



SUMMARY OF CHELAN COUNTY

PROPERTY TAX PROCEDURE 2006

**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:

It's time for another tax booklet! As I ponder what to say this year, I realize even though this book is full of statistics and facts about Chelan County's property tax system, I have never asked the users of this book what is missing that they can use, or explained why it has what it has in it. So, with that said, put on your thinking caps when you review this book to see if there are additional items that should be included.

I suppose there has been more than one of you wondering why the bright colors. Actually, I figure no one else will send anything that bright, so when you're looking for it on your desk, it's really easy to find.

Also, the last few years, I've included a few pages in the back of the book that track all the history of the voted-in bond issues, or M & O levies. This gives you the ability to quickly see what the status of those voted levies are.

In Chelan County, we are dealing with some tremendous increases in property values. The Lake Chelan area is probably the most obvious (this could be the next Lake Tahoe), followed closely behind by Lake Wenatchee and Leavenworth. Unfortunately this has also had an affect on all property values in Chelan County. For this booklet, however, it is very difficult to portray those high increases because it represents just one little window in time with no knowledge of what has already happened either before or after its publication.

Remember, it is our goal to serve you, the taxpayer! If you have any question, 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/Mobile Homes	.....	Kathleen Breiler
Abstractor	.....	Betty Cook
Abstractor	.....	Paula Cox
Abstractor	.....	Cathy Enlow
GIS Analyst	.....	Jean Postlethwaite
Personal Property/Levies	.....	Becky Jaspers
Commercial Appraiser	.....	DeWayne Crater
Commercial Appraiser	.....	Brad Kimball
Real Property Appraiser	.....	Steve Byers
Real Property Appraiser	.....	Fausto Gomez, JR.
Real Property Appraiser	.....	Jim Holscher
Real Property Appraiser	.....	Brian Kelly
Real Property Appraiser/Orchards	.....	Tom Landes
Real Property Appraiser	.....	Steve McDonald

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	\$1477.49	*Chelan	\$1247.04	*Entiat	\$1213.48
*Leavenworth	\$1175.89	*Wenatchee	\$1469.82	**Manson	\$1271.69

*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 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 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 2005 ASSESSMENT for 2006 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



\$19,910,140

\$20,178,562

\$40,088,702

COMMUNICATIONS

Real

Personal

Total



\$ 7,644,433

\$48,150,049

\$55,794,482

GAS, POWER and LIGHT

Real

Personal

Total



\$ 1,024,188

\$ 6,166,382

\$ 7,190,570

TOTAL STATE VALUATION

\$103,073,754

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**

\$ 1,872,005

\$1,403,260,174

\$1,543,509,229

\$ 721,741,121

\$1,601,760,662

\$ 166,997,635

\$ (56,208)



TOTAL BY ASSESSOR

\$5,439,084,618

SUBTOTAL

\$5,542,158,372

LESS SENIOR CITIZEN A.V.

