

PROPERTY TAX SUMMARY REPORT 2021



From the office of Deanna Walter

CHELAN COUNTY ASSESSOR

Committed to:

- ✓ HONESTY
- ✓ SERVICE
- ✓ EXCELLENCE



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Letter from the Assessor

Dear Chelan County Taxpayers,

I'm not entirely sure how to write this annual letter to you. 2020 was the strangest and most difficult year in so many respects. Our focus in the Assessor's office is on annual assessments, so my comments will be strictly limited to the impacts we are seeing from 2020 on our real estate market.

I'm sure it has not escaped anybody that our real estate market is seeing unprecedented increases in value. More and more of the sales we are seeing include multiple offers and are selling for above asking price. One would think that the surprise would wear off after a full year of this, but I'm still constantly amazed by the sales coming through.

I have been following the west side real estate market closely as we typically mirror their activity, but lag behind by 12-18 months. I expect (barring anything unforeseen in the lending arena) our values to continue to climb for the next year. Hopefully the values will stabilize but there are so many moving parts and uncertainties.

The COVID-19 shut down has done more than impact just our retail and service industries, it has enabled large companies and corporations to allow, and encourage, their employees to work remotely, and have found it cost effective. What this means is that these same employees that were once restricted to living within commuting distance can now live wherever they want, and what better place to live than Chelan County? I suspect that, in part, is driving our value increases as the property listing numbers are down, but demand remains high.

2021 legislative session is also turning out to be a stage for legislators to offer all kinds of tax relief to property owners. Please remember – if there is proposed legislation for an “exemption”, that just means that whoever is not getting the new exemption, is paying MORE! The same amount of money is collected, it's how that tax burden is distributed.

Exemption = Tax Shift

It is too early in the session to see which bills will stick and what that means for property owners. Once I have more answers, I will send a guest editorial to the newspapers explaining the impacts. Information is knowledge, and I want you all to know everything we do about the property tax implications of the state legislative actions.

I do not have a crystal ball, and can't even begin to guess when our market will stabilize. With the dynamic change in worker housing requirements on the west side, I struggle with the historic "mirror" affect we have had of the west side. Will it still be a good indicator of what we can expect in the coming months? I just don't know.

We were unable to hold any Community Meetings in 2020, and it is likely that 2021 informational meetings will not occur either, as (at the time of this letter) Chelan County is barely in Phase 2 of the COVID Recovery Plan. The Courthouse is still not open to the public, which makes it increasingly difficult to serve our taxpayers. Continuing to provide great customer service to our residents is posing a challenge with the current limitations. I am hopeful that 2021 will see some improvements on this front as we (the Chelan County Courthouse) moves towards reopening to the public.

Please feel free to call our office if you have questions or concerns. Our staff is not working remotely. Our appraisers are in the field doing their revaluation inspections, with proper PPE, and our office staff are all here 8-5 M-F to serve you.

We hope you are staying healthy and look forward to being able to open our offices again soon.

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
Senior Abstractor/GIS Technician/Mobile Home Specialist
Abstractor/GIS Technician
Abstractor/GIS Technician
Levy Administrator/Personal Property Specialist
Analyst/Real Property Appraiser
Real Property Appraiser
Real Property Appraiser/Ag
Real Property Appraiser
Real Property Appraiser
Real Property Appraiser
Real Property Appraiser
Analyst/Commercial Appraiser

Deanna Walter

Wes Cornelius
Erin Fonville
Samantha Zamudio
Laura Ortega
Vacant
Peggy Fenhaus
Stacy Wuolle
Josh Hepburn
Kimberly Johnson
Raul Mendez
Mark Miller
Travis Girard
Zachary Baker
Zachary Mendenhall
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

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. Your property taxes fund state and county services, including roads, transit, schools, libraries, parks, hospitals, fire and rescue, law enforcement, environmental and social services. Information such as parcel numbers, 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: 2021 assessments are based on 2020 sales and are for 2022 taxes.
15. A market adjustment is simply what the market will bear 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.

Need more info? Check us out on the web @

www.co.chelan.wa.us/assessor

Or Call us @ 509.667.6365

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 2021 Tax Year (2020 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.

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 October 2, 2020 were established as of January 1, 2020. State law requires our office to only use closed "arm's length" sales prior to January 1, 2020 (basically only 2019 sales) to adjust values in 2020, which are for 2021 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 changing in most areas (although some have stayed the same) but can't act on it until next year because the sales happened after January 1, 2020.

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 have 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 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.

Property Taxes on a \$400,000 Home

The reality of it is, your home value didn't stay at just \$400,000 over the last 4 years. You can see below that most levy rates have gone down, but if the rate of increase in your home value outpaces the rate of decline in your levy rate, then your taxes are going up.

	2018	2019	2020	2021	% change (4 Yr)
Lake Wenatchee/Plain area	\$4,384	\$4,040	\$3,945	\$3,956	-9.76%
City of Leavenworth	\$4,613	\$4,225	\$4,135	\$3,988	-13.55%
Peshastin/Dryden area	\$4,392	\$4,065	\$3,962	\$3,830	-12.80%
City of Cashmere	\$5,050	\$4,362	\$4,324	\$4,225	-16.34%
Sunnyslope area	\$4,778	\$3,930	\$4,086	\$4,141	-13.33%
City of Wenatchee	\$4,758	\$3,895	\$4,111	\$4,177	-12.21%
Malaga area	\$4,760	\$3,914	\$4,071	\$4,126	-13.32%
City of Entiat	\$4,608	\$4,215	\$4,034	\$4,250	-7.77%
City of Chelan	\$4,001	\$3,606	\$3,701	\$3,584	-10.42%
Manson area	\$4,057	\$3,868	\$3,827	\$3,756	-7.42%

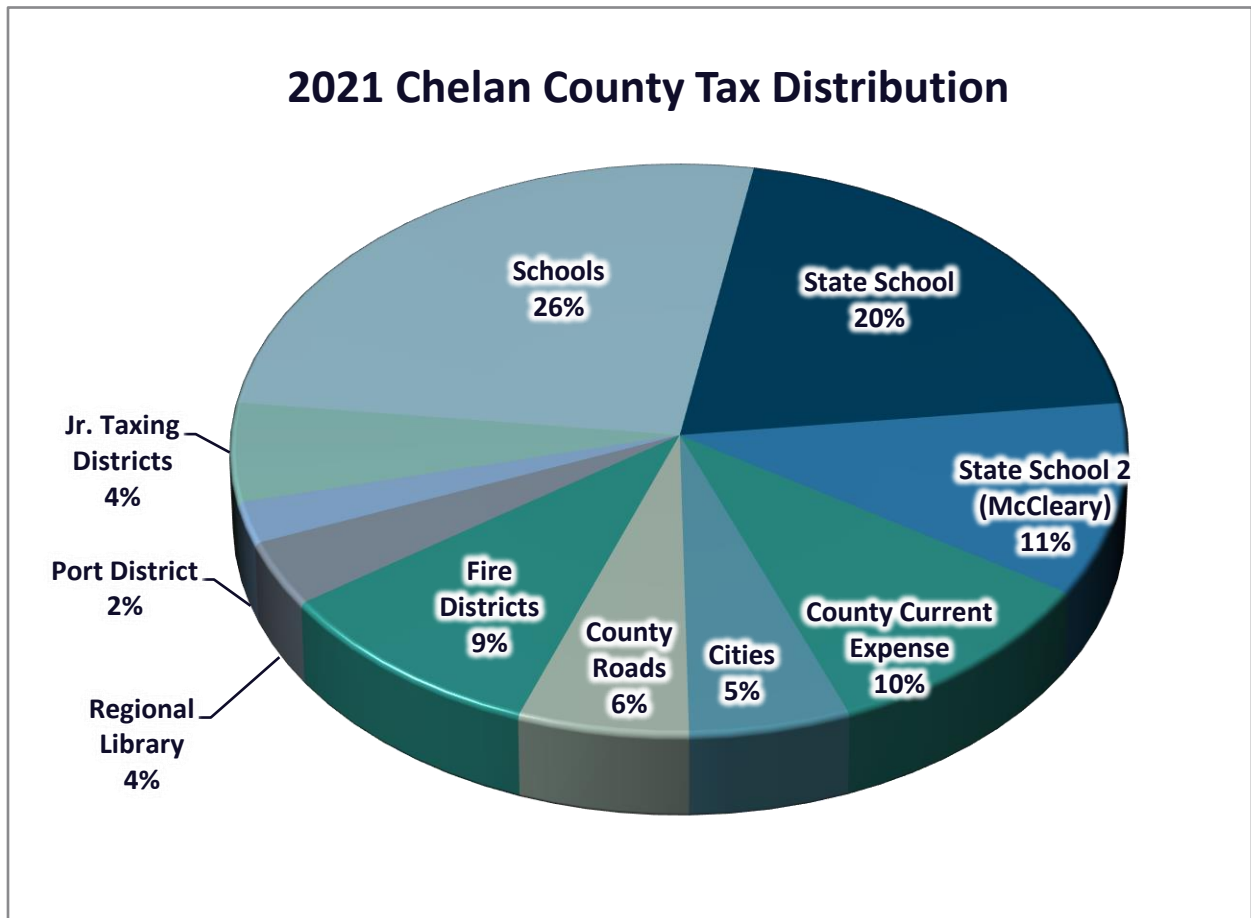
Levy Rates Over the Last 4 years

There are only 2 reasons for the levy rates to go down –

1. Increase in assessed value of that area, or
2. Taxing districts taking a reduction in their dollars requested from the previous year, while your value remained unchanged (never seen this happen)

	TCA	2018	2019	2020	2021	% change (4 Yr)	% change (from last Yr)
Lake Wenatchee/Plain	29	10.9612	10.0989	9.8618	9.8888	-9.78%	0.27%
City of Leavenworth	606	11.5331	10.563	10.3367	9.9706	-13.55%	-3.54%
Peshastin/Dryden area	53	10.9807	10.1625	9.9043	9.5743	-12.81%	-3.33%
City of Cashmere	100	12.6256	10.9061	10.8091	10.5637	-16.33%	-2.27%
Sunnyslope area	74	11.9443	9.824	10.2145	10.3521	-13.33%	1.35%
City of Wenatchee	802	11.8958	9.7374	10.2776	10.4425	-12.22%	1.60%
Malaga area	85	11.9001	9.7857	10.1776	10.3159	-13.31%	1.36%
City of Entiat	410	11.5193	10.535	10.0855	10.626	-7.75%	5.36%
City of Chelan	201	10.0025	9.0161	9.2513	8.9598	-10.42%	-3.15%
Manson area	4	10.1434	9.6699	9.5679	9.391	-7.42%	-1.85%

Where Do Our Property Taxes Go?



Tax District	2021 Taxes
State School	\$28,825,993
State School 2 (McCleary)	\$15,346,564
County Current Expense	\$14,210,291
Cities	\$7,873,018
County Roads	\$8,340,602
Fire Districts	\$13,681,006
Regional Library	\$5,146,230
Port District	\$3,280,249
Jr. Taxing Districts	\$7,895,918
Schools	\$36,645,869
TOTAL:	\$141,245,740

20 YEAR HISTORY OF VALUATION AND TAXES

ASSESSMENT YEAR	TAXABLE ASSESSED VALUE	TAX YEAR	STATE SCHOOL TAX	TAX
2020	\$14,378,511,484	2021	\$44,172,557	\$141,245,740
2019	\$13,348,787,907	2020	\$41,638,995	\$131,906,013
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

CHELAN COUNTY 2020-21 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
STATE School	\$14,856,224,121	\$14,378,511,484	\$14,362,089,352	\$149,487,482	\$266,770,019	
STATE School Refund	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
STATE School 2 (McClary)	\$14,856,224,121	\$14,378,511,484	\$14,212,601,870	\$165,909,614	\$266,770,019	
STATE School 2 Refund	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
County Current Expense	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
Mental Health	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
Veteran's Relief	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
Flood Control	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
Regional Library	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
Port District	\$14,856,224,121	\$14,378,511,484		\$165,909,614	\$266,770,019	
County Road District	\$8,176,509,714	\$7,883,855,705		\$93,286,788	\$134,780,441	
Upp Valley Pk & Rec	\$1,847,059,055	\$1,786,035,288		\$23,149,836	\$37,743,295	
Manson Pk & Rec	\$1,149,106,561	\$1,117,880,416		\$11,104,272	\$31,241,506	
Brae Burn Mosq District	<i>Per parcel assessment</i>					
Leavenworth Mosq District	<i>Per parcel assessment</i>					
Idlewild Mosq District	<i>Per parcel assessment</i>					
SCHOOL DISTRICTS						
#19 Manson	M&O	\$1,149,106,561	\$1,108,031,578		\$31,241,506	\$301,904
	Cap. Proj	\$1,149,106,561	\$1,108,031,578		\$31,241,506	\$603,808
#122 Azwell/Pateros	M&O	\$14,515,136	\$12,731,809		\$393,870	\$0
	Cap. Improvement	\$14,515,136	\$12,731,809		\$393,870	\$0
	Bond	\$14,515,136	\$12,731,809		\$393,870	\$0
#127 Entiat	M&O	\$397,872,004	\$367,751,718		\$9,019,419	\$1,054,829
	Bond	\$397,872,004	\$367,751,718		\$9,019,419	\$2,109,658
#129J Chelan	M&O	\$2,877,711,278	\$2,800,311,687		\$52,018,046	\$397,067
	Cap. Proj	\$2,877,711,278	\$2,800,311,687		\$52,018,046	\$794,134
#222 Cashmere	M&O	\$1,036,437,184	\$970,452,378		\$36,441,271	\$187,894
	Bond	\$1,036,437,184	\$970,452,378		\$36,441,271	\$375,788
#228 Cascade	M&O	\$3,516,151,587	\$3,380,941,520		\$53,666,745	\$1,883,254
	Cap. Proj	\$3,516,151,587	\$3,380,941,520		\$53,666,745	\$3,766,507
	Bond	\$3,516,151,587	\$3,380,941,520		\$53,666,745	\$3,766,507
#246 Wenatchee	M&O	\$5,823,934,287	\$5,548,524,262		\$82,665,987	\$354,823
	Bond	\$5,823,934,287	\$5,548,524,262		\$82,665,987	\$709,647
HOSPITAL DISTRICTS						
#1 Cascade	Regular/EMS	\$3,500,010,707	\$3,400,152,044		\$35,033,500	\$53,560,754
	Bond	\$3,500,010,707	\$3,400,152,044		\$35,033,500	\$53,560,754
#2 Chelan	Regular/EMS	\$4,081,922,827	\$3,986,768,205		\$29,067,597	\$84,976,597
	Bond	\$4,081,922,827	\$3,986,768,205		\$29,067,597	\$84,976,597

*With Farm Exemption taken.

**Senior Taxable AV is included in the Taxable AV for regular levies.

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

CHELAN COUNTY 2020-21 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	\$355,993,759	\$335,445,993		\$5,910,970	\$8,689,843	
#2 Leavenworth	\$346,505,060	\$331,327,164		\$5,513,516	\$5,973,962	
#3 N Wenatchee	\$1,251,522,479	\$1,222,764,261		\$11,685,534	\$35,454,975	
#4 Chelan/Manson	\$4,081,829,059	\$3,986,674,437		\$29,067,597	\$84,976,597	
#5 Malaga	\$77,386,178	\$71,564,625		\$5,596,487	\$762,879	
FIRE DISTRICTS						
#1 Wenatchee	\$5,716,166,695	\$5,528,713,923		\$73,374,019	\$82,056,965	
#3 Leavenworth	\$1,597,664,963	\$1,547,670,352		\$19,911,683	\$33,648,195	
#5 Manson	\$1,128,894,871	\$1,098,767,472		\$11,024,178	\$30,746,189	
#6 Cashmere	\$1,056,065,372	\$996,353,271		\$19,960,912	\$16,730,922	
#7 Chelan	\$2,815,896,873	\$2,760,756,808		\$17,440,239	\$52,400,369	
#8 Entiat	\$420,825,711	\$397,006,555		\$6,689,476	\$9,041,308	
#9 Lake Wenatchee	\$1,277,301,778	\$1,257,908,134	\$391,158,444	\$5,369,240	\$12,118,171	
CITIES						
Cashmere	\$388,074,904	\$374,952,536		\$4,533,422	\$25,815,482	
Chelan	\$1,399,909,891	\$1,377,455,268		\$9,616,988	\$29,531,282	
Entiat	\$170,299,857	\$163,803,054		\$2,384,606	\$5,017,569	
Leavenworth	\$644,913,901	\$627,326,590		\$6,464,155	\$22,878,377	
Wenatchee	\$4,076,515,854	\$3,951,118,331	\$3,467,422,477	\$49,623,655	\$48,746,868	

2020-21 CHELAN COUNTY CERTIFICATION OF LEVIES REPORT

STATE	TOTAL TAXABLE		
	VALUE	LEVY RATE	TOTAL TAXES
State School	\$14,362,089,352	2.0070413359	\$28,825,307.00
State School Refund	\$14,362,089,352	1.0797785754	\$15,346,463.00
State School 2 (McCleary)	\$14,362,089,352	0.0000071064	\$101.00
State School 2 Refund	\$14,362,089,352	0.0000477646	\$686.00

COUNTY	TOTAL TAXABLE		
	VALUE	LEVY RATE	TOTAL TAXES
Current Expense (\$700,000 shift from Road Dept.)	\$14,378,511,484	0.9530047728	\$13,702,790.07
Mental Health	\$14,378,511,484	0.0240458194	\$345,743.09
Veteran's Relief	\$14,378,511,484	0.0112499997	\$161,758.25
Regional Library	\$14,378,511,484	0.3579111729	\$5,146,229.91
Flood Control	\$14,378,511,484	0.0527026626	\$757,785.84
County Road General (\$700,000 shift from roads to County Current)	\$7,883,855,705	1.0579343778	\$8,340,601.98
Port General	\$14,378,511,484	0.2281354926	\$3,280,248.80
Upper Valley Park & Rec Gen	\$1,786,035,288	0.0970054630	\$173,255.18
Upper Valley Park & Rec Bond			
Upper Valley Park & Rec Bond TAV			
Manson Park & Rec	\$1,117,880,416	0.1655200568	\$185,031.63

SCHOOL DISTRICTS	TOTAL TAXABLE		
	VALUE	LEVY RATE	TOTAL TAXES
#19 Manson M&O	\$1,108,031,578	1.3982328831	\$2,054,045.28
#19 Manson M&O TAV	\$301,904	1.3982328831	\$422.13
#19 Manson Cap Improvements	\$1,108,031,578	0.4549168882	\$504,062.28
#19 Manson Cap Impr. TAV	\$603,808	0.4549168882	\$274.68
#122 Azwell/Pateros M&O	\$12,731,809	1.4706192646	\$18,723.64
#122 Azwell/Pateros Bond	\$12,731,809	0.6325643986	\$8,053.69
#122 Azwell/Pateros Cap Improvements	\$12,731,809	0.9282737277	\$11,818.60
#127 Entiat M&O	\$367,751,718	1.3150525769	\$483,612.84
#127 Entiat M&O TAV	\$1,054,829	1.3150525769	\$1,387.16
#127 Entiat Bond	\$367,751,718	2.2305654322	\$820,294.27
#127 Entiat Bond TAV	\$2,109,658	2.2305654322	\$4,705.73
#129J Chelan M&O	\$2,800,311,687	1.2023583320	\$3,366,978.09
#129J Chelan M&O TAV	\$794,134	1.2023583320	\$477.42
#129J Chelan Cap Improvements	\$2,800,311,687	0.0855020491	\$239,432.39
#129J Chelan Cap Impr. TAV	\$397,067	0.0855020491	\$67.90
#222 Cashmere M&O	\$970,452,378	1.726785698	\$1,675,763.29
#222 Cashmere M&O TAV	\$187,894	1.7267856984	\$324.45
#222 Cashmere Bond	\$970,452,378	2.2398756713	\$2,173,692.67
#222 Cashmere Bond TAV	\$375,788	2.2398756713	\$841.72
#228 Cascade M&O	\$3,380,941,520	0.9686070988	\$3,274,803.96
#228 Cascade M&O TAV	\$1,883,254	0.9686070988	\$1,824.13
#228 Cascade Bond	\$3,380,941,520	1.3659836279	\$4,618,310.76
#228 Cascade Bond TAV	\$3,766,507	1.3659836279	\$5,144.99
#228 Cascade Cap Proj	\$3,380,941,520	0.1040341936	\$351,733.52
#228 Cascade Cap Proj TAV	\$3,766,507	0.1040341936	\$391.85
#246 Wenatchee M&O	\$5,548,524,262	2.0794898759	\$11,538,100.03
#246 Wenatchee M&O TAV	\$354,823	2.0794898759	\$737.85
#246 Wenatchee Bond	\$5,548,524,262	1.0802577776	\$5,993,836.49
#246 Wenatchee Bond TAV	\$709,647	1.0802577776	\$766.60

TAV=Timber Assessed Value

2020-21 CHELAN COUNTY CERTIFICATION OF LEVIES REPORT

HOSPITAL DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Hospital No 1 General	\$3,400,152,044	0.1800495337	\$612,195.79
Hospital No 1 Bond	\$3,367,926,276	0.1782474062	\$600,324.12
Hospital No 1 Bond TAV	\$3,696,980	0.1782474062	\$658.98
Hospital No 1 EMS	\$3,400,152,044	0.5000000000	\$1,700,076.02
Hospital No 2 General	\$3,986,768,205	0.2134873903	\$851,124.74
Hospital No 2 Bond	\$3,961,447,892	0.2987588459	\$1,183,517.60
Hospital No 2 Bond TAV	\$1,426,702	0.2987588459	\$426.24
Hospital No 2 EMS	\$3,986,768,205	0.3900000000	\$1,554,839.60

CEMETERY DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Cemetery No 1	\$335,445,993	0.0482268095	\$16,177.49
Cemetery No 2	\$331,327,164	0.0599561164	\$19,865.09
Cemetery No 3	\$1,222,764,261	0.0361694821	\$44,226.75
Cemetery No 4	\$3,986,674,437	0.0485086187	\$193,388.07
Cemetery No 5	\$71,564,625	0.0422631992	\$3,024.55

FIRE DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Fire No 1 General	\$5,528,713,923	1.3843332042	\$7,653,582.26
Fire No 3 General	\$1,547,670,352	0.8121430500	\$1,256,929.72
Fire No 5 General	\$1,098,767,472	0.6496944424	\$713,863.12
Fire No 6 General	\$996,353,271	0.4085432465	\$407,053.40
Fire No 7 General	\$2,760,756,808	0.7985033030	\$2,204,473.43
Fire No 8 General	\$397,006,555	0.7875862150	\$312,676.89
Fire No 8 Bond	\$391,158,444	0.2579859117	\$100,913.37
Fire No 8 Bond TAV	\$113,697	0.2579859117	\$29.33
Fire No 9 General	\$1,257,908,134	0.8200000000	\$1,031,484.67

CITY DISTRICTS	TOTAL TAXABLE VALUE	LEVY RATE	TOTAL TAXES
Cashmere General	\$374,952,536	1.8830970115	\$706,072.00
Chelan General	\$1,377,455,268	1.2087935040	\$1,665,058.98
Entiat General	\$163,803,054	1.2727053917	\$208,473.03
Leavenworth General	\$627,326,590	1.0506519897	\$659,101.93
Wenatchee General	\$3,951,118,331	1.0897599184	\$4,305,770.39
Wenatchee Bond	\$3,467,422,477	0.0947509720	\$328,541.65

*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

2020 Assessed Value for 2021 Collection

Tax Area	Real	Real Utilities	Senior Taxable	Personal	Pers Utilities	Farm Taxable	Pers SNR Exemp	Total Taxable	NC	Annexation
100	354,946,235	1,805,403	4,477,613	13,002,590	664,886	55,809	0	374,952,536	25,815,482	0
12	11,174,166	65,700	150,931	9,562	1,165,748	316,633	0	12,882,740	393,870	0
14	0	0	0	0	2,231	0	0	2,231	0	0
16	12,086,183	5,932	174,438	10,835	552,466	0	0	12,829,854	81,448	0
17	65,231	0	0	0	28,537	0	0	93,768	0	0
19	11,683,821	20,337	288,280	1,341,957	375,856	0	0	13,710,251	329,576	0
2	16,412,747	0	6,904	0	234,596	0	0	16,654,247	32,709	0
20	152,730,217	126,089	2,849,065	41,270	2,469,815	502,861	0	158,719,317	3,590,826	0
201	1,356,501,851	304,525	9,605,106	10,151,099	880,805	11,882	0	1,377,455,268	29,531,282	0
22	22,671,511	72,535	638,024	50	1,302,963	1,988	0	24,687,071	0	0
23	6,655,786	0	46,846	0	45,132	0	0	6,747,764	49,606	0
24	42,423,217	13,427,201	131,591	7,441,826	11,544,210	0	0	74,968,045	722,886	0
26	329,507,463	10,602,979	6,596,314	1,900,682	4,664,212	158,263	0	353,429,913	5,078,790	3,825,025
28	67,246,204	301,207	388,141	9,529	2,325,320	0	0	70,270,401	381,390	0
29	922,098,583	15,724,589	4,634,677	1,173,796	7,323,939	0	0	950,955,584	8,789,803	0
30	12,689,390	0	0	0	0	0	0	12,689,390	305,611	0
31	9,308,721	0	0	0	5,796	0	0	9,314,517	454,775	0
32	15,536,771	69,315	40,062	93,219	4,437,098	119,765	0	20,296,230	41,242	1,503,865
33	264,549,471	0	734,563	381,262	16,282	0	0	265,681,578	2,577,619	0
34	1,133,097,347	194,274	5,313,824	13,083,923	5,475,876	1,724,779	0	1,158,890,023	19,985,685	12,759,839
35	28,581,582	0	0	0	0	0	0	28,581,582	445,138	0
36	208,308,107	0	21,034	493,336	24,743	222,860	0	209,070,080	2,026,924	0
38	47,613,041	95,414	217,001	23,287	1,752,439	95,931	0	49,797,113	432,913	231,883
4	1,083,948,188	217,068	9,768,744	1,909,855	1,668,183	1,255,434	0	1,098,767,472	30,746,189	0
410	158,077,872	252,542	2,144,021	1,913,038	1,174,996	240,585	0	163,803,054	5,017,569	0
42	540,645,972	0	6,454,803	1,120,825	50,556	132,314	0	548,404,470	5,236,253	0
43	0	0	0	0	0	0	0	0	0	0
44	4,335,953	0	0	0	1,080,596	0	0	5,416,549	64,230	0
45	4,260,120	0	404,312	0	38,369	0	0	4,702,801	0	0
47	9,083,015	0	0	4,650	1,363	105,834	0	9,194,862	0	0
48	141,916,036	0	2,262,306	2,532,811	119,185	480,933	0	147,311,271	1,973,186	0

Certification of Values By Tax Area - CHELAN County
2020 Assessed Value for 2021 Collection

Tax Area	Real	Real Utilities	Senior Taxable	Personal	Pers Utilities	Farm Taxable	Pers SNR Exemp	Total Taxable	NC	Annexation
49	70,886,638	1,929,955	564,220	339,974	869,284	417,619	0	75,007,690	1,291,516	0
50	79,434,374	2,208,851	1,065,033	5,775,006	997,468	213,259	0	89,693,991	2,645,030	0
52	109,127,513	2,760,444	2,385,146	1,968,184	1,594,442	1,254,448	0	119,090,177	484,211	0
53	7,040,956	513,167	140,507	35,122	229,756	45,062	0	8,004,570	231,939	0
54	5,070,474	937,088	32,135	0	414,827	0	0	6,454,524	56,385	0
56	39,829,329	64,350	291,173	0	1,548,986	0	0	41,733,838	513,495	0
57	21,840	0	0	0	12,721	0	0	34,561	0	0
58	22,910,813	1,584,125	148,004	1,830	708,136	114,027	0	25,466,935	63,639	0
6	2,382,612	0	73,190	0	2,895	0	0	2,458,697	462,608	0
60	516,350,309	8,213,156	8,859,208	1,181,862	5,274,250	2,118,939	0	541,997,724	10,048,655	0
602	36,918,659	0	0	1,070,161	10,264	0	0	37,999,084	13,144,466	0
606	574,020,344	354,581	6,464,155	7,104,297	1,384,129	0	0	589,327,506	9,733,911	2,964,108
61	41,668	0	0	0	1,114	0	0	42,782	0	0
62	15,664,002	1,081,168	290,163	1,913,389	2,554,248	0	0	21,502,970	115,073	0
63	24,960	0	0	0	5,760	0	0	30,720	0	0
64	9,952,358	0	25,474	800	788,401	51,924	0	10,818,957	25,620	0
66	451,692,508	2,342,498	6,575,271	1,066,385	8,101,349	638,397	0	470,416,408	5,971,009	0
68	52,852,282	0	285,441	186,497	613,507	5,226,694	0	59,164,421	737,259	0
69	1,551,782	0	0	0	22,511	6,954	0	1,581,247	0	78,774
72	1,820,270	5,932	0	0	1,891,020	0	0	3,717,222	0	0
74	757,734,398	129,422	11,263,710	5,716,696	2,597,640	60,057	0	777,501,923	20,978,387	0
75	3,867,524	0	122,097	0	1,320	0	0	3,990,941	0	0
76	4,741,201	0	0	6,557	11,843	0	0	4,759,601	0	0
800	96,500	0	0	0	2,479	0	0	98,979	0	0
802	3,370,112,836	15,146,807	49,406,309	67,807,090	14,278,119	77,625	0	3,516,828,786	34,599,856	924,944
803	10,554,031	290,051	66,234	35,383	169,603	0	0	11,115,302	0	0
804	342,928,707	1,782,340	61,548	75,570,609	2,720,121	11,939	0	423,075,264	14,147,012	0
82	76,076,878	0	1,740,365	0	23,734	0	0	77,840,977	414,932	0
84	19,007,522	0	0	7,687,660	201,126	0	0	26,896,308	124,285	0
85	193,421,817	8,281,379	2,155,982	1,702,467	4,855,868	759,317	0	211,176,830	5,552,554	0
895	0	0	0	205,395	0	0	0	205,395	0	0

