



SUMMARY OF CHELAN COUNTY

PROPERTY TAX PROCEDURE 2000

From the office of the
COUNTY ASSESSOR

RUSSELL G. GRIFFITH

A MESSAGE TO THE CHELAN COUNTY PROPERTY TAXPAYER

Dear Taxpayer:

This tax booklet comes to you, courtesy of the Chelan County Assessor's office. Our office realizes that property tax, as we know it, is a very complex process. We have tried to give you an over view of the whole process, as well as a detailed breakdown of each levy and do it so that the process can be easily understood.

Last year the voters passed Initiative 695. Most people thought it just reduced license tabs to \$30, but in real life, it took away the right of each taxing district to raise 6% each year. Using the rule of 72, a 6% increase in property taxes would double your taxes in 12 years. This initiative would have stopped that upward spiral in property taxes. However, a lower court found the initiative unconstitutional and threw it out. That decision has been challenged in a higher court, but at the time of this letter, there is no decision even though the process has been expedited. The Governor has signed into law the \$30 vehicle license portion of this law but the rest will be decided in court.

Remember that we are here to serve you! If you have any questions about this booklet, any office process or any policy, give me, Russell Griffith a call at 664-5365. We'll do our best to help. Please enjoy this booklet and have a great year.

Thank you!

Sincerely,

Russell G. Griffith
Chelan County Assessor

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 Secretary/Sr. Citizens..... Dixie R. Lamon
Abstractor.....Kathleen Bready
Abstractor.....Betty Cook
Abstractor.....Paula Cox
Personal Property.....Becky Jaspers
Administrative Coordinator.....Hiro Harui
GIS Analyst.....Jean Postlethwaite
Commercial Appraiser.....Wendy L. Englund
Commercial Appraiser.....Brian Kelly
Clerk.....Trudie Gensinger
Real Property Appraiser/Mobile Homes.....Susan Judd-Pollman
Real Property Appraiser.....Steve Byers
Real Property Appraiser/Orchards.....Tom Landes
Real Property Appraiser.....Jim Holscher
Real Property Appraiser/Orchards.....Brad Kimball
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, (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	\$1,507.80	*Chelan	\$1,180.30	*Entiat	\$1,219.56
*Leavenworth	\$1,141.72	*Wenatchee	\$1,385.02	**Manson	\$1,305.62

*Inside City Limits

**Manson Area Fire District #5

IF YOU HAVE SUFFERED DESTRUCTION OF PROPERTY.

RCW 84.70.010 provides that if, on or before December 31 in any calendar year, any real or personal property 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 and has been reduced in value by more than twenty percent as a result of a natural disaster, the assessed value of such property shall be reduced for that assessment year by an amount determined by taking the assessed value of such taxable property before destruction or reduction in value and deduct therefrom the true and fair value of the remaining property after 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 \$40,000 or 35% of valuation, whichever is greater, not to exceed \$60,000, 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?

You may talk to the Assessor any time you feel an error has been made in valuing your property. You may also appeal your appraised value to the Chelan County Board of Equalization by July 1 of the assessment year or within 30 days after the date an assessment or value change notice has been mailed, whichever is later. If you do not agree with the County Board's decision, you may appeal to the State Board of Tax Appeals. However, you must file with the State Board within thirty days of the County Board's ruling and must present proof to the Board that the Assessor has erred in his appraisal. The information you present to the Board should show the pertinent information that describes the difference between the Assessor's value and what you feel is the value of your property. A property owner does not need an attorney to talk to the Assessor or appeal to the County Board of Equalization or the State Board of Tax Appeals.

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.

The second type is personal property. As defined by law, these properties include: (1) agricultural machinery and equipment, (2) commercial machinery and equipment, (3) furniture, (4) tools, (5) supplies and materials not held for sale, and (6) all other items of personal property except those which may be exempted from taxation by law, such as personal household and hobby items.

HOW IS THE VALUE OF REAL PROPERTY DETERMINED?

In Washington State, “assessment” for tax purposes means establishing 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 give 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 maintain a set revaluation plan agreed to by the Washington State Department of Revenue. Our plan mandates that we physically inspect and adjust to its current true and fair value, all real property in Chelan County, once every four years. That valuation can only be changed by adding new construction, deducting destroyed property, change of use, the Board of Equalization, the State Board of Tax Appeals, etc. Whenever the assessed value is changed, the property owner will receive a change of value notice from this office.

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 is appraised to a percentage of completion value for tax purposes.
- October 31st Second half taxes due.

