



SUMMARY OF CHELAN COUNTY

PROPERTY TAX PROCEDURE 2007

From the office of the
CHELAN COUNTY ASSESSOR

RUSSELL G. GRIFFITH

Committed to:

HONESTY~SERVICE~EXCELLENCE

A MESSAGE TO THE CHELAN COUNTY PROPERTY TAXPAYER

Dear Taxpayer,

In the past few years we've seen an unprecedented increase in land and home values. This has, and continues to be, both a blessing and a curse. The blessing is that your investment is very sound and that the equity built by increased values in the housing market may have allowed you to do many things you've previously thought would not be possible. That's truly been a wonderful benefit! The down side, or 'curse' is that the Assessor comes around once every four years and adjusts your assessed value to reflect the comparable sales of like property in your area. Suddenly, the reality of those increased values hit in the form of increased taxes. Even though you may have no intention of selling your home, as Assessor, I'm mandated by law to equalize everyone's property value, at least once every four years. This is so that individual taxpayers will pay their equitable share of the tax burden determined by each individual taxing district. Remember, individual taxing districts determine the amount of taxes to be collected and are strictly governed by the Revised Code of Washington. The equalization process may increase your taxes, but it is because of the 'wave' affect across the County that goes around once every four years. That wave becomes the curse!

As Assessor, I'm taking actions in my office to move to an annual update. This would mean changing values, potentially for the whole County, each year. We are contracting for a new Assessor/Treasurer Program (our present one was designed in 1975) with True Automation from Texas which will allow us to move to an annual update. Remember, the taxing districts are only allowed to increase their budgets by 1% per year by Initiative 747. This would allow your taxes to double in 72 years whereas before Initiative 747 was passed, your taxes in most cases were doubling in 12 years.

As a taxpayer, my advice is to be vigilant with the State Legislative process and don't let them water down that 1 % increase limit. Secondly, please be patient with my office as we move to an annual update in the next 2 to 3 years. Those two things will stabilize your taxes, provide for more predictable taxes and limit large increases in taxes to times when there is/are voter approved bond issue(s) passed in your area.

Let's not jump to change any property tax laws until Initiative 747 is maximized in Chelan County by a new program in my office and moving to an annual update. Thanks for being such a wonderful County to work for!

Remember, it is our goal to serve you, the taxpayer. If you have any questions, feel free to call 509-667-6365 from 8:00am to 5:00pm, Monday through Friday.

Sincerely,



Russell G. Griffith

Chelan County Assessor

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CHELAN COUNTY ASSESSOR'S OFFICE

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Assessor	Russell G. Griffith
Chief Deputy	Kelly Dorn
Chief Appraiser	Vicki Griffin
Administrative Secretary/Sr. Citizens	.....	Dixie Lamon
Abstractor/Mobile Homes	.....	Kathleen Bready-Breiler
Abstractor	.....	Betty Cook
Abstractor	.....	Cathy Enlow
Abstractor	.....	Laura Trevino
GIS Analyst	.....	Jean Postlethwaite
Personal Property/Levies	.....	Paula Cox
Commercial Appraiser	.....	Fausto Gomez, Jr.
Commercial Appraiser	.....	Brad Kimball
Real Property Appraiser	.....	Steve Byers
Real Property Appraiser	.....	Kevin Ohme
Real Property Appraiser	.....	Dave Oliver
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, veteran's relief, law library, mental health and the Port District.

Q Could you give me an example?

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

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

A Yes, see the table below:

*Cashmere	\$1,440.90	*Chelan	\$1,252.46	*Entiat	\$1,099.02
*Leavenworth	\$1,146.18	*Wenatchee	\$1,330.55	**Manson	\$1,232.85

*Inside City Limits

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

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

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



WHAT IS CURRENT USE ASSESSMENT?

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

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

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

PROPERTY TAX EXEMPTION AND PROPERTY TAX DEFERRAL.

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

1) Senior Citizens and Disabled Persons Exemption

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

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

INCOME AND EXEMPTION PROVISION.

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

2) Widow/Widower of Veteran Exemption

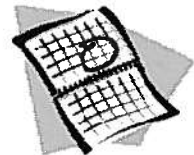
- ☀ Sixty-two years of age or older
- ☀ Maximum income of \$40,000
- ☀ Have not remarried after death of veteran.
- ☀ Contact our office for further information/conditions

3) Deferral or Special Assessments and Property Taxes

- ☀ Contact our office for further information on this program

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

We encourage you to talk to the Assessor's Office to review your valuation any time you have a question or concern regarding your property value. You may appeal your value to the Chelan County Board of Equalization by July 1 of the assessment year or within 30 days following the mailing date of your "change of value notice". You may also appeal the County mailing of the notice from the County Board. Your petition will ask you to state specific reasons why you believe the appraised valuation does not reflect the true and fair market value or why the assessed value is incorrect. 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 (8:00am - 5:00 pm Monday through Friday) except for confidential income reports and personal property affidavit listings. County assistance is available to help you obtain the information you desire.

