



**SUMMARY OF
CHELAN COUNTY**

**PROPERTY TAX
PROCEDURE 2001**

From the office of the
COUNTY ASSESSOR

RUSSELL G. GRIFFITH

A MESSAGE TO THE CHELAN COUNTY PROPERTY TAXPAYER

Dear Taxpayer:

We in the Assessor's office realize that the property tax process is very complex! Each year we do a booklet like this containing not only the basics, but also all the levy rates and numbers that we need and use all year round to figure the property taxes.

We have expanded this year to include a Chelan County web site for the Assessor's office. At this point in time you will only find this booklet on that web site, but as time goes on, we plan to expand that coverage to other parts of our office. Our Internet address is www.co.chelan.wa.us.

Each year, it seems the voters pass another initiative with regards to property tax. We quickly prepare to implement each initiative (or referendum), only to find out that a court has thrown all or part of it out. This year the court threw out all of Initiative 722, which is exactly what happened to Initiative 695 in 2000. Therefore, there have been no major changes to the property tax system to tell you about this year.

It is our goal in this office to serve you, the taxpayer! If you have any questions, feel free to call us at 509-664-5365 from 8:00A.M. to 5:00P.M. Monday through Friday.

Sincerely,

Russell G. Griffith
Chelan County Assessor
Russ.Griffith@co.chelan.wa.us

CHELAN COUNTY ASSESSOR'S OFFICE

Chelan County Court House
350 Orondo
Wenatchee, WA 98801

(509) 664-5365 – Phone No.

(509) 664-2664 – Fax No.

Assessor.....Russell G. Griffith
Chief Deputy.....Kelly Dorn
Administrative Coordinator.....Hiro Harui
Administrative Secretary/Sr. Citizens.....Dixie Lamon
Abstractor.....Kathleen Bready
Abstractor.....Betty Cook
Abstractor.....Paula Cox
Personal Property.....Becky Jaspers
GIS Analyst.....Jean Postlethwaite
Commercial Appraiser.....Wendy L. Englund
Commercial Appraiser.....Brad Kimball
Clerk.....Trudie Gensinger
Appraiser/Mobile Homes/Sales Analysis.....Susan Judd-Pollman
Real Property Appraiser.....Steve Byers
Real Property Appraiser.....Jim Holscher
Real Property Appraiser.....Brian Kelly
Real Property Appraiser/Orchards.....Tom Landes
Real Property Appraiser.....Steve McDonald
Real Property Appraiser.....Larry Reznicek

QUESTIONS OFTEN ASKED THE ASSESSOR

Q How is the valuation of my property determined?

A The Assessor uses three proven appraisal practices to determine value. (1) Comparative Sales, (2) Cost Approach, and in business situations, (3) the 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	\$1,498.53	*Chelan	\$1,202.16	*Entiat	\$1,264.37
*Leavenworth	\$1,147.71	*Wenatchee	\$1,397.55	**Manson	\$1,340.05

***Inside City Limits
Manson Area Fire District #5

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

RCW 84.70.010 provides that any real or personal property that has been placed upon the assessment roll as of January 1 of the assessment year in which the property was destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than 20 percent, may be eligible. An application must be filed within three years of the date of destruction or reduction in value.

WHAT IS CURRENT USE ASSESSMENT?

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

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

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

PROPERTY TAX EXEMPTION AND PROPERTY TAX DEFERRAL.

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

- **Senior Citizens and Disabled Persons Exemption**
- **Deferral or Special Assessments and Property Taxes**

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 \$30,000 for prior year (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 \$18,000 or less: Exempt from regular property taxes on valuation up to \$50,000 or 60% of valuation, whichever is greater, plus 100% of excess levies.**
- **Income of \$18,001 to \$24,000: Exempt from regular property taxes on valuation up to \$30,000 or 30% of valuation, whichever is greater, not to exceed \$50,000, plus 100% of excess levies.**
- **Income of \$24,001 to \$30,000: Exempt from 100% of excess levies.**

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

We encourage you to talk to the Assessor’s Office to review your valuation any time you have a question or concern regarding your property value. You may appeal your value to the Chelan County Board of Equalization by July 1 of the assessment year or within 30 days following the mailing date of your “change of value notice”. You may also appeal the County Board’s decision to the State Board of Tax Appeals within 30 calendar days from the mailing of the notice from the County Board. Your petition will ask you to state specific reasons why you believe the appraised valuation does not reflect the true and fair market value or why the assessed value is incorrect. The appraised value of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value cannot be considered.

WHAT INFORMATION IS AVAILABLE TO ME?

All assessment records maintained by the Assessor’s Office are public and are open for inspection during regular office hours (8:00 a.m. – 5:00 p.m. Monday through Friday) except for confidential income reports and personal property affidavit listings. County assistance is available to help you obtain the information you desire.

WHAT KIND OF PROPERTY IS TAXABLE?

Under Washington State law, two types of property can be assessed and taxed. The first is real property, which is land and improvements made to that land, including affixed machinery and equipment.

The second type is personal property. As defined by law this includes: Furniture & Fixtures, Machinery & Equipment (not affixed to building), Leased Equipment, Farm Equipment, Leasehold Improvements, Supplies and Timber on Public Lands.

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 listing affidavits 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 affidavit must be given to the Assessor by April 30th of each year. Penalties may be applied by the Assessor when affidavits are made after the April 30th 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 affidavit 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 and building permits are appraised to a percentage of completion value for tax purposes.
- October 31st** Second half taxes due.