Certification of Values By Tax Area - CHELAN County
2020 Assessed Value for 2021 Collection

Tax Area	Real	Real Utilities	Senior Taxable	Personal	Pers Utilities	Farm Taxable	Pers SNR Exemp	Total Taxable	NC	Annexation
9	40,139,222	0	123,517	139,828	0	0	0	40,402,567	1,323,175	0
	13,784,429,128	90,910,424	149,487,482	236,154,594	101,313,119	16,422,132	0	14,378,716,879	266,770,019	22,288,438

CHELAN COUNTY

2020 LEVIES FOR 2021 TAXES

TAXING DISTRICT		\$ RATE	TOTAL	TAX CODE	DISTRICTS	Total Levy with Exemptions	\$ RATE/1000
State School		2.0070413359		002	*19 CD4 H2 PK	5.5095894641	8.7412837631
State School Refund		0.0000477646		004	*19 CD4 H2 F5 PK	6.1592839065	9.3909782055
State School 2		1.0797785754		006	*19 CD4 H2 F7 PK	6.3080927671	9.5397870661
State School 2 Refund		0.0000071064	3.0868747823	008	*69 CD4 H2	5.3440694073	6.7226139350
County Current Expense		0.9530047728		009	*69 CD4 H2 F10 (Stehekin)	5.3440694073	6.7226139350
Mental Health		0.0240458194		012	*122 CD4 H2 F7	6.1425727103	10.5525746289
Veteran's Relief		0.0112499997		014	*127	4.6920733983	9.3174770892
Total County			0.9883005919	016	*127 CD1	4.7403002078	9.3657038987
				017	*127 CD1 H2	5.3437875981	10.2679501349
Regional Library		0.3579111729	0.3579111729	019	*127 CD3 F1	6.1125760846	10.7379797755
Port District		0.2281354926	0.2281354926	020	*127 CD1 F8	5.5278864228	10.4112760254
County Road District		1.0579343778	1.0579343778	022	*127 F8	5.4796596133	10.3630492159
Flood Control Zone		0.0527026626	0.0527026626	023	*228	4.6920733983	8.2104840004
				024	*228 H1	5.3721229320	9.0687809403
Upp Valley Pk & Rec (PK2)		0.0970054630	0.0970054630	025	*228 SD2J H1	5.3721229320	9.0687809403
Manson Pk & Rec (PK)		0.1655200568	0.1655200568	026	*228 F3 H1 PK2	6.2812714450	9.9779294533
Brae Burn Mosq District (MD1)	Per parcel assessment			028	*228 H1 PK2	5.4691283950	9.1657864033
Leavenworth Mosq District (MD2)	Per parcel assessment			029	*228 F9 H1	6.1921229320	9.8887809403
Idlewild Mosq District (MD3)	Per parcel assessment			030	*228 F9 H1 MD1	6.1921229320	9.8887809403
				031	*228 F3 H1	6.1842659820	9.8809239903
				032	*129 CD4 H2	5.3440694073	8.0104743161
HOSPITAL DISTRICTS				033	*228 F9 H1 WD5	6.1921229320	9.8887809403
#1 Cascade (H1)	Regular	0.1800495337		034	*129 CD4 H2 F7	6.1425727103	8.8089776191
	Bond	0.1782474062		035	*228 F9 H1 MD3	6.1921229320	9.8887809403
	EMS	0.5000000000	0.8582969399	036	*129 CD4 H2 SD F7	6.1425727103	8.8089776191
				038	*129 CD4 H2 F8	6.1316556223	9.0560464428
#2 Chelan (H2)	Regular	0.2134873903		042	*228 F3 H1 PK2 MD2	6.2812714450	9.9779294533
	Bond	0.2987588459		043	*228 H1 PK2 MD2	5.4691283950	9.1657864033
	EMS	0.3900000000	0.9022462362	044	*228 CD2 H1	5.4320790484	9.1287370567
				045	*228 CD2 H1 PK2	5.5290845114	9.2257425197
				046	*228 F3 CD2 H1	6.2329720987	9.9296301070
FIRE DISTRICTS				047	*228 CD2 H1 F3 PK2	6.3411275614	10.0378855697
#1 Wenatchee (F1)	Regular	1.3843332042	1.3843332042	048	*228 CD2 H1 F6	5.8406222949	9.5372803032
