



**SUMMARY OF
CHELAN COUNTY**

**PROPERTY TAX
PROCEDURE 2005**

**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 Chelan County Current Expense has used up their banked authority resulting in a higher levy for everyone in the county. 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 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 Courthouse
350 Orondo Street
Wenatchee, WA 98801



(509)667-6365 - Phone #

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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	.....	DeWayne Crater
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) 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, veteren'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	\$1251.37	*Chelan	\$1237.28	*Entiat	\$1251.83
*Leavenworth	\$1177.69	*Wenatchee	\$1496.80	**Manson	\$1287.90

*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 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 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 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 \$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) 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 (8:00a.m. - 5:00p.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 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 on 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 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

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 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 1st	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 2004 ASSESSMENT for 2005 TAXES
 RUSSELL G. GRIFFITH, COUNTY ASSESSOR
 ASSESSED VALUATIONS AS SHOWN ON THE TAX ROLLS**

ASSESSED BY THE DEPARTMENT OF REVENUE

TRANSPORTATION AND PIPELINE

Real

Personal

Total



\$20,774,572

\$15,782,065

\$36,556,637

COMMUNICATIONS

Real

Personal

Total



\$ 8,486,746

\$49,955,251

\$58,441,997

GAS, POWER and LIGHT

Real

Personal

Total



\$ 1,136,877

\$ 6,353,948

\$ 7,490,825

TOTAL STATE VALUATION

\$102,489,459

ASSESSED BY COUNTY ASSESSOR

Timberland

Land outside cities and towns

Improvements outside cities and towns

Land inside cities and towns

Improvements inside cities and towns

Personal Property

Less Parcels under \$500**

\$ 1,941,042

\$1,353,631,422

\$1,462,634,947

\$ 688,957,521

\$1,512,594,237

\$ 160,288,138

\$ (58,577)



TOTAL BY ASSESSOR

\$5,179,988,730

SUBTOTAL

\$5,282,478,189

LESS SENIOR CITIZEN A.V.

88,765,052

TOTAL ASSESSED COUNTY VALUATION

\$5,193,713,137

**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 \$1000) amended by Chapter 195, Laws of 1973, 1st Executive Session; and Chapter 291, Laws of 1975, 1st Executive 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)	<u>.50</u>	<u>1.85</u>
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.

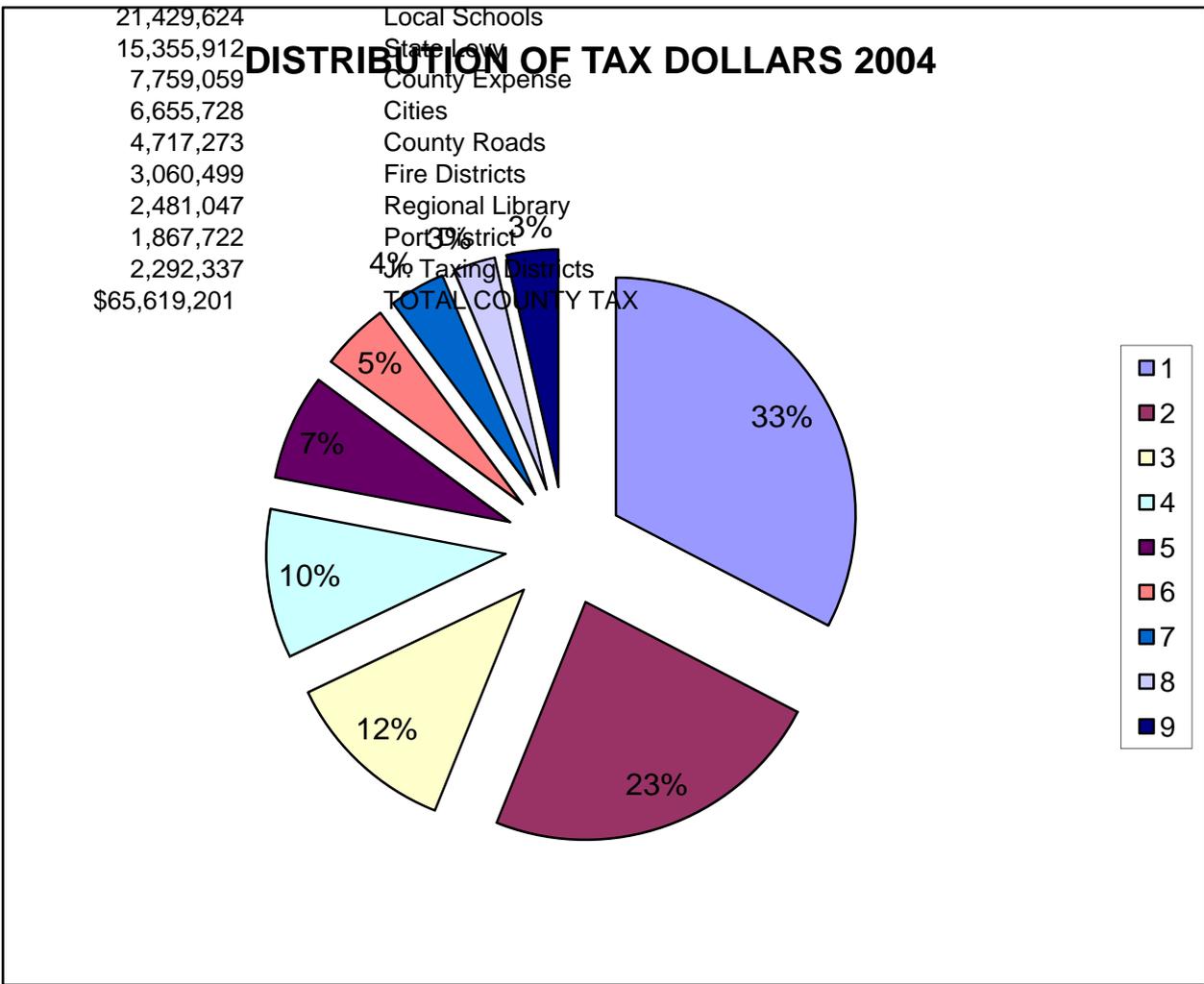
CHELAN COUNTY CONSOLIDATED LEVY RATES FOR 2005