**SUMMARY OF
CHELAN COUNTY
2000 ASSESSMENTS for 2001 TAXES
RUSSELL G. GRIFFITH, COUNTY ASSESSOR
ASSESSED VALUATIONS
AS SHOWN ON THE TAX ROLLS**

ASSESSED BY THE DEPARTMENT OF REVENUE

TRANSPORTATION AND PIPELINE

Real	\$ 21,398,610	
Personal	<u>14,989,234</u>	
Total		\$ 36,387,844

COMMUNICATIONS

Real	\$ 7,303,141	
Personal	<u>56,279,491</u>	
Total		\$ 63,582,632

GAS, POWER AND LIGHT

Real	\$ 811,280	
Personal	<u>4,989,652</u>	
Total		<u>\$ 5,800,932</u>

TOTAL STATE VALUATION

\$ 105,771,408

ASSESSED BY COUNTY ASSESSOR

TIMBERLAND	\$ 2,283,113	
LAND OUTSIDE CITIES AND TOWNS	1,146,429,854	
IMPROVEMENTS OUTSIDE CITIES		
AND TOWNS	1,236,511,919	
LAND INSIDE CITIES AND TOWNS	589,365,299	
IMPROVEMENTS INSIDE CITIES		
AND TOWNS	1,316,380,893	
PERSONAL PROPERTY	151,685,890	
LESS PARCELS UNDER \$500**	<u>(64,265)</u>	

TOTAL BY ASSESSOR **4,442,592,703**

SUBTOTAL **\$ 4,548,364,111**

LESS SENIOR CITIZEN A.V. **64,165,917**

TOTAL ASSESSED COUNTY VALUATION **\$ 4,484,198,194**

** RCW 84.36.015 exempts parcels less than \$500 in assessed from taxes.

MAXIMUM STATUTORY RATE

If your taxes this year are higher than last year, first compare the valuation appearing on your current tax statement with that appearing on your previous years tax statement.

We are only responsible for changes in valuations.

Levy rates are set within statutory limits in dollars per thousand. All rates greater than those listed below must be approved by a vote of the people.

Below are the maximum levies available to taxing districts under statutory law (stated in dollars per \$ 1,000) amended by Chapter 195, Laws of 1973, 1st Ex. Session; and Chapter 291, Laws of 1975, 1st Ex. Session.

TAXING DISTRICT	INCORPORATED AREA	UNINCORPORATED AREA
State Levy	3.60	3.60
County Current Expense	1.80	1.80
County Roads	-----	2.25
Cities & Towns (Includes Fireman Pension)	3.60	-----
Other (Junior Taxing Districts)	<u>.50</u>	<u>1.85</u>
TOTAL	9.50	9.50

Referendum 47 divides taxing districts into three categories, each with different taxing limits as follows:

- ❖ State property tax – limited to cost of living plus new construction
- ❖ Taxing districts above 10,000 population – limited to cost of living or 106%, 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 106% of last years levy, plus new construction.

Each taxing district accumulates the compounding affect of the above information even though they may not use their total taxing ability in a given year. That is why a taxing district may increase their levy by more than 6% in one year.