**SUMMARY
OF
CHELAN COUNTY
1999 ASSESSMENTS for 2000 TAXES
RUSSELL G. GRIFFITH, COUNTY ASSESSOR
ASSESSED VALUATIONS
AS SHOWN ON THE TAX ROLLS**

ASSESSED BY THE DEPARTMENT OF REVENUE

TRANSPORTATION AND PIPELINE		
Real	\$ 19,789,479	
Personal	<u>14,464,328</u>	
Total		\$ 34,253,807
COMMUNICATIONS		
Real	\$ 7,148,533	
Personal	<u>62,658,308</u>	
Total		\$ 69,806,841
GAS, POWER AND LIGHT		
Real	\$ 834,260	
Personal	<u>6,638,928</u>	
Total		<u>\$ 7,473,188</u>
TOTAL STATE VALUATION		\$ 111,533,836

ASSESSED BY COUNTY ASSESSOR

TIMBERLAND	\$ 2,313,692	
LAND OUTSIDE CITIES AND TOWNS	1,089,477,811	
IMPROVEMENTS OUTSIDE CITIES AND TOWNS	1,205,379,873	
LAND INSIDE CITIES AND TOWNS	576,651,925	
IMPROVEMENTS INSIDE CITIES AND TOWNS	1,275,439,588	
PERSONAL PROPERTY	148,696,333	
LESS PARCELS UNDER \$500**	<u>(143,345)</u>	
TOTAL BY ASSESSOR		<u>4,297,815,877</u>
SUBTOTAL		\$ 4,409,349,713
LESS SENIOR CITIZEN A.V.		65,614,211
<i>TOTAL ASSESSED COUNTY VALUATION</i>		<u>\$ 4,343,735,502</u>

** 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 or 106%, whichever is lower, 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.

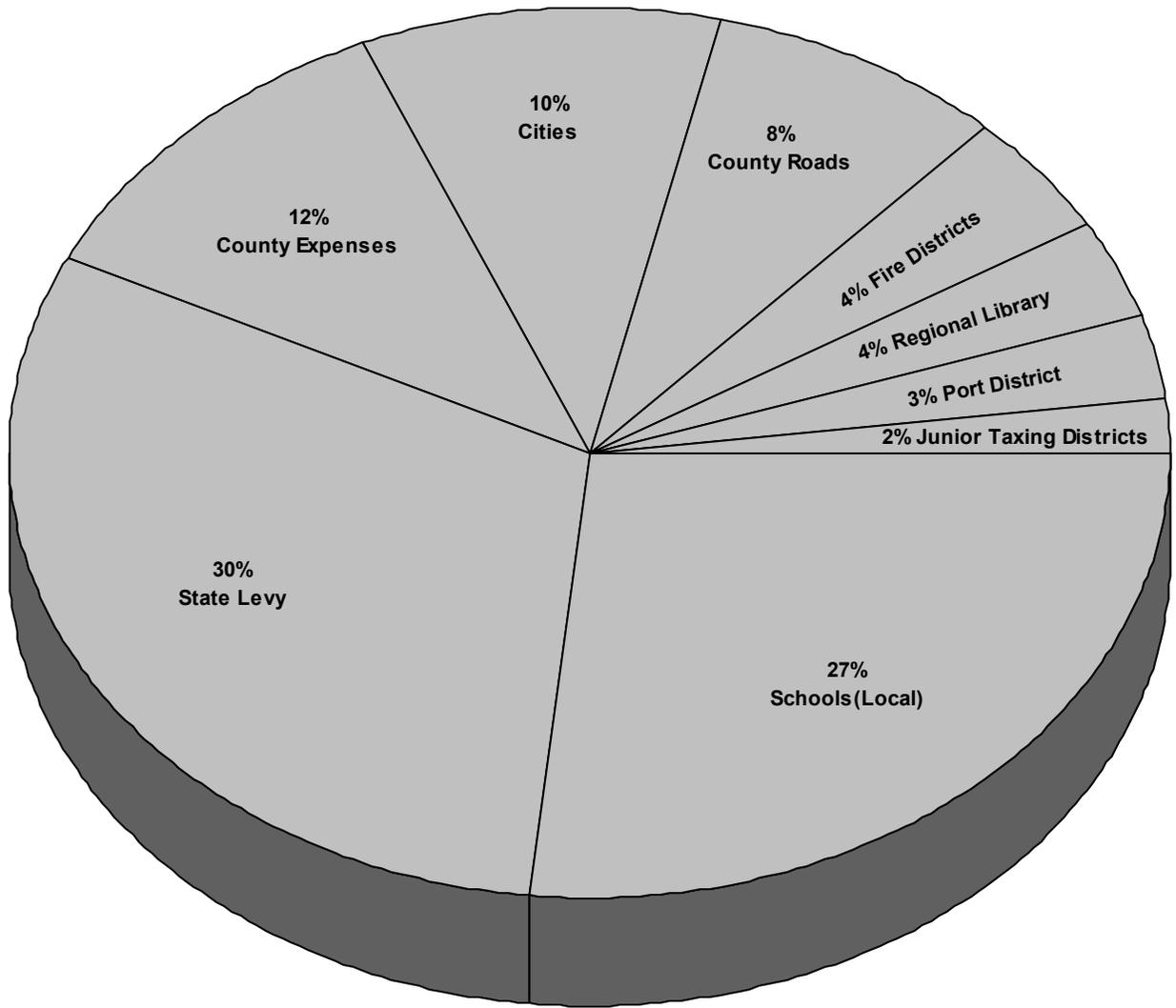
Each taxing district accumulates the compounding affect of the above information even though they may not use their total taxing ability in a given year. That is why a taxing district may increase their levy by more than 6% in one year.