89,441,177

TOTAL ASSESSED COUNTY VALUATION

\$5,452,717,195

**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 2006

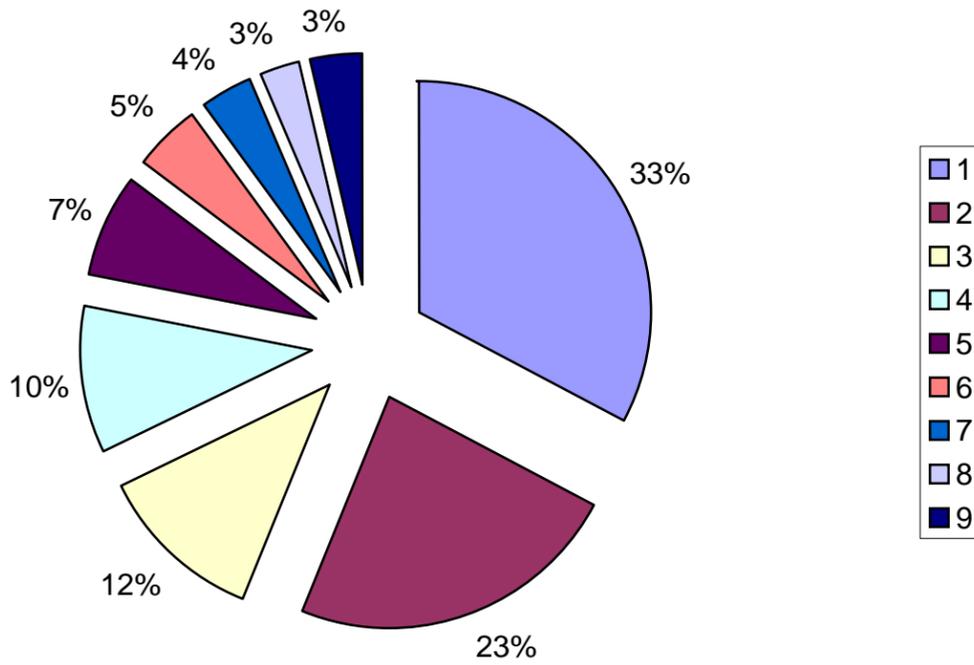
 SCHOOL DISTRICTS	TAX CODES	DISTRICTS	\$ RATE/1000	 TAXES COLLECTED	ASSESSED VALUE OF TAXING AREA
MANSON	002	*19 CD4 H2 EMS PK	12.06348	146,819	12,170,545
	004	*19 F5 CD4 H2 EMS PK	12.71690	3,924,459	308,601,860
	006	*19 F7 CD4 H2 EMS PK	12.73893	6,659	522,741
STEHEKIN	008	*69 CD4 H2 EMS	8.09752	119,182	14,718,382
AZWELL/PATEROS	012	*70J F7 CD4 H2 EMS	11.25587	61,248	5,441,407
ENTIAT	016	*127 CD1	10.73196	87,818	8,182,877
	019	*127 F1 CD3	12.53833	58,183	4,640,377
	020	*127 F8 CD1	11.31528	587,904	51,956,651
	022	*127 F8 CD1	11.22550	89,372	7,961,500
	410	*E 127 F8 CD1	12.13476	608,854	50,174,410
CHELAN	032	*129 CD4 H2 EMS	10.71766	160,123	14,940,119
	034	*129 F7 CD4 H2 EMS	11.39311	5,095,129	447,211,400
	036	*129 F7 CD4 H2 EMS SD	11.39311	630,944	55,379,400
	038	*129 F8 CD4 H2 EMS	11.30098	169,670	15,013,707
	201	*CH 129 CD4 H2 EMS F7	12.47036	4,803,210	385,170,121
CASHMERE	056	*222	13.02152	280,920	21,573,520
	057	*222 H1 EMS	14.10921	158	11,206
	058	*222 F1	14.85684	151,760	10,214,824
	060	*222 F6	13.66427	3,233,901	236,668,426
	100	*CA 222	14.77487	2,343,275	158,598,684
LEAVENWORTH	023	*228	9.52897	956	100,308
Includes: Merritt,	024	*228 H1 EMS	10.61666	372,212	35,059,254
Winton, Lk. Wenatchee,	026	*228 F3 H1 EMS PK2	11.88682	1,483,398	124,793,527
Leavenworth	027	*228 F4 H1 EMS	11.83203	427,607	36,139,786