CHELAN COUNTY

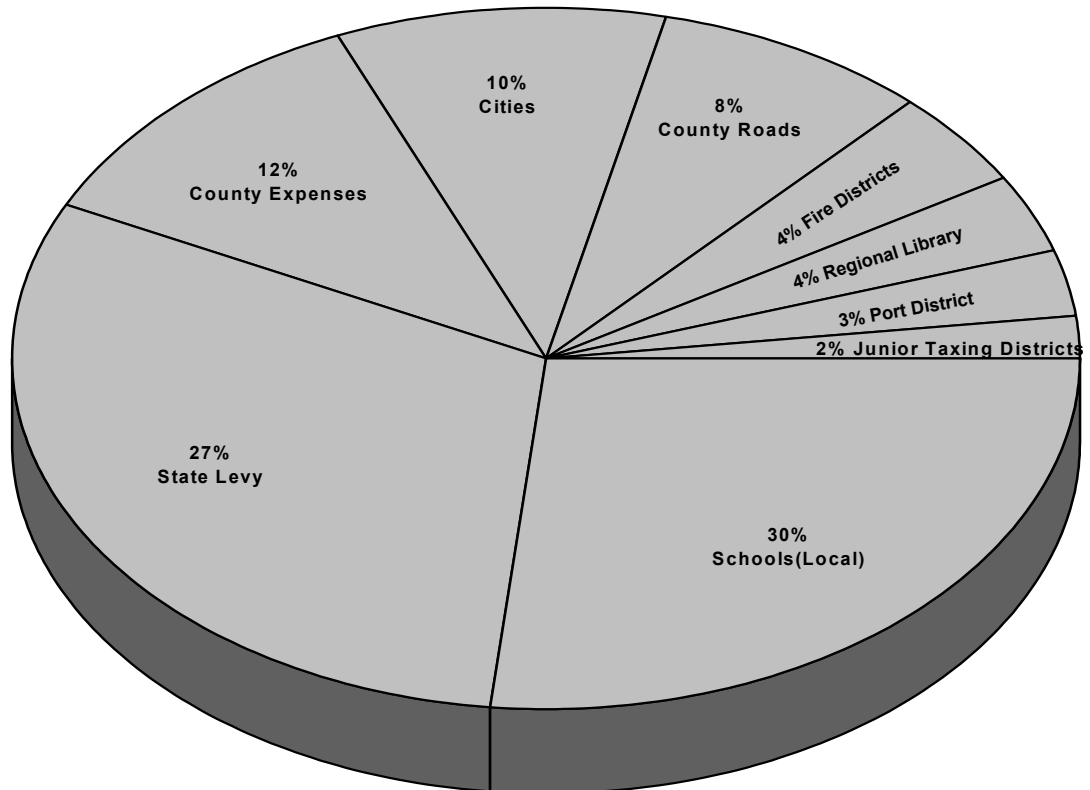
CONSOLIDATED LEVY RATES FOR 2001

SCHOOL DISTRICTS	TAX CODE	DISTRICTS	RATE/1000	TAXES COLLECTED
MANSON	002	*19 CD4 H2 EMS PK	12.93715	145,246
	004	*19 F5 CD4 H2 EMS PK	13.40050	3,288,938
	006	*19 F7 CD4 H2 EMS PK	13.72938	5,417
STEHEKIN AZWELL-PATEROS ENTIAT	008	*69 CD4 H2 EMS	8.82867	112,353
	012	*70J F7 CD4 H2 EMS	11.44163	61,584
	016	*127 CD1	11.85603	90,586
	019	*127 F1 CD3	13.74385	67,620
	020	*127 F8 CD1	12.42632	521,747
	022	*127 F8	12.33958	72,858
	410	*E 127 F8 CD1	12.64371	543,149
CHELAN	032	*129 CD4 H2 EMS	11.18611	163,364
	034	*129 F7 CD4 H2 EMS	11.97834	4,104,318
	036	*129 F7 CD4 H2 EMS SD	11.97834	755,578
	038	*129 F8 CD4 H2 EMS	11.75640	158,021
	200	*CH 129 CD4 H2 EMS	12.02155	3,736,941
CASHMERE	056	*222	13.57516	164,991
	057	*222 H1 EMS	13.94917	182
	058	*222 F1	15.48949	96,245
	060	*222 F6	14.26205	2,663,747
	100	*CA 222	14.98526	1,951,194
	023	*228	10.48991	1,213
LEAVENWORTH Includes: Merritt, Winton, Lake Wenatchee Leavenworth Peshastin/Dryden	024	*228 H1 EMS	10.86392	482,419
	025	*228 SD2J H1 EMS	10.86392	854
	026	*228 F3 H1 EMS PK2	12.18573	2,501,775
	027	*228 F4 H1 EMS	12.24350	359,588
	028	*228 H1 EMS PK2	11.04049	212,847
	029	*228 F9 H1 EMS	11.80408	3,264,347
	030	*228 F9 H1 EMS MD	12.05408	25,387
	044	*228 CD2 H1 EMS	10.96590	58,525
	045	*228 CD2 H1 EMS PK2	11.14247	20,892
	046	*228 CD2 H1 EMS F3	12.11114	14,869
	047	*228 F3 CD2 H1 PK2	12.28771	7,364
	048	*228 F6 CD2 H1	11.65279	569,082
	049	*228 F6 CD2 H1 PK2	11.82936	405,609
	050	*228 F6 CD2 H1 PK2 W3	11.82936	285,408
	052	*228 F6 H1 EMS	11.55081	552,605
053	*228 F6 H1 EMS PK2	11.72738	27,090	
054	*228 F6	11.17680	6,374	
WENATCHEE	600	*LV 228 H1 EMS PK2	11.47713	2,022,124
	062	*246	12.80789	167,414
	063	*246 H1 EMS	13.18190	2,690
	064	*246 CD5	12.88040	29,004
	065	*246 CD5 F1	14.79473	0
	066	*246 F1	14.72222	3,281,689
	068	*246 CD5 WD2	12.88040	279,922
	069	*246 F1 CD5 WD2	14.79473	5,595
	072	*246 CD3	12.86812	72,540
	074	*246 F1 CD3	14.78245	5,344,650
	076	*246 F6 CD3	13.55501	17,324
	082	*246 F1 WD1	14.72222	390,714
	084	*246 WD2	12.80789	744,421
	085	*246 F1 WD2	14.72222	962,115
	800	*W 246	13.97548	18,122,848
895	*W 246 F1B	14.38981	126,290	

- Add the following for the total levy breakdown.

County = 1.49932, State = 3.48007, Port = .38812, Regional Library = .50000, Road = 1.93241 (excluded from cities), for a total of 7.79992 Tax District Base Rate

DISTRIBUTION OF TAX DOLLARS 2001



DISTRICT

TAX AMOUNT

Local Schools	\$17,885,072.
State Levy	\$15,605,324.
County Expense	\$ 6,723,248.
Cities	\$ 5,755,005.
County Roads	\$ 4,843,173.
Fire Districts	\$ 2,021,588.
Regional Library	\$ 2,242,099.
<u>Port District</u>	<u>\$ 1,740,407.</u>
Total Regular Tax	\$56,815,916.

CHELAN COUNTY
2000 VALUES FOR 2001 LEVIES AND TAXES

<u>TAXING DISTRICTS</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> /(\$1,000)	<u>AMOUNT</u>
STATE	4,484,198,194	3.48007	15,605,324
COUNTY FUND			
Current Expense	4,484,198,194	1.46467	6,567,871
Mental Health	4,484,198,194	0.01843	82,644
Law Library	4,484,198,194	0.00533	23,901
Veterans' Relief	4,484,198,194	0.01089	48,833
TOTAL COUNTY	4,484,198,194	1.49932	6,723,248
MISC DISTRICTS			
Port District	4,484,198,194	0.38812	1,740,407
County Road District	2,506,286,396	1.93241	4,843,173
Regional Library	4,484,198,194	0.50000	2,242,099
Upper Valley Park & Rec	455,510,105	0.17657	80,429
Manson Park & Rec	255,559,303	0.15652	40,000
Brae Burn Mosq District	2,106,135	0.25000	527
HOSPITAL DIST			
#1 Regular	923,943,625	0.37401	345,564
#1 Bond	914,368,217	0.00000	0
#1 EMS	923,943,625	0.00000	0
#2 Regular	1,021,608,113	0.43060	439,904
#2 Bond	1,013,916,408	0.00000	0
#2 EMS	1,021,608,113	0.50000	510,804
FIRE DISTRICTS			
#1 Regular	691,381,712	1.50000	1,037,073
#1 Bond	690,461,642	0.41433	286,079
#3 Regular	208,867,565	0.69081	144,288
#3 Bond	202,652,819	0.45443	92,092
#4 Regular	29,440,314	0.74640	21,974
#4 Bond	29,179,665	0.63318	18,476
#5 Regular	246,090,991	0.46335	114,026
#6 Regular	347,418,260	0.68689	238,638
#7 Regular	411,986,474	0.52015	214,295
#7 Bond	409,853,899	0.27208	111,513
#8 Regular	104,644,718	0.57029	59,678
#9 Regular	278,999,424	0.68680	191,617
#9 Bond	277,893,045	0.25336	70,407

<u>TAXING DISTRICTS</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> <u>/\$1,000</u>	<u>AMOUNT</u>
CEMETERY DIST			
#1 Regular	92,888,465	0.08674	8,057
#2 Regular	116,763,989	0.10198	11,908
#3 Regular	374,701,124	0.06023	22,568
#4 Regular	1,021,608,113	0.09815	100,271
#5 Regular	24,397,906	0.07251	1,769
CITIES & TOWNS			
Cashmere	131,333,201	3.10000	407,133
Cashmere-Bond	128,530,172	0.24251	31,170
Chelan	311,409,149	2.76785	862,158
Entiat	43,169,951	2.14980	92,807
Leavenworth	177,414,280	1.79210	317,944
Leavenworth-Bond	173,324,845	0.57695	100,000
Wenatchee	1,314,504,217	3.10000	4,074,963
SCHOOL DIST			
#19 Manson M & O	255,566,015	1.72167	440,000
#19 Manson Bond	255,572,727	2.23029	570,001
#69 Stehekin M&O	12,725,885	0.00000	0
#70J Azwell M&O	101,645,998	1.82073	9,793
#70J Azwell Bond	101,672,547	0.00000	0
#127 Entiat M&O	103,029,659	1.45589	150,000
#127 Entiat Bond	103,442,156	2.51348	260,000
#129J Chelan M&O	775,373,080	1.22264	904,988
#129J Chelan Bond	775,464,388	1.13480	840,024
#222 Cashmere M&O	332,699,440	3.14699	1,047,002
#222 Cashmere Bond	332,921,992	2.62825	875,002
#228 Cascade M&O	912,249,443	1.42203	1,297,246
#228 Cascade Bond	914,855,241	1.26796	1,160,000
#246 Wenatchee M&O	2,062,784,325	3.27519	6,756,011
#246 Wenatchee Bond	2,063,161,556	1.73278	3,575,005
TOTAL SCHOOL TAX	-		17,885,072
TOTAL COUNTY VALUE & TAX	4,484,198,194		59,087,456

CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS

2000 VALUES FOR 2001 TAXES

TAXING DISTRICTS			REAL/ PERSONAL GROSS VALUE	NEW CONSTRUC- TION	UTILITIES	TOTAL SENIOR AV LOSS	REG LEVY TOTAL AV	SPECIAL & BOND LOSS	TIMBER VALUE	SPECIAL & BOND LEVY AV
STATE			4,345,567,498	97,025,205	105,771,408	64,165,917	4,484,198,194			
County Current Expense			4,345,567,498	97,025,205	105,771,408	64,165,917	4,484,198,194			
Port District			4,345,567,498	97,025,205	105,771,408	64,165,917	4,484,198,194			
Road District-Excludes all Cities			2,403,523,997	58,785,984	68,759,208	24,782,793	2,506,286,396			
Regional Library			4,345,567,498	97,025,205	105,771,408	64,165,917	4,548,364,111			
Upper Valley Park & Rec			457,653,675	9,687,233	7,116,992	7,215,076	467,242,824	11,732,719		455,510,105
Manson Park & Recreation			250,043,438	8,057,690	1,520,278	1,904,298	257,717,108	2,157,805		255,559,303
Brae Burn Mosq District			2,137,680		11,644	43,189	2,106,135	0		2,106,135
SCHOOL DISTRICTS:										
#19	Manson	M&O	258,101,128	8,057,690	1,520,278	1,904,298	257,717,108	2,157,805	6,712	255,566,015
		Bond	258,101,128	8,057,690	1,520,278	1,904,298	257,717,108	2,157,805	13,424	255,572,727
#69	Stehekin	M&O & Bond	12,725,885	544,745	0	0	12,725,885			12,725,885
#70J	Azwell	M&O & Bond	4,959,107	104,490	474,361	50,000	5,383,468	5,124		5,378,344
#127	Entiat	M&O	101,098,786	2,804,108	4,486,693	1,808,209	103,777,270	1,160,109	412,498	103,029,659
		Bond	101,098,786	2,804,108	4,486,693	1,808,209	103,777,270	1,160,109	824,995	103,442,156
#129J	Lake Chelan	M&O	740,518,315	18,305,338	11,289,569	6,026,232	745,781,652	5,637,310	47,555	740,191,897
		Bond	740,518,315	18,305,338	11,289,569	6,026,232	745,781,652	5,637,310	95,110	740,239,452
#222	Cashmere	M&O	336,782,511	6,798,746	8,230,395	7,705,743	337,307,163	4,830,275	222,552	332,699,440
		Bond	336,782,511	6,798,746	8,230,395	7,705,743	337,307,163	4,830,275	445,104	332,921,992
#228	Cascade	M&O	905,254,252	18,333,529	30,092,248	10,931,206	924,415,294	14,771,649	2,605,798	912,249,443
		Bond	905,254,252	18,333,529	30,092,248	10,931,206	924,415,294	14,771,649	5,211,596	914,855,241
#246	Wenatchee	M&O	2,083,152,719	42,076,559	49,677,864	35,740,229	2,097,090,354	34,683,261	377,232	2,062,784,325
		Bond	2,083,152,719	42,076,559	49,677,864	35,740,229	2,097,090,354	34,683,261	754,463	2,063,161,556
HOSPITAL DISTRICTS:										
#1	Cascade	Regular	904,583,265	18,333,529	30,241,566	10,881,206	923,943,625			
		Bond	904,583,265	18,333,529	30,241,566	10,881,206	923,943,625	14,759,333	5,183,925	914,368,217
		EMS	904,583,265	18,333,529	30,241,566	10,881,206	923,943,625			
#2	Lake Chelan	Regular	1,016,304,435	27,012,263	13,284,208	7,980,530	1,021,608,113			
		Bond	1,016,304,435	27,012,263	13,284,208	7,980,530	1,021,608,113			
		EMS	1,016,304,435	27,012,263	13,284,208	7,980,530	1,021,608,113	7,800,239	108,534	1,013,916,408

TAXING DISTRICTS		REAL/ PERSONAL GROSS VALUE	NEW CONSTRUC- TION	UTILITIES	TOTAL SENIOR AV LOSS	REG LEVY TOTAL AV	SPECIAL & BOND LOSS	TIMBER VALUE	SPECIAL & BOND & BOND LEVY AV
CEMETERY DISTRICTS:									
#1	Regular	91,191,777	2,433,640	3,299,827	1,603,139	92,888,465			
#2	Regular	114,751,802	1,342,812	3,721,988	1,709,801	116,763,989			
#3	Regular	370,077,150	11,352,309	7,412,687	2,788,713	374,701,124			
#4	Regular	1,016,304,435	27,012,263	13,284,208	7,980,530	1,021,608,113			
#5	Regular	23,940,658	319,913	673,162	215,914	24,397,906			
FIRE DISTRICTS:									
#1	Regular	666,711,712	16,578,944	15,640,967	7,549,911	691,381,712			
	Bond	675,702,909	16,578,944	15,658,842	7,699,911	700,240,784	9,797,739	18,597	690,443,053
#3	Regular	207,075,383	4,200,358	5,094,899	3,302,717	208,867,565			
	Bond	207,075,383	4,200,358	5,094,899	3,302,717	208,867,565	6,372,788	158,042	202,652,819
#4	Regular	29,800,072	341,712	143,357	503,115	29,440,314			
	Bond	29,800,072	341,712	143,357	503,115	29,440,314	260,649		29,179,665
#5	Regular	246,432,432	7,846,890	1,512,857	1,854,298	246,090,991			
#6	Regular	342,353,414	6,420,676	11,243,152	6,178,306	347,418,260			
#7	Regular	406,597,359	12,724,181	7,258,963	1,869,848	411,986,474			
	Bond	406,597,359	12,724,181	7,258,963	1,869,848	411,986,474	2,214,280	81,705	409,853,899
#8	Regular	101,978,283	2,478,397	4,447,131	1,780,696	104,644,718			
#9	Regular	271,089,988	5,048,098	9,512,661	1,603,225	278,999,424			
	Bond	271,089,988	5,048,098	9,512,661	1,603,225	278,999,424	1,400,856	294,477	277,893,045
CITIES:									
Cashmere	Regular	133,658,298	1,243,533	1,707,971	4,033,068	131,333,201			
	Bond	133,658,298	1,243,533	1,707,971	4,033,068	131,333,201	2,803,029		128,530,172
Chelan	Regular	313,608,229	5,322,266	1,792,780	3,910,860	311,490,149			
Entiat	Regular	42,613,279	1,502,214	1,255,812	699,140	43,169,951			
Leavenworth	Regular	178,764,287	4,380,870	1,364,658	2,714,665	177,414,280			
	Bond	178,764,287	4,380,870	1,364,658	2,714,665	177,414,280	4,089,435		173,324,845
Wenatchee	Regular	1,311,638,629	25,790,338	30,890,979	28,025,391	1,314,504,217			
COUNTY TOTALS		4,442,592,703	97,025,205	105,771,408	64,165,917	4,548,364,111			

RUSSELL G. GRIFFITH

CHELAN COUNTY

2000 LEVIES FOR 2001 TAXES

TAXING DISTRICT		\$RATE	TOTAL	TAX CODE	DISTRICTS	TOTAL SPECIAL DISTRICT	\$RATE PER 1000
State		3.48007	3.48007	002	*19 CD4 H2 PK	4.10848	12.93715
				004	*19 CD4 H2 F5 PK	4.10848	13.40050
County Current Expense		1.46467		006	*19 CD4 H2 F7 PK	4.38056	13.72938
Mental Health		0.01843		008	*69 CD4 H2(Stehekin)	0.00000	8.82867
Law Library		0.00533		012	*70J CD4 H2 F7	2.09281	11.44163
Veterans' Relief		0.01089		014	*127	3.96937	11.76929
Total County Rate		1.49932	1.49932	016	*127 CD1	3.96937	11.85603
				019	*127 CD3 F1	4.38370	13.74385
Regional Library		0.50000	0.50000	020	*127 CD1 F8	3.96937	12.42632
Upper Valley Park & Rec		0.17657	0.17657	022	*127 F8	3.96937	12.33958
Manson Park & Rec		0.15652	0.15652	023	*228	2.68999	10.48991
Port District		0.38812	0.38812	024	*228 H1	2.68999	10.86392
County Road District		1.93241	1.93241	025	*228 SD2J H1	2.68999	10.86392
Brae Burn Mosq District		0.25000	0.25000	026	*228 F3 H1 PK2	3.32099	12.18573
				027	*228 F4 H1	3.32317	12.24350
HOSPITAL DISTRICTS				028	*228 H1 PK2	2.86656	11.04049
				029	*228 F9 H1	2.94335	11.80408
#1 Cascade	Regular	0.37401	0.37401	030	* 228 F9 H1 MD	3.19335	12.05408
#2 Chelan	Regular	0.43060		032	*129 CD4 H2	2.35744	11.18611
	Bond	0.00000		034	*129 CD4 H2 F7	2.62952	11.97834
	Ems	0.50000	0.93060	036	*129 CD4 H2 SD F7	2.62952	11.97834
FIRE DISTRICTS				038	*129 CD4 H2 F8	2.35744	11.75640
#1 Sunnyslope	Regular	1.50000		044	*228 CD2 H1	2.68999	10.96590
	Bond	0.41433	1.91433	045	*228 CD2 H1 PK2	2.86656	11.14247
#3 Leavenworth	Regular	0.69081		046	*228 CD2 H1 F3	3.14442	12.11114
	Bond	0.45443	1.14524	047	*228 CD2 H1 F3 PK2	3.32099	12.28771
#4 Ponderosa	Regular	0.74640		048	*228 CD2 H1 F6	2.68999	11.65279
	Bond	0.63318	1.37958	049	*228 CD2 H1 F6 PK2	2.86656	11.82936
#5 Manson	Regular	0.46335	0.46335	050	*228 F6 CD2 H1 PK2 WD3	2.86656	11.82936
#6 Cashmere	Regular	0.68689	0.68689	052	*228 H1 F6	2.68999	11.55081
#7 Chelan	Regular	0.52015		053	*228 H1 F6 PK2	2.86656	11.72738
	Bond	0.27208	0.79223	054	*228 F6	2.68999	11.17680
#8 Entiat	Regular	0.57029	0.57029	056	*222	5.77524	13.57516
#9 Lk Wenatchee	Regular	0.68680		057	*222 H1	5.77524	13.94917
	Bond	0.25336	0.94016	058	*222 F1	6.18957	15.48949
				060	*222 F6	5.77524	14.26205
				062	*246	5.00797	12.80789
				063	*246 H1	5.00797	13.18190
CEMETERY DIST				064	*246 CD5	5.00797	12.88040
#1 Entiat	Regular	0.08674	0.08674	065	*246 F1 CD5	5.42230	14.79473
#2 Leavenworth	Regular	0.10198	0.10198	066	*246 F1	5.42230	14.72222
#3 North Wenatchee	Regular	0.06023	0.06023	068	*246 CD5 WD2	5.00797	12.88040
#4 Chelan/Manson	Regular	0.09815	0.09815	069	*246 F1 CD5 WD2	5.42230	14.79473
#5 Malaga	Regular	0.07251	0.07251	072	*246 CD3	5.00797	12.86812
				074	*246 F1 CD3	5.42230	14.78245
CITIES				076	*246 F6 CD3	5.00797	13.55501
Cashmere	Regular	3.10000		082	*246 F1 WD1	5.42230	14.72222
	Bond	0.24251	3.34251	084	*246 WD2	5.00797	12.80789
Chelan	Regular	2.76785	2.76785	085	*246 F1 WD2	5.42230	14.72222
Entiat	Regular	2.14980	2.14980	100	*CA 222	6.01775	14.98526
Leavenworth	Regular	1.79210		200	*CH 129 CD4 H2	2.35744	12.02155
	Bond	0.57695	2.36905	410	*E 127 F8 CD1	3.96937	12.64371
Wenatchee	Regular	3.10000	3.10000	600	*LV 228 H1 PK2	3.44351	11.47713
				800	*W 246	5.00797	13.97548
				895	*W 246 F1B	5.42230	14.38981
SCHOOL DISTRICTS							
#19 Manson	M&O	1.72167					
	Bond	2.23029	3.95196				
#70J Azwell	M&O	1.82073					
	Bond	0.00000	1.82073				
#127 Entiat	M&O	1.45589					
	Bond	2.51348	3.96937				
#129J Chelan	M&O	1.22264					
	Bond	1.13480	2.35744				
#222 Cashmere	M&O	3.14699					
	Bond	2.62825	5.77524				
#228 Cascade	M&O	1.42203					
	Bond	1.26796	2.68999				
#246 Wenatchee	M&O	3.27519					
	Bond	1.73278	5.00797				

* Add the following for the total levy breakdown:	
County	1.49932
State	3.48007
Port	.38812
Regional Library	.50000
Road	1.93241
Total	7.79992

Exclude from Cities

CHELAN COUNTY ASSESSED VALUES AND TAXES LEVIED 1955-2001

ASSESSMENT YEAR & RATE	DOLLAR VALUE	TAX YEAR	LOCAL SCHOOL TAX	TOTAL TAX
1955 @ 25%	48,819,151	1956	1,035,212.96	2,229,634.06
1956	47,824,885	1957	1,098,104.33	2,293,204.48
1957	50,038,794	1958	1,120,834.69	2,428,991.36
1958	50,234,320	1959	1,123,623.11	2,470,105.22
1959	50,785,584	1960	1,140,580.83	2,562,983.92
1960	51,763,683	1961	1,166,934.93	2,567,096.40
1961	52,183,094	1962	1,240,736.95	2,726,928.38
1962	53,495,067	1963	1,237,779.07	2,796,221.42
1963	54,887,240	1964	1,220,973.83	2,847,801.43
1964	57,574,621	1965	1,761,331.00	3,503,939.27
1965	58,369,692	1966	1,215,956.02	2,996,284.20
1966	59,684,215	1967	2,104,632.09	4,048,426.64
1967	64,123,220	1968	2,171,297.32	4,239,288.22
1968	71,449,949	1969	2,872,360.33	5,570,532.63
1969	75,051,352	1970	3,008,729.37	5,891,927.86
1970 @ 50%	161,983,726	1971	3,937,275.46	7,097,914.39
1971	195,231,701	1972	4,361,195.18	8,035,134.08
1972	226,779,175	1973	4,535,759.74	8,473,994.98
1973	241,471,833	1974	5,753,652.20	8,962,316.58
1974 @ 100	523,443,162	1975	4,086,691.36	9,213,639.92
1975	567,611,785	1976	4,445,421.06	10,240,862.22
1976	605,460,802	1977	5,115,171.06	10,478,286.13
1977	671,019,825	1978	5,207,584.64	12,295,508.25
1978	767,950,471	1979	4,678,983.33	12,576,791.34
1979	881,078,794	1980	2,865,883.91	11,416,114.78
1980	1,011,649,190	1981	2,732,061.17	12,001,200.31
1981	1,153,117,674	1982	2,652,992.00	12,627,010.00
1982	1,284,015,803	1983	3,278,156.33	14,118,042.44
1983	1,304,142,570	1984	3,584,878.00	15,845,364.00
1984	1,411,577,581	1985	4,080,518.00	17,390,291.00
1985	1,499,982,735	1986	4,367,642.00	18,830,405.00
1986	1,624,103,778	1987	6,225,920.00	21,871,128.00
1987	1,712,408,447	1988	6,616,458.00	23,503,893.00
1988	1,813,714,066	1989	4,830,268.00	22,727,409.00
1989	1,907,880,859	1990	7,412,703.00	26,232,864.00
1990	2,007,094,210	1991	10,004,595.00	29,890,840.00
1991	2,095,648,827	1992	11,408,355.00	31,717,845.00
1992	2,377,736,279	1993	11,894,863.00	35,151,314.00
1993	2,642,607,608	1994	13,153,669.00	39,416,320.00
1994	2,996,192,572	1995	13,335,312.00	42,396,584.00
1995	3,353,727,638	1996	14,521,702.00	45,771,433.00
1996	3,674,217,489	1997	14,007,416.00	48,124,848.00
1997	3,971,103,022	1998	15,517,201.00	51,582,342.00
1998	4,142,618,943	1999	16,698,183.00	53,887,767.00
1999	4,343,735,502	2000	17,338,425.00	56,985,011.00
2000	4,484,198,194	2001	17,885,071.00	59,087,453.00

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 September 1, 2000 to August 31, 2001 for taxes paid in 2002.
 Phase Two assessment year September 1, 2001 to August 31 2002 for taxes paid in 2003.
 Phase Three assessment year September 1, 2002 to August 31, 2003 for taxes paid in 2004.
 Phase Four assessment year September 1, 1999 to August 31, 2000 for taxes paid in 2001.

