



SUMMARY OF CHELAN COUNTY

PROPERTY TAX PROCEDURE 2008

From the office of the
CHELAN COUNTY ASSESSOR

RUSSELL G. GRIFFITH

Committed to:

HONESTY~SERVICE~EXCELLENCE

**A MESSAGE TO THE
CHELAN COUNTY PROPERTY TAXPAYER**

Dear Taxpayer,

First, a big thanks to all of you in our phase 3 area (Peshastin/Leavenworth/Lake Wenatchee areas) because the value increases were enormous! The over all increase to the 'Leavenworth phase' was 115%. Since value changes are based on comparable sales and everyone knew what their neighbors were selling for, they already knew that their values were going up substantially. When we sent the values out in May, there were about 50 new sales that were too late to be used and they were all even higher except one. In fact property values have been going up so fast that even those new values only generated 20 appeals. We did review a couple of areas and made a few corrections after compiling some new information. It is our goal to be very careful about not going over 100% of true and fair market value even though by law we are supposed to value all property at 100% of true and fair market value.

I need to brief you on the affect of Initiative 747 on your taxes. Before I-747, each taxing district could raise their total revenue by 6% each year which caused taxes to double every 12 years. With the I-747 limit of 1% increase in place, the affect on taxpayers was to double taxes every 72 years. That is a whopping savings to us as taxpayers. In 2007, a lower court threw out I-747 and the Supreme Court upheld that decision. The Legislature met in a special 2 day session to reinstate I-747 and passed HB2416 which became law immediately after it was signed by the Governor on November 29, 2007. This ia a huge benefit to property tax payers and will continue to help each one of you even though your values are climbing quickly in Chelan County.

Also during that two day session in November, the Legislature passed SB6178 that creates a new deferral program, similar to the existing Senior Citizen Deferral Program with some distinct differences. The new deferral program provides a 50 percent property tax deferral for applicants who meet the ownership, residency, income, and home equity criteria. If you meet the qualifications and the first half of your 2008 property tax has been paid, you may submit your application to defer taxes beginning with the second half of your 2008 tax.

Last but not least, we have contracted with True Automation out of Plano, Texas to replace the old Chelan County in house software developed in 1979 and 1985. We're excited because this software will allow us to move to an annual update and get away from these spikes in assessed values. It will also allow you to plan your tax liability from year to year and really see the benefit of I-747. Please bear with us as we make these changes in my office.

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

Sincerely,



Russell G. Griffith

Chelan County Assessor

Russ.Griffith@co.chelan.wa.us

CHELAN COUNTY ASSESSOR'S OFFICE

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Wenatchee, WA 98801



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Website: www.co.chelan.wa.us

Assessor	Russell G. Griffith
Chief Deputy	Kelly Dorn
Chief Appraiser	.....	Vicki Griffin
Administrative Secretary/Sr. Citizens	.....	Dixie Lamon
Abstractor/Mobile Homes	.....	Kathleen Bready-Breiler
Abstractor	.....	Betty Cook
Abstractor	.....	Cathy Enlow
Abstractor	.....	Laura Trevino
GIS Analyst	.....	Jean Postlethwaite
Personal Property/Levies	.....	Paula Cox
Commercial Appraiser	.....	Fausto Gomez, Jr.
Commercial Appraiser	.....	Brad Kimball
Real Property Appraiser	.....	Steve Byers
Real Property Appraiser	.....	Wes Cornelius
Real Property Appraiser	.....	Brian Kelly
Real Property Appraiser/Orchards	.....	Tom Landes
Real Property Appraiser	.....	Kevin Ohme
Real Property Appraiser	.....	Dave Oliver

QUESTIONS OFTEN ASKED THE ASSESSOR

Q How is the valuation of my property determined?

A The Assessor uses three proven appraisal practices to determine value.
1) Market/Comparative Sales, 2) Cost Approach and in business situations,
3) Income Approach.

Q Does every property owner pay the same dollars per thousand of assessed value?

A No. Each parcel in Chelan County has a specific group of taxing districts serving its needs. That parcel is only subject to those districts' taxes. All parcels are subject to countywide taxes such as the state tax, county current expense, veteran's relief, 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	\$1,409.91	*Chelan	\$1,163.80	*Entiat	\$1,048.51
*Leavenworth	\$ 874.91	*Wenatchee	\$1,171.36	**Manson	\$1,225.50

*Inside City Limits

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

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

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



WHAT IS CURRENT USE ASSESSMENT?

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

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

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

PROPERTY TAX EXEMPTION AND PROPERTY TAX DEFERRAL.

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

1) Senior Citizens and Disabled Persons Exemption

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

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

INCOME AND EXEMPTION PROVISION.

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

2) Widow/Widower of Veteran Exemption

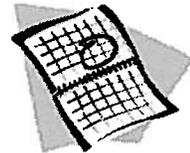
- ☀ Sixty-two years of age or older
- ☀ Maximum income of \$40,000
- ☀ Have not remarried after death of veteran.
- ☀ Contact our office for further information/conditions

3) Deferral or Special Assessments and Property Taxes

- ☀ Contact our office for further information on this program

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

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



WHAT INFORMATION IS AVAILABLE TO ME?

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

WHAT KIND OF PROPERTY IS TAXABLE?



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

HOW IS THE VALUE OF REAL PROPERTY DETERMINED?



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

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

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

HOW IS THE VALUE OF PERSONAL PROPERTY DETERMINED?

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

HOW DO I KNOW MY PROPERTY HAS BEEN ASSESSED?



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



IMPORTANT DATES

According to RCW 84.56.010 current year tax collections can be collected and receipts issued when the County Treasurer has completed the tax roll for the current year and notification of the completion of the roll is posted in the County Treasurer's Office.

- March 31st: Exempt applications must be filed with the State Department of Revenue.
- April 30th: Personal Property listing must be filed with the Assessor.
- April 30th: Last day for payment of property taxes unless payments are made in two parts. First half due by this date.
- May 31st: Assessor completes his listing and valuation of all properties in the County, except new construction.
- July 1st: Last day to file a valuation appeal with the Board of Equalization on the current year's assessments.
- July 31st: New construction is appraised at a percentage of completion value for tax purposes as of this date.
- October 31st: Second half taxes due.

**SUMMARY OF CHELAN COUNTY 2007 ASSESSMENT FOR 2008 TAXES
 RUSSELL G. GRIFFITH, COUNTY ASSESSOR
 ASSESSED VALUATIONS AS SHOWN ON THE TAX ROLLS**

ASSESSED BY THE DEPARTMENT OF REVENUE

TRANSPORTATION AND PIPELINE

Real		\$ 23,637,259	
Personal		\$ 19,466,388	
Total			\$ 43,103,647

COMMUNICATIