



**Property Tax
Summary
Report**

2019

From the office of Deanna Walter, Chelan County Assessor

Committed to:

HONESTY ~ SERVICE ~ EXCELLENCE

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Deanna Walter
CHELAN COUNTY ASSESSOR

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Dear Chelan County Property Taxpayer,

Welcome back! It looks like we all made it another year with the market volatility impacting the assessed values and legislative changes to the levies. This last year was nothing short of complicated and confusing. Instead of reiterating what is always in the "letter to the taxpayers", I'm going to focus on disseminating information this year.

I submitted a guest column to the Wenatchee World regarding property taxes and what is happening locally. Unfortunately, certain parts of my guest column were edited out, leaving the end of the column a bit confusing. Instead of a letter to the taxpayers this year, I'm submitting the full, unedited, guest column for your reading pleasure on page 3 – and hopefully it will shed some light on how the assessment and levy processes work. Information is knowledge. I hope to see you all at one of our Community Meetings this spring!

If you have any questions please feel free to contact me at (509) 667-6367 or deanna.walter@co.chelan.wa.us.

Sincerely,

Deanna Walter
Chelan County Assessor

OUR STAFF

Assessor

Chief Deputy Assessor
Assessment Administrative Manager
Admin. Asst. & Senior/Disabled Exemption Specialist
Abstractor/GIS Technician
Abstractor/GIS Technician
Abstractor/GIS Technician
Levy Administrator/Personal Property Specialist
Real Property Appraiser/Market Analysis Team
Real Property Appraiser
Real Property Appraiser/Ag
Real Property Appraiser
Real Property Appraiser
Real Property Appraiser
Commercial Appraiser/Market Analysis Team
Commercial Appraiser

Deanna Walter

Wes Cornelius
Erin Fonville
Mihkaela Haag
Micah Brannon
Garren Melton
Laura Ortega
Stacy Wuolle
Josh Hepburn
Kimberly Johnson
Raul Mendez
Mark Miller
Travis Girard
Zachary Baker
Fausto Gomez Jr
John Ross

CONTACT US

General Information

Email: Assessor@co.chelan.wa.us

Mainline: (509) 667-6365

Fax: (509) 667-6664

Property Tax Relief

Senior & Disable Persons Exemptions	(509) 667-6364
Single Family Remodel Exemptions	(509) 667-6375
Destroyed Property	(509) 667-6365
Farm, Agriculture & Forest Land	(509) 667-6375
Open Space (PBRs)	(509) 667-6375
Historic Property Exemptions	(509) 667-6375

Personal Property

Business equipment/supplies accounts	(509) 667-6448
Mobile Homes	(509) 667-6423

TAXES: A CLOSER LOOK AT YOUR BILL

Wenatchee World Guest Opinion, February 20, 2019

Before the tax bills come out, we need to have a discussion about what to expect, and it won't be the same for everybody. There are many moving parts in play. Two are the result of legislative changes; the new State School 2 tax and the local School District M & O levies. We also have Fire District lid lifts, Hospital District bonds, and other voter approved excess levies to consider.

Let's start with a couple of definitions:

Taxing District = single taxing entity such as the City, County, Port, School District, Fire District, etc. Each has an individual levy rate.

Tax Code Area (TCA) = a grouping of properties with the exact same combination of taxing districts. For Example: I live in TCA 74, which is comprised of numerous taxing districts (Fire 1, Port, County General, County Roads, State School & State School 2, Cemetery, Flood Control, and NCRL). All TCAs have a combined or consolidated levy rate which is simply the sum of individual district levies.

Lid Lifts= voter approved authorization for a taxing district to collect more than their highest lawful levy, or 1% increase per year.

Neighboring TCAs may have very different levy rates. One TCA may have a Cemetery District and the other may not, but may have a Hospital District instead.

Our office sets assessed values annually, according to market conditions, as required by law. The assessed values are set by June 1st each year. This is far in advance of the levy process during which the districts provide their funding requests and we are calculating their levy limits. It is sometimes thought that the Assessor's office sets values based on the monetary needs of the districts. That does not happen, and actually is illegal. The levy rates are a function of both the assessed values and the district budgets. Both are necessary for the calculations, but the process of setting the assessed values is totally independent of the levy process. Districts are still currently limited to a 1% increase over last year's levy amount, with the exception of voter approved lid lifts which authorize a district to exceed the 1% increase limit.

Now let's move on to some other levy data facts. When you take a close look at your statement, you might be surprised to find that 40-45% of your tax bill is voter approved through an election process. People need to remember that when a levy, bond or lid lift is successfully voted-in, you will not see it until the following tax year. Some forget and are shocked to see the increases on their new tax bill. Interestingly (and a bit comical), of all the phone calls I have received, most say "I didn't vote for that!" Evidently, enough did vote yes that it passed. **The flaw in this system is that the vote is specific to property tax, but not all voters own property.**

In addition, qualifying seniors do not pay voter approved excess levies, which means their tax bill is reduced by at least 40%. This creates a tax "shift" because the same amount of money is collected from property owners for the taxing districts. Rather than a district budget being reduced as a result of tax exemptions, the tax burden is just redistributed. If certain properties are not paying for a levy, then everyone else is paying a little bit more to make up for it. I tell our legislators this regularly: **Exemptions = Tax Shift.**

Legislative changes in the 2017/2018 session resulted in an adopted fix for the McCleary School Funding court case. It was to be implemented in 2 phases:

1. 2018 taxes would include a State School 2 levy of about 80 cents (per 1000 of assessed value), but equalized across the state. Our portion in Chelan County was \$1.10.
2. 2019 taxes would reflect a limit of \$1.50 for all School District M&O levies, AND a 30 cent reduction in the State School 2 levy, equalized across the state. Chelan County was actually reduced by 36 cents.

There was some confusion with taxpayers thinking that the State School 2 levy was to replace the local M&Os. That was never the intent. Further, in the absence of any legislation this year, the 30 cent reprieve from the State School 2 levy is slated to go back up next year.

In the current levy calculations, all taxing districts, with the exception of 2 fire districts and Chelan Hospital, had their rates reduced. This was a result of the rate of increase in assessed value exceeding the rate of increase in the district levy. Ideally, as property values go up, levy rates come down – an inverse relationship.

All but 2 of our School District had reductions in their M&O levies. Chelan and Cascade will not see a reduction because their levy was already below the \$1.50 cap.

This all sounds great because the legislature has been selling “your taxes will go down in 2019”. That is not actually the case across the board. We, Assessors and Treasurers across the State, have tried to educate the legislature in the past year about the complexities of property taxes and giving false hope to constituents.

Here is an example:

An area that is seeing increases in assessed value at 20-35%, but a reduction in the levy rates of only 8-10%, will see an increase in their tax bill. The increase in value is exceeding the decrease in levy rates. Remember, these two items are calculated at different times of the year. If your value is staying relatively stable, and you are in the Wenatchee or Cashmere School district, you will probably see a decrease in your taxes. In the Chelan area where the School District did not have a reduction, and the voter approved hospital bond from 2 years ago finally came on, there may be relatively little change in taxes, unless your value increased significantly.

Large swings in value or levy rates (due to refunds or voter approved increases), create uncertainty, making the impact on a tax bill very difficult to predict.

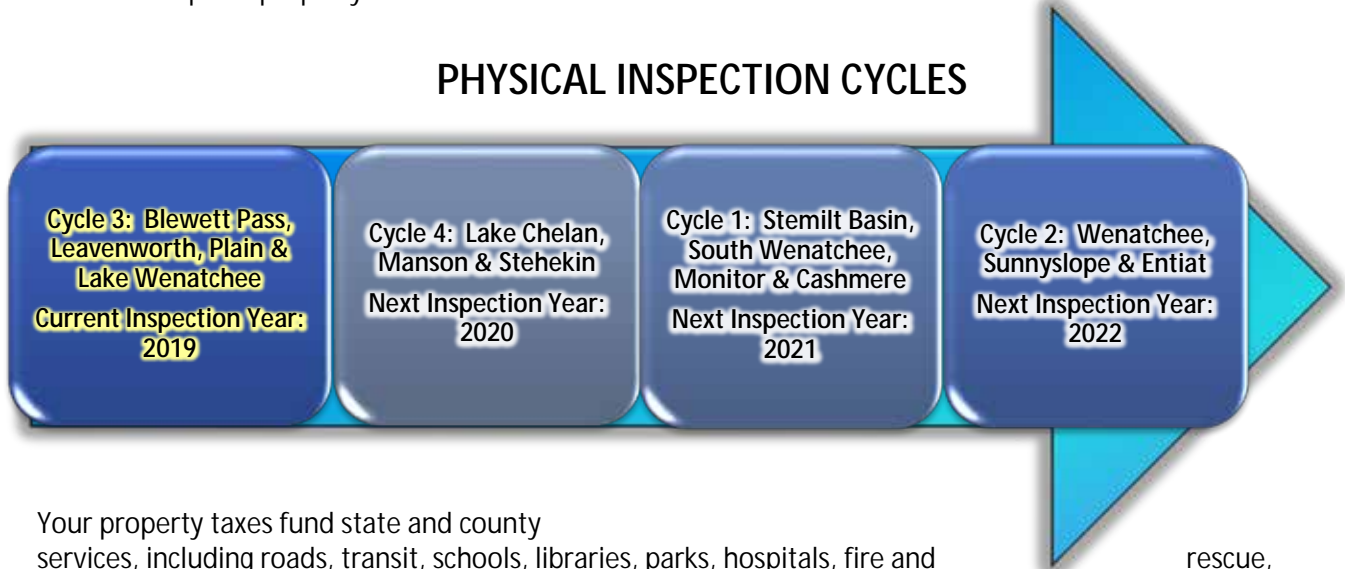
In a nut shell, don't be surprised if your tax bill goes up. It is the result of our, still volatile, real estate market and recent legislative changes. Not everyone will feel an increase – remember, the same amount of money comes in, it's how that tax burden is distributed. There are constant shifts occurring due to the real estate market influences. Some areas of the county are heating up with increasing prices while other areas are saturated and prices are cooling.

You will see west side news articles stating that “levy rates are down – taxpayers save!” Don't drink the Kool-Aid. The dynamics here are totally different than those on the west side, yet it's the west side that drives our news. There are other factors in play. In a flat real estate market, with no legislative changes and all taxing districts requesting only their 1% increase from last year, we would see minimal changes in property taxes. I want to be upfront and honest about what is happening and what to expect. Don't get your hopes up for a hefty reprieve this year. It's not all doom and gloom, but not everybody is seeing a reduction. Watch your tax bill for our insert announcing our annual Community Meetings. They are an open forum to continue this discussion. Please attend and ask questions.

WHAT WE DO

Our office is responsible for determining the value of all taxable real and personal property in the county on a fair and equitable basis, along with maintaining accurate and accessible property information, providing timely and accurate assessments for tax purposes, and a detailed parcel map showing all parcels within the County. The Assessor's Office updates annually all property values according to market sales, and continues to do physical inspections of every property on a 4-year cycle. Washington State law requires property to be assessed at 100% of fair market value.

PHYSICAL INSPECTION CYCLES



Your property taxes fund state and county services, including roads, transit, schools, libraries, parks, hospitals, fire and law enforcement, environmental and social services. Information such as parcel ownership, tax code areas, and assessed valuations for all property within the county can be obtained on-line through the [property search](#) of the Assessor's website, or by calling the assessor's office during business hours (Monday thru Friday, 8 am to 5 pm with the exception of Holidays).

ASSESSMENT PROCESS

There are numerous things to keep in mind when understanding how the Assessor appraises property:

1. In Washington State, the Assessor is required to value property at 100% of true and fair market value.
2. There are three standard approaches to value:
 - Cost
 - Sales
 - Income (commercial property)
3. For residential property, we use the cost approach to establish a base construction value, and then we apply the sales approach to get to market value.
4. We use a process called Mass Appraisal, which is different than your typical Fee Appraisal you would get when buying/selling/refinancing your property.

5. We cannot assign a market adjustment (increase or decrease) to your property that is different than all of the other properties in your market area.
6. Your market area may be as small as a group of homes in a specified area (subdivision, waterfront, etc.) or a much larger area, both defined by how the market is reacting to sales in that area.
7. You have one value on your property, but it is cumulative of the land component and any improvements (structures, commercial ag root stock, ag irrigation systems) on the property.
8. Physical inspections of property occur every 4 years, whereas statistical analysis of market conditions and the accompanying adjustments are done annually. All taxable properties in Chelan County have been revalued annually since 2010.
9. All sales used in the market analysis must be good, closed, arm's length transactions. Department of Revenue (DOR) stipulates the types of sales that can and cannot be used in the analysis. For example, a sale between relatives, bankruptcy, sheriff sales, tax deeds, gift deeds, Quit Claim deeds, forced sales, short sales, deeds in lieu of foreclosure, bank sales, sale or acquisition of exempt property, and classified land sales under RCW 84.34, cannot be used as they are not considered arm's length transactions. This is referred to as a DOR Ratio Code.
10. It is against the law to set an assessed value, independent of the rest of the market area, at its sale price. This is referred to as "shooting the sale"
11. The sales ratio is the Assessed Value/Sales Price.
12. Because Mass Appraisal works on the law of averages, if we set our goal ratio at 100%, we will have 50% of the properties over assessed, and 50% under assessed.
13. Chelan County prefers not to be on the high end of the range for over assessment, so our target ratio is between 85-90%.
14. The assessed value is always as of January 1 of the assessment year, which uses the prior year's sales. Example: 2017 assessments are based on 2016 sales and are for 2018 taxes.
15. A market adjustment is simply what the market will bare above and beyond the base construction cost of a new home. The raw cost of land plus new construction, or replacement cost (less depreciation) compared to the market value. The difference is the market adjustment, or influence. Think of this the same as the developer, or builder profit, but will fluctuate from year to year depending on the real estate market.
16. There are a few exceptions to the sales used in the market analysis. Even though we are not supposed to use foreclosed properties in our sales analysis, we realize that if there are a substantial number of foreclosures in one area, we cannot ignore the impact this has on the market. These foreclosed properties may be setting the new market value, but usually will recover within a year or so.