CHELAN COUNTY CONSOLIDATED LEVY RATES FOR 2000

SCHOOL DISTRICTS	TAX CODE	DISTRICTS	RATE/1000	TAXES COLLECTED
MANSON	002	*19 CD4 H2 EMS PK	12.58226	85,738
	004	*19 F5 CD4 H2 EMS PK	13.05610	3,029,872
	006	*19 F7 CD4 H2 EMS PK	13.43829	5,013
STEHEKIN AZWELL-PATEROS ENTIAT	008	*69 CD4 H2 EMS	8.39648	81,373
	012	*70J F7 CD4 H2 EMS	11.02849	57,752
	016	*127 CD1	11.45868	83,823
	019	*127 F1 CD3	11.54048	61,388
	020	*127 F8 CD1	13.42810	505,216
	022	*127 F8	12.11246	66,278
	410	*E 127 F8 CD1	12.19555	504,493
	CHELAN	032	*129 CD4 H2 EMS	12.00502
034		*129 F7 CD4 H2 EMS	10.97731	3,678,098
036		*129 F7 CD4 H2 EMS SD	11.83334	643,123
038		*129 F8 CD4 H2 EMS	11.83334	148,470
200		*CH 129 CD4 H2 EMS	11.80298	3,342,523
CASHMERE	056	*222	13.69041	169,955
	057	*222 H1 EMS	14.23848	191
	058	*222 F1	15.60389	95,935
	060	*222 F6	14.33144	2,641,756
	100	*CA 222	15.07799	1,919,585
	LEAVENWORTH Includes: Merritt, Winton, Lake Wenatchee Leavenworth Peshastin/Dryden	023	*228	10.54895
024		*228 H1 EMS	11.09702	486,055
025		*228 SD2J H1 EMS	11.09702	872
026		*228 F3 H1 EMS PK2	12.24682	2,450,087
027		*228 F4 H1 EMS	12.01798	349,761
028		*228 H1 EMS PK2	11.09702	210,836
029		*228 F9 H1 EMS	12.00502	3,307,833
044		*228 CD2 H1 EMS	11.19181	58,315
045		*228 CD2 H1 EMS PK2	11.19181	20,879
046		*228 CD2 H1 EMS F3	12.34161	15,309
047		*228 F3 CD2 H1 EMS PK2	12.34161	7,362
048		*228 F6 CD2 H1 EMS	11.83284	572,927
049		*228 F6 CD2 H1 EMS PK2	11.83284	703,325
052		*228 F6 H1 EMS	11.73805	558,259
053		*228 F6 H1 EMS PK2	11.73805	25,612
054		*228 F6	11.18998	6,357
600		*LV 228 H1 EMS PK2	11.41709	1,972,605
062		*246	12.76645	176,589
063		*246 H1 EMS	13.31452	3,399
064		*246 CD5	12.83860	24,519
065		*246 CD5 F1	14.75208	0
066		*246 F1	14.67993	3,229,792
068		*246 CD5 WD2	12.83860	280,839
069		*246 F1 CD5 WD2	14.75208	5,620
072		*246 CD3	12.82239	66,881
074		*246 F1 CD3	14.73587	5,270,566
076		*246 F6 CD3	13.46342	16,750
082	*246 F1 WD1	14.67993	387,125	
084	*246 WD2	12.76645	700,172	
085	*246 F1 WD2	14.67993	955,310	
800	*W 246	13.85006	17,704,099	
895	*W 246 F1B	14.26354	111,629	

