friday.

Sincerely,

Russell G. Griffith
Chelan County Assessor
Russ.Griffith@co.chelan.wa.us

CHELAN COUNTY ASSESSOR'S OFFICE

Chelan County Court House
350 Orondo
Wenatchee, WA 98801

(509) 667-6365 – Phone No.

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Website: www.co.chelan.wa.us

Assessor.....Russell G. Griffith
Chief Deputy.....Kelly Dorn
Administrative Coordinator.....Hiro Harui
Administrative Secretary/Sr. Citizens.....Dixie Lamon
Abstractor.....Kathleen Bready
Abstractor.....Betty Cook
Abstractor.....Paula Cox
Personal Property/Levies.....Becky Jaspers
GIS Analyst.....Jean Postlethwaite
Commercial Appraiser.....Wendy L. Englund
Commercial Appraiser.....Brad Kimball
Appraiser/Mobile Homes/Sales Analysis.....Susan Judd-Pollman
Real Property Appraiser.....Steve Byers
Real Property Appraiser.....Jim Holscher
Real Property Appraiser.....Brian Kelly
Real Property Appraiser/Orchards.....Tom Landes
Real Property Appraiser.....Steve McDonald
Real Property Appraiser.....Larry Reznicek

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) Comparative Sales, (2) Cost Approach, and in business situations, (3) the 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, law library, 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	\$1,289.48	*Chelan	\$1,293.82	*Entiat	\$1,199.16
*Leavenworth	\$1,157.70	*Wenatchee	\$1,472.73	**Manson	\$1,328.81

***Inside City Limits
Manson Area Fire District #5

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 as of January 1 of the assessment year in which the property was destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than 20 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 purposes 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 county legislative authority 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 two 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 \$30,000 for prior year (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 \$18,000 or less: Exempt from regular property taxes on valuation up to \$50,000 or 60% of valuation, whichever is greater, plus 100% of excess levies.**
- **Income of \$18,001 to \$24,000: Exempt from regular property taxes on valuation up to \$30,000 or 30% of valuation, whichever is greater, not to exceed \$50,000, plus 100% of excess levies.**
- **Income of \$24,001 to \$30,000: Exempt from 100% of excess levies.**

2) 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 Board's decision to the State Board of Tax Appeals within 30 calendar days from the 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. The appraised value of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value cannot be considered.

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 (8:00 a.m. – 5:00 p.m. 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 Improvements, Supplies and Timber on Public Lands.

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 listing affidavits 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 affidavit must be given to the Assessor by April 30th of each year. Penalties may be applied by the Assessor when affidavits are made after the April 30th 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

- February 15th** Property taxes may be paid to the Treasurer's Office on or after this date, based on assessments made in the previous year.
- March 31st** Exempt applications must be filed with the State Department of Revenue.
- April 30th** Personal property affidavit 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.

**SUMMARY OF
CHELAN COUNTY
2003 ASSESSMENTS for 2004 TAXES
RUSSELL G. GRIFFITH, COUNTY ASSESSOR
ASSESSED VALUATIONS
AS SHOWN ON THE TAX ROLLS**

ASSESSED BY THE DEPARTMENT OF REVENUE

TRANSPORTATION AND PIPELINE

Real	\$ 14,543,060	
Personal	<u>20,788,980</u>	
Total		\$ 35,332,040

COMMUNICATIONS

Real	\$ 8,152,817	
Personal	<u>49,518,377</u>	
Total		\$ 57,671,194

GAS, POWER AND LIGHT

Real	\$ 840,352	
Personal	<u>5,631,002</u>	
Total		\$ <u>6,471,354</u>

TOTAL STATE VALUATION

\$ 99,474,588

ASSESSED BY COUNTY ASSESSOR

TIMBERLAND	\$ 2,013,624	
LAND OUTSIDE CITIES AND TOWNS	1,274,636,748	
IMPROVEMENTS OUTSIDE CITIES		
AND TOWNS	1,392,432,257	
LAND INSIDE CITIES AND TOWNS	653,819,923	
IMPROVEMENTS INSIDE CITIES		
AND TOWNS	1,450,313,243	
PERSONAL PROPERTY	147,386,402	
LESS PARCELS UNDER \$500**	<u>(62,091)</u>	

TOTAL BY ASSESSOR **4,920,540,106**

SUBTOTAL **\$ 5,020,014,694**

LESS SENIOR CITIZEN A.V. **57,920,414**

TOTAL ASSESSED COUNTY VALUATION **\$ 4,962,094,280**

** RCW 84.36.015 exempts parcels less than \$500 in assessed value from taxes.

MAXIMUM STATUTORY RATE

If your taxes this year are higher than last year, first compare the valuation appearing on your current tax statement with that appearing on your previous year's tax statement.