MASS APPRAISAL PROCESS

1. Land is valued as if vacant. We typically have enough sales to determine whether land values need to be adjusted. If we do not have enough sales in a given market area, we typically will not change the value, but will continue to monitor for the following year. The law allows a look-back up to 5 years for market trends. The sales volume in Chelan County has been high enough that there are only a couple of areas where trending has been used; Stehekin being one.
2. In determining the land value, we take the market area, draw out all of the vacant land sales that have not been "coded out" (identified with a DOR Ratio Code), and then compare those sales prices against those properties prior years assessed value. This creates a list of sales ratios (Assessed Value/Sale Price).
3. The list of sales ratios gives us a range. The real estate market is made up of buyers and sellers with individual ideas on what the true value of a property is (it's worth exactly what someone is willing to pay for it), which can lead to different prices for two identical properties, side by side, in the same time frame. The market is driven by buyer's preferences and desires, not by science.
4. With this list of sales ratios, we order them highest to lowest and make a market adjustment so that the average ratio of all sales is between 85-90%. Typically this only pushes 1 or 2 of the numerous sales over 100%. (See #9 in prior section)
5. That market adjustment for land (in % form) is now added to all properties in that defined market area. All properties, regardless of whether they sold or not, receive the same adjustment.
6. Improvements/structures are first valued through the Marshall & Swift manual, which is a national cost manual used by almost all industries related to building and construction, appraisal, etc.
7. The cost approach basically builds and values the structure as a replacement cost new less depreciation (RCN-D). The initial construction quality is a basis for the replacement cost new. The depreciation is a combination of age and condition of the property. Both the quality and condition of the property are considered "appraiser opinion". We also use local quality and condition checklists for consistency throughout the county.
8. Once we have the RCN-D, we consider that the base construction cost. However, a home does not sell for simply the cost of construction; therefore we look at the sales in the market area for market adjustments.
9. We now look at improved sales in that same market area, and within that same group of sales. The exact same process is used for this analysis as was used for the land sales – ordering the ratios (assessed/sale) and determining the market adjustments. Any market adjustments at this point will be added or deducted from the Improvement value, since the land value has already been set to market.
10. We do not select a few comparables in an area to analyze and set values, we use ALL qualifying sales (see #9 in prior section). This is where fee appraisal work and our mass appraisal work diverge. We do not have the luxury of using exact (or very similar) homes across the county as comparables. We have to stay within the market area and do our analysis on a much larger scale. A fee appraiser will use comparables from all over, but then add or subtract adjustments differently on each property based on their current market area. Although our methods are different, unless we have incorrect details on the improvements, we are typically right on par with the appraisers and realtors market analysis.

MASS APPRAISAL EXAMPLE

Mass appraisal uses large quantities of sales to develop statistics from the data. The results of the analysis are then applied to a neighborhood (group of properties that sell similar) as a market adjustment (percentage). The market adjustments developed from the 2018 sales are applied to the 2019 Assessed Value for 2020 taxes.



The exact same 1,600 sqft house was built in 1992 by the same contractor in 3 different Neighborhoods (A, B & C) and is in the same condition. Each lot is exactly 0.25 acres with a bare land value of \$50,000. The standard cost manual shows the house (improvement) is valued at \$150,000 (replacement cost new minus depreciation) for a total of \$200,000 as the raw value for the properties.

2018 SALES ANALYSIS

Neighborhood A, B & C all have a sales ratio of 88%.

$$\text{Sales Ratio} = \frac{\text{Assessed Value}}{\text{Sales Price}}$$

The raw value of the properties is compared to the sale prices in each neighborhood for market adjustments.

Neighborhood A: Is located in a highly desirable area near town. The market adjustment for the land is 96% and the improvements are 147%.

Neighborhood B: Is located in a popular area in town. The market adjustment for land is 117% and the improvements are 95%.

Neighborhood C: Is located in town and the sales have flattened out. No market adjustment.

NEW ASSESSED VALUE (2019)

<u>Neighborhood A</u>	<u>Neighborhood B</u>	<u>Neighborhood C</u>
Land: \$50,000 x 0.96 =\$48,000	Land: \$50,000 x 1.17 =\$58,500	Land: \$50,000* *No Market Adjustment
Improvements: \$150,000 x 1.47 =\$220,500	Improvements: \$150,000 x 0.95 =\$142,500	Improvements: \$150,000*
New Assessed Value: \$268,500	New Assessed Value: \$201,000	New Assessed Value: \$200,000

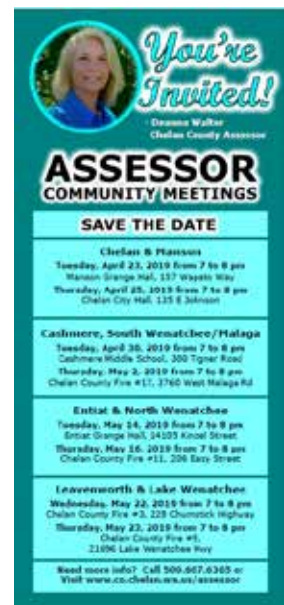
ASSESSMENT CALENDAR

Date	Description
January 1	Real and personal property is subject to taxation and valuation for assessment purposes as of this date.
January 15	Certification of Levies.
February 15	Property tax statement for the 2016 Tax Year (2015 Assessment Year) are mailed out and property taxes can be paid after this date to the County Treasurer.
April 30	Personal property listings due.
April 30	First half property taxes are due to the County Treasurer.
May 31	End of revaluation cycle for assessment purposes.
May 31	Notices of Values are mailed out.
July 1	Filing deadline for Board of Equalization petitions.*
July 15	Board of Equalization meets in open session.
August 1	Most taxing district boundaries must be established.
August 31	Last day assessor can add new construction value.
October 1	Last day to file for exemption on historic property.
October 31	Second half property taxes are due to the County Treasurer.
November 30	City and other taxing districts budgets are due to the County Legislative Authority.
November 30	Taxing certifications and the amount levied per taxing district are due to the County Assessor.
	*Dependent on Mailing Date of Notice of Values.

YOU'RE INVITED! ASSESSOR COMMUNITY MEETINGS

For the past 8 years our office has been hosting community meetings throughout Chelan County during the months of April & May. Save the Date inserts have been mailed out along with the 2019 Tax Statements from the Chelan County Treasurer's Office on February 19, 2019.

The meetings start with a short presentation on the assessment process and then the floor is opened for questions and answers. The meetings are an opportunity for every taxpayer to become more aware of what the Assessor's Office does. The goals of the meetings are not to gain consensus but to disseminate information and to give taxpayers an open forum to ask questions of our office. For the complete 2019 schedule please visit our website at www.co.chelan.wa.us/assessor.



FREQUENTLY ASKED QUESTIONS

Q: Are there limits on how much a property's assessed value can change?

A: No. There are no limits on increases or decreases in assessed property values. This value is based on the requirement that assessed values be established at 100% of fair market value on January 1st. While assessed values remain the same until the next year, market values continue to fluctuate throughout the year.

Q: If property values have no limit, what protects property owners from limitless taxes?

A: Your taxes are calculated based on the budgets submitted by jurisdictions (taxing districts) that provide you services. These budgets are prepared independently from property values and are limited to a 1% increase from one year to the next. This limit does not apply to taxes from voter-approved bonds and special levies. Property values determine the share of these budgets that individual property owners will pay.

Q: Why does my value change annually?

A: Your assessed value may change as a result of changing market conditions. Every year we compare sale prices to assessed values. If assessed values are significantly different from sale prices, we will apply a market adjustment factor to that neighborhood of properties in order to bring the assessed value closer to sales prices.

Q: I couldn't sell my property today for the value you set. What's the deal?

A: All property values in the state are established on the same date each year: January 1st. The values listed on the notices mailed out on June 1, 2018 were established as of January 1, 2018. State law requires our office to only use closed "arm's length" sales prior to January 1, 2018 (basically only 2017 sales) to adjust values in 2018, which are for 2019 taxes. So, essentially, your value will always be a year behind the actual market. It is frustrating to both the taxpayers and to our office, as we can see the values dropping in most areas (although some have gone up) but can't act on it until next year because the sales happened after January 1, 2018.