- Add the following for the total levy breakdown.
County = 1.51399, State = 3.50591, Port = .39192, Regional Library = .50000, Road = 1.95289 (excluded from cities), for a total of 7.86471 Tax District Base Rate

DISTRIBUTION OF TAX DOLLARS 2000



CHELAN COUNTY

1999 VALUES FOR 2000 LEVIES AND TAXES

<u>TAXING DISTRICTS</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> /\$1,000	<u>AMOUNT</u>
STATE	4,343,735,502	3.50591	15,228,746
COUNTY FUND			
Current Expense	4,343,735,502	1.47900	6,424,385
Mental Health	4,343,735,502	0.01861	80,837
Law Library	4,343,735,502	0.00538	23,369
Veterans' Relief	4,343,735,502	0.01100	47,781
TOTAL COUNTY	4,343,735,502	1.51399	6,576,372
MISC DISTRICTS			
Port District	4,343,735,502	0.39192	1,702,397
County Road District	2,421,221,233	1.95289	4,728,379
Regional Library	4,343,735,502	0.50000	2,171,868
Upper Valley Park & Rec@*	459,280,480	0.00000	0
Manson Park & Rec@*	237,695,907	0.16829	40,002
HOSPITAL DIST			
#1 Regular	911,204,778	0.35111	319,933
#1 Bond@*	899,844,487	0.00000	0
#1 EMS	911,204,778	0.19696	179,471
#2 Regular	932,812,551	0.43306	403,964
#2 Bond@*	924,977,346	0.00000	0
#2 EMS	932,812,551	0.00000	0
FIRE DISTRICTS			
#1 Regular	683,302,964	1.50000	1,024,954
#1 Bond@*	682,561,873	0.41348	282,226
#3 Regular	203,662,732	0.67370	137,208
#3 Bond@*	196,917,977	0.47610	93,753
#4 Regular	29,186,057	0.70253	20,504
#4 Bond@*	28,842,691	0.21843	6,300
#5 Regular	232,792,561	0.47384	110,306
#6 Regular	345,140,981	0.64103	221,246
#7 Regular	371,371,456	0.55792	207,196
#7 Bond@*	368,968,185	0.29811	109,993
#8 Regular	101,778,582	0.57198	58,215
#9 Regular	275,865,692	0.64416	177,702
#9 Bond@*	274,663,567	0.26384	72,467

TAXING DISTRICTS**ASSESSED VALUE****LEVY RATE
/\$1,000****AMOUNT****CEMETARY DIST**

#1 Regular	90,628,109	0.08180	7,413
#2 Regular	117,245,757	0.09479	11,114
#3 Regular	369,874,340	0.05594	20,691
#4 Regular	932,812,551	0.09871	92,078
#5 Regular	24,200,047	0.07215	1,746

CITIES & TOWNS

Cashmere	128,294,584	3.10000	397,713
Cashmere-Bond@*	125,848,375	0.24047	30,263
Chelan	283,874,814	2.77856	788,763
Entiat	41,585,629	2.03598	84,668
Leavenworth	174,039,517	1.68346	292,989
Leavenworth-Bond@*	169,634,929	0.58950	100,000
Wenatchee	1,294,719,725	3.03650	3,931,416

SCHOOL DIST

#19 Manson M & O*@@	237,705,747	1.68276	400,002
#19 Manson Bond*@	237,715,587	2.33473	555,002
#69 Stehekn M&O*@@Bnd*@	9,691,317	0.00000	0
#70J Azwell M&O*@@	5,232,468	1.77598	9,293
#70J Azwell Bond*@	5,232,468	0.00000	0
#127 Entiat M&O*@@	99,935,895	1.15074	115,000
#127 Entiat Bond*@	100,277,234	2.44323	245,000
#129J Chelan M&O*@@	672,298,279	1.34216	902,332
#129J Chelan Bond*@	672,337,974	1.23867	832,805
#222 Cashmere M&O*@@	327,772,808	3.17293	1,040,000
#222 Cashmere Bond*@	327,959,231	2.65277	870,000
#228 Cascade M&O*@@	898,102,261	1.40685	1,263,495
#228 Cascade Bond*@	900,277,717	1.27739	1,150,006
#246 Wenatchee M&O*@@	2,033,867,676	3.19392	6,496,011
#246 Wenatchee Bond*@	2,034,179,229	1.70782	3,474,012