 SCHOOL DISTRICTS	TAX CODES	DISTRICTS	\$ RATE/1000	 TAXES COLLECTED	ASSESSED VALUE OF TAXING AREA
MANSON	002	*19 CD4 H2 EMS PK	12.22898	147,242	12,040,415
	004	*19 F5 CD4 H2 EMS PK	12.87898	3,862,503	299,907,524
	006	*19 F7 CD4 H2 EMS PK	12.91140	6,697	518,689
STEHEKIN	008	*69 CD4 H2 EMS	8.21855	120,764	14,694,076
AZWELL/PATEROS	012	*70J F7 CD4 H2 EMS	11.42437	59,824	5,236,525
ENTIAT	016	*127 CD1	11.29680	87,079	7,708,289
	019	*127 F1 CD3	13.14902	64,019	4,868,728
	020	*127 F8 CD1	11.86149	594,960	50,158,960
	022	*127 F8 CD1	11.77244	88,874	7,549,327
	410	*E 127 F8 CD1	12.51831	1,045	83,478
CHELAN	032	*129 CD4 H2 EMS	10.73855	357,890	33,327,591
	034	*129 F7 CD4 H2 EMS	11.42097	1,453,347	127,252,501
	036	*129 F7 CD4 H2 EMS SD	11.42097	419,513	36,731,819
	038	*129 F8 CD4 H2 EMS	11.30324	337,064	29,820,122
	201	*CH 129 CD4 H2 EMS F7	12.37279	4,294,028	347,054,141
CASHMERE	056	*222	10.67447	32,833	3,075,844
	057	*222 H1 EMS	11.47740	35,032	3,052,259
	058	*222 F1	12.55483	129,462	10,311,729
	060	*222 F6	11.35111	4,945,967	435,725,405
	100	*CA 222	12.51371	624,904	49,937,548
LEAVENWORTH	023	*228	9.95742	191,283	19,210,097
Includes: Merritt,	024	*228 H1 EMS	10.76035	1,590,067	147,770,937
Winton, Lk. Wenatchee,	026	*228 F3 H1 EMS PK2	12.05412	12,520	1,038,649
Leavenworth	027	*228 F4 H1 EMS	11.98790	35,287	2,943,551
Peshastin/Dryden	028	*228 H1 EMS PK2	11.01355	32,016	2,906,965
	029	*228 F9 H1 EMS	11.57723	23,123	1,997,283
	030	*228 F9 H1 EMS MD	12.07723	10,787	893,168
	031	*228 F3 H1	11.80092	34,175	2,895,961
	042	*228 F3 H1 EMS PK2 MD2	12.28050	1,515,881	123,438,052
	043	*228 H1 PK2 MD2 EMS	11.23993	11,466	1,020,113
	044	*228 CD2 H1 EMS	10.85886	33,778	3,110,640
	045	*228 CD2 H1 EMS PK2	11.11206	29,514	2,656,033
	046	*228 CD2 H1 EMS F3	11.89943	20,452	1,718,738
	047	*228 F3 CD2 H1 PK2	12.15263	10,450	859,896
	048	*228 F6 CD2 H1	11.53550	639,038	55,397,512
	049	*228 F6 CD2 H1 PK2	11.78870	403,703	34,244,913
	050	*228 F6 CD2 H1 PK2 W3	11.78870	313,957	26,632,029
	052	*228 F6 H1 EMS	11.43699	549,151	48,015,343
	053	*228 F6 H1 EMS PK2	11.69019	38,882	3,326,037
	054	*228 F6	10.63406	7,975	749,949
	600	*LV 228 H1 EMS PK2	11.77686	327,892	27,842,056
	604	*LV 228 H1 EMS PK2MD2	12.00324	2,024,654	168,675,624
WENATCHEE	062	*246	13.25341	178,423	13,462,422
	063	*246 H1 EMS	14.05634	425	30,235
	064	*246 CD5	13.32426	39,398	2,956,862
	066	*246 F1	15.13377	3,595,935	237,609,994
	068	*246 CD5 WD5	13.32426	314,660	23,615,570
	069	*246 F1 CD5 WD5	15.20462	7,215	474,527
	072	*246 CD3	13.31432	10,678	801,994
	074	*246 F1 CD3	15.19468	6,184,197	406,997,515
	076	*246 F6 CD3	13.99096	18,166	1,298,410
	082	*246 F1 WD1	15.13377	436,222	28,824,411
	084	*246 WD2	13.25341	715,281	53,969,582
	085	*246 F1 WD2	15.13377	1,015,640	67,110,839
	800	*W 246	14.96797	20,815,913	1,390,697,135
	895	*W 246 F1B	15.34833	502,971	32,770,406