Q: The assessed value of my property went down but my taxes went up. Why?

A: The consolidated levy rate for a tax code area may increase from one year to another. The formula for determining the levy rate for each taxing district that makes up the consolidated levy rate is to divide the amount of the taxing district budget by the assessed value of the district and multiply by 1,000. If the taxing district budgets and voter approved levies increase in a given year but the total assessed value of the taxing district decreases as we have seen recently, this can cause the levy rate to go high enough that even if your value is lower than last year, the higher rate may be enough to cause your taxes to increase. Also, the state levy rate may be higher in a given year if the County has a poor property tax ratio based on the Department of Revenue's Sales Ratio Study.

Q: I have made no improvements to my home, why did my assessed value increase?

A: The law requires the Assessor's Office to value property at 100% of the true and fair market value. Assessed values are affected by the local real estate market and the real estate market is directly influenced by supply and demand. This affects the cost of materials, labor, and other incidentals

required to build, market, and sell a home. We are required to conduct an annual statistical update of assessed values based on real estate transactions. Although you may have not made any improvements to your home, your value continues to follow the market activity in your neighborhood.

Q: Why has my property value been raised more than the cost of living?

A: Assessed values are affected by the local real estate market. The real estate market is directly influenced by supply and demand. There is no limit on how much assessed property values can increase or decrease annually. The real estate market is only one component of the cost of living. Supply and demand has a substantial impact on market sales, which are used to determine property values.

Q: Are there programs that can lower my property value and taxes?

A: There are special programs that can reduce the taxable value of property for qualifying seniors, disabled persons, historical property, single family remodels and lands in farm and forest production. Additional information about these programs can be found on our website under the Exemptions Section or by contacting our office.

Q: Who do I contact with questions regarding my assessed value?

A: We encourage you to talk to our office to review your valuation any time you have a question or concern regarding your assessed property value. You can contact our office at (509) 667-6365, visit us in person at 350 Orondo Avenue, Wenatchee or send us an email at assessor@co.chelan.wa.us.

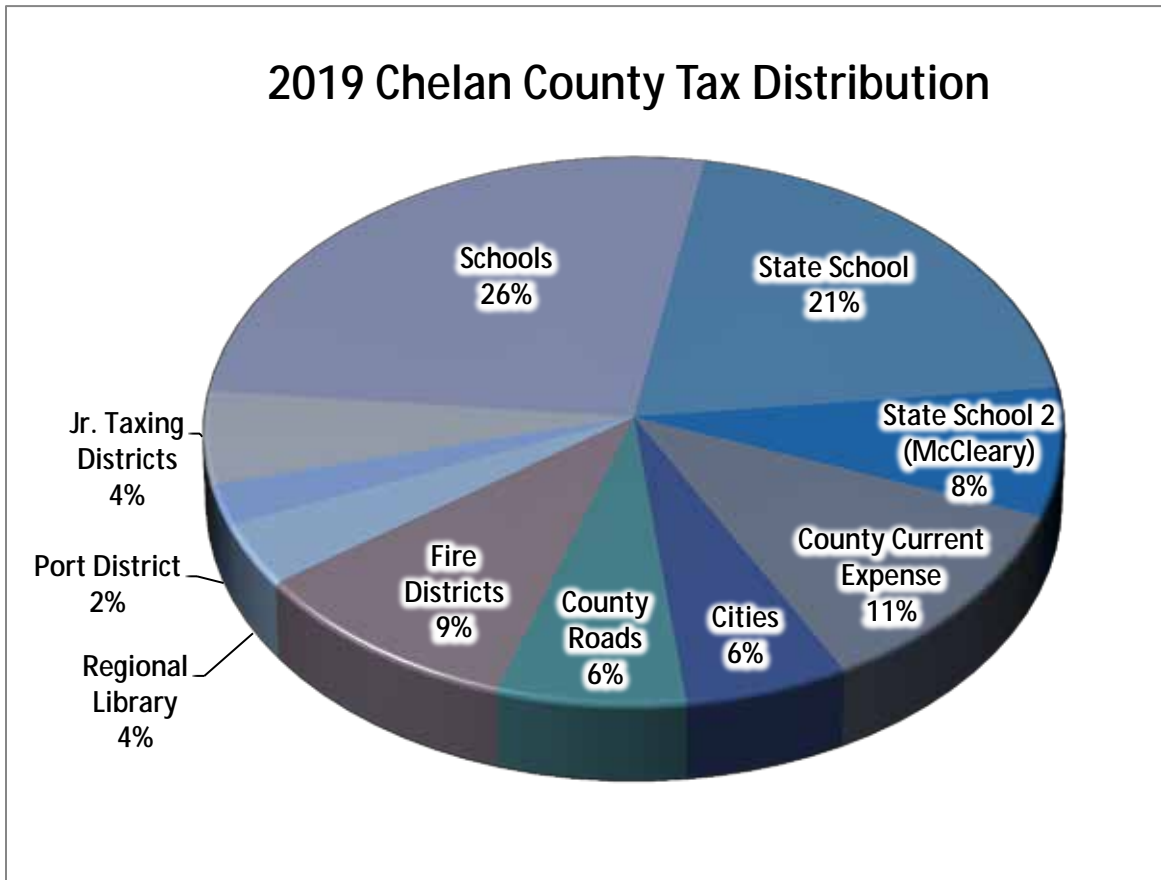
Q: What can I do if I think the value on my property does not represent fair market value?

A: If you think your assessed value does not reflect fair market value, you should consult our office. Property owners are encouraged to talk with a County appraiser to verify that our assessment records are accurate. The appraisal will be reviewed and manifest errors may be corrected without a hearing. If you still think your assessed value does not reflect market value, you may file an appeal with the Chelan County Board of Equalization (BOE) by July 1st or within 30 days of the mailing of the Notice of Value to petition for a hearing. If you miss the BOE appeal period you can still request a property valuation review with our office.

Need more info? Check us out on the web @
www.co.chelan.wa.us/assessor

Or Call us @ 509.667.6365

WHERE DO OUR PROPERTY TAXES GO?



Tax District	2019 Taxes
State School	\$24,265,507
State School 2 (McCleary)	\$8,942,057
County Current Expense	\$13,564,854
Cities	\$6,966,155
County Roads	\$8,060,049
Fire Districts	\$11,929,156
Regional Library	\$4,377,922
Port District	\$2,855,953
Jr. Taxing Districts	\$6,436,755
Schools	\$31,100,354
TOTAL:	\$118,498,762

PROPERTY TAX EXPLANATION

Over the years our office has received a number of inquiries that highlight a broad misunderstanding of how the property tax system works in Washington State including how our property taxes are determined and where limits apply. In Washington State, all real and personal property are subject to tax unless specifically exempted by law. Property taxes in our State are *budget based*. Each individual taxing district, such as Cities, County, schools, fire, library, ports, etc., decides how much money to levy or budget each year for their regular levies, voter approved levies or both. Regular levies are limited to a 1% increase annually without going to a vote of the people. There are several different limits on how levies can increase. The best way to explain this is with illustrations.

Imagine a little city that consists of four homes, each exactly the same, and each appraised by the Assessor at \$100,000. Let's also say that the annual city budget for the city is \$1,000. To raise this amount of the budget, each homeowner must pay \$250 (4 homes x \$250 each = \$1,000). Enough taxes are collected to meet the budget of the city.