Peshastin/Dryden	028	*228 H1 EMS PK2	10.86589	335,881	30,911,543
	029	*228 F9 H1 EMS	11.63526	4,381,158	376,541,450
	030	*228 F9 H1 EMS MD	12.13526	35,660	2,938,566
	031	*228 F3 H1	11.63759	40,033	3,439,956
	042	*228 F3 H1 EMS PK2 MD2	12.02184	1,634,690	135,976,654
	043	*228 H1 PK2 MD2 EMS	11.00091	13,513	1,228,398
	044	*228 CD2 H1 EMS	10.71577	36,217	3,379,770
	045	*228 CD2 H1 EMS PK2	10.96500	31,585	2,880,484
	046	*228 CD2 H1 EMS F3	11.73670	24,973	2,127,751
	047	*228 F3 CD2 H1 PK2	11.98593	12,758	1,064,384
	048	*228 F6 CD2 H1	11.35852	663,113	58,380,230
	049	*228 F6 CD2 H1 PK2	11.60775	408,674	35,207,030
	050	*228 F6 CD2 H1 PK2 W3	11.60775	354,347	30,526,751
	052	*228 F6 H1 EMS	11.25941	572,580	50,853,497
	053	*228 F6 H1 EMS PK2	11.50864	39,761	3,454,863
	054	*228 F6	10.17172	9,397	923,817
	600	*LV 228 H1 EMS PK2	11.75893	358,818	30,514,479
	604	*LV 228 H1 EMS PK2MD2	11.89395	2,186,530	183,835,475
WENATCHEE	062	*246	12.92666	138,844	10,740,871
	063	*246 H1 EMS	14.01435	682	48,678
	064	*246 CD5	12.99102	53,692	4,133,012
	066	*246 F1	14.76198	4,003,636	271,212,656
	068	*246 CD5 WD5	12.99102	344,646	26,529,562
	069	*246 F1 CD5 WD5	14.82634	7,804	526,348
	072	*246 CD3	12.98749	9,118	702,074
	074	*246 F1 CD3	14.82281	6,380,585	430,457,157
	076	*246 F6 CD3	13.63024	18,226	1,337,177
	082	*246 F1 WD1	14.76198	470,778	31,891,238
	084	*246 WD2	12.92666	791,634	61,240,385
	085	*246 F1 WD2	14.76198	1,186,587	80,381,314
	800	*W 246	14.69824	22,752,771	1,547,992,859
	895	*W 246 F1B	15.05318	899,121	59,729,629

*Add the following for the total levy breakdown:

County =	1.65510
State =	3.18811
Port =	.36554
Reg Library=	.48000
County Roads =	1.45359
Tax Districts base rate total	7.14234

(excluded from cities)

DISTRIBUTION OF TAX DOLLARS 2004



<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 2005 VALUES FOR 2006 LEVY AND TAXES

<u>TAXING DISTRICTS</u>	<u>FARM EXEMPTION</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> / \$1000	<u>AMOUNT</u>
STATE	(9,207,248)	5,443,509,947	3.18811	17,354,554
CHELAN COUNTY				
Current Expense		5,452,717,195	1.62145	8,841,308
Mental Health		5,452,717,195	0.01737	94,740
Law Library		5,452,717,195	0.00503	27,409
Veterans' Relief		5,452,717,195	0.01125	61,343
TOTAL COUNTY		5,452,717,195	1.65510	9,024,800
MISC DISTRICTS				
Port District		5,452,717,195	0.36554	1,993,198
Road District		3,062,581,916	1.45359	4,451,738
Regional Library		5,452,717,195	0.48000	2,617,304
Upper Valley Park & Rec		578,748,438	0.09350	54,111
Upper Valley Bond		571,549,408	0.15573	89,000
Manson Park & Rec		320,666,742	0.19261	61,764
Brae Burn Mosquito District		2,845,377	0.50000	1,423
Leavenworth Mosquito District		314,017,365	0.13502	42,400
HOSPITAL DISTRICTS				
#1 Regular		1,146,548,869	0.34962	400,854
#1 Bond		1,134,250,761	0.27861	316,000
#1 EMS		1,146,548,869	0.45946	526,793
#2 Regular		1,255,011,106	0.40552	508,926
#2 Bond		1,248,718,360	0.00000	0
#2 EMS		1,255,011,106	0.45724	573,840
FIRE DISTRICTS				
#1 Regular		826,569,923	1.48038	1,223,637
#1 Bond		878,143,313	0.35494	311,685
#3 Regular		267,292,230	0.67008	179,108
#3 Bond		261,951,546	0.35085	91,907
#4 Regular		35,928,113	0.69942	25,129
#4 Bond		35,823,111	0.51595	18,483
#5 Regular		308,028,556	0.65342	201,271
#6 Regular		414,611,125	0.64275	266,491
#7 Regular		890,463,741	0.54168	482,349
#7 Bond		886,179,225	0.13377	118,540
#8 Regular		123,390,203	0.58332	71,976
#9 Regular		378,886,214	0.82000	310,687
#9 Bond		377,652,545	0.19860	75,000