If there is no difference in value, the change is due to an increase in the levy rate.

Levy rates are set within statutory limits in dollars per thousand. All rates greater than those listed below must be approved by a vote of the people.

Below are the maximum levies available to taxing districts under statutory law (stated in dollars per \$ 1,000) amended by Chapter 195, Laws of 1973, 1st Ex. Session; and Chapter 291, Laws of 1975, 1st Ex. Session.

TAXING DISTRICT	INCORPORATED AREA	UNINCORPORATED AREA
State Levy	3.60	3.60
County Current Expense	1.80	1.80
County Roads	-----	2.25
Cities & Towns (Includes Fireman Pension)	3.60	-----
Other (Junior Taxing Districts)	.50	1.85
TOTAL	9.50	9.50

Referendum 47 divides taxing districts into three categories, each with different taxing limits as follows:

- ❖ State property tax – limited to cost of living plus new construction
- ❖ Taxing districts above 10,000 population – limited to cost of living or 101%, whichever is lower, plus new construction, unless they adopt a separate ordinance or resolution with the dollar amount and the percentage increase and stating the substantial need that exists warranting the increase.
- ❖ Taxing districts under 10,000 population – limited to 101% of last years levy, plus new construction.

Each taxing district accumulates the compounding affect of the above information even though they may not use their total taxing ability in a given year. That is why a taxing district may increase their levy by more than 1% in one year.

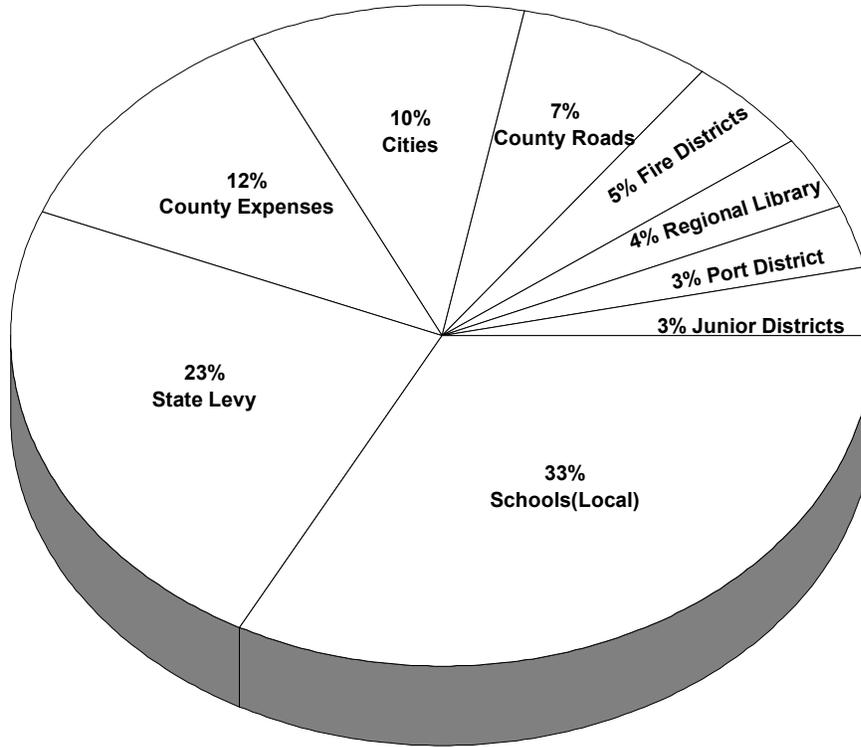
**CHELAN COUNTY
CONSOLIDATED LEVY RATES FOR 2004**