Now let's say that the City's budget for next year remains at \$1,000 but the assessed value of all the homes increase to \$200,000. Do the taxes that each homeowner pays increase? No, since the budget for the City remained the same, each homeowner still pays \$250, because the amount of taxes collected is budget based and the taxing districts are not allowed to collect more than their budget.



So what happens when the assessed values of the homes change differently and the City's budget remains at \$1,000? Does each homeowner still pay the same amount in taxes? No, the homes that stayed at \$200,000 still pay \$250, the home that decreases in value to \$150,000 pays \$187.50 and the home that increases in value to \$250,000 pays \$312.50. Together they will still raise the \$1,000 budget needed for the City ($\$187.50 + \$250 + \$250 + \$312.50 = \$1,000$).



As we all know, budgets don't normally stay the same year after year. They tend to go up, right? Back in 2000, Washington State voters approved Initiative 747 which limits the annual budget increases to one percent, unless voters approve a greater increase through special levies and bonds. In our imaginary little city the \$1,000 budget can only increase in the second year by one percent to \$1,010, unless the voters who live in the city approve a higher increase.

The law limiting growth in annual budgets to a one percent increase is just one of several limitations on property taxes within our state. Most levy rates have individual maximums. For example, the County's general rate may not exceed \$1.80 per \$1,000 assessed value while most fire districts are limited to a \$1.50 rate per \$1,000 of assessed value.

The example of our imaginary little city gives a simplified view of our property tax system. In reality it is a lot more complicated, for example in Chelan County we have approximately 40,000 parcels, 40 taxing districts and 64 tax code areas. Each tax code area is composed of a unique set of overlapping tax districts covering a specific geographic area. The result is that even though we may live near each other, we can be in different tax code areas and our total tax rates can differ significantly.

There are other elements that influence assessed values and taxes, such as utilities that cross county lines. Railroad property and telephone lines are examples of multi-county utilities that are valued by the State, rather than the County. The values of the portions of the utilities that reside in a tax code area are added to the areas assessed value. The value of business personal property is also added to the tax code area in which it resides.

Several programs offer relief from taxes by lowering taxable values on certain classes of property and by exempting from taxation the value of property owned by certain categories of property owners. Examples include land enrolled in farm, forest and open space programs and land owned by qualifying seniors and disabled persons. As these programs lower the taxable value of the land for the property owner, the remaining properties pay the tax that would have been collected on the value that was reduced or exempted. This is because, as we discussed earlier, Washington has a budget based property tax system and we tax enough to raise the amount in the budget.

Need more info? Check us out on the web @

www.co.chelan.wa.us/assessor

Or Call us @ 509.667.6365

20 YEAR HISTORY OF VALUATION AND TAXES

ASSESSMENT YEAR	TAXABLE ASSESSED VALUE	TAX YEAR	SCHOOL TAX	TAX
2018	\$12,163,012,401	2019	\$33,207,564	\$118,498,762
2017	\$11,083,349,991	2018	\$34,615,054	\$123,356,871
2016	\$10,358,133,863	2017	\$37,185,586	\$107,387,846
2015	\$9,709,253,746	2016	\$35,993,116	\$103,275,501
2014	\$9,122,362,233	2015	\$33,393,056	\$100,716,373
2013	\$8,602,216,676	2014	\$28,076,562	\$94,422,547
2012	\$8,646,096,066	2013	\$26,850,568	\$91,628,775
2011	\$8,928,599,905	2012	\$25,501,255	\$90,054,131
2010	\$9,264,829,844	2011	\$24,858,650	\$87,263,182
2009	\$9,512,545,285	2010	\$24,496,635	\$87,456,372
2008	\$8,782,568,505	2009	\$23,550,722	\$83,484,132
2007	\$7,022,860,724	2008	\$22,438,879	\$76,026,651
2006	\$6,066,908,249	2007	\$24,386,283	\$75,220,200
2005	\$5,542,158,372	2006	\$23,557,167	\$72,317,445
2004	\$5,193,713,137	2005	\$22,172,426	\$68,840,066
2003	\$4,962,094,280	2004	\$21,429,624	\$65,619,201
2002	\$4,777,025,233	2003	\$20,903,009	\$63,654,445
2001	\$4,621,203,417	2002	\$18,753,344	\$61,039,944
2000	\$4,484,198,194	2001	\$17,885,071	\$59,087,453
1999	\$4,343,735,502	2000	\$17,338,425	\$56,985,011

CHELAN COUNTY 2018-19 ASSESSED VALUES BY TAXING DISTRICT

TAXING DISTRICT	TOTAL ASSESSED VALUE (AV)	TAXABLE AV REGULAR LEVY*	TAXABLE AV EXCESS LEVY	SENIOR TAXABLE AV**	NEW CONSTRUCTION AV	TIMBER AV
CEMETERY DISTRICTS						
#1 Entiat	\$295,645,630	\$282,265,596		\$4,623,118	\$8,223,652	
#2 Leavenworth	\$281,842,638	\$269,901,905		\$5,338,979	\$6,937,286	
#3 N Wenatchee	\$1,097,593,593	\$1,080,059,977		\$9,986,312	\$39,994,632	
#4 Chelan/Manson	\$3,453,625,750	\$3,375,091,586		\$25,888,210	\$74,585,312	
#5 Malaga	\$67,907,845	\$64,186,249		\$5,687,452	\$746,030	
FIRE DISTRICTS						
#1 Wenatchee	\$4,984,439,949	\$4,824,636,919		\$67,425,341	\$93,023,946	
#3 Leavenworth	\$1,302,730,430	\$1,262,058,202		\$17,272,255	\$21,755,810	
#9 Lake Wenatchee*	\$981,365,391	\$966,292,235		\$5,801,495	\$19,293,543	
#4 Ponderosa*			\$90,588,407			
*Fire 4 has merged with Fire 9						
#5 Manson	\$930,549,222	\$901,206,970		\$9,757,346	\$27,469,634	
#6 Cashmere	\$901,796,517	\$846,930,554		\$19,301,942	\$12,711,195	
#7 Chelan	\$2,392,442,071	\$2,347,659,796		\$15,453,555	\$43,874,277	
#8 Entiat	\$354,430,269	\$336,387,339	\$330,970,387	\$6,201,438	\$9,463,570	
CITIES						
Cashmere	\$306,525,561	\$296,478,545		\$4,649,941	\$3,920,095	
Chelan	\$1,204,126,964	\$1,186,890,189		\$8,376,405	\$26,994,708	
Entiat	\$141,569,123	\$135,926,954		\$1,945,373	\$4,896,885	
Leavenworth	\$504,045,920	\$490,266,706		\$5,694,631	\$7,646,908	
Wenatchee	\$3,569,163,465	\$3,462,296,482	\$3,029,495,753	\$44,917,851	\$64,763,478	

2018-19 CHELAN COUNTY CERTIFICATION OF LEVIES REPORT

STATE	TOTAL TAXABLE		
	VALUE	LEVY RATE	TOTAL TAXES
State School	\$12,145,455,328	1.9979083818	\$24,265,507.00
State School 2 (McCleary)	\$12,009,646,733	0.7445728587	\$8,942,057.00