TAXING DISTRICTS**ASSESSED VALUE****LEVY RATE
/\$1000****AMOUNT****CEMETERY DISTRICTS**

#1 Regular	108,645,458	0.08978	9,754
#2 Regular	133,055,289	0.09911	13,187
#3 Regular	436,289,408	0.06083	26,538
#4 Regular	1,255,011,106	0.09242	115,992
#5 Regular	31,587,380	0.06436	2,033

CITIES & TOWNS

Cashmere	156,607,357	2.86136	448,111
Cashmere-Bond	154,749,272	0.34558	53,479
Chelan	381,935,480	2.53084	966,618
Entiat	49,421,993	2.27307	112,340
Leavenworth	212,892,689	1.87188	398,510
Leavenworth-Bond	210,639,395	0.47475	100,000
Wenatchee	1,589,277,760	2.99107	4,753,633
Wenatchee-Bond	1,568,211,873	0.23410	367,115

SCHOOL DISTRICTS

#19 Manson M&O	319,386,229	1.98819	635,000
#19 Manson Bond	319,859,528	1.78516	571,000
#69 Stehekin M&O	0	0.00000	0
#70J Azwell M&O	5,326,283	2.48290	13,225
#70J Azwell Bond	0	0.00000	0
#127 Entiat M&O	122,047,241	1.88452	230,000
#127 Entiat Bond	123,814,534	1.61532	200,000
#129J Chelan M&O	910,384,651	1.67313	1,523,192
#129J Chelan Bond	911,008,537	0.94701	862,734
#222 Cashmere M&O	419,105,749	3.16149	1,325,000
#222 Cashmere Bond	419,473,387	2.71769	1,140,000
#228 Cascade M&O	1,138,961,947	1.66469	1,896,016
#228 Cascade Bond	1,142,757,096	0.72194	825,000
#246 Wenatchee M&O	2,478,127,872	3.44454	8,536,000
#246 Wenatchee Bond	2,478,864,451	2.33978	5,800,000

TOTAL COUNTY VALUE & TAX**5,452,717,195****72,317,445**

CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS
2005 VALUES FOR 2006 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	5,429,877,370	117,573,134	103,073,754	89,441,177	5,443,509,947	52,422,682		5,391,087,265
County Current	5,439,084,618	117,573,134	103,073,754	89,441,177	5,452,717,195	52,422,682		5,400,294,513
Port District	5,439,084,618	117,573,134	103,073,754	89,441,177	5,452,717,195	52,422,682		5,400,294,513
Road District	3,028,503,595	61,325,870	69,216,726	35,138,405	3,062,581,916	24,069,995		3,038,511,921
Regional Library	5,439,084,618	117,573,134	103,073,754	89,441,177	5,452,717,195	52,422,682		5,400,294,513
Up Valley Park/Rec	580,160,953	14,539,522	9,543,500	10,956,015	578,748,438	8,842,869	1,643,839	569,905,569
Manson Park/Rec	321,813,574	5,881,286	1,651,058	2,797,890	320,666,742	1,753,812		318,912,930
Brae Burn Mosq.	2,932,807	150,206	7,186	93,189	2,846,804	1,427		2,845,377
Leavenwth Mosq.	325,221,079	9,101,325	2,114,522	7,023,962	320,311,639	6,294,274		314,017,365
<u>SCHOOL DISTRICTS:</u>								
#19 Manson	M&O	321,813,574	5,881,286	1,651,058	2,797,890	320,666,742	1,753,812	473,299
	Bond	321,813,574	5,881,286	1,651,058	2,797,890	320,666,742	1,753,812	946,598
#69 Stehekin	M&O	14,717,671	0	711	0	14,718,382	0	0
	Bond	14,717,671	0	711	0	14,718,382	0	14,718,382
#70J Azwell	M&O	4,882,327	0	568,560	115,124	5,335,763	9,480	0
	Bond	4,882,327	0	568,560	115,124	5,335,763	9,480	5,326,283
#127 Entiat	M&O	120,036,440	2,729,873	3,933,970	2,763,676	121,206,734	926,785	1,767,292
	Bond	120,036,440	2,729,873	3,933,970	2,763,676	121,206,734	926,785	3,534,585
#129J Lk Chelan	M&O	913,348,336	17,859,094	9,441,830	8,499,947	914,290,219	4,529,454	623,886
	Bond	913,348,336	17,859,094	9,441,830	8,499,947	914,290,219	4,529,454	1,247,772
#222 Cashmere	M&O	422,235,865	8,413,845	9,419,779	8,652,625	423,003,019	4,264,908	367,638
	Bond	422,235,865	8,413,845	9,419,779	8,652,625	423,003,019	4,264,908	735,276
#228 Cascade	M&O	1,134,504,383	21,192,862	29,004,834	16,041,994	1,147,467,223	12,300,424	3,795,148
	Bond	1,134,504,383	21,192,862	29,004,834	16,041,994	1,147,467,223	12,300,424	7,590,297
#246 Wenatchee	M&O	2,507,546,022	48,682,103	49,053,012	50,569,921	2,506,029,113	28,637,819	736,578
	Bond	2,507,546,022	48,682,103	49,053,012	50,569,921	2,506,029,113	28,637,819	1,473,157
<u>HOSPITAL DISTRICTS:</u>								
#1 Cascade	Reg/EMS	1,133,518,752	22,853,413	29,012,111	15,981,994	1,146,548,869	12,298,108	
	Bond	1,133,518,752	22,853,413	29,012,111	15,981,994	1,146,548,869	12,298,108	1,134,250,761
#2 Chelan	Reg/EMS	1,254,761,908	30,071,912	11,662,159	11,412,961	1,255,011,106	6,292,746	
	Bond	1,254,761,908	30,071,912	11,662,159	11,412,961	1,255,011,106	6,292,746	1,248,718,360