SCHOOL DISTRICTS	TAX CODE	DISTRICTS	RATE/1000	TAXES COLLECTED
MANSON	002	*19 CD4 H2 EMS PK	12.78544	138,449
	004	*19 F5 CD4 H2 EMS PK	13.28812	3,425,635
	006	*19 F7 CD4 H2 EMS PK	13.53718	5,329
STEHEKIN	008	*69 CD4 H2 EMS	8.27677	110,699
	012	*70J F7 CD4 H2 EMS	11.35871	59,367
AZWELL-PATEROS ENTIAT	016	*127 CD1	10.90001	81,139
	019	*127 F1 CD3	12.75229	62,943
	020	*127 F8 CD1	11.46176	575,313
	022	*127 F8	11.37389	79,484
	410	*E 127 F8 CD1	11.99158	556,098
CHELAN	032	*129 CD4 H2 EMS	11.37514	122,128
	034	*129 F7 CD4 H2 EMS	12.12688	4,567,207
	036	*129 F7 CD4 H2 EMS SD	12.12688	573,187
	038	*129 F8 CD4 H2 EMS	11.93689	183,022
	201	*CH 129 CD4 H2 EMS F7	12.93819	4,162,210
CASHMERE	056	*222	11.18149	170,684
	057	*222 H1 EMS	11.97223	142
	058	*222 F1	13.06155	93,276
	060	*222 F6	11.84859	2,425,323
	100	*CA 222	12.89481	1,819,404
LEAVENWORTH	023	*228	9.62139	1,027
	024	*228 H1 EMS	10.41213	338,612
Includes: Merritt, Winton, Lake Wenatchee Leavenworth Peshastin/Dryden	026	*228 F3 H1 EMS PK2	11.70966	1,407,951
	027	*228 F4 H1 EMS	11.63638	401,963
	028	*228 H1 EMS PK2	10.66698	309,618
	029	*228 F9 H1 EMS	11.21124	4,096,773
	030	*228 F9 H1 EMS MD	11.71124	30,332
	031	*228 F3 H1	11.45481	34,175
	042	*228 F3 H1 EMS PK2 MD2	11.95966	1,515,881
	043	*228 H1 PK2 MD2 EMS	10.91698	11,466
	044	*228 CD2 H1 EMS	10.50951	33,778
	045	*228 CD2 H1 EMS PK2	10.76436	29,514
	046	*228 CD2 H1 EMS F3	11.55219	20,452
	047	*228 F3 CD2 H1 PK2	11.80704	10,450
	048	*228 F6 CD2 H1	11.17661	639,038
	049	*228 F6 CD2 H1 PK2	11.43146	403,703
	050	*228 F6 CD2 H1 PK2 W3	11.43146	313,957
052	*228 F6 H1 EMS	11.07923	549,151	
053	*228 F6 H1 EMS PK2	11.33408	38,882	
054	*228 F6	10.28849	7,975	
600	*LV 228 H1 EMS PK2	11.32695	327,892	
604	*LV 228 H1 EMS PK2 MD2	11.57695	2,024,654	
WENATCHEE	062	*246	13.13656	178,423
	063	*246 H1 EMS	13.92730	425
	064	*246 CD5	13.20643	39,398
	066	*246 F1	15.01662	3,595,935
	068	*246 CD5 WD2	13.20643	314,660
	069	*246 F1 CD5 WD2	15.08649	7,215
	072	*246 CD3	13.19665	10,678
	074	*246 F1 CD3	15.07671	6,184,197
	076	*246 F6 CD3	13.86375	18,166
	082	*246 F1 WD1	15.01662	436,222
	084	*246 WD2	13.13656	715,281
	085	*246 F1 WD2	15.01662	1,015,640
	800	*W 246	14.72732	20,815,913
	895	*W 246 F1B	15.11187	502,971

- Add the following for the total levy breakdown.

County = 1.56367, State = 3.09977, Port = .37640, Regional Library = .50000, Road = 1.69241 (excluded from cities), for a total of 7.23225
Tax District Base Rate

DISTRIBUTION OF TAX DOLLARS 2003



DISTRICT

TAX AMOUNT

Local Schools	\$20,903,009
State Levy	\$14,755,450
County Expense	\$ 7,550,375
Cities	\$ 6,555,595
County Roads	\$ 4,572,500
Fire Districts	\$ 2,964,659
Regional Library	\$ 2,367,971
Port District	\$ 1,818,184
<u>Jr. Taxing Districts</u>	<u>\$ 2,166,702</u>
Total Regular Tax	\$63,654,445