COUNTY	TOTAL TAXABLE		
	VALUE	LEVY RATE	TOTAL TAXES
Current Expense (\$500,000 shift from Road Dept.)	\$12,163,012,401	1.0790044470	\$13,123,944.47
Mental Health	\$12,163,012,401	0.0250000000	\$304,075.31
Veteran's Relief	\$12,163,012,401	0.0112500000	\$136,833.89
Regional Library	\$12,163,012,401	0.3599372778	\$4,377,921.57
Flood Control	\$12,163,012,401	0.0587082062	\$714,068.64
County Road General (\$500,000 shift from roads to County Current)	\$6,591,153,525	1.2228586407	\$8,060,049.04
Port General	\$12,163,012,401	0.2348064267	\$2,855,953.48
Upper Valley Park & Rec Gen	\$1,473,510,685	0.1100000000	\$162,086.18
Upper Valley Park & Rec Bond	\$1,454,393,756	0.0267992261	\$38,976.63
Upper Valley Park & Rec Bond TAV	\$872,146	0.0267992261	\$23.37
Manson Park & Rec	\$920,036,381	0.1668573691	\$153,514.85

SCHOOL DISTRICTS	TOTAL TAXABLE		
	VALUE	LEVY RATE	TOTAL TAXES
#19 Manson M&O	\$911,787,520	1.5000000000	\$1,367,681.28
#19 Manson M&O TAV	\$299,277	1.5000000000	\$448.92
#19 Manson Cap Improvements	\$911,787,520	0.6536675790	\$596,005.94
#19 Manson Cap Impr. TAV	\$598,560	0.6536675790	\$391.26
#122 Azwell/Pateros M&O	\$11,201,891	1.4999990000	\$16,802.83
#122 Azwell/Pateros Bond	\$11,201,891	0.7189700000	\$8,053.82
#127 Entiat M&O	\$307,619,641	1.5000000000	\$461,429.46
#127 Entiat M&O TAV	\$1,045,254	1.5000000000	\$1,567.88
#127 Entiat Bond	\$307,619,641	1.4045390550	\$432,063.80
#127 Entiat Bond TAV	\$2,090,508	1.4045390550	\$2,936.20
#129J Chelan M&O	\$2,392,600,833	1.3296950023	\$3,181,429.37
#129J Chelan M&O TAV	\$393,554	1.3296950023	\$523.31
#129J Chelan Cap Improvements	\$2,392,600,833	0.1008735296	\$241,350.09
#129J Chelan Cap Impr. TAV	\$787,108	0.1008735296	\$79.40
#222 Cashmere M&O	\$818,325,000	1.5000000000	\$1,227,487.50
#222 Cashmere M&O TAV	\$186,282	1.5000000000	\$279.42
#222 Cashmere Bond	\$818,325,000	2.7643741713	\$2,262,156.49
#222 Cashmere Bond TAV	\$372,564	2.7643741713	\$1,029.91
#228 Cascade M&O	\$2,705,467,507	1.1847100552	\$3,205,194.56
#228 Cascade M&O TAV	\$1,866,972	1.1847100552	\$2,211.82
#228 Cascade Bond	\$2,705,467,507	1.6660356609	\$4,507,405.35
#228 Cascade Bond TAV	\$3,733,944	1.6660356609	\$6,220.88
#228 Cascade Cap Proj	\$2,705,467,507	0.1304516613	\$352,932.73
#228 Cascade Cap Proj TAV	\$3,733,944	0.1304516613	\$487.10
#246 Wenatchee M&O	\$4,842,383,797	1.5000000000	\$7,263,575.70
#246 Wenatchee M&O TAV	\$351,920	1.5000000000	\$527.88
#246 Wenatchee Bond	\$4,842,383,797	1.1904253368	\$5,764,496.36
#246 Wenatchee Bond TAV	\$703,839	1.1904253368	\$837.87

TAV=Timber Assessed Value

2018-19 CHELAN COUNTY CERTIFICATION OF LEVIES REPORT

HOSPITAL DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Hospital No 1 General	\$2,725,674,046	0.2116645645	\$576,928.61
Hospital No 1 Bond	\$2,695,984,892	0.2028422012	\$546,859.51
Hospital No 1 Bond TAV	\$3,665,362	0.2028422012	\$743.49
Hospital No 1 EMS	\$2,725,674,046	0.4241823235	\$1,156,182.75
Hospital No 2 General	\$3,375,188,547	0.2343978237	\$791,136.85
Hospital No 2 Bond	\$3,353,504,822	0.3339087503	\$1,119,764.60
Hospital No 2 Bond TAV	\$1,411,750	0.3339087503	\$471.40
Hospital No 2 EMS	\$3,375,188,547	0.2720734819	\$918,299.30

CEMETERY DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Cemetery No 1	\$282,265,596	0.0530311175	\$14,968.86
Cemetery No 2	\$269,901,905	0.0693264466	\$18,711.34
Cemetery No 3	\$1,080,059,977	0.0383168443	\$41,384.49
Cemetery No 4	\$3,375,091,586	0.0532597073	\$179,756.39
Cemetery No 5	\$64,186,249	0.0448323441	\$2,877.62

FIRE DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Fire No 1 General	\$4,824,636,919	1.3612572864	\$6,567,572.16
Fire No 3 General	\$1,262,058,202	0.9289648355	\$1,172,407.69
Fire No 4 Bond	\$90,588,407	0.0574024886	\$5,200.00
Fire No 5 General	\$901,206,970	0.7217194514	\$650,418.60
Fire No 6 General	\$846,930,554	0.4718096166	\$399,589.98
Fire No 7 General	\$2,347,659,796	0.8739593077	\$2,051,759.13
Fire No 8 General	\$336,387,339	1.3515436442	\$454,642.17
Fire No 8 Bond	\$330,970,387	0.3049017029	\$100,913.43
Fire No 8 Bond TAV	\$112,677	0.3049017029	\$34.36
Fire No 9 General (Merged with Fire No 4)	\$966,292,235	0.5449892909	\$526,618.92

CITY DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Cashmere General	\$296,478,545	2.1306375812	\$631,688.33
Chelan General	\$1,186,890,189	1.3067457498	\$1,550,963.71
Entiat General	\$135,926,954	1.4098127293	\$191,631.55
Leavenworth General	\$490,266,706	1.1662451335	\$571,771.16
Wenatchee General	\$3,462,296,482	1.0664780065	\$3,692,463.05
Wenatchee Bond	\$3,029,495,753	0.1081490277	\$327,637.02

*80% of the 1983 timber roll (this value is used when greater than the amount of 1/2 of the full timber assessed value).