*Add the following for the total levy breakdown:

County =	1.64462
State =	3.15039
Port =	.37176
Reg Library=	.50000
County Roads =	1.60114
Tax Districts base rate total	7.26791

(excluded from cities)



<u>DISTRICT</u>	<u>TAX AMOUNT</u>
1) Local Schools	\$22,172,426
2) State Levy	\$16,332,951
3) County Expense	\$8,541,684
4) Cities	\$6,989,291
5) County Roads	\$4,691,621
6) Fire Districts	\$3,205,227
7) Regional Library	\$2,596,857
8) Port District	\$1,930,815
9) Jr. Taxing Districts	\$2,379,190
Total County Tax	\$68,840,066

CHELAN COUNTY 2004 VALUES FOR 2005 LEVY AND TAXES

<u>TAXING DISTRICTS</u>	<u>FARM EXEMPTION</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> / \$1000	<u>AMOUNT</u>
STATE	(9,291,303)	5,184,421,834	3.15039	16,332,951
CHELAN COUNTY				
Current Expense		5,193,713,137	1.61141	8,369,201
Mental Health		5,193,713,137	0.01766	91,721
Law Library		5,193,713,137	0.00511	26,540
Veterans' Relief		5,193,713,137	0.01044	54,222
TOTAL COUNTY		5,193,713,137	1.64462	8,541,684
MISC DISTRICTS				
Port District		5,193,713,137	0.37176	1,930,815
Road District		2,930,175,273	1.60114	4,691,621
Regional Library		5,193,713,137	0.50000	2,596,857
Upper Valley Park & Rec		561,760,205	0.09298	52,232
Upper Valley Bond		555,500,445	0.16022	89,000
Manson Park & Rec		313,176,402	0.19159	60,001
Brae Burn Mosquito District		2,717,644	0.50000	1,359
Leavenworth Mosquito District		304,359,027	0.22638	68,900
HOSPITAL DISTRICTS				
#1 Regular		1,119,908,352	0.34696	388,563
#1 Bond		1,110,283,679	0.00000	0
#1 EMS		1,119,908,352	0.45597	510,645
#2 Regular		1,218,474,892	0.40358	491,752
#2 Bond		1,213,368,306	0.00000	0
#2 EMS		1,218,474,892	0.45506	554,479
FIRE DISTRICTS				
#1 Regular		779,211,621	1.50000	1,168,817
#1 Bond		814,886,237	0.38036	309,950
#3 Regular		257,174,760	0.66785	171,754
#3 Bond		252,687,717	0.37272	94,183
#4 Regular		35,058,529	0.69674	24,427
#4 Bond		34,820,627	0.53081	18,483
#5 Regular		300,615,950	0.65000	195,400
#6 Regular		383,969,722	0.67664	259,809
#7 Regular		862,055,703	0.53967	465,226
#7 Bond		858,799,510	0.14275	122,590
#8 Regular		122,782,367	0.56469	69,334
#9 Regular		373,842,704	0.61591	230,253
#9 Bond		373,184,026	0.20097	75,000