CHELAN COUNTY
2003 VALUES FOR 2004 LEVIES AND TAXES

<u>TAXING DISTRICTS</u>	<u>FARM EXEMPTION</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> /(\$1,000)	<u>AMOUNT</u>
STATE	8,201,751	4,953,892,529	3.09977	15,355,912
COUNTY FUND				
Current Expense		4,962,094,280	1.53008	7,592,401
Mental Health		4,962,094,280	0.01786	88,623
Law Library		4,962,094,280	0.00517	25,636
Veterans' Relief		4,962,094,280	0.01056	52,399
TOTAL COUNTY		4,962,094,280	1.56367	7,759,059
MISC DISTRICTS				
Port District		4,962,094,280	0.37640	1,867,722
County Road District		2,787,312,784	1.69241	4,717,273
Regional Library		4,962,094,280	0.50000	2,481,047
Upper Valley Park & Rec		554,160,890	0.09133	50,612
Upper Val Pk & Rec Bond		544,297,293	0.16352	89,000
Manson Park & Rec		267,237,313	0.16839	45,000
Brae Burn Mosq District		2,552,062	0.50000	1,276
Leavenworth Mosq District		296,511,117	0.25000	74,128
HOSPITAL DISTRICTS				
#1 Regular		1,105,025,828	0.34169	377,581
#1 Bond		1,097,752,612	0.00000	0
#1 EMS		1,105,025,828	0.44905	496,216
#2 Regular		1,062,365,634	0.44344	471,095
#2 Bond		1,053,710,943	0.00000	0
#2 EMS		1,062,365,634	0.50000	531,183
FIRE DISTRICTS				
#1 Regular		763,411,964	1.49551	1,141,690
#1 Bond		786,348,880	0.38455	302,388
#3 Regular		254,507,628	0.65362	166,351
#3 Bond		247,856,129	0.38906	96,431
#4 Regular		34,600,476	0.68655	23,755
#4 Bond		34,374,436	0.53770	18,483
#5 Regular		258,995,658	0.50268	130,192
#6 Regular		381,853,581	0.66710	254,735
#7 Regular		752,970,657	0.59628	448,981
#7 Bond		747,403,409	0.15546	116,190
#8 Regular		119,529,396	0.56175	67,145
#9 Regular		368,363,108	0.60853	224,158
#9 Bond		367,307,463	0.19058	70,000

TAXING DISTRICTS**ASSESSED VALUE****LEVY RATE
/\$1,000****AMOUNT****CEMETERY DIST**

#1 Regular	104,532,925	0.08787	9,185
#2 Regular	129,216,920	0.09738	12,583
#3 Regular	418,881,034	0.06009	25,169
#4 Regular	1,062,365,634	0.10108	107,384
#5 Regular	27,549,920	0.06987	1,925

CITIES & TOWNS

Cashmere	142,003,227	3.02184	429,111
Cashmere-Bond	139,307,916	0.38389	53,479
Chelan	322,683,799	2.50372	807,910
Entiat	46,623,052	2.22223	103,607
Leavenworth	204,914,454	1.85516	380,149
Leavenworth-Bond	201,117,746	0.49722	100,000
Wenatchee	1,458,556,964	3.02847	4,417,194
Wenatchee-Bond	1,430,268,316	0.25470	364,278

SCHOOL DIST

#19 Manson M & O	267,254,987	2.09538	560,000
#19 Manson Bond	267,272,661	2.24490	600,000
#69 Stehekin M&O	13,374,636	0	0
#70J Azwell M&O	5,146,359	2.33020	11,992
#70J Azwell Bond	5,146,359	0	0
#127 Entiat M&O	115,543,217	1.51459	175,000
#127 Entiat Bond	116,205,958	2.06530	240,000
#129J Chelan M&O	767,841,940	1.88071	1,444,088
#129J Chelan Bond	767,917,287	1.21766	935,062
#222 Cashmere M&O	365,705,444	3.27997	1,199,500
#222 Cashmere Bond	366,070,343	.66927	245,000
#222 Cashmere Special	0	0	0
#228 Cascade M&O	1,094,459,988	1.38789	1,518,982
#228 Cascade Bond	1,098,630,172	1.00125	1,100,000
#246 Wenatchee M&O	2,269,263,685	3.34911	7,600,000
#246 Wenatchee Bond	2,269,883,899	2.55520	5,800,000

TOTAL SCHOOL TAX

- 21,429,624

TOTAL COUNTY VALUE & TAX**4,962,094,280****65,619,201**

CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS

2003 VALUES FOR 2004 TAXES

<u>TAXING DISTRICTS</u>			<u>REAL/ PERSONAL GROSS VALUE</u>	<u>NEW CONST- RUCTION</u>	<u>UTILITIES</u>	<u>TOTAL SENIOR AV LOSS</u>	<u>REG LEVY TOTAL AV</u>	<u>SPECIAL & BOND LOSS</u>	<u>TIMBER VALUE</u>	<u>SPECIAL & BOND LEVY AV</u>
STATE			4,835,442,456	76,895,899	99,474,588	57,920,414	4,953,892,529			
County Current Expense			4,843,644,207	76,895,899	99,474,588	57,920,414	4,962,094,280			
Port District			4,843,644,207	76,895,899	99,474,588	57,920,414	4,962,094,280			
Road District-Excludes all Cities			2,699,458,930	46,183,556	64,509,108	22,838,810	2,787,312,784			
Regional Library			4,843,644,207	76,895,899	99,474,588	57,920,414	4,962,094,280			
Upper Valley Park & Rec			539,611,731	12,094,827	8,938,844	6,484,512	554,160,890		2,305,207	554,160,890
Manson Park & Recreation			268,388,191	2,499,073	1,465,882	2,129,783	270,223,363	2,986,050		267,237,313
Brae Burn Mosq District			2,570,159	67,072	9,447	43,189	2,603,489	51,427		2,552,062
Leavenworth Mosquito District			302,321,359	4,745,291	1,960,400	3,978,134	305,048,916	8,537,799		296,511,117
<u>SCHOOL DISTRICTS:</u>										
#19	Manson	M&O	268,388,191	2,499,073	1,465,882	2,129,783	270,223,363	2,986,050	17,674	267,254,987
		Bond	268,388,191	2,499,073	1,465,882	2,129,783	270,223,363	2,986,050	35,348	267,272,661
#69	Stehekin	M&O & Bond	13,374,636				13,374,636			13,374,636
#70J	Azwell	M&O & Bond	4,810,024		445,479		5,255,503	109,144		5,146,359
#127	Entiat	M&O	112,420,833	1,881,228	3,988,579	1,768,308	116,522,332	1,641,857	662,742	115,543,217
		Bond	112,420,833	1,881,228	3,988,579	1,768,308	116,522,332	1,641,857	1,325,483	116,205,958
#129J	Lake Chelan	M&O	761,156,641	7,778,424	10,006,634	5,429,567	773,512,132	5,745,538	75,347	767,841,941
		Bond	761,156,641	7,778,424	10,006,634	5,429,567	773,512,132	5,745,538	150,693	767,917,287
#222	Cashmere	M&O	363,465,384	4,738,078	8,190,202	6,178,297	370,215,367	4,874,822	364,899	365,705,444
		Bond	363,465,384	4,738,078	8,190,202	6,178,297	370,215,367	4,874,822	729,798	366,070,343
#228	Cascade	M&O	1,064,342,296	23,499,270	28,015,326	9,986,150	1,105,870,742	15,580,937	4,170,184	1,094,459,989
		Bond	1,064,342,296	23,499,270	28,015,326	9,986,150	1,105,870,742	15,580,937	8,340,367	1,098,630,172
#246	Wenatchee	M&O	2,255,686,202	36,499,826	47,362,486	32,428,309	2,307,120,205	38,476,733	620,214	2,269,263,686
		Bond	2,255,686,202	36,499,826	47,362,486	32,428,309	2,307,120,205	38,476,733	1,240,427	2,269,883,899
<u>HOSPITAL DISTRICTS:</u>										
#1	Cascade	Regular	1,063,463,756	23,499,270	27,998,952	9,936,150	1,105,025,828			
		Bond	1,063,463,756	23,499,270	27,998,952	9,936,150	1,105,025,828	15,568,621	8,295,405	1,097,752,612
		EMS	1,063,463,756	23,499,270	27,998,952	9,936,150	1,105,025,828			
#2	Lake Chelan	Regular	1,047,729,492	10,277,497	11,917,995	7,559,350	1,062,365,634			
		Bond	1,047,729,492	10,277,497	11,917,995	7,559,350	1,062,365,634	8,840,732	186,041	1,053,710,943
		EMS	1,047,729,492	10,277,497	11,917,995	7,559,350	1,062,365,634			

<u>TAXING DISTRICTS</u>		<u>REAL/ PERSONAL GROSS VALUE</u>	<u>NEW CONST- RUCTION</u>	<u>UTILITIES</u>	<u>TOTAL SENIOR AV LOSS</u>	<u>REG LEVY TOTAL AV</u>	<u>SPECIAL & BOND LOSS</u>	<u>TIMBER VALUE</u>	<u>SPECIAL & BOND LEVY AV</u>
<u>CEMETERY DISTRICTS:</u>									
#1	Regular	101,581,830	1,593,797	3,000,395	1,643,097	104,532,925			
#2	Regular	126,557,896	1,482,779	2,980,692	1,804,447	129,216,920			
#3	Regular	405,435,586	8,842,142	6,885,444	2,282,138	418,881,034			
#4	Regular	1,047,729,492	10,277,497	11,917,995	7,559,350	1,062,365,634			
#5	Regular	26,108,069	631,828	929,568	119,545	27,549,920			
<u>FIRE DISTRICTS:</u>									
#1	Regular	775,816,772	12,721,242	15,528,494	7,266,207	763,411,964			
	Bond	775,816,772	12,721,242	15,528,494	7,266,207	763,411,964	10,488,652	37,231	786,348,880
#3	Regular	245,939,372	7,146,727	4,573,423	3,151,894	254,507,628			
	Bond	245,939,372	7,146,727	4,573,423	3,151,894	254,507,628	6,987,394	335,895	247,856,129
#4	Regular	34,270,125	591,911	115,652	377,212	34,600,476			
	Bond	34,270,125	591,911	115,652	377,212	34,600,476	226,040		34,374,436
#5	Regular	257,160,638	2,499,073	1,415,730	2,079,783	258,995,658			
#6	Regular	372,460,821	4,769,403	10,320,732	5,697,375	381,853,581			
#7	Regular	743,139,339	7,355,223	7,645,532	5,169,437	752,970,657			
	Bond	743,139,339	7,355,223	7,645,532	5,169,437	752,970,657	5,717,941	150,693	747,403,409
#8	Regular	115,064,950	2,130,893	4,146,418	1,812,865	119,529,396			
#9	Regular	351,972,474	8,950,759	8,976,005	1,536,130	368,363,108			
	Bond	351,972,474	8,950,759	8,976,005	1,536,130	368,363,108	1,539,671	484,026	367,307,463
<u>CITIES:</u>									
Cashmere	Regular	142,054,673	1,313,393	1,625,199	2,990,038	142,003,227			
	Bond	142,054,673	1,313,393	1,625,199	2,990,038	142,003,227	2,695,311		139,307,916
Chelan	Regular	321,870,933	2,480,181	2,020,649	3,687,964	322,683,799			
Entiat	Regular	45,497,113	651,542	1,184,752	710,355	46,623,052			
Leavenworth	Regular	203,069,210	2,628,830	1,461,834	2,245,420	204,914,454			
	Bond	203,069,210	2,628,830	1,461,834	2,245,420	204,914,454	3,796,708		201,117,746
Wenatchee	Regular	1,431,693,348	23,638,397	28,673,046	25,447,827	1,458,556,964			
	Bond	1,431,693,348	23,638,397	28,673,046	25,447,827	1,458,556,964	39,386,949		2,135,394,547
COUNTY TOTALS		4,843,644,207	76,895,899	99,474,588	57,920,414	4,962,094,280			

RUSSELL G. GRIFFITH

CHELAN COUNTY ASSESSED VALUES AND TAXES LEVIED 1956-2004

ASSESSMENT YEAR & RATE	DOLLAR VALUE	TAX YEAR	LOCAL SCHOOL TAX	TOTAL TAX
1956 @ 25%	47,824,885	1957	1,098,104.33	2,293,204.48
1957	50,038,794	1958	1,120,834.69	2,428,991.36
1958	50,234,320	1959	1,123,623.11	2,470,105.22
1959	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

BREAKDOWN OF REVALUATION PHASES

- PHASE ONE South of Cherry Street and Orondo Street and including the Cashmere School District to the west.
- PHASE TWO North of Cherry Street and Orondo Street over to the Cashmere School District and all of the Entiat School District.
- PHASE THREE All of the Cascade School District #228.
- PHASE FOUR All of the Chelan School District and Stehekin.

Phase One - Assessment year 2005 for tax year 2006.
 Phase Two - Assessment year 2006 for tax year 2007.
 Phase Three - Assessment year 2003 for tax year 2004.
 Phase Four - Assessment year 2004 for tax year 2005.