WHAT KIND OF PROPERTY IS TAXABLE?



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

HOW IS THE VALUE OF REAL PROPERTY DETERMINED?



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

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

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

HOW IS THE VALUE OF PERSONAL PROPERTY DETERMINED?

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

HOW DO I KNOW MY PROPERTY HAS BEEN ASSESSED?



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



IMPORTANT DATES

- 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 31st:** New construction is appraised at a percentage of completion value for tax purposes as of this date.
- October 31st:** Second half taxes due.


**SUMMARY OF CHELAN COUNTY 2006 ASSESSMENT FOR 2007 TAXES
RUSSELL G. GRIFFITH, COUNTY ASSESSOR
ASSESSED VALUATIONS AS SHOWN ON THE TAX ROLLS**

ASSESSED BY THE DEPARTMENT OF REVENUE

TRANSPORTATION AND PIPELINE

Real		\$ 20,978,879	
Personal		\$ 19,630,489	
Total			\$ 40,609,368

COMMUNICATIONS


Real		\$ 7,340,493	
Personal		\$ 47,362,578	
Total			\$ 54,703,071

GAS, POWER and LIGHT

Real		\$ 666,085	
Personal		\$ 5,897,189	
Total			\$ 6,563,274

TOTAL STATE VALUATION			\$ 101,875,713
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ASSESSED BY COUNTY ASSESSOR

Timberland	\$ 1,830,301	
Land outside cities and towns	\$ 1,493,382,142	
Improvements outside cities and towns	\$ 1,657,783,277	
Land inside cities and towns	\$ 831,251,225	
Improvements inside cities and towns	\$ 1,792,938,457	
Personal Property	\$ 187,932,639	
Less Parcels under \$500**	\$ (85,505)	

TOTAL BY ASSESSOR		\$ 5,965,032,536
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SUBTOTAL		\$ 6,066,908,249
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LESS SENIOR CITIZEN A.V.		\$ 87,973,397
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TOTAL ASSESSED COUNTY VALUATION		\$ 5,978,934,852
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**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 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.

Levies cannot exceed 1% of the true and fair value of any property as outlined in RCW 84.52.050. Below are the maximum levies available to taxing districts under this RCW.

TAXING DISTRICT	INC. AREA	UNINC. AREA
State Levy	\$ 3.60	\$ 3.60
County Current Expense	1.80	1.80
County Roads	-	2.25
Cities & Towns (The levy rate for a city must be reduced by the levy amounts for the Regional Library and Fire District if they are annexed into the City)	3.60	-
Other (Junior taxing districts)	<u>1.00</u>	<u>2.35</u>
TOTAL	\$ 10.00	\$ 10.00

Initiative 747 was approved by a vote of the people on November 6, 2001. It places the following limits on property tax increases.

- ★ 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 thereby "banking" their levy capacity in some cases. That is why a taxing district may increse their levy by more than 1% in one year.

CHELAN COUNTY CONSOLIDATED LEVY RATES FOR 2007



SCHOOL DISTRICTS	TAX CODES	DISTRICTS	\$ RATE/1000	TAXES COLLECTED
	002	*19 F5 H2 EMS PK	11.67310	143,982
	004	*19 F5 CD4 H2 EMS PK	12.32846	3,967,594
	006	*19 F7 CD4 H2 EMS PK	12.99164	6,793
STEHEKIN	008	*69 CD4 H2 EMS	7.60974	111,677
AZWELL/PATEROS	012	*70J F7 CD4 H2 EMS	10.76871	56,408
ENTIAT	016	*127 CD1	10.10472	100,218
	019	*127 F1 CD3	11.71587	70,293
	020	*127 F8 CD1	10.58892	709,047
	022	*127 F8	10.51963	114,202
	410	*E 127 F8 CD1	10.99020	713,951
CHELAN	032	*129 CD4 H2 EMS	10.15580	159,849
	034	*129 F7 CD4 H2 EMS	11.47434	5,195,988
	036	*129 F7 CD4 H2 EMS SD	11.47434	693,529
	038	*129 F8 CD4 H2 EMS	10.64000	164,781
	201	*CH 129 CD4 H2 EMS F7	12.52463	5,054,242
CASHMERE	056	*222	12.70663	267,371
	057	*222 H1 EMS	13.88515	151
	058	*222 F1	14.33356	158,619
	060	*222 F6	13.35888	3,156,799
	100	*CA 222	14.40901	2,337,730
LEAVENWORTH	023	*228	9.13737	902
Includes: Merritt	024	*228 H1 EMS	10.31589	369,923
Winton, Lk. Wenatchee,	026	*228 F3 H1 EMS PK2	11.55784	1,535,897
Leavenworth	027	*228 F4 H1 EMS	11.53432	423,116
Peshastin/Dryden	028	*228 H1 EMS PK2	10.54810	262,830
	029	*228 F9 H1 EMS	11.34454	3,310,067
	030	*228 F9 H1 EMS MD	11.82392	35,362
	033	*228 F9 H1 WD4	12.59454	39,846
	031	*228 F3 H1	11.32563	1,180,854
	042	*228 F3 H1 EMS PK2 MD2	11.55784	1,655,168
	043	*228 H1 PK2 MD2 EMS	10.54810	9,153
	044	*228 CD2 H1 EMS	10.42006	33,561
	045	*228 CD2 H1 EMS PK2	10.65227	33,594
	046	*228 CD2 H1 EMS F3	11.42980	571
	047	*228 F3 CD2 H1 PK2	11.66201	34,463
	048	*228 F6 CD2 H1	11.07231	607,322
	049	*228 F6 CD2 H1 PK2	11.30452	295,549
	050	*228 F6 CD2 H1 PK2 W3	11.30452	431,409
	052	*228 F6 H1 EMS	10.96814	577,247
	053	*228 F6 H1 EMS PK2	11.20035	38,659
	054	*228 F6	9.78962	15,685
	600	*LV 228 H1 EMS PK2	11.46185	28,501
	604	*LV 228 H1 EMS PK2MD2	11.46185	2,427,134
WENATCHEE	062	*246	11.90651	166,900
	063	*246 H1 EMS	13.08503	681
	064	*246 CD5	11.97123	48,375
	066	*246 F1	13.53344	4,038,132
	068	*246 CD5 WD5	11.97123	319,617
	069	*246 F1 CD5 WD5	13.59816	7,023
	072	*246 CD3	11.96002	10,552
	074	*246 F1 CD3	13.58695	7,131,371
	076	*246 F6 CD3	12.61227	18,486
	082	*246 F1 WD1	13.53344	435,379
	084	*246 WD2	11.90651	736,665
	085	*246 F1 WD2	13.53344	1,255,312
	800	*W 246	13.30549	23,171,038
	895	*W 246 F1B	13.60582	1,331,757

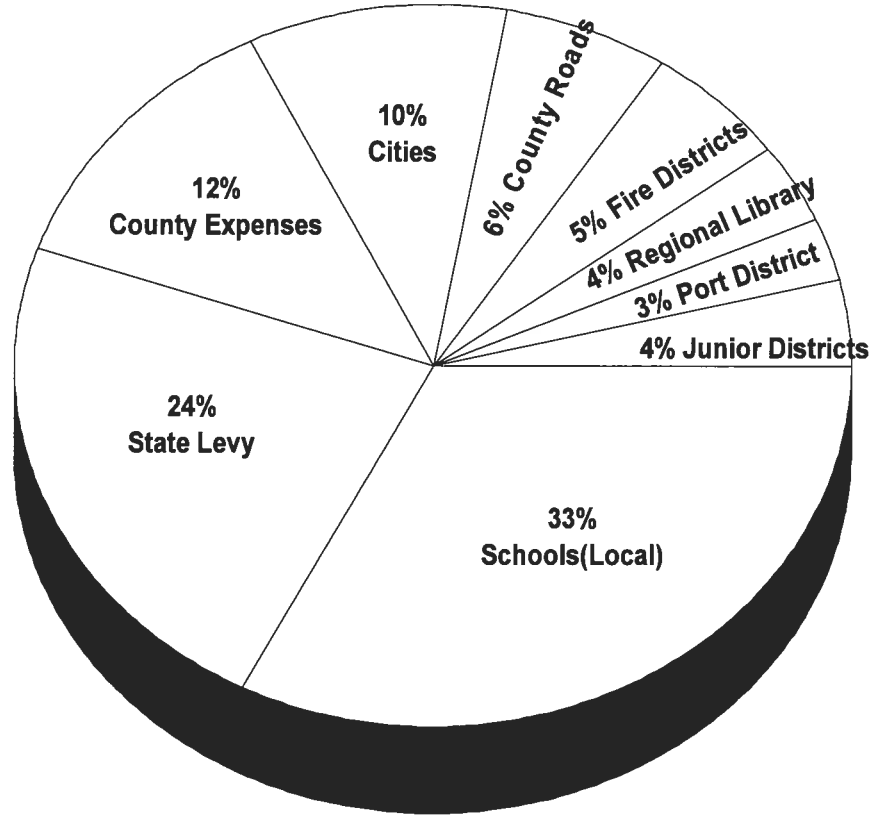
*Add the following for the total levy breakdown:

County	1.56945
State	2.88597
Port	0.34662
Reg Library	0.46230
County Roads	1.47628
Tax Districts Base Rate Total	6.74062

(excluded from cities)

Tax Districts Base Rate Total

DISTRIBUTION OF TAX DOLLARS 2007



DISTRICT	TAX AMOUNT
Local Schools	\$ 24,386,283
State Levy	17,227,426
County Expense	9,383,639
Cities	7,484,345
County Roads	4,846,625
Fire Districts	4,111,874
Regional Library	2,764,062
Port District	2,072,418
<u>Jr. Taxing Districts</u>	<u>2,943,527</u>
TOTAL COUNTY TAX	\$ 75,220,200

CHELAN COUNTY 2006 VALUES FOR 2007 LEVY AND TAXES

<u>TAXING DISTRICTS</u>	<u>FARM EXEMPTION</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u>	<u>AMOUNT</u>
STATE	(9,563,744)	5,969,371,108	2.88597	17,227,426
CHELAN COUNTY				
Current Expense		5,978,934,852	1.53695	9,189,324
Mental Health		5,978,934,852	0.01648	98,533
Law Library		5,978,934,852	0.00477	28,520
Veterans' Relief		5,978,934,852	0.01125	67,263
TOTAL COUNTY		5,978,934,852	1.56945	9,383,640
MISC DISTRICTS				
Port District		5,978,934,852	0.34662	2,072,418
Road District		3,282,998,325	1.47628	4,846,625
Regional Library		5,978,934,852	0.46230	2,764,062
Upper Valley Park & Rec		592,712,773	0.08000	47,417
Upper Valley Bond		584,708,376	0.15221	88,998
Lake Wenatchee Water District		93,581,442	1.25000	116,977
Manson Park & Rec		335,509,441	0.37813	126,866
Brae Burn Mosquito District		2,989,298	0.47938	1,433
Leavenworth Mosquito District		351,584,625	0.00000	per parcel assessment
HOSPITAL DISTRICTS				
#1 Regular		1,169,372,167	0.35346	413,326
#1 Bond		1,156,979,267	0.36055	417,149
#1 EMS		1,169,372,167	0.46451	543,185
#2 Regular		1,305,024,396	0.40851	533,116
#2 Bond			0.00000	0
#2 EMS		1,305,024,396	0.46061	601,107
FIRE DISTRICTS				
#1 Regular		969,348,972	1.32660	1,285,938
#1 Bond		1,058,440,214	0.30033	317,881
#3 Regular		284,180,422	0.67065	190,586
#3 Bond		279,002,650	0.33909	94,607
#4 Regular		36,707,837	0.71372	26,199
#4 Bond		36,620,983	0.50471	18,483
#5 Regular		322,633,845	0.65536	211,441
#6 Regular		417,539,194	0.65225	272,340
#7 Regular		924,065,735	1.18316	1,093,318
#7 Bond		918,917,078	0.13538	124,403
#8 Regular		158,714,860	0.48420	76,850
#9 Regular		388,942,897	0.82744	321,827
#9 Bond		387,660,759	0.20121	78,001

<u>TAXING DISTRICTS</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> /\$1000	<u>AMOUNT</u>
CEMETARY DISTRICTS			
#1 Regular	142,189,369	0.06929	9,852
#2 Regular	129,125,320	0.10417	13,451
#3 Regular	534,426,967	0.05351	28,597
#4 Regular	0	0.00000	0
#5 Regular	31,719,868	0.06472	2,053
CITIES & TOWNS			
Cashmere	163,157,918	2.84663	464,450
Cashmere-Bond	161,067,384	0.33203	53,479
Chelan	404,098,470	2.52657	1,020,983
Entiat	65,142,516	1.87756	122,309
Leavenworth	215,007,320	1.91926	412,655
Leavenworth-Bond	212,419,811	0.47077	100,001
Wenatchee	1,848,530,303	2.67510	4,945,003
Wenatchee-Bond	1,825,861,330	0.20016	365,464
SCHOOL DISTRICTS			
#19 Manson M&O	333,634,693	1.99320	665,001
#19 Manson Bond	333,917,485	1.69203	564,998
#69 Stehekin M&O	0	0.00000	0
#70J Azwell M&O	5,244,102	1.84043	9,651
#70J Azwell Bond	0	0.00000	0
#127 Entiat M&O	158,951,061	2.04465	324,999
#127 Entiat Bond	159,979,899	1.25016	200,000
#129J Chelan M&O	944,645,362	1.63663	1,546,035
#129J Chelan Bond	945,014,054	0.90943	859,424
#222 Cashmere M&O	428,165,465	3.24641	1,390,001
#222 Cashmere Bond	428,371,033	2.71960	1,164,998
#228 Cascade M&O	1,160,603,272	1.68720	1,958,170
#228 Cascade Bond	1,162,714,401	0.70955	825,004
#246 Wenatchee M&O	2,879,889,044	3.08276	8,878,007
#246 Wenatchee Bond	2,880,278,589	2.08313	5,999,995
TOTAL COUNTY VALUE & TAX	5,978,934,852		75,220,200

CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS

2006 VALUES FOR 2007 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	5,792,892,266	162,576,526	101,875,713	87,973,397	5,969,371,108				
County Current	5,802,456,010	162,576,526	101,875,713	87,973,397	5,978,934,852				
Port District	5,802,456,010	162,576,526	101,875,713	87,973,397	5,978,934,852				
Road District	3,156,826,245	92,510,843	68,688,822	35,027,585	3,282,998,325				
Regional Library	5,802,456,010	162,576,526	101,875,713	87,973,397	5,978,934,852				
Up Valley Park/Rec	583,068,937	10,634,595	9,758,890	10,749,649	592,712,773				
Up Valley Bond	583,068,937	10,634,595	9,758,890	10,749,649	592,712,773				
Lk Wenatchee Water	92,555,379	1,741,839	0	448,681	93,848,537	8,903,891	899,494	584,708,376	
Manson Park/Rec	324,337,644	12,572,667	1,594,067	2,994,937	335,509,441	267,095		93,581,442	
Brae Burn Mosq.	3,057,142	19,794	6,978	93,189	2,990,725	1,427		2,989,298	
Leavenworth Mosq.	per parcel assessment								

SCHOOL DISTRICTS:

#19 Manson	M&O	326,611,378	10,298,933	1,594,067	2,994,937	335,509,441	2,157,540	282,792	333,634,693
	Bond	326,611,378	10,298,933	1,594,067	2,994,937	335,509,441	2,157,540	565,584	333,917,485
#69 Stehekin	M&O	0	0	0	0	0	0	0	0
	Bond	0	0	0	0	0	0	0	0
#70J Azwell	M&O	4,864,603	0	504,079	115,124	5,253,558	9,480	24	5,244,102
	Bond	0	0	0	0	0	0	0	0
#127 Entiat	M&O	151,520,361	6,640,136	3,555,476	2,585,855	159,130,118	1,207,895	1,028,838	158,951,061
	Bond	151,520,361	6,640,136	3,555,476	2,585,855	159,130,118	1,207,895	2,057,676	159,979,899
#129J Lk Chelan	M&O	929,697,505	18,840,555	9,220,009	8,172,143	949,585,926	5,309,256	368,692	944,645,362
	Bond	929,697,505	18,840,555	9,220,009	8,172,143	949,585,926	5,309,256	737,384	945,014,054
#222 Cashmere	M&O	423,705,523	8,769,112	9,886,180	8,867,562	433,493,253	5,533,357	205,569	428,371,033
	Bond	423,705,523	8,769,112	9,886,180	8,867,562	433,493,253	5,533,357	411,137	428,371,033
#228 Cascade	M&O	1,134,097,196	23,838,299	29,362,800	16,245,795	1,171,052,500	12,560,357	2,111,129	1,160,603,272
	Bond	1,134,097,196	23,838,299	29,362,800	16,245,795	1,171,052,500	12,560,357	4,222,258	1,162,714,401
#246 Wenatchee	M&O	2,847,078,300	64,395,164	47,753,102	48,991,981	2,910,234,585	30,735,086	389,545	2,879,889,044
	Bond	2,847,078,300	64,395,164	47,753,102	48,991,981	2,910,234,585	30,735,086	779,090	2,880,278,589

HOSPITAL DISTRICTS:

#1 Cascade	Reg/EMS	1,132,344,881	23,838,299	29,374,782	16,185,795	1,169,372,167	12,392,900		1,156,979,267
	Bond	1,132,344,881	23,838,299	29,374,782	16,185,795	1,169,372,167			
#2 Chelan	Reg/EMS	1,257,892,198	47,096,247	11,318,155	11,282,204	1,305,024,396			
	Bond	0	0	0	0	0			

<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>
<u>CEMETARY DISTRICTS:</u>								
#1 Entiat/Regular	135,634,308	6,369,066	2,661,850	2,475,855	142,189,369			
#2 Leavenworth/Regular	127,217,328	1,440,868	3,071,485	2,604,361	129,125,320			
#3 N Wenatchee/Regular	503,418,029	27,219,703	7,374,549	3,585,314	534,426,967			
#4 Chelan/Manson/Regular	1,257,892,198	47,096,247	11,318,155	11,282,204	1,305,024,396			
#5 Malaga/Regular	30,437,497	301,454	1,102,319	121,402	31,719,868			
<u>FIRE DISTRICTS:</u>								
#1 Sunnyslope Regular Bond	928,100,933	33,821,651	18,016,748	10,590,360	969,348,972			
#3 Leavenworth Regular Bond	1,007,429,054	54,145,981	18,134,471	11,882,247	1,067,827,259	9,420,438	33,393	1,058,440,214
#4 Ponderosa Regular Bond	276,333,527	8,165,096	5,093,802	5,412,003	284,180,422	5,242,566	64,794	279,002,650
#5 Manson Regular Bond	35,732,863	1,184,139	80,119	289,284	36,707,837			
#6 Cashmere Regular Bond	35,732,863	1,184,139	80,119	289,284	36,707,837	86,928	74	36,620,983
#7 Chelan Regular Bond	311,423,822	12,483,633	1,582,125	2,855,735	322,633,845			
#8 Entiat Regular Bond	410,811,360	4,659,719	10,853,140	8,785,025	417,539,194			
#9 Lk Wenatchee Regular Bond	892,048,481	33,432,582	6,551,945	7,967,273	924,065,735	5,276,660	128,003	918,917,078
Cities:	892,048,481	33,432,582	6,551,945	7,967,273	924,065,735			
Cashmere	150,299,698	7,120,638	3,888,708	2,594,184	158,714,860			
Chelan	372,922,815	9,617,005	8,751,406	2,348,329	388,942,897	1,523,894	241,756	387,660,759
Entiat	372,922,815	9,617,005	8,751,406	2,348,329	388,942,897			
Leavenworth	161,452,385	4,116,408	1,575,616	3,986,491	163,157,918	2,090,534		161,067,384
Wenatchee	161,452,385	4,116,408	1,575,616	3,986,491	163,157,918			
	390,877,076	17,172,057	1,586,089	5,536,752	404,098,470			
	43,068,420	3,891,520	1,019,387	1,232,588	65,142,516			
	181,091,976	1,725,064	1,475,764	3,895,521	215,007,320			
	181,091,976	1,725,064	1,475,764	3,895,521	215,007,320	2,587,509		212,419,811
	1,410,208,784	43,160,634	27,530,035	38,294,460	1,848,530,303			
	1,410,208,784	43,160,634	27,530,035	38,294,460	1,848,530,303	30,485,620		1,825,861,330