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	108,367,978	2,459,455	2,931,156	2,653,676	108,645,458	857,386		107,788,072
#2 Leavenworth/Regular	132,649,548	1,193,140	3,124,941	2,719,200	133,055,289	1,647,429		131,407,860
#3 N Wenatchee/Regular	432,226,663	7,809,762	7,739,302	3,676,557	436,289,408	2,795,233		433,494,175
#4 Chelan/Manson/Regular	1,254,761,908	30,071,912	11,662,159	11,412,961	1,255,011,106	6,292,746		1,248,718,360
#5 Malaga/Regular	30,441,766	211,250	1,235,159	89,545	31,587,380	103,894		31,483,486
<u>Fire Districts:</u>								
#1 Sunnyslope	Regular 879,168,641	26,039,647	18,606,398	11,625,255	826,569,923			
	Bond 879,168,641	26,039,647	18,606,398	11,625,255	886,149,784	8,064,843	58,372	878,084,941
#3 Leavenworth	Regular 268,208,162	8,340,308	4,836,874	5,752,806	267,292,230			
	Bond 268,208,162	8,340,308	4,836,874	5,752,806	267,292,230	5,470,722	130,038	261,821,508
#4 Ponderosa	Regular 36,162,283	655,383	82,505	316,675	35,928,113			
	Bond 36,162,283	655,383	82,505	316,675	35,928,113	105,002	0	35,823,111
#5 Manson	Regular 309,127,685	5,833,611	1,638,761	2,737,890	308,028,556			
	Bond 309,127,685	5,833,611	1,638,761	2,737,890	308,028,556	1,749,492	867	306,279,064
#6 Cashmere	Regular 412,457,240	5,779,879	10,561,024	8,407,139	414,611,125			
	Bond 412,457,240	5,779,879	10,561,024	8,407,139	414,611,125	4,590,941	182,261	410,020,184
#7 Chelan	Regular 891,570,094	23,280,148	7,082,689	8,189,042	890,463,741			
	Bond 891,570,094	23,280,148	7,082,689	8,189,042	890,463,741	4,509,133	224,617	885,954,608
#8 Entiat	Regular 121,939,772	3,451,106	4,274,895	2,824,464	123,390,203			
	Bond 121,939,772	3,451,106	4,274,895	2,824,464	123,390,203	871,649	223,756	122,518,554
#9 Lk Wenatchee	Regular 372,573,114	5,540,099	8,573,463	2,260,363	378,886,214			
	Bond 372,573,114	5,540,099	8,573,463	2,260,363	378,886,214	1,666,561	432,892	377,219,653
<u>CITIES:</u>								
Cashmere	Regular 158,904,062	1,784,190	1,556,952	3,853,657	156,607,357			
	Bond 158,904,062	1,784,190	1,556,952	3,853,657	156,607,357	1,858,085		154,749,272
Chelan	Regular 386,169,568	10,773,957	1,609,742	5,843,830	381,935,480			
	Bond 386,169,568	10,773,957	1,609,742	5,843,830	381,935,480	2,571,522		379,363,958
Entiat	Regular 49,685,544	1,339,483	1,110,115	1,373,666	49,421,993			
	Bond 49,685,544	1,339,483	1,110,115	1,373,666	49,421,993	603,899		48,818,094
Leavenworth	Regular 215,074,858	4,656,919	1,528,490	3,710,659	212,892,689			
	Bond 215,074,858	4,656,919	1,528,490	3,710,659	212,892,689	2,253,294		210,639,395
Wenatchee	Regular 1,600,746,991	37,692,715	28,051,729	39,520,960	1,589,277,760			
	Bond 1,600,746,991	37,692,715	28,051,729	39,520,960	1,589,277,760	21,065,887		1,568,211,873

Russell G. Griffith

**CHELAN COUNTY
2005 LEVIES FOR 2006 TAXES**

TAXING DISTRICT	\$ RATE	TOTAL	TX CODE	DISTRICTS	SPECIAL DIST	
					TOTAL	\$ RATE/1000
State	3.18811	3.18811	002	*19 CD4 H2 PK	3.96596	12.06348
County Current Expense	1.62145		004	*19 CD4 H2 F5 PK	3.96596	12.71690
Mental Health	0.01737		006	*19 CD4 H2 F7 PK	4.09973	12.73893
Law Library	0.00503		008	*69 CD4 H2 (Stehekin)	0.00000	8.09752
Veterns Relief	0.01125		012	*70J CD4 H2 F7	2.61667	11.25587
Total County	1.65510	1.65510	016	*127 CD1	3.49984	10.73196
			019	*127 CD3 F1	3.85478	12.53833
Regional Library	0.48000	0.48000	020	*127 CD1 F8	3.49984	11.31528
Upp Valley Pk & Rec	0.09350		022	*127 F8	3.49984	11.22550
Upp Valley Pk & Rec Bond	0.15573	0.24923	023	*228	2.38663	9.52897
Manson Pk & Rec	0.19261	0.19261	024	*228 H1	2.66524	10.61666
Port District	0.36554	0.36554	026	*228 F3 H1 PK2	3.17182	11.88682
County Road District	1.45359	1.45359	027	*228 F4 H1	3.18119	11.83203
Brae Burn Mosq District	0.50000	0.50000	028	*228 H1 PK2	2.82097	10.86589
Leavenworth Mosq District	0.13502	0.13502	029	*228 F9 H1	2.86384	11.63526
			030	*228 F9 H1 MD	3.36384	12.13526
			031	*228 F3 H1	3.01609	11.63759
HOSPITAL DISTRICTS			032	*129 CD4 H2	2.62014	10.71766
#1 Cascade Regular	0.34962		034	*129 CD4 H2 F7	2.75391	11.39311
Bond	0.27861		036	*129 CD4 H2 SD F7	2.75391	11.39311
EMS	0.45946	1.08769	038	*129 CD4 H2 F8	2.62014	11.30098
#2 Chelan Regular	0.40552		042	*228 F3 H1 PK2 MD2	3.02823	12.02184
Bond	0.00000		043	*228 H1 PK2 MD2	2.67738	11.00091
EMS	0.45724	0.86276	044	*228 CD2 H1	2.66524	10.71577
			045	*228 CD2 H1 PK2	2.82097	10.96500
FIRE DISTRICTS			046	*228 CD2 H1 F3	3.01609	11.73670
#1 Snnyslope Regular	1.48038		047	*228 CD2 H1 F3 PK2	3.17182	11.98593
Bond	0.35494	1.83532	048	*228 CD2 H1 F6	2.66524	11.35852
#3 Leavenwth Regular	0.67008		049	*228 CD2 H1 F6 PK2	2.82097	11.60775
Bond	0.35085	1.02093	050	*228 F6 CD2 H1 PK2	2.82097	11.60775
#4 Ponderosa Regular	0.69942		052	*228 H1 F6	2.66524	11.25941
Bond	0.51595	1.21537	053	*228 H1 F6 PK2	2.82097	11.50864
#5 Manson Regular	0.65342		054	*228 F6	2.38663	10.17172
Bond	0.00000	0.65342	056	*222	5.87918	13.02152
#6 Cashmere Regular	0.64275		057	*222 H1	6.15779	14.10921
Bond	0.00000	0.64275	058	*222 F1	6.23412	14.85684
#7 Chelan Regular	0.54168		060	*222 F6	5.87918	13.66427
Bond	0.13377	0.67545	062	*246	5.78432	12.92666
#8 Entiat Regular	0.58332		063	*246 H1	6.06293	14.01435
Bond	0.00000	0.58332	064	*246 CD5	5.78432	12.99102
#9 Lk Wen Regular	0.82000		065	*246 CD5 F1	6.13926	14.82634
Bond	0.19860	1.01860	066	*246 F1	6.13926	14.76198
			068	*246 CD5 WD2	5.78432	12.99102
CEMETERY DISTRICTS			069	*246 F1 CD5 WD2	6.13926	14.82634
#1 Entiat	0.08978	0.08978	072	*246 CD3	5.78432	12.98749
#2 Leavenworth	0.09911	0.09911	074	*246 CD3 F1	6.13926	14.82281
#3 N Wenatchee	0.06083	0.06083	076	*246 CD3 F6	5.78432	13.63024
#4 Chelan/Manson	0.09242	0.09242	082	*246 F1 WD1	6.13926	14.76198
#5 Malaga	0.06436	0.06436	084	*246 WD2	5.78432	12.92666
			085	*246 F1 WD2	6.13926	14.76198
CITIES			100	*CA 222	6.22476	14.77487
Cashmere Regular	2.86136		201	*CH 129 CD4 H2 F7	2.75391	12.47036
Bond	0.34558	3.20694	410	*E 127 CD1 F8	3.49984	12.13476
Chelan Regular	2.53084		600	*LV 228 H1 PK2	3.29572	11.75893
Bond	0.00000	2.53084	604	*LV 228 H1 PK2 MD2	3.15213	11.89395
Entiat Regular	2.27307		800	*W 246	6.01842	14.69824
Bond	0.00000	2.27307	895	*W 246 F1B	6.37336	15.05318
Leavenworth Regular	1.87188					
Bond	0.47475	2.34663				
Wenatchee Regular	2.99107					
Bond	0.23410	3.22517				
SCHOOL DISTRICTS						
#19 Manson M&O	1.98819					
Bond	1.78516	3.77335				
#70J Azwell M&O	2.48290					
Bond	0.00000	2.48290				
#127 Entiat M&O	1.88452					
Bond	1.61532	3.49984				
#129J Chelan M&O	1.67313					
Bond	0.94701	2.62014				
#222 Cashmere M&O	3.16149					
Bond	2.71769	5.87918				
#228 Cascade M&O	1.66469					
Bond	0.72194	2.38663				
#246 Wenat M&O	3.44454					
Bond	2.33978	5.78432				

Districts below included in all district totals above except city total replaces county road	
County	1.65510
State	3.18811
Port	0.36554
Regional Library	0.48000
County Roads	1.45359 replace w/city
TOTAL	7.14234

**CHELAN COUNTY ASSESSED VALUES
and TAXES LEVIED
1957~2006**

ASSESSMENT YEAR & RATE	DOLLAR VALUE	TAX YEAR	LOCAL SCHOOL TAX	TOTAL TAX
1957 @ 25%	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
2005	5,542,158,372	2006	23,557,167.00	72,317,445.00

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 2009 for tax year 2010
 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