BREAKDOWN OF VALUES BY LAND USE CODE IN PHASES

Land Use	Phase 1			Phase 2			Phase 3			Phase 4			Total for County		
	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value
Residential	7,454	67.31%	739,178,524	7,443	59.94%	926,163,950	7,157	75.00%	801,717,010	5,724	67.21%	697,708,013	27,778	66.62%	3,164,767,497
Multiple Family Residence	274	4.65%	51,031,276	612	8.93%	137,913,479	494	8.14%	86,975,822	2,130	10.14%	105,211,582	3,510	8.02%	381,132,159
Manufacturing	74	7.18%	78,799,255	56	2.53%	39,034,008	7	1.47%	15,763,269	7	0.05%	518,139	144	2.82%	134,114,671
Commercial	430	9.95%	109,214,551	699	25.55%	394,797,464	181	6.21%	66,426,521	328	9.16%	95,081,774	1,638	14.01%	665,520,310
Agricultural (Not in Open Space)	388	4.41%	48,442,951	122	1.00%	15,475,707	165	2.36%	25,210,397	566	6.66%	69,153,374	1,241	3.33%	158,282,429
Open Space (Current Use)	479	3.96%	43,522,017	114	0.42%	6,414,159	208	1.98%	21,164,115	188	2.41%	25,038,939	989	2.02%	96,139,230
Classified/Designated Forest Lands	105	0.13%	1,470,948	46	0.08%	1,218,933	374	0.90%	9,585,187	90	0.03%	263,992	615	0.26%	12,539,060
Other	750	2.41%	26,501,883	381	1.56%	24,103,023	504	3.94%	42,068,151	1,018	4.34%	45,088,052	2,653	2.90%	137,761,109
Totals	9,954	100.00%	1,098,161,405	9,473	100.00%	1,545,120,723	9,090	100.00%	1,068,910,472	10,051	100.00%	1,038,063,865	38,568	100.00%	4,750,256,465

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2004

* = one year levy ** = two year levy ****= four year levy

SPECIAL LEVIES			UNLIMITED GENERAL OBLIGATION BONDS			DISTRICTS WITH OUTSTANDING UGO BONDS			
DISTRICT	TAX YEAR	M&O LEVY	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	
School Dist. #19 Manson	1994	350,000	**	School Dist. #19	1994	170,000	Fire District #1	1994	242,617
	1995	396,000			1995	170,000		1995	255,003
	1996	440,000	**	Existing UGO Bonds:	1996	530,000	Existing UGO Bonds:	1996	251,321
	1997	440,000			1997	530,000		1997	249,170
	1998	440,000	**		1998	525,000		1998	246,872
	1999	440,000		Bond Issued: Final Payment	1999	531,000	Bonds Issued: Final Payment	1999	282,933
	2000	400,000	**	1993 \$1,455,000 2006	2000	555,000	1998 \$2,880,000 2014	2000	282,223
	2001	440,000		1995 \$4,900,000 2013	2001	570,000		2001	286,079
	2002	460,000	**		2002	575,002		2002	299,225
	2003	480,000			2003	590,001		2003	301,154
2004	560,000	**		2004	600,000		2004	302,388	
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School Dist. # 70J Azwell/Pateros	1994	8,917		School District #70J	1994	10,699	Fire District #3	1994	0
	1995	7,659			1995	8,037		1995	0
	1996	8,106			1996	7,856	Existing UGO Bonds:	1996	0
	1997	11,729		Joint District with Okanogan	1997	9,852		1997	0
	1998	11,216		County – Debt Service in	1998	11,208	Bonds Issued: Final Payment	1998	100,000
	1999	8,831		Okanogan County	1999	0	1997 \$1,150,000 2017	1999	90,170
	2000	9,293			2000	0		2000	93,753
	2001	9,793			2001	0		2001	90,092
	2002	10,277			2002	0		2002	95,393
	2003	0			2003	0		2003	93,436
2004	11,992	*		2004	0		2004	96,431	