Russell G. Griffith
Russell G. Griffith

CHELAN COUNTY

2006 LEVIES FOR 2007 TAXES

TAXING DISTRICT		\$ RATE	TOTAL	TX CODE	DISTRICTS	TOTAL	\$ RATE/1000
State		2.88597	2.88597	002	*19 CD4 H2 PK	4.06336	11.67310
County Current Expense		1.53695		004	*19 CD4 H2 F5 PK	4.06336	12.32846
Mental Health		0.01648		006	*19 CD4 H2 F7 PK	4.19874	12.99164
Law Library		0.00477		008	*69 CD4 H2 (Stehekin)	0.00000	7.60974
Veterans Relief		0.01125		012	*70J CD4 H2 F7	1.97581	10.76871
Total County		1.56945	1.56945	016	*127 CD1	3.29481	10.10472
Regional Library		0.46230	0.46230	019	*127 CD3 F1	3.59514	11.71587
Upp Valley Pk & Rec		0.08000		020	*127 CD1 F8	3.29481	10.58892
Upp Valley Pk & Rec Bond		0.15221	0.23221	022	*127 F8	3.29481	10.51963
Manson Pk & Rec		0.37813	0.37813	023	*228	3.09675	9.13737
Port District		0.34662	0.34662	024	*228 H1	2.75730	10.31589
County Road District		1.47628	1.47628	026	*228 F3 H1 PK2	3.24860	11.55784
Brae Burn Mosq District		0.47938	0.47938	027	*228 F4 H1	3.26201	11.53432
Lk Wenatchee Water District		1.25000	1.25000	028	*228 H1 PK2	2.90951	10.54810
				029	*228 F9 H1	2.95851	11.34454
				030	*228 F9 H1 MD	3.43789	11.82392
				031	*228 F3 H1	3.09639	11.32563
HOSPITAL DISTRICTS				032	*129 CD4 H2	2.54606	10.15580
#1 Cascade	Regular	0.35346		033	*228 F9 H1 WD4	2.95851	12.59454
	Bond	0.36055		034	*129 CD4 H2 F7	2.68144	11.47434
	EMS	0.46451	1.17852	036	*129 CD4 H2 SD F7	2.68144	11.47434
#2 Chelan	Regular	0.40851		038	*129 CD4 H2 F8	2.54606	10.64000
	Bond	0.00000		042	*228 F3 H1 PK2 MD2	2.88805	11.55784
	EMS	0.46061	0.86912	043	*228 H1 PK2 MD2	2.54896	10.54810
				044	*228 CD2 H1	2.75730	10.42006
FIRE DISTRICTS				045	*228 CD2 H1 PK2	2.90951	10.65227
#1 Sunnyslope	Regular	1.32660		046	*228 CD2 H1 F3	3.09639	11.42980
	Bond	0.30033	1.62693	047	*228 CD2 H1 F3 PK2	3.24860	11.66201
#3 Leavenworth	Regular	0.67065		048	*228 CD2 H1 F6	2.75730	11.07231
	Bond	0.33909	1.00974	049	*228 CD2 H1 F6 PK2	2.90951	11.30452
#4 Ponderosa	Regular	0.71372		050	*228 F6 CD2 H1 PK2	2.90951	11.30452
	Bond	0.50471	1.21843	052	*228 H1 F6	2.75730	10.96814
#5 Manson	Regular	0.65536		053	*228 H1 F6 PK2	2.90951	11.20035
	Bond	0.00000	0.65536	054	*228 F6	2.39675	9.78962
#6 Cashmere	Regular	0.65225		056	*222	5.96601	12.70663
	Bond	0.00000	0.65225	057	*222 H1	6.32656	13.88515
#7 Chelan	Regular	1.18316		058	*222 F1	6.26634	14.33356
	Bond	0.13538	1.31854	060	*222 F6	5.96601	13.35888
#8 Entiat	Regular	0.48420		062	*246	5.16589	11.90651
	Bond	0.00000	0.48420	063	*246 H1	5.52644	13.08503
#9 Lk Wen	Regular	0.82744		064	*246 CD5	5.16589	11.97123
	Bond	0.20121	1.02865	066	*246 F1	5.46622	13.53344
CEMETERY DISTRICTS				068	*246 CD5 WD2	5.16589	11.97123
#1 Entiat		0.06929	0.06929	069	*246 F1 CD5 WD2	5.46622	13.59816
#2 Leavenworth		0.10417	0.10417	072	*246 CD3	5.16589	11.96002
#3 N Wenatchee		0.05351	0.05351	074	*246 CD3 F1	5.46622	13.58695
#4 Chelan/Manson		0.00000	0.00000	076	*246 CD3 F6	5.16589	12.61227
#5 Malaga		0.06472	0.06472	082	*246 F1 WD1	5.46622	13.53344
CITIES				084	*246 WD2	5.16589	11.90651
Cashmere	Regular	2.84663		085	*246 F1 WD2	5.46622	13.53344
	Bond	0.33203	3.17866	100	*CA 222	6.29804	14.40901
Chelan	Regular	2.52657		201	*CH 129 CD4 H2 F7	2.68144	12.52463
	Bond	0.00000	2.52657	410	*E 127 CD1 F8	3.29481	10.99020
Entiat	Regular	1.87756		600	*LV 228 H1 PK2	3.38028	11.46185
	Bond	0.00000	1.87756	604	*LV 228 H1 PK2 MD2	3.01973	11.46185
Leavenworth	Regular	1.91926		800	*W 246	5.36605	13.30549
	Bond	0.47077	2.39003	895	*W 246 F1B	5.66638	13.60582
Wenatchee	Regular	2.67510					
	Bond	0.20016	2.87526				
SCHOOL DISTRICTS							
#19 Manson	M&O	1.99320					
	Bond	1.69203	3.68523				
#70J Azwell	M&O	1.84043					
	Bond	0.00000	1.84043				
#127 Entiat	M&O	2.04465					
	Bond	1.25016	3.29481				
#129J Chelan	M&O	1.63663					
	Bond	0.90943	2.54606				
#222 Cashmere	M&O	3.24641					
	Bond	2.71960	5.96601				
#228 Cascade	M&O	1.68720					
	Bond	0.70955	2.39675				
#246 Wenatchee	M&O	3.08276					
	Bond	2.08313	5.16589				