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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	7,728	69.28%	880,530,208	7,762	60.05%	976,974,393	7,276	75.35%	839,420,710	6,365	71.90%	885,225,379	29,131	65.81%	3,582,150,690
Multiple family	313	4.57%	58,023,405	678	9.08%	147,706,747	513	8.03%	89,476,447	2,196	9.56%	117,759,055	3,700	7.59%	412,965,654
Manufacturing	72	6.68%	84,851,431	56	2.49%	40,520,035	7	1.49%	16,634,839	7	0.04%	531,176	142	2.62%	142,537,481
Commercial	451	9.38%	119,222,900	710	25.55%	415,638,449	182	6.28%	69,927,446	336	7.76%	95,520,128	1,679	12.87%	700,308,923
Ag (not open space)	271	3.42%	43,442,974	119	0.92%	14,930,767	163	2.25%	25,114,920	352	4.08%	50,234,935	905	2.46%	133,723,596
Open Space	498	3.88%	49,338,630	123	0.42%	6,934,449	207	2.00%	22,277,468	203	2.02%	24,879,557	1,031	1.90%	103,430,104
Class/Desig Forest	105	0.15%	1,914,853	42	0.06%	941,432	370	0.81%	9,049,957	89	0.03%	386,375	606	0.23%	12,292,617
Other	716	2.65%	33,628,800	379	1.43%	23,304,285	499	3.79%	42,171,249	1,013	4.60%	56,665,040	2,607	6.54%	356,100,882
Totals	10,154	100.00%	1,270,953,201	9,869	100.00%	1,626,950,557	9,217	100.00%	1,114,073,036	10,561	100.00%	1,231,201,645	39,801	100.00%	5,443,509,947

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2006

<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	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
	2006	635,000	2006	571,000
Bond issued 1993 \$1,455,000 Payoff 2006				
Bond issued 1995 \$4,900,000 Payoff 2013				
#70J Azwell/Pateros Joint district w/Okanogan	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
	2006	13,225	2006	0
#127 Entiat	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
	2006	230,000	2006	200,000
Bond issued 2001 \$1,980,000 Payoff 2013				
#129 Lk Chelan Joint district w/Okanogan and Douglas counties	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
	2006	1,523,192	2006	862,734
Bond issued 2003 \$4,600,000 Payoff 2009				

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2006

<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	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
	2006	1,325,000	2006	1,140,000
Bond issued 2005 \$16,337,000 Payoff 2024				
#228 Cascade	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
	2006	1,896,016	2006	825,000
Bond issued 1994 \$8,530,000 Payoff 2011				
#246 Wenatchee	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
	2006	8,536,000	2006	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				
<hr/>				
Upper Valley			2001	80,429
Park & Rec			2002	85,000
			2003	85,000
			2004	89,000
			2005	89,000
			2006	89,000
Bond issued 2000 \$986,000 Payoff 2020				

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2006

<i>Fire Districts</i>	<i>Tax Year</i>	<i>Bond Levy amount</i>
#1 Sunnyslope	1999	282,933
	2000	282,223
	2001	286,079
	2002	299,225
	2003	301,154
	2004	302,388
	2005	309,950
	2006	311,685
Bond issued 1998 \$2,880,000 Payoff 2014		
#3 Leavenworth	1999	90,170
	2000	93,753
	2001	90,092
	2002	95,393
	2003	93,436
	2004	96,431
	2005	94,183
	2006	91,907
Bond issued 1997 \$1,150,000 Payoff 2017		
#4 Ponderosa	1999	6,600
	2000	6,600
	2001	18,476
	2002	18,484
	2003	18,484
	2004	18,483
	2005	18,483
	2006	18,483
Bond issued 2001 \$218,000 Payoff 2020		
#7 Chelan	1999	108,090
	2000	109,990
	2001	111,513
	2002	112,646
	2003	114,566
	2004	116,190
	2005	122,590
	2006	118,540
Bond issued 1998 \$940,000 Payoff 2011		
#9 Lk Wenatchee	1999	69,158
	2000	72,465
	2001	70,047
	2002	72,576
	2003	76,183
	2004	70,000
	2005	75,000
	2006	75,000
Bond issued 1998 \$660,000 Payoff 2014		