TAXING DISTRICTS

ASSESSED VALUE

LEVY RATE
/\$1000

AMOUNT

CEMETERY DISTRICTS

#1 Regular	105,943,298	0.08905	9,434
#2 Regular	130,300,665	0.09851	12,836
#3 Regular	425,131,312	0.06091	25,895
#4 Regular	1,218,474,892	0.09200	112,100
#5 Regular	28,156,993	0.07085	1,995

CITIES & TOWNS

Cashmere	143,009,548	3.06305	438,045
Cashmere-Bond	141,730,373	0.37733	53,479
Chelan	367,915,260	2.55296	939,273
Entiat	47,933,852	2.25796	108,233
Leavenworth	207,379,225	1.87797	389,452
Leavenworth-Bond	205,560,897	0.48648	100,000
Wenatchee	1,497,299,979	3.06700	4,592,219
Wenatchee-Bond	1,482,098,028	0.24870	368,590

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SCHOOL DISTRICTS

#19 Manson M&O	311,743,414	1.87654	585,000
#19 Manson Bond	312,001,881	1.94230	606,000
#69 Stehekin M&O	0	0.00000	0
#70J Azwell M&O	118,964,574	2.52340	13,196
#70J Azwell Bond	0	0.00000	0
#127 Entiat M&O	118,787,280	1.93623	230,000
#127 Entiat Bond	119,784,024	2.00361	240,000
#129J Chelan M&O	913,770,055	1.68861	1,489,866
#129J Chelan Bond	914,136,996	0.83139	733,824
#222 Cashmere M&O	372,809,953	3.40656	1,270,000
#222 Cashmere Bond	0	0.00000	0
#228 Cascade M&O	1,113,329,262	1.70349	1,896,540
#228 Cascade Bond	1,115,604,574	0.98602	1,100,000
#246 Wenatchee M&O	2,340,144,542	3.50748	8,208,000
#246 Wenatchee Bond	<u>2,340,576,709</u>	2.47802	<u>5,800,000</u>

TOTAL COUNTY VALUE & TAX

5,193,713,137

68,840,066

CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS
2004 VALUES FOR 2005 TAXES

<u>TAXING DISTRICTS</u>		<u>REAL/PERS GROSS VALUE</u>	<u>NEW CONSTRUCTION</u>	<u>UTILITIES</u>	<u>TOTAL SR. AV LOSS</u>	<u>REG LEVY TOTAL AV</u>	<u>SPECIAL & BOND LOSS</u>	<u>TIMBER VALUE</u>	<u>SPECIAL & BOND AV</u>
STATE		5,170,697,427	121,655,236	102,489,459	88,765,052	5,184,421,834	39,196,122		5,145,225,712
County Current		5,179,988,730	121,655,236	102,489,459	88,765,052	5,193,713,137	39,196,122		5,154,517,015
Port District		5,179,988,730	121,655,236	102,489,459	88,765,052	5,193,713,137	39,196,122		5,154,517,015
Road District		2,898,377,558	66,483,287	67,291,028	35,493,313	2,930,175,273	18,392,314		2,911,782,959
Regional Library		5,179,988,730	121,655,236	102,489,459	88,765,052	5,193,713,137	39,196,122		5,154,517,015
Up Valley Park/Rec		564,100,183	12,173,363	8,957,449	11,297,427	561,760,205	7,269,415	1,009,655	554,490,790
Manson Park/Rec		314,791,858	10,074,328	1,455,418	3,070,874	313,176,402	1,691,455		311,484,947
Brae Burn Mosq.		2,805,191	167,960	7,069	93,189	2,719,071	1,427		2,717,644
Leavenwth Mosq.		314,700,701	7,467,555	1,943,560	7,222,172	309,422,089	5,063,062		304,359,027
<u>SCHOOL DISTRICTS:</u>									
#19 Manson	M&O	314,791,858	10,074,328	1,455,418	3,070,874	313,176,402	1,691,455	258,467	
	Bond	314,791,858	10,074,328	1,455,418	3,070,874	313,176,402	1,691,455	516,934	311,484,947
#69 Stehekin	M&O	14,694,113	1,200,519	0	0	14,694,113	0	0	
	Bond	14,694,113	1,200,519	0	0	14,694,113	0	0	14,694,113
#70J Azwell	M&O	4,894,993	142,154	458,911	115,124	5,238,780	9,480	37	
	Bond	4,894,993	142,154	458,911	115,124	5,238,780	9,480	0	5,229,300
#127 Entiat	M&O	117,052,066	2,345,588	4,117,309	2,766,033	118,403,342	612,806	996,744	
	Bond	117,052,066	2,345,588	4,117,309	2,766,033	118,403,342	612,806	1,993,488	117,790,536
#129J Lk Chelan	M&O	884,099,721	17,693,251	9,925,276	8,659,400	885,365,597	3,405,651	366,942	
	Bond	884,099,721	17,693,251	9,925,276	8,659,400	885,365,597	3,405,651	733,883	881,959,946
#222 Cashmere	M&O	374,390,026	5,681,455	9,574,357	8,560,626	375,403,757	2,811,908	218,103	
	Bond	374,390,026	5,681,455	9,574,357	8,560,626	375,403,757	2,811,908	436,207	372,591,849
#228 Cascade	M&O	1,109,543,231	19,943,276	27,542,619	16,404,911	1,120,680,939	9,626,989	2,275,312	
	Bond	1,109,543,231	19,943,276	27,542,619	16,404,911	1,120,680,939	9,626,989	4,550,624	1,111,053,950
#246 Wenatchee	M&O	2,360,522,722	50,355,509	49,415,569	49,188,084	2,360,750,207	21,037,833	432,168	
	Bond	2,360,522,722	50,355,509	49,415,569	49,188,084	2,360,750,207	21,037,833	864,335	2,339,712,374
<u>HOSPITAL DISTRICTS:</u>									
#1 Cascade	Reg/EMS	1,108,612,778	21,078,179	27,640,485	16,344,911	1,119,908,352	9,624,673		
	Bond	1,108,612,778	21,078,179	27,640,485	16,344,911	1,119,908,352	9,624,673		1,110,283,679
#2 Chelan	Reg/EMS	1,218,480,685	36,228,042	11,839,605	11,845,398	1,218,474,892	5,106,586		
	Bond	1,218,480,685	36,228,042	11,839,605	11,845,398	1,218,474,892	5,106,586		1,213,368,306