Certification of Values By Tax Area - CHELAN County
2018 Assessed Value for 2019 Collection

Tax Area	Real	Real Utilities	Real Exemp	Personal	Pers Utilities	Pers Exemp	Pers SNR Exemp	Total Taxable	NC	Annexation
100	277,370,928	1,510,173	4,613,416	12,172,204	775,299	36,525	0	296,478,545	3,920,095	0
12	9,776,802	51,747	139,843	37,642	975,207	360,493	0	11,341,734	13,525	0
14	0	0	0	0	2,432	0	0	2,432	0	0
16	10,574,486	4,672	42,740	11,162	577,052	0	0	11,210,112	266,412	0
17	65,231	0	0	0	31,730	0	0	96,961	0	0
19	9,253,603	16,018	272,200	0	317,128	0	0	9,858,949	0	0
2	16,661,439	0	6,904	0	290,365	0	0	16,958,708	44,299	0
20	130,171,164	99,311	2,035,975	15,672	2,110,417	599,030	0	135,031,569	3,060,355	0
201	1,167,696,558	290,373	8,376,405	9,481,638	1,045,215	0	0	1,186,890,189	26,994,708	91,068,375
21	90,584,757	0	843,875	0	3,650	0	0	91,432,282	2,748,670	0
22	18,593,324	57,131	1,251,849	50	1,079,675	1,988	0	20,984,017	35,606	0
23	4,494,297	0	46,846	0	53,195	0	0	4,594,338	873,306	0
24	37,137,592	11,496,503	131,591	3,361,567	10,097,814	0	0	62,225,067	134,184	0
26	326,136,760	8,785,085	5,970,594	1,376,001	4,052,636	187,256	0	346,508,332	5,140,403	1,038,296
28	63,069,689	246,966	391,389	27,299	1,996,598	0	0	65,731,941	2,459,604	0
29	626,372,728	12,059,515	4,249,136	711,260	5,758,877	0	0	649,151,516	14,048,142	0
30	6,023,760	0	0	0	620	0	0	6,024,380	137,707	0
31	8,152,420	0	0	0	6,954	0	0	8,159,374	167,378	0
32	22,350,193	54,595	43,915	145,420	4,150,306	135,750	0	26,880,179	1,077,060	0
33	204,304,141	0	708,484	100,058	50,052	0	0	205,162,735	2,359,024	0
34	936,030,191	153,016	4,489,611	14,952,626	4,798,378	1,779,377	0	962,203,199	14,810,594	0
35	14,521,322	0	0	0	0	0	0	14,521,322	0	0
36	184,751,798	0	21,034	300,578	66,959	213,602	0	185,353,971	2,055,450	0
38	42,509,971	75,151	240,539	22,612	1,469,842	126,684	0	44,444,799	1,470,724	0
4	887,508,637	206,839	8,168,767	2,189,670	1,544,478	1,588,579	0	901,206,970	27,469,634	0
410	130,615,897	230,189	1,888,589	1,929,600	1,205,895	56,784	0	135,926,954	4,896,885	0
42	403,906,220	0	5,169,191	297,523	52,436	165,064	0	409,590,434	8,197,896	0
43	0	0	0	0	0	0	0	0	0	0
44	3,419,675	0	0	0	917,570	0	0	4,337,245	31,275	0
45	3,915,605	0	474,312	0	46,007	0	0	4,435,924	0	0
47	7,440,479	0	0	4,650	2,708	85,519	0	7,533,356	603,225	0

Certification of Values By Tax Area - CHELAN County
2018 Assessed Value for 2019 Collection

Tax Area	Real	Real Utilities	Real Exemp	Personal	Pers Utilities	Pers Exemp	Pers SNR Exemp	Total Taxable	NC	Annexation
48	106,451,125	0	2,408,085	1,396,054	156,558	406,297	0	110,818,119	1,613,848	916,767
49	58,868,656	1,582,413	627,853	350,629	728,365	403,906	0	62,561,822	3,585,197	0
50	69,372,860	1,811,085	648,452	7,268,075	830,412	284,555	0	80,215,439	1,103,741	0
52	91,146,344	2,254,201	2,231,054	1,791,938	1,351,039	1,456,133	0	100,230,709	688,710	0
53	5,848,502	420,757	140,507	41,236	192,043	23,686	0	6,666,731	1,080	0
54	3,921,678	768,339	111,637	0	345,718	0	0	5,147,372	0	0
56	32,779,144	0	344,376	0	2,055,752	0	0	35,179,272	1,264,370	0
57	20,720	0	0	0	14,881	0	0	35,601	0	0
58	23,191,535	1,298,859	148,004	1,804	591,363	84,288	0	25,315,853	0	0
6	1,794,201	0	73,190	0	3,312	0	0	1,870,703	0	0
60	451,295,425	6,743,294	7,882,138	1,535,552	4,256,710	2,555,542	0	474,268,661	5,534,605	0
602	25,465,645	0	0	1,399,469	8,855	0	0	26,873,969	2,214,257	0
606	450,239,564	326,971	5,694,631	5,816,717	1,314,854	0	0	463,392,737	5,432,651	845,253
61	34,353	0	0	0	649	0	0	35,002	0	0
62	12,152,468	933,814	77,200	1,778,710	2,545,941	0	0	17,488,133	681,346	0
63	23,680	0	0	0	6,329	0	0	30,009	0	0
64	6,964,374	0	25,474	610	684,346	68,062	0	7,742,866	173,857	0
66	380,508,849	2,226,532	6,966,599	847,799	7,085,780	778,130	0	398,413,689	5,576,570	0
68	49,233,614	0	379,746	229,425	343,485	5,210,533	0	55,396,803	572,173	0
69	1,030,213	0	0	0	12,730	3,637	0	1,046,580	0	0
72	1,612,104	65,636	0	0	460,653	0	0	2,138,393	50,046	0
74	635,035,350	101,937	9,575,729	33,516,031	2,314,962	76,835	0	680,620,844	18,374,855	0
75	2,718,921	0	122,097	0	1,442	0	0	2,842,460	37,619	0
76	4,123,951	0	0	7,802	12,486	0	0	4,144,239	146,395	0
802	2,936,457,630	12,755,615	44,759,487	65,882,065	14,303,627	96,816	0	3,074,255,240	43,340,142	299,146
803	3,876,113	237,819	0	32,857	596,901	0	0	4,743,690	0	0
804	333,992,166	1,691,035	61,548	45,027,437	2,525,366	0	0	383,297,552	21,423,336	0
82	64,457,879	0	1,575,025	0	23,506	0	0	66,056,410	234,246	0
84	24,345,959	0	0	4,428,839	161,925	0	0	28,936,723	3,006	0
85	165,927,288	6,794,309	2,255,041	1,238,880	4,040,592	772,002	0	181,028,112	4,074,797	0
9	37,719,300	0	123,517	98,317	0	0	0	37,941,134	649,318	0

Certification of Values By Tax Area - CHELAN County
2018 Assessed Value for 2019 Collection

Tax Area	Real	Real Utilities	Real Exemp	Personal	Pers Utilities	Pers Exemp	Pers SNR Exemp	Total Taxable	NC	Annexation
	11,624,019,278	75,349,900	135,808,595	219,827,478	90,450,077	17,557,073	0	12,163,012,401	239,792,326	94,167,837