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BREAKDOWN OF VALUES BY LAND USE CODE IN PHASES

Land Use	Phase 1			Phase 2			Phase 3			Phase 4			Total for County		
	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value	No. of Parcels	% of AV	Value
Residential	7,111	64.60%	634,767,842	7,040	56.91%	768,583,956	6,816	69.77%	607,002,412	5,303	62.57%	563,511,422	26,270	62.72%	2,573,865,632
Multiple Family Residence	268	4.43%	43,503,117	599	9.54%	128,810,036	470	9.27%	80,663,881	2,063	10.21%	91,969,643	3,400	8.40%	344,946,677
Manufacturing	72	8.16%	80,187,848	56	2.69%	36,333,715	8	3.13%	27,266,557	7	0.06%	499,830	143	3.52%	144,287,950
Commercial	416	10.35%	101,715,974	681	26.99%	364,559,249	167	7.12%	61,990,378	268	10.06%	90,577,581	1,532	15.08%	618,843,182
Agricultural (Not in Open Space)	509	5.89%	57,905,696	229	1.93%	26,122,889	220	3.77%	32,783,571	648	9.45%	85,151,658	1,606	4.92%	201,963,814
Open Space (Current Use)	443	4.44%	43,633,085	109	0.56%	7,608,149	162	2.06%	17,926,720	144	2.76%	24,880,808	858	2.29%	94,048,762
Classified/Designated Forest Lands	87	0.08%	801,851	43	0.08%	1,075,769	366	0.84%	7,346,919	88	0.03%	240,741	584	0.23%	9,465,280
Other	797	2.05%	20,167,465	409	1.30%	17,537,859	569	4.03%	35,036,420	1,232	4.86%	43,738,672	3,007	2.84%	116,480,416
Totals	9,703	100.00%	982,682,878	9,166	100.00%	1,350,631,622	8,778	100.00%	870,016,858	9,753	100.00%	900,570,355	37,400	100.00%	4,103,901,713

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2001

* = one year levy ** = two year levy **** = four year levy

SPECIAL LEVIES

UNLIMITED GENERAL OBLIGATION BONDS

DISTRICTS WITH OUTSTANDING UGO BONDS

19

DISTRICT	TAX YEAR	M&O LEVY		DISTRICT	TAX YEAR	TOTAL DEBT PMNT		DISTRICT	TAX YEAR	TOTAL DEBT PMNT	
School Dist. #19 Manson	1987	216,000	**	School Dist. #19	1987	40,000	Fire District #1	1987	170,000		
	1988	216,500			1988	175,000		1988	175,000		
	1989	221,905	**	Existing UGO Bonds:	1989	190,000	Existing UGO Bonds:	1989	180,000		
	1990	229,671			1990	190,000		1990	180,500		
	1991	283,899	**		1991	170,000		1991	180,500		
	1992	293,190		Bond Issued:	1992	170,000	Bonds Issued:	1992	193,734		
	1993	0		Final Payment	1993	170,000	Final Payment	1993	193,735		
	1994	350,000	**	1993 \$1,455,000	2006	1994	170,000	1994 \$3,400,000	2014	1994	242,617
	1995	396,000		1995 \$4,900,000	2013	1995	170,000	1998 \$2,880,000	2014	1995	255,003
	1996	440,000	**			1996	530,000			1996	251,321
	1997	440,000				1997	530,000			1997	249,170
	1998	440,000	**			1998	525,000			1998	246,872
	1999	440,000				1999	531,000			1999	282,933
2000	400,000	**			2000	555,000			2000	282,223	
2001	440,000				2001	570,000			2001	286,079	
School Dist. # 70J Azwell/Pateros	1987	5,365		School District #70J	1987	10,565	Fire District #3	1987	0		
	1988	4,997			1988	10,410		1988	0		
	1989	8,590			1989	11,637	Existing UGO Bonds:	1989	0		
	1990	7,388		Joint District with Okanogan County – Debt Service in Okanogan County	1990	11,081		1990	0		
	1991	6,437				1991	10,814	Bonds Issued:	1991	0	
	1992	7,552			1992	10,571	Final Payment	1992	0		
	1993	8,134			1993	11,387	1997 \$1,150,000	2017	1993	0	
	1994	8,917			1994	10,699			1994	0	
	1995	7,659			1995	8,037			1995	0	
	1996	8,106			1996	7,856			1996	0	
	1997	11,729			1997	9,852			1997	0	
	1998	11,216			1998	11,208			1998	100,000	
	1999	8,831			1999	0			1999	90,170	
2000	9,293			2000	0			2000	93,753		
2001	9,793			2001	0			2001	90,092		