TAXING DISTRICTS		REAL/PERS GROSS VALUE	NEW CONSTRUCTION	UTILITIES	TOTAL SR. AV LOSS	REG LEVY TOTAL AV	SPECIAL & BOND LOSS	TIMBER VALUE	SPECIAL & BOND AV
<u>CEMETERY DISTRICTS:</u>									
#1 Entiat/Regular		105,340,212	1,786,828	3,086,172	2,483,086	105,943,298	503,140		105,440,158
#2 Leavenworth/Regular		130,334,914	870,686	2,930,678	2,964,927	130,300,665	1,386,189		128,914,476
#3 N Wenatchee/Regular		421,978,072	7,899,247	6,961,456	3,808,216	425,131,312	2,486,351		422,644,961
#4 Chelan/Manson/Regular		1,218,480,685	36,228,042	11,839,605	11,845,398	1,218,474,892	5,106,586		1,213,368,306
#5 Malaga/Regular		27,048,098	147,762	1,198,440	89,545	28,156,993	3,160		28,153,833
<u>Fire Districts:</u>									
#1 Sunnyslope	Regular	752,939,026	21,852,271	15,885,568	11,465,244	779,211,621			
	Bond	752,939,026	21,852,271	15,885,568	11,465,244	779,211,621	6,132,107	33,675	773,079,514
#3 Leavenworth	Regular	258,142,152	5,587,032	4,660,496	5,627,888	257,174,760			
	Bond	258,142,152	5,587,032	4,660,496	5,627,888	257,174,760	4,500,558	13,515	252,674,202
#4 Ponderosa	Regular	35,455,576	632,206	101,854	498,901	35,058,529			
	Bond	35,455,576	632,206	101,854	498,901	35,058,529	237,975	73	34,820,554
#5 Manson	Regular	302,179,717	14,681,361	1,447,107	3,010,874	300,615,950			
	Bond	302,179,717	14,681,361	1,447,107	3,010,874	300,615,950	1,687,135	477	298,928,815
#6 Cashmere	Regular	382,110,269	3,792,351	10,424,111	8,564,658	383,969,722			
	Bond	382,110,269	3,792,351	10,424,111	8,564,658	383,969,722	3,361,238	120,921	380,608,484
#7 Chelan	Regular	862,842,368	19,710,418	7,620,789	8,407,454	862,055,703			
	Bond	862,842,368	19,710,418	7,620,789	8,407,454	862,055,703	3,385,330	129,137	858,670,373
#8 Entiat	Regular	121,188,598	2,479,826	4,368,684	2,774,915	122,782,367			
	Bond	121,188,598	2,479,826	4,368,684	2,774,915	122,782,367	573,208	182,039	122,209,159
#9 Lk Wenatchee	Regular	367,243,244	6,329,517	8,650,371	2,050,911	373,842,704			
	Bond	367,243,244	6,329,517	8,650,371	2,050,911	373,842,704	920,121	261,443	372,922,583
<u>CITIES:</u>									
Cashmere	Regular	145,232,256	1,194,411	1,696,695	3,919,403	143,009,548			
	Bond	145,232,256	1,194,411	1,696,695	3,919,403	143,009,548	1,279,175		141,730,373
Chelan	Regular	371,744,374	8,710,912	1,901,836	5,730,950	367,915,260			
	Bond	371,744,374	8,710,912	1,901,836	5,730,950	367,915,260	2,227,464		365,687,796
Entiat	Regular	47,985,645	904,378	1,236,680	1,288,473	47,933,852			
	Bond	47,985,645	904,378	1,236,680	1,288,473	47,933,852	276,890		47,656,962
Leavenworth	Regular	209,963,187	5,014,803	1,359,431	3,943,393	207,379,225			
	Bond	209,963,187	5,014,803	1,359,431	3,943,393	207,379,225	1,818,328		205,560,897
Wenatchee	Regular	1,506,685,710	39,347,445	29,003,789	38,389,520	1,497,299,979			
	Bond	1,506,685,710	39,347,445	29,003,789	38,389,520	1,497,299,979	15,201,951		1,482,098,028