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2004

* = one year levy ** = two year levy **** = four year levy

SPECIAL LEVIES			UNLIMITED GENERAL OBLIGATION BONDS			DISTRICTS WITH OUTSTANDING UGO BONDS			
DISTRICT	TAX YEAR	M&O LEVY	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	
School Dist. #127 Entiat	1994	85,000	*	School Dist. #127	1994	158,000	Fire District #4	1994	6,600
	1995	85,000	*		1995	143,500		1995	6,600
	1996	85,000	*	Existing UGO Bonds:	1996	200,000	Existing UGO Bonds:	1996	6,600
	1997	85,000	*		1997	220,000		1997	6,600
	1998	95,000	*	Bonds Issued: Final Payment	1998	220,000	Bonds Issued: Final Payment	1998	6,600
	1999	115,000	**	2001 \$1,980,000 2013	1999	220,000	2001 \$218,000 2020	1999	6,600
	2000	115,000			2000	245,000		2000	6,600
	2001	150,000	**		2001	260,000		2001	18,476
	2002	150,001			2002	240,000		2002	18,484
	2003	175,000	**		2003	220,000		2003	18,484
	2004	175,000			2004	240,000		2004	18,483
2005	230,000	**							
School Dist. #129 Lake Chelan	1994	564,250		School Dist #129J	1994	741,991	Fire District #7	1994	104,432
	1995	784,000	*		1995	722,609		1995	107,989
	1996	784,000	**	Existing UGO Bonds:	1996	736,362	Existing UGO Bonds:	1996	105,814
	1997	807,520			1997	804,974		1997	108,238
	1998	831,745	**	Bonds Issued: Final Payment	1998	761,126	Bonds Issued: Final Payment	1998	110,700
	1999	856,697		2003 \$4,600,000 2009	1999	793,617	1998 \$940,000 2011	1999	108,090
	2000	902,279	**		2000	832,707		2000	109,990
	2001	904,988		Joint District with	2001	840,024		2001	111,513
	2002	1,027,098	**	Douglas and Okanogan	2002	847,944		2002	112,646
	2003	1,030,370		counties	2003	907,919		2003	114,566
2004	1,444,088	****		2004	935,062		2004	116,190	

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2004

* = one year levy ** = two year levy **** = four year levy

SPECIAL LEVIES			UNLIMITED GENERAL OBLIGATION BONDS			DISTRICTS WITH OUTSTANDING UGO BONDS			
DISTRICT	TAX YEAR	M&O LEVY	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	
School Dist. #222 Cashmere	1994	784,000	School Dist. #222 Existing UGO Bonds: Bonds Issued: Final Payment 1998R \$1,315,000 2004	1994	900,000	Fire District #9 Existing UGO Bonds: Bonds Issued: Final Payment 1998 \$660,000 2014	1994	0	
	1995	895,000		**	1995		804,216	1995	78,404
	1996	895,000			1996		850,001	1996	76,946
	1997	882,000		*	1997		800,000	1997	75,608
	1998	975,000		**	1998		800,000	1998	74,220
	1999	1,055,000			1999		906,000	1999	69,158
	2000	1,040,000		**	2000		870,000	2000	72,465
	2001	1,047,000			2001		875,000	2001	70,047
	2002	1,071,002		**	2002		925,000	2002	72,576
	2003	1,071,002			2003		1,030,000	2003	76,183
	2004	1,199,500		*	2004		245,000	2004	70,000
2005	1,270,000	***							
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School Dist. #228 Cascade	1994	852,204	School Dist. #228 Existing UGO Bonds: Bonds Issued: Final Payment 1994 \$8,530,000 2011 1997 \$1,682,000 2004 1997A \$ 274,000 2004	1994	1,120,093				
	1995	907,800		**	1995	1,000,047			
	1996	979,200			1996	1,000,047			
	1997	0			1997	1,150,000			
	1998	1,221,192		*	1998	1,150,000			
	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	***							

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2004

* = one year levy ** = two year levy **** = four year levy

SPECIAL LEVIES				UNLIMITED GENERAL OBLIGATION BONDS			
School Dist. #246 Wenatchee	1994	4,450,000	**	School Dist. #246	1994	2,986,000	
	1995	4,650,000			1995	2,800,011	
	1996	5,100,000	**	Existing UGO Bonds:	1996	2,950,003	
	1997	5,400,000			1997	2,900,000	
	1998	5,616,000	**	Bonds Issued: Final Payment	1998	2,900,000	
	1999	5,841,000		1997	\$7,977,000	2006	1999 3,325,000
	2000	6,496,000	****	1998	\$3,885,000	2007	2000 3,474,000
	2001	6,756,000		2002	\$26,700,000	2021	2001 3,575,000
	2002	7,026,007		2003	\$7,670,000	2007	2002 3,832,012
	2003	7,037,011					2003 5,600,017
	2004	7,600,000	**				2004 5,800,000
Manson Park and Rec	1994	65,000	*	Upper Valley Park and Rec	2001	80,429	*
	1995	40,000	*		2002	85,000	*
	1996	40,000	*		2003	85,000	*
	1997	40,000	*	Bond Issued: Final Payment	2004	89,000	*
	1998	0		2000	\$986,000	2020	
	1999	40,000	**				
	2000	40,000					
	2001	40,000	**				
	2002	40,000					
	2003	45,001	**				
	2004	45,000					