TOTAL SCHOOL TAX

	-		17,352,958
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**TOTAL COUNTY
VALUE & TAX**

	4,343,735,502		56,985,011
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CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS 1999 VALUES FOR 2000 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			4,209,266,433	88,549,444	111,533,836	65,614,211	4,343,735,502			
County Current Expense			4,209,266,433	88,549,444	111,533,836	65,614,211	4,343,735,502			
Port District			4,209,266,433	88,549,444	111,533,836	65,614,211	4,343,735,502			
Road District-Excludes all Cities			2,329,140,011	45,022,387	72,014,322	24,955,487	2,421,221,233			
Regional Library			4,209,266,433	88,549,444	111,533,836	65,614,211	4,343,735,502			
Upper Valley Park & Rec			449,075,531	10,481,911	7,087,993	7,364,955	459,280,480	12,670,395		446,610,085
Manson Park & Recreation			236,906,542	3,417,748	1,662,438	1,998,809	239,987,919	2,292,012		237,695,907
SCHOOL DISTRICTS:										
#19	Manson	M&O	236,906,542	3,417,748	1,662,438	1,998,809	239,987,919	2,292,012	9,840	237,705,747
		Bond	236,906,542	3,417,748	1,662,438	1,998,809	239,987,919	2,292,012	19,680	237,715,587
#69	Stehekin	M&O & Bond	9,689,462		1,855		9,691,317			9,691,317
#70J	Azwell	M&O & Bond	4,834,164		453,428	50,000	5,237,592	5,124		5,232,468
#127	Entiat	M&O	95,596,634	2,741,668	4,220,316	1,789,970	100,768,648	1,174,093	341,340	99,935,895
		Bond	95,596,634	2,741,668	4,220,316	1,789,970	100,768,648	1,174,093	682,679	100,277,234
#129J	Lake Chelan	M&O	660,800,869	11,298,342	12,137,467	6,340,955	677,895,723	5,637,140	39,696	672,298,279
		Bond	660,800,869	11,298,342	12,137,467	6,340,955	677,895,723	5,637,140	79,391	672,337,974
#222	Cashmere	M&O	322,138,350	8,285,641	9,052,928	7,470,603	332,006,316	4,419,932	186,424	327,772,808
		Bond	322,138,350	8,285,641	9,052,928	7,470,603	332,006,316	4,419,932	372,847	327,959,231
#228	Cascade	M&O	869,465,081	22,919,605	30,757,351	11,515,200	911,626,837	15,700,033	2,175,457	898,102,261
		Bond	869,465,081	22,919,605	30,757,351	11,515,200	911,626,837	15,700,033	4,350,913	900,277,717
#246	Wenatchee	M&O	2,009,835,331	39,886,440	53,248,053	36,448,674	2,066,521,150	32,965,027	311,553	2,033,867,676
		Bond	2,009,835,331	39,886,440	53,248,053	36,448,674	2,066,521,150	32,965,027	623,106	2,034,179,229
HOSPITAL DISTRICTS:										
#1	Cascade	Regular	868,795,954	22,919,605	30,954,419	11,465,200	911,204,778			
		Bond	868,795,954	22,919,605	30,954,419	11,465,200	911,204,778	15,687,717	4,327,426	899,844,487
		EMS	868,795,954	22,919,605	30,954,419	11,465,200	911,204,778			
#2	Lake Chelan	Regular	912,231,037	14,716,090	14,255,188	8,389,764	932,812,551			
		Bond	912,231,037	14,716,090	14,255,188	8,389,764	932,812,551	7,934,276	99,071	924,977,346