Russell G. Griffith

**CHELAN COUNTY
2004 LEVIES FOR 2005 TAXES**

		\$ RATE	TOTAL	TX CODE	DISTRICTS	SPECIAL DIST	
						TOTAL	\$ RATE/1000
State		3.15039	3.15039	002	*19 CD4 H2 PK	4.01043	12.22898
County Current Expense		1.61141		004	*19 CD4 H2 F5 PK	4.01043	12.87898
Mental Health		0.01766		006	*19 CD4 H2 F7 PK	4.15318	12.91140
Law Library		0.00511		008	*69 CD4 H2 (Stehekin)	0.00000	8.21855
Veterns Relief		0.01044		012	*70J CD4 H2 F7	2.66615	11.42437
Total County		1.64462	1.64462	016	*127 CD1	3.93984	11.29680
	y	0.50000	0.50000	019	*127 CD3 F1	4.32020	13.14902
	c	0.09298		020	*127 CD1 F8	3.93984	11.86149
Upp Valley Pk & Rec Bond		0.16022	0.25320	022	*127 F8	3.93984	11.77244
		0.19159	0.19159	023	*228	2.68951	9.95742
Port District		0.37176	0.37176	024	*228 H1	2.68951	10.76035
	t	1.60114	1.60114	026	*228 F3 H1 PK2	3.22245	12.05412
Brae Burn Mosq District		0.50000	0.50000	027	*228 F4 H1	3.22032	11.98790
Leavenworth Mosq District		0.22638	0.22638	028	*228 H1 PK2	2.84973	11.01355
				029	*228 F9 H1	2.89048	11.57723
				030	*228 F9 H1 MD	3.39048	12.07723
				031	*228 F3 H1	3.06223	11.80092
HOSPITAL DISTRICTS				032	*129 CD4 H2	2.52000	10.73855
#1 Cascade Regular		0.34696		034	*129 CD4 H2 F7	2.66275	11.42097
Bond		0.00000		036	*129 CD4 H2 SD F7	2.66275	11.42097
EMS		0.45597	0.80293	038	*129 CD4 H2 F8	2.52000	11.30324
#2 Chelan Regular		0.40358		042	*228 F3 H1 PK2 MD2	3.44883	12.28050
Bond		0.00000		043	*228 H1 PK2 MD2	3.07611	11.23993
EMS		0.45506	0.85864	044	*228 CD2 H1	2.68951	10.85886
	S			045	*228 CD2 H1 PK2	2.84973	11.11206
#1 Snnyslope Regular		1.50000		046	*228 CD2 H1 F3	3.06223	11.89943
Bond		0.38036	1.88036	047	*228 CD2 H1 F3 PK2	3.22245	12.15263
		0.66785		048	*228 CD2 H1 F6	2.68951	11.53550
		0.37272	1.04057	049	*228 CD2 H1 F6 PK2	2.84973	11.78870
		0.69674		050	*228 F6 CD2 H1 PK2	2.84973	11.78870
		0.53081	1.22755	052	*228 H1 F6	2.68951	11.43699
#5 Manson Regular		0.65000		053	*228 H1 F6 PK2	2.84973	11.69019
Bond		0.00000	0.65000	054	*228 F6	2.68951	10.63406
#6 Cashmere Regular		0.67664		056	*222	3.40656	10.67447
Bond		0.00000	0.67664	057	*222 H1	3.40656	11.47740
#7 Chelan Regular		0.53967		058	*222 F1	3.78692	12.55483
Bond		0.14275	0.68242	060	*222 F6	3.40656	11.35111
#8 Entiat Regular		0.56469		062	*246	5.98550	13.25341
Bond		0.00000	0.56469	063	*246 H1	5.98550	14.05634
#9 Lk Wen Regular		0.61591		064	*246 CD5	5.98550	13.32426
Bond		0.20097	0.81688	065	*246 CD5 F1	6.36586	15.20462
				066	*246 F1	6.36586	15.13377
				068	*246 CD5 WD2	5.98550	13.32426
CEMETERY DISTRICTS				069	*246 F1 CD5 WD2	6.36586	15.20462
#1 Entiat		0.08905	0.08905	072	*246 CD3	5.98550	13.31432
		0.09851	0.09851	074	*246 CD3 F1	6.36586	15.19468
		0.06091	0.06091	076	*246 CD3 F6	5.98550	13.99096
		0.09200	0.09200	082	*246 F1 WD1	6.36586	15.13377
#5 Malaga		0.07085	0.07085	084	*246 WD2	5.98550	13.25341
				085	*246 F1 WD2	6.36586	15.13377
CITIES				100	*CA 222	3.78389	12.51371
Cashmere Regular		3.06305		201	*CH 129 CD4 H2 F7	2.66275	12.37279
Bond		0.37733	3.44038	410	*E 127 CD1 F8	3.93984	12.51831
Chelan Regular		2.55296		600	*LV 228 H1 PK2	3.33621	11.77686
Bond		0.00000	2.55296	604	*LV 228 H1 PK2 MD2	3.56259	12.00324
Entiat Regular		2.25796		800	*W 246	6.23420	14.96797
Bond		0.00000	2.25796	895	*W 246 F1B	6.61456	15.34833
Leavenworth Regular		1.87797					
Bond		0.48648	2.36445				
Wenatchee Regular		3.06700					
Bond		0.24870	3.31570				
SCHOOL DISTRICTS							
#19 Manson M&O		1.87654					
Bond		1.94230	3.81884				
		2.52340					
		0.00000	2.52340				
		1.93623					
		2.00361	3.93984				
		1.68861					
		0.83139	2.52000				
		3.40656					
		0.00000	3.40656				
		1.70349					
		0.98602	2.68951				
		3.50748					
		2.47802	5.98550				