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2001

* = one year levy ** = two year levy **** = four year levy

SPECIAL LEVIES

UNLIMITED GENERAL OBLIGATION BONDS

DISTRICTS WITH OUTSTANDING UGO BONDS

20

DISTRICT	TAX YEAR	M&O LEVY	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	DISTRICT	TAX YEAR	TOTAL DEBT PMNT
School Dist. #127	1987	70,000 *	School Dist. #127	1987	40,000	Fire District #4	1987	6,050
Entiat	1988	70,000 *		1988	50,000		1988	6,470
	1989	0	Existing UGO Bonds:	1989	47,000	Existing UGO Bonds:	1989	5,750
	1990	60,000 *		1990	44,000		1990	6,600
	1991	75,000 *	Bonds Issued: Final Payment	1991	44,000	Bonds Issued: Final Payment	1991	6,400
	1992	80,000 *	1993 \$2,145,000 2011	1992	49,000	2001 \$ 218,000 2020	1992	6,600
	1993	80,000 *	1995 \$ 575,000 2013	1993	46,000		1993	6,600
	1994	85,000 *		1994	158,000		1994	6,600
	1995	85,000 *		1995	143,500		1995	6,600
	1996	85,000 *		1996	200,000		1996	6,600
	1997	85,000 *		1997	220,000		1997	6,600
	1998	95,000 *		1998	220,000		1998	6,600
	1999	115,000 **		1999	220,000		1999	6,600
	2000	115,000		2000	245,000		2000	6,600
	2001	150,000 **		2001	260,000		2001	18,476
	2002	150,000						
School Dist. #129	1987	350,000 **	School Dist #129J	1987	78,611	Fire District #7	1987	0
Lake Chelan	1988	360,000		1988	77,294		1988	0
	1989	380,000 **	Existing UGO Bonds:	1989	32,955	Existing UGO Bonds:	1989	0
	1990	395,000		1990	660,080		1990	0
	1997	420,000 **	Bonds Issued: Final Payment	1991	728,880	Bonds Issued: Final Payment	1991	0
	1992	437,000	1993 \$7,165,000 2009	1992	745,385	1991 \$ 1,200,000 2011	1992	97,382
	1993	538,250 **		1993	751,736	1998 \$ 940,000 2011	1993	106,275
	1994	564,250	Joint District with Douglas	1994	741,991		1994	104,432
	1995	784,000 *	And Okanogan Counties	1995	722,609		1995	107,989
	1996	784,000 **		1996	736,362		1996	105,814
	1997	807,520		1997	804,974		1997	108,238
	1998	831,745 **		1998	761,126		1998	110,700
	1999	856,697		1999	793,617		1999	108,090
	2000	902,279 **		2000	832,707		2000	109,990
	2001	904,988 **		2001	840,024		2001	111,513

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2001

* = one year levy ** = two year levy **** = four year levy

SPECIAL LEVIES

UNLIMITED GENERAL OBLIGATION BONDS

DISTRICTS WITH OUTSTANDING UGO BONDS

21

SPECIAL LEVIES			UNLIMITED GENERAL OBLIGATION BONDS			DISTRICTS WITH OUTSTANDING UGO BONDS				
DISTRICT	TAX YEAR	M&O LEVY	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	DISTRICT	TAX YEAR	TOTAL DEBT PMNT		
School Dist. #222 Cashmere	1987	610,000	School Dist. #222	1987	360,000	Fire District #9	1987	N/A		
	1988	610,000		1988	360,001		1988	0		
	1989	650,000		Existing UGO Bonds:	1989		808,000	Existing UGO Bonds:	1989	0
	1990	650,000			1990		808,000		1990	0
	1991	696,000		Bonds Issued: Final Payment	1991		835,000	Bonds Issued: Final Payment	1991	0
	1992	696,000		1993B \$2,975,000 2003	1992		815,000	1994 \$800,000 2014	1992	0
	1993	784,000		1998R \$1,315,000 2004	1993		825,001	1998 \$660,000 2014	1993	0
	1994	784,000			1994		900,000		1994	0
	1995	895,000			1995		804,216		1995	78,404
	1996	895,000			1996		850,001		1996	76,946
	1997	882,000			1997		800,000		1997	75,608
	1998	975,000			1998		800,000		1998	74,220
	1999	1,055,000			1999		906,000		1999	69,158
2000	1,040,000		2000	870,000		2000	72,465			
2001	1,047,000		2001	875,000		2001	70,047			
School Dist. #228 Cascade	1987	300,000	School Dist. #228	1987	400,001	Hospital District #2	1987	115,240		
	1988	310,000		1988	375,002		1988	121,854		
	1989	450,000		Existing UGO Bonds:	1989		340,002	Existing UGO Bonds:	1989	132,200
	1990	490,000			1990		340,001		1990	99,135
	1997	558,061		Bonds Issued: Final Payment	9991		790,000	Bonds Issued: Final Payment	1991	172,909
	1992	589,358		1994 \$8,530,000 2011	1992		1,145,001		1992	172,710
	1993	811,623		1997 \$1,682,000 2004	1993		1,272,003		1993	164,674
	1994	852,204		1997A \$ 274,000 2004	1994		1,120,093		1994	148,817
	1995	907,800			1995		1,000,047		1995	87,573
	1996	979,200			1996		1,000,047		1996	90,003
	1997	0			1997		1,150,000		1997	89,308
	1998	1,221,192			1998		1,150,000		1998	84,882
	1999	1,263,487			1999		1,150,000		1999	85,310
2000	1,263,487		2000	1,150,000		2000	51,475			
2001	1,297,238		2001	1,160,000		2001	0			
2002	1,321,997									

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2001

* = one year levy ** = two year levy **** = four year levy

SPECIAL LEVIES

UNLIMITED GENERAL OBLIGATION BONDS

School Dist. #246 Wenatchee	1987	2,050,000	**
	1988	2,300,000	
	1989	0	
	1990	2,750,000	**
	1991	2,900,000	
	1992	3,850,000	**
	1993	3,950,000	
	1994	4,450,000	**
	1995	4,650,000	
	1996	5,100,000	**
	1997	5,400,000	
	1998	5,616,000	**
	1999	5,841,000	
	2000	6,496,000	****
2001	6,756,000		
2002	7,026,000		
2003	7,037,000		

School Dist. #246		
Existing UGO Bonds:		
Bonds Issued: Final Payment		
1991	\$4,900,000	2006
1992	\$9,925,000	2007
1993	\$9,985,000	2007
1997	\$7,977,000	2006
1998R	\$3,885,000	2007

School Dist. #246	1987	1,721,182	Upper Valley Park & Rec	2000	New Dist. 80,426
	1988	1,722,003		2001	
	1989	1,722,003		Existing UGO Bonds:	
	1990	800,008			
	1991	2,510,004		Bonds Issued: Final Payment	
	1992	2,546,008		2000 \$ 986,000 2020	
	1993	2,671,000			
	1994	2,986,000			
	1995	2,800,011			
	1996	2,950,003			
	1997	2,900,000			
	1998	2,900,000			
	1999	3,325,000			
	2000	3,474,000			
2001	3,575,000				

Manson Park And Rec	1987	27,900	*
	1988	60,050	*
	1989	0	
	1990	60,000	*
	1991	50,000	*
	1992	60,000	*
	1993	60,000	*
	1994	65,000	*
	1995	40,000	*
	1996	40,000	*
	1997	40,000	*
	1998	0	
	1999	40,000	**
	2000	40,000	
2001	40,000	**	
2002	40,000		