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
CEMETARY DISTRICTS:									
#1	Regular	86,362,892	2,441,167	3,408,950	1,584,900	90,628,109			
#2	Regular	112,404,184	2,972,934	3,868,273	1,999,634	117,245,757			
#3	Regular	358,488,720	6,250,033	7,834,076	2,698,489	369,874,340			
#4	Regular	912,231,037	14,716,090	14,255,188	8,389,764	932,812,551			
#5	Regular	23,113,546	449,253	853,162	215,914	24,200,047			
FIRE DISTRICTS:									
#1	Regular	671,061,854	11,271,749	16,270,450	1,958,809	683,302,964			
	Bond	671,061,854	11,271,749	16,270,450	1,958,809	691,172,103	8,625,603	15,373	682,561,873
#3	Regular	197,504,616	4,387,263	4,897,984	6,430,507	203,662,732			
	Bond	197,504,616	4,387,263	4,897,984	6,430,507	203,662,732	6,880,710	135,955	196,917,977
#4	Regular	28,353,331	1,110,915	171,801	2,030,514	29,186,057			
	Bond	28,353,331	1,110,915	171,801	2,030,514	29,186,057	343,366		28,842,691
#5	Regular	229,725,353	3,374,317	1,651,700	1,791,612	232,792,561			
#6	Regular	333,140,091	6,800,815	11,630,582	1,953,424	345,140,981			
#7	Regular	361,209,131	4,854,240	7,338,599	25,173,937	371,371,456			
	Bond	361,209,131	4,854,240	7,338,599	25,173,937	371,371,456	2,419,650	16,379	368,968,185
#8	Regular	96,707,230	2,427,474	4,435,490	1,791,612	101,778,582			
#9	Regular	260,441,539	7,554,068	9,823,509	1,953,424	275,865,692			
	Bond	260,441,539	7,554,068	9,823,509	1,953,424	275,865,692	1,336,482	134,357	274,663,567
CITIES:									
Cashmere	Regular	126,926,766	3,648,750	1,558,225	3,839,157	128,294,584			
	Bond	126,926,766	3,648,750	1,558,225	3,839,157	128,294,584	2,446,209		125,848,375
Chelan	Regular	280,014,883	6,012,965	1,934,632	4,087,666	283,874,814			
Entiat	Regular	39,579,689	1,243,170	1,461,910	699,140	41,585,629			
Leavenworth	Regular	168,581,186	6,953,684	1,526,473	3,021,826	174,039,517			
	Bond	168,581,186	6,953,684	1,526,473	3,021,826	174,039,517	4,404,588		169,634,929
Wenatchee	Regular	1,262,023,898	28,668,488	33,038,274	29,010,935	1,294,719,725			
COUNTY TOTALS		4,209,266,433	88,549,444	111,533,836	65,614,211	4,343,735,502			

RUSSELL G. GRIFFITH

CHELAN COUNTY

1999 LEVIES FOR 2000 TAXES

TAXING DISTRICT	\$RATE	TOTAL	TAX CODE	DISTRICTS	TOTAL SPECIAL DISTRICT	\$RATE PER 1000
State	3.50591	3.50591	002	*19 CD4 H2 PK	4.18578	12.58226
			004	*19 CD4 H2 F5 PK	4.18578	13.05610
County Current Expense	1.47900		006	*19 CD4 H2 F7 PK	4.48389	13.43829
Mental Health	0.01861		008	*69 CD4 H2(Stehekin)	0.00000	8.39648
Law Library	0.00538		012	*70J CD4 H2 F7	2.07409	11.02849
Veterans' Relief	0.01100		014	*127	3.59397	11.45868
Total County Rate	1.51399	1.51399	016	*127 CD1	3.59397	11.54048
			019	*127 CD3 F1	4.00745	13.42810
Regional Library	0.50000	0.50000	020	*127 CD1 F8	3.59397	12.11246
Upper Valley Park & Rec	0.00000	0.00000	022	*127 F8	3.59397	12.03066
Manson Park & Rec	0.16829	0.16829	023	*228	2.68424	10.54895
Port District	0.39192	0.39192	024	*228 H1	2.68424	11.09702
County Road District	1.95289	1.95289	025	*228 SD2J H1	2.68424	11.09702
			026	*228 F3 H1 PK2	3.16034	12.24682
			027	*228 F4 H1	2.90267	12.01798
Hospital Districts			028	*228 H1 PK2	2.68424	11.09702
#1 Cascade	Regular	0.35111	029	*228 F9 H1	2.94808	12.00502
	Bond	0.00000	032	*129 CD4 H2	2.58083	10.97731
	Ems	0.19696	034	*129 CD4 H2 F7	2.87894	11.83334
#2 Chelan	Regular	0.43306	036	*129 CD4 H2 SD F7	2.87894	11.83334
	Bond	0.00000	038	*129 CD4 H2 F8	2.58083	11.54929
	Ems	0.00000	044	*228 CD2 H1	2.68424	11.19181
Fire Districts			045	*228 CD2 H1 PK2	2.68424	11.19181
#1 Sunnyslope	Regular	1.50000	046	*228 CD2 H1 F3	3.16034	12.34161
	Bond	0.41348	047	*228 CD2 H1 F3 PK2	3.16034	12.34161
#3 Leavenworth	Regular	0.67370	048	*228 CD2 H1 F6	2.68424	11.83284
	Bond	0.70253	049	*228 CD2 H1 F6 PK2	2.68424	11.83284
#4 Ponderosa	Regular	0.70253	052	*228 H1 F6	2.68424	11.73805
	Bond	0.21843	053	*228 H1 F6 PK2	2.68424	11.73805
#5 Manson	Regular	0.47384	054	*228 F6	2.68424	11.18998
#6 Cashmere	Regular	0.64103	056	*222	5.82570	13.69041
#7 Chelan	Regular	0.55792	057	*222 H1	5.82570	14.23848
	Bond	0.29811	058	*222 F1	6.23918	15.60389
#8 Entiat	Regular	0.57198	060	*222 F6	5.82570	14.33144
#9 Lk Wenatchee	Regular	0.64416	062	*246	4.90174	12.76645
	Bond	0.26384	063	*246 H1	4.90174	13.31452
Cemetery Districts			064	*246 CD5	4.90174	12.83860
#1 Entiat	Regular	0.08180	065	*246 CD5 F1	5.31522	14.75208
#2 Leavenworth	Regular	0.09479	066	*246 F1	5.31522	14.67993
#3 North	Regular	0.05594	068	*246 CD5 WD2	4.90174	12.83860
#4 Chelan/Manson	Regular	0.09871	069	*246 F1 CD5 WD2	5.31522	14.75208
#5 Malaqa	Regular	0.07215	072	*246 CD3	4.90174	12.82239
			074	*246 CD3 F1	5.31522	14.73587
Cities			076	*246 CD3 F6	4.90174	13.46342
Cashmere	Regular	3.10000	082	*246 F1 WD1	5.31522	14.67993
	Bond	0.24047	084	*246 WD2	4.90174	12.76645
Chelan	Regular	2.77856	085	*246 F1 WD2	5.31522	14.67993
Entiat	Regular	2.03598	100	*CA 222	6.06617	15.07799
Leavenworth	Regular	1.68346	200	*CH 129 CD4 H2	2.58083	11.80298
	Bond	0.58950	410	*E 127 CD1 F8	3.59397	12.19555
Wenatchee	Regular	3.03650	600	*LV 228 H1 PK2	3.27374	11.41709
			800	*W 246	4.90174	13.85006
			895	*W 246 F1B	5.31522	14.26354