Districts below included in all district totals above except city total replaces county road	
County	1.64462
State	3.15039
Port	0.37176
Regional Library	0.50000
County Roads	1.60114 replace w/city
TOTAL	7.26791

**CHELAN COUNTY ASSESSED VALUES
and TAXES LEVIED
1956~2005**

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
2004	5,193,713,137	2005	22,172,426.00	68,840,066.00

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 2007 for tax year 2008
 Phase Four-Assessment year 2008 for tax year 2009

BREAKDOWN OF VALUES BY LAND USE CODE IN PHASES															
	Phase 1			Phase 2			Phase 3			Phase 4			Total for County		
Land Use	# of parcels	% of AV	Value	# of parcels	% of AV	Value	# of parcels	% of AV	Value	# of parcels	% of AV	Value	# of parcels	% of AV	Value
Residential	7,534	67.68%	755,601,606	7,665	59.87%	947,596,401	7,203	75.15%	818,432,794	6,060	72.07%	861,394,926	28,462	67.88%	3,383,025,727
Multiple family	272	4.53%	50,610,594	629	8.84%	139,939,873	510	8.20%	89,314,593	2,148	9.51%	113,620,981	3,559	7.90%	393,486,041
Manufacturing	73	7.02%	78,385,017	55	2.46%	38,875,659	7	1.45%	15,818,614	7	0.04%	531,176	142	2.68%	133,610,466
Commercial	440	9.87%	110,171,949	709	25.92%	410,214,407	184	6.15%	66,986,055	326	7.66%	91,530,848	1,659	13.62%	678,903,259
Ag (not open space)	391	4.34%	48,435,206	119	0.93%	14,758,126	164	2.31%	25,110,933	351	4.26%	50,893,257	1,025	2.79%	139,197,522
Open Space	475	3.89%	43,431,567	120	0.42%	6,643,546	212	2.07%	22,584,180	201	2.10%	25,041,331	1,008	1.96%	97,700,624
Class/Desig Forest	105	0.13%	1,460,384	43	0.07%	1,177,293	372	0.84%	9,120,504	90	0.03%	388,195	610	0.24%	12,146,376
Other	748	2.54%	28,410,100	379	1.49%	23,561,753	497	3.83%	41,726,640	1,002	4.34%	51,886,545	2,626	2.92%	145,585,038
Totals	10,038	100.00%	1,116,506,423	9,719	100.00%	1,582,767,058	9,149	100.00%	1,089,094,313	10,185	100.00%	1,195,287,259	39,091	100.00%	4,983,655,053