Districts below included in all district totals above except city total replaces county road	
County	1.56945
State	2.88597
Port	0.34662
Regional Library	0.46230
County Roads	1.47628 replace w/city
TOTAL	6.74062

CHELAN COUNTY ASSESSED VALUES and TAXES LEVIED 1957~2007

YEAR & RATE	VALUE	YEAR	SCHOOL TAX	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
2006	6,066,908,249	2007	24,386,283.00	75,220,200.00

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 2010 for tax year 2011
 Phase Three-Assessment year 2007 for tax year 2008
 Phase Four-Assessment year 2008 for tax year 2009

Land Use	Phase 1			Phase 2			Phase 3			Phase 4			Total for County		
	# 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	7,895	70.01%	903,973,175	8,061	64.34%	1,306,779,069	7,320	75.72%	861,547,150	6,610	72.55%	930,037,320	29,886	66.94%	4,002,336,714
Multiple family	317	4.58%	59,185,922	673	8.78%	178,293,460	515	7.85%	89,301,940	2,238	9.60%	123,072,112	3,743	7.52%	449,853,434
Manufacturing	72	6.61%	85,313,344	58	2.34%	47,556,591	7	1.46%	16,636,351	7	0.04%	568,976	144	2.51%	150,075,262
Commercial	452	9.08%	117,196,225	705	22.38%	454,431,404	188	6.21%	70,654,522	336	7.48%	95,940,803	1,681	12.35%	738,222,954
Ag (not open space)	255	3.17%	40,903,867	38	0.30%	6,016,536	157	2.11%	23,987,224	370	4.00%	51,234,713	820	2.04%	122,142,340
Open Space	524	3.89%	50,191,875	126	0.44%	8,990,032	220	2.09%	23,763,881	205	1.84%	23,537,084	1,075	1.78%	106,482,872
Class/Desig Forest	104	0.14%	1,843,294	38	0.05%	1,088,159	369	0.80%	9,072,762	89	0.01%	186,175	600	0.20%	12,190,390
Other	695	2.52%	32,536,508	346	1.37%	27,769,700	499	3.76%	42,769,822	1,025	4.48%	57,318,734	2,565	6.66%	160,394,764
Totals	10,314	100.00%	1,291,144,210	10,045	100.00%	2,030,924,951	9,275	100.00%	1,137,733,652	10,880	100.00%	1,281,895,917	40,514	100.00%	5,741,698,730

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2007

School District	Tax Year	M&O Levy Amount	Tax Year	Bond Levy Amount
#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
	2007	665,001	2007	564,998
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
	2007	9,651	2007	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
	2007	324,999	2007	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
	2007	1,546,035	2007	859,424
Bond issued 2003 \$4,600,000 Payoff 2009				

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2007

School District	Tax Year	M&O Levy Amount	Tax Year	Bond Levy Amount
#222 Cashmere	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
	2007	1,390,001	2,007	1,164,998
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	
2007	1,958,170	2007	825,004	
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	
2007	8,878,007	2007	5,999,995	
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
			2006	89,000
			2007	88,998
Bond issued 2000 \$986,000 Payoff 2020				

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2007

Fire District	Tax Year	Bond Levy Amount
#1 Sunnyslope	2001	286,079
	2002	299,225
	2003	301,154
	2004	302,388
	2005	309,950
	2006	311,685
	2007	317,881
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
	2007	94,607
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
	2007	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
	2007	124,403
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
	2007	78,001
Bond issued 1998 \$660,000 Payoff 2014		
Hospital Disctricts		
#1 Hospital District	2007	417,149
Bond issued 2006 \$8,800,000 Payoff 2031		