* Add the following for the total levy breakdown:	
County	1.51399
State	3.50591
Port	.39192
Regional Library	.50000
Road	1.95289
Total	7.86471

CHELAN COUNTY ASSESSED VALUES AND TAXES LEVIED 1955-2000

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

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, 1996 to August 31, 1997 for taxes paid in 1998.

Phase Two assessment year September 1, 1997 to August 31 1998 for taxes paid in 1999.

Phase Three assessment year September 1, 1998 to August 31, 1999 for taxes paid in 2000.

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 2000

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

SPECIAL LEVIES

UNLIMITED GENERAL OBLIGATION BONDS

DISTRICTS WITH OUTSTANDING UGO BONDS

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DISTRICT	TAX YEAR	M&O LEVY	DISTRICT	TAX YEAR	TOTAL DEBT PMNT	DISTRICT	TAX YEAR	TOTAL DEBT PMNT
School Dist. #19 Manson	1985	162,500	School Dist. #19	1985	42,000	Fire District #1	1985	160,000
	1986	152,500		1986	41,000		1986	170,000
	1987	216,000	Existing UGO Bonds:	1987	40,000	Existing UGO Bonds:	1987	170,000
	1988	216,500		1988	175,000		1988	175,000
	1989	221,905	Bonds Issued: Final Payment	1989	190,000	Bonds Issued: Final Payment	1989	180,000
	1990	229,671		1993 \$1,455,000 2006	1990		190,000	1994 \$3,400,000 2014
	1991	283,899	1995 \$4,900,000 2013	1991	170,000	1991	180,500	
	1992	293,190		1992	170,000	1992	193,734	
	1993	0		1993	170,000	1993	193,735	
	1994	350,000		1994	170,000	1994	242,617	
	1995	396,000		1995	170,000	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		
School Dist. # 70J Azwell/Pateros	1985	9,531	School Dist. # 70J	1985	10,773	Fire District #3	1985	0
	1986	4,604		1986	10,713		1986	0
	1987	5,365	Joint District with Okanogan County – Debt Service in Okanogan County	1987	10,565	Existing UGO Bonds:	1987	0
	1988	4,997		1988	10,410		1988	0
	1989	8,590	Bonds Issued: Final Payment	1989	11,637	Bonds Issued: Final Payment	1989	0
	1990	7,388		1990	11,081		1997 \$1,150,000 2017	1990
	1991	6,437		1991	10,814	1991	0	
	1992	7,552		1992	10,571	1992	0	
	1993	8,134		1993	11,387	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		