VOTED SPECIAL AND BOND LEVIES

TAX YEAR 2005

<i>School District</i>	<i>Tax Year</i>	<i>M&O Levy amount</i>	<i>Tax Year</i>	<i>Bond Levy amount</i>
#19 Manson	1995	396,000	1995	170,000
	1996	440,000	1996	530,000
	1997	440,000	1997	530,000
	1998	440,000	1998	525,000
	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
Bond issued 1993 \$1,455,000 Payoff 2006				
Bond issued ' 1995 \$4,900,000 Payoff 2013				
#70J Azwell/Pateros Joint district w/Okanogan	1995	7,659	1995	8,037
	1996	8,106	1996	7,856
	1997	11,729	1997	9,852
	1998	11,216	1998	11,208
	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
#127 Entiat	1995	85,000	1995	143,500
	1996	85,000	1996	200,000
	1997	85,000	1997	220,000
	1998	95,000	1998	220,000
	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
Bond issued 2001 \$1,980,000 Payoff 2013				
#129 Lk Chelan Joint district w/Okanogan and Douglas counties	1995	784,000	1995	722,609
	1996	784,000	1996	736,362
	1997	807,520	1997	804,974
	1998	831,745	1998	761,126
	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
Bond issued 2003 \$4,600,000 Payoff 2009				

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2005

<i>School District</i>	<i>Tax Year</i>	<i>M&O Levy amount</i>	<i>Tax Year</i>	<i>Bond Levy amount</i>
#222 Cashmere	1995	895,000	1995	804,216
	1996	895,000	1996	850,001
	1997	882,000	1997	800,000
	1998	975,000	1998	800,000
	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
Bond issued 1998 \$1,315,000 Payoff 2004				
#228 Cascade	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	2005	1,100,000
Bond issued 1994 \$8,530,000 Payoff 2011				
Bond issued 1997 \$1,682,000 Payoff 2004				
Bond issued 1997 \$274,000 Payoff 2004				
#246 Wenatchee	1995	4,650,000	1995	2,800,011
	1996	5,100,000	1996	2,950,003
	1997	5,400,000	1997	2,900,000
	1998	5,616,000	1998	2,900,000
	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
Bond issued 1997 \$7,977,000 Payoff 2006				
Bond issued 1998 \$3,885,000 Payoff 2007				
Bond issued 2002 \$26,700,000 Payoff 2021				
Bond issued 2003 \$7,670,000 Payoff 2007				
Upper Valley			2001	80,429
Park & Rec			2002	85,000
			2003	85,000
			2004	89,000
			2005	89,000
Bond issued 2000 \$986,000 Payoff 2020				

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2005

<i>Fire Districts</i>	<i>Tax Year</i>	<i>Bond Levy amount</i>
#1 Sunnyslope	1998	246,872
	1999	282,933
	2000	282,223
	2001	286,079
	2002	299,225
	2003	301,154
	2004	302,388
	2005	309,950
Bond issued 1998 \$2,880,000 Payoff 2014		
#3 Leavenworth	1998	100,000
	1999	90,170
	2000	93,753
	2001	90,092
	2002	95,393
	2003	93,436
	2004	96,431
	2005	94,183
Bond issued 1997 \$1,150,000 Payoff 2017		
#4 Ponderosa	1998	6,600
	1999	6,600
	2000	6,600
	2001	18,476
	2002	18,484
	2003	18,484
	2004	18,483
	2005	18,483
Bond issued 2001 \$218,000 Payoff 2020		
#7 Chelan	1998	110,700
	1999	108,090
	2000	109,990
	2001	111,513
	2002	112,646
	2003	114,566
	2004	116,190
	2005	122,590
Bond issued 1998 \$940,000 Payoff 2011		
#9 Lk Wenatchee	1998	74,220
	1999	69,158
	2000	72,465
	2001	70,047
	2002	72,576
	2003	76,183
	2004	70,000
	2005	75,000
Bond issued 1998 \$660,000 Payoff 2014		