#3 Leavenworth (F3)	Regular	0.8121430500	0.8121430500	049	*228 CD2 H1 F6 PK2	5.9376277579	9.6342857662
#5 Manson (F5)	Regular	0.6496944424	0.6496944424	050	*228 F6 CD2 H1 PK2 WD3	5.9376277579	9.6342857662
#6 Cashmere (F6)	Regular	0.4085432465	0.4085432465	052	*228 H1 F6	5.7806661785	9.4773241868
#7 Chelan (F7)	Regular	0.7985033030	0.7985033030	053	*228 H1 F6 PK2	5.8776716415	9.5743296498
#8 Entiat (F8)	Regular	0.7875862150		054	*228 F6	5.1006166448	8.6190272469
	Bond	0.2579859117	1.0455721267	056	*222	4.6920733983	9.7385204498
#9 Lk Wen/Ponderosa*	Regular	0.8200000000	0.8200000000	057	*222 H1	5.3721229320	10.5968173897
*Fire 9 & Fire 4 have merged				058	*222 F1	6.0764066025	11.1228536540
				060	*222 F6	5.1006166448	10.1470636963
Cemetery Districts				061	*222 F6 H1	5.7806661785	11.0053606362
#1 Entiat (CD1)		0.0482268095	0.0482268095	062	*246	4.6920733983	8.9316067336
#2 Leavenworth (CD2)		0.0599561164	0.0599561164	063	*246 H1	5.3721229320	9.7899036735
#3 N Wenatchee (CD3)		0.0361694821	0.0361694821	064	*246 CD5	4.7343365975	8.9738699328
#4 Chelan/Manson (CD4)		0.0485086187	0.0485086187	065	*246 F1 CD5	6.1186698017	10.3582031370
#5 Malaga (CD5)		0.0422631992	0.0422631992	066	*246 F1	6.0764066025	10.3159399378
				068	*246 CD5 WD2	4.7343365975	8.9738699328
CITIES				069	*246 F1 CD5 WD2	6.1186698017	10.3582031370
Cashmere (CA)	Regular	1.8830970115	1.8830970115	072	*246 CD3	4.7282428804	8.9677762157
Chelan (CH)	Regular	1.2087935040	1.2087935040	074	*246 CD3 F1	6.1125760846	10.3521094199
Entiat (E)	Regular	1.2727053917	1.2727053917	075	*246 F6	5.1006166448	9.3401499801
Leavenworth (LV)	Regular	1.0506519897	1.0506519897	076	*246 CD3 F6	5.1367861269	9.3763194622
Wenatchee (W)	Regular	1.0897599184		082	*246 F1 WD1	6.0764066025	10.3159399378
	Bond (WB)	0.0947509720	1.1845108904	084	*246 WD2	4.6920733983	8.9316067336
				085	*246 F1 WD2	6.0764066025	10.3159399378
SCHOOL DISTRICTS				100	*CA 222	5.5172360320	10.5636830835
#19 Manson (19)	M&O	1.3982328831		201	*CH 129 CD4 H2 F7	6.2934318365	8.9598367453
	Cap.Impr.	0.4549168882	1.8531497713	410	*E 127 CD1 F8	5.7426574367	10.6260470393
#122 Azwell/Pateros (122)	M&O	1.4706192646		602	*LV 228 H1 PK2 F3	6.2739890569	9.9706470652
	Cap.Impr.	0.9282737277		606	*LV 228 H1 PK2 MD2 F3	6.2739890569	9.9706470652
	Bond	0.6325643986	3.0314573909	800	*W 246	4.7238989389	8.9634322742
#127 Entiat (127)	M&O	1.3150525769		802	*W 246 F1 WB	6.1082321431	10.4425164504
	Bond	2.2305654322	3.5456180091	803	*W 246 F1	6.1082321431	10.3477654784
#129J Chelan (129)	M&O	1.2023583320		804	*W 246 F1 CD3	6.1444016252	10.3839349605
	Cap.Impr.	0.0855020491	1.2878603811				
#222 Cashmere (222)	M&O	1.7267856984					
	Bond	2.2398756713	3.9666613697				
#228 Cascade (228)	M&O	0.9686070988					
	Cap. Pro	0.1040341936					
	Bond	1.3659836279	2.4386249203				
#246 Wenatchee (246)	M&O	2.0794898759					
	Bond	1.0802577776	3.1597476535				

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