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2000

* = 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	1985	74,500 *		School Dist. #127	1985	46,650		Fire District #4	1985	6,350
Entiat	1986	74,000 *			1986	48,000			1986	6,200
	1987	70,000 *		Existing UGO Bonds:	1987	40,000		Existing UGO Bonds:	1987	6,050
	1988	70,000 *			1988	50,000			1988	6,470
	1989	0		Bonds Issued: Final Payment	1989	47,000		Bonds Issued: Final Payment	1989	5,750
	1990	60,000 *		1993 \$2,145,000 2011	1990	44,000		1980 \$ 75,000 2000	1990	6,600
	1991	75,000 *		1995 \$ 575,000 2013	1991	44,000			1991	6,400
	1992	80,000 *			1992	49,000			1992	6,600
	1993	80,000 *			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	6,300
School Dist. #129	1985	275,000 **		School Dist. #129	1985	75,126		Fire District #7	1985	0
Lake Chelan	1986	275,000			1986	73,875			1986	0
	1987	350,000 **		Existing UGO Bonds:	1987	78,611		Existing UGO Bonds:	1987	0
	1988	360,000		Bonds Issued: Final Payment	1988	77,294		Bonds Issued: Final Payment	1988	0
	1989	380,000 **		1989 \$4,975,000 2008	1989	32,955		1991 \$1,200,000 2011	1989	0
	1990	395,000		1990 \$3,778,756 2009	1990	660,080			1990	0
	1997	420,000 **		1993 \$7,165,000 2009	1991	728,880			1991	0
	1992	437,000			1992	745,385			1992	97,382
	1993	538,250 **			1993	751,736			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	835,000			1999	108,090
	2000	902,279 **			2000	832,707			2000	109,990

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2000

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

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	1985	530,000	**	School Dist. #222	1985	479,793	Fire District #9	1985	N/A
	1986	560,000			1986	390,000		1986	N/A
	1987	610,000	**	Existing UGO Bonds:	1987	360,000	Existing UGO Bonds:	1987	N/A
	1988	610,000			1988	360,001		1988	0
	1989	650,000	**	Bonds Issued: Final Payment	1989	808,000	Bonds Issued: Final Payment	1989	0
	1990	650,000		1988 \$2,145,000 2000	1990	808,000	1994 \$800,000 2014	1990	0
	1991	696,000	**	1990 \$ 374,000 2004	1991	835,000		1991	0
	1992	696,000		1993b \$2,975,000 2003	1992	815,000		1992	0
	1993	784,000	**	1993a \$1,780,000 1999	1993	825,001		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	
School Dist. #228 Cascade	1985	254,000	**	School Dist. #228	1985	279,078	Hospital District #2	1985	100,000
	1986	254,000			1986	325,000		1986	104,001
	1987	300,000	**	Existing UGO Bonds:	1987	400,001		1987	115,240
	1988	310,000		Bonds Issued: Final Payment	1988	375,002	Bonds Issued: Final Payment	1988	121,854
	1989	450,000	**	1990 \$4,265,000 2005	1989	340,002	1977 \$640,000 2000	1989	132,200
	1990	400,000		1994 \$8,530,000 2011	1990	340,001		1990	99,135
	1997	558,061	**	1997 \$1,682,000 2004	9991	790,000		1991	172,909
	1992	589,358		1997a \$ 274,000 2004	1992	1,145,001		1992	172,710
	1993	811,623	**		1993	1,272,003		1993	164,674
	1994	852,204			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	1,263,486	**		1999	1,150,000		1999	85,310	
2000	1,221,192			2000	1,150,000		2000	51,475	

VOTED SPECIAL AND BOND LEVIES – TAX YEAR 2000

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

SPECIAL LEVIES

UNLIMITED GENERAL OBLIGATION BONDS

School Dist. #246 Wenatchee	1985	1,600,000	**
	1986	1,760,000	
	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	1985	444,380
	1986	420,000
Existing UGO Bonds:	1987	1,721,182
Bonds Issued: Final Payment	1988	1,722,003
1990 \$15,175,000 2007	1989	1,722,003
1991 \$ 4,900,000 2006	1990	800,008
1992 \$ 9,925,000 2007	1991	2,510,004
1993 \$ 9,985,000 2007	1992	2,546,008
1994 \$ 7,977,000 2006	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

Manson Park And Rec	1985	18,000	*
	1986	23,000	*
	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	