CHELAN COUNTY

2018 LEVIES FOR 2019 TAXES

TAXING DISTRICT		\$ RATE	TOTAL	TAX CODE	DISTRICTS	Total Levy with Exemptions	\$ RATE/1000
State School		1.9979083818		002	*19 CD4 H2 PK	5.7160617622	8.9482109502
State School 2		0.7445728587	2.7424812405	004	*19 CD4 H2 F5 PK	6.4377812136	9.6699304016
County Current Expense		1.0790044470		006	*19 CD4 H2 F7 PK	6.5900210699	9.8221702579
Mental Health		0.0250000000		008	*69 CD4 H2	5.5492043931	6.6276860021
Veteran's Relief		0.0112500000		009	*69 CD4 H2 F10 (Stehekin)	5.5492043931	6.6276860021
Total County			1.1152544470	012	*122 CD4 H2 F7	6.4231637008	9.7206143098
				014	*127	4.9894733802	8.6385852939
Regional Library		0.3599372778	0.3599372778	016	*127 CD1	5.0425044977	8.6916164114
Port District		0.2348064267	0.2348064267	017	*127 CD1 H2	5.5489758033	9.5319964673
County Road District		1.2228586407	1.2228586407	019	*127 CD3 F1	6.3890475109	10.0381594246
Flood Control Zone		0.0587082062		020	*127 CD1 F8	6.3940481419	10.3480617585
				021	*228 F9 F4B H1	6.1703095591	10.1563244850
Upp Valley Pk & Rec (PK2)		0.1100000000		022	*127 F8	6.3410170244	10.2950306410
Upp Valley Pk & Rec Bond		0.0267992261	0.1367992261	023	*228	4.9894733802	8.7152436163
Manson Pk & Rec (PK)		0.1668573691	0.1668573691	024	*228 H1	5.6253202682	9.5539327055
Brae Burn Mosq District (MD1)	Per parcel assessment			025	*228 SD2J H1	5.6253202682	9.5539327055
Leavenworth Mosq District (MD2)	Per parcel assessment			026	*228 F3 H1 PK2	6.6642851037	10.6196967671
Idlewild Mosq District (MD3)	Per parcel assessment			028	*228 H1 PK2	5.7353202682	9.6907319316
				029	*228 F9 H1	6.1703095591	10.0989219964
				030	*228 F9 H1 MD1	6.1703095591	10.0989219964
				031	*228 F3 H1	6.5542851037	10.4828975410
				032	*129 CD4 H2	5.5492043931	8.0582545340
				033	*228 F9 H1 WD5	6.1703095591	10.0989219964
				034	*129 CD4 H2 F7	6.4231637008	8.9322138417
				035	*228 F9 H1 MD3	6.1703095591	10.0989219964
				036	*129 CD4 H2 SD F7	6.4231637008	8.9322138417
				038	*129 CD4 H2 F8	6.9007480373	9.7146998811
				042	*228 F3 H1 PK2 MD2	6.6642851037	10.6196967671
				043	*228 H1 PK2 MD2	5.7353202682	9.6907319316
				044	*228 CD2 H1	5.6946467148	9.6232591521
				045	*228 CD2 H1 PK2	5.8046467148	9.7600583782
				046	*228 F3 CD2 H1	6.6123615503	10.5409739876
				047	*228 CD2 H1 F3 PK2	6.7336115503	10.6890232137
				048	*228 CD2 H1 F6	6.1664563314	10.0950687687
				049	*228 CD2 H1 F6 PK2	6.2764563314	10.2318679948
				050	*228 F6 CD2 H1 PK2 WD3	6.2764563314	10.2318679948
				052	*228 H1 F6	6.0971298848	10.0257423221
				053	*228 H1 F6 PK2	6.2071298848	10.1625415482
				054	*228 F6	5.4612829968	9.1870532329
				056	*222	4.9894733802	9.9984204102
				057	*222 H1	5.6253202682	10.8371094994
				058	*222 F1	6.3507306666	11.3596776966
				060	*222 F6	5.4612829968	10.4702300268
				061	*222 F6 H1	6.0971298848	11.3089191160
				062	*246	4.9894733802	8.4244715757
				063	*246 H1	5.6253202682	9.2631606649
				064	*246 CD5	5.0343057243	8.4693039198
				065	*246 F1 CD5	6.3955630107	9.8305612062
				066	*246 F1	6.3507306666	9.7857288621
				068	*246 CD5 WD2	5.0343057243	8.4693039198
				069	*246 F1 CD5 WD2	6.3955630107	9.8305612062
				072	*246 CD3	5.0277902245	8.4627884200
				074	*246 CD3 F1	6.3890475109	9.8240457064
				075	*246 F6	5.4612829968	8.8962811923
				076	*246 CD3 F6	5.4995998411	8.9345980366
				082	*246 F1 WD1	6.3507306666	9.7857288621
				084	*246 WD2	4.9894733802	8.4244715757
				085	*246 F1 WD2	6.3507306666	9.7857288621
				100	*CA 222	5.8972523207	10.9061993507
				201	*CH 129 CD4 H2 F7	6.5070508099	9.0161009508
				410	*E 127 CD1 F8	6.5810022305	10.5350158471
				602	*LV 228 H1 PK2 F3	6.6076715965	10.5630832599
				606	*LV 228 H1 PK2 MD2 F3	6.6076715965	10.5630832599
				802	*W 246 F1 WB	6.1943500324	9.7374972556
				803	*W 246 F1	6.1943500324	9.6293482279
				804	*W 246 F1 CD3	6.2326668767	9.6676650722
HOSPITAL DISTRICTS							
#1 Cascade (H1)	Regular	0.2116645645					
	Bond	0.2028422012					
	EMS	0.4241823235	0.8386890892				
#2 Chelan (H2)	Regular	0.2343978237					
	Bond	0.3339087503					
	EMS	0.2720734819	0.8403800559				
FIRE DISTRICTS							
#1 Wenatchee (F1)	Regular	1.3612572864	1.3612572864				
#3 Leavenworth (F3)	Regular	0.9289648355	0.9289648355				
#4 Ponderosa (F4)*	Bond	0.0574024886	0.0574024886				
#5 Manson (F5)	Regular	0.7217194514	0.7217194514				
#6 Cashmere (F6)	Regular	0.4718096166	0.4718096166				
#7 Chelan (F7)	Regular	0.8739593077	0.8739593077				
#8 Entiat (F8)	Regular	1.3515436442					
	Bond	0.3049017029	1.6564453471				
#9 Lk Wen/Ponderosa*	Regular	0.5449892909	0.5449892909				
*Fire 9 & Fire 4 have merged							
Cemetery Districts							
#1 Entiat (CD1)		0.0530311175	0.0530311175				
#2 Leavenworth (CD2)		0.0693264466	0.0693264466				
#3 N Wenatchee (CD3)		0.0383168443	0.0383168443				
#4 Chelan/Manson (CD4)		0.0532597073	0.0532597073				
#5 Malaga (CD5)		0.0448323441	0.0448323441				
CITIES							
Cashmere (CA)	Regular	2.1306375812	2.1306375812				
Chelan (CH)	Regular	1.3067457498	1.3067457498				
Entiat (E)	Regular	1.4098127293	1.4098127293				
Leavenworth (LV)	Regular	1.1662451335	1.1662451335				
Wenatchee (W)	Regular	1.0664780065					
	Bond (WB)	0.1081490277	1.1746270342				
SCHOOL DISTRICTS							
#19 Manson (19)	M&O	1.5000000000					
	Cap.Impr.	0.6536675790	2.1536675790				
#122 Azwell/Pateros (122)	M&O	1.4999990000					
	Bond	0.7189700000	2.2189690000				
#127 Entiat (127)	M&O	1.5000000000					
	Bond	1.4045390550	2.9045390550				
#129J Chelan (129)	M&O	1.3296950023					
	Cap.Impr.	0.1008735296	1.4305685319				
#222 Cashmere (222)	M&O	1.5000000000					
	Bond	2.7643741713	4.2643741713				
#228 Cascade (228)	M&O	1.1847100552					
	Cap. Pro	0.1304516613					
	Bond	1.6660356609	2.9811973774				
#246 Wenatchee (246)	M&O	1.5000000000					
	Bond	1.1904253368	2.6904253368				

NOTE: To decipher which taxing districts comprise each tax code area we have added a legend with the district code in parenthesis (eg. CA) next to each taxing district. The following tax districts (which we do not currently levy for) are:

SD: Sewer District	WD3: Peshastin Water District
WD1: Three Lakes Water District	WD4: Alpine Water District
WD2: Malaga Water District	WD5: Lake Wen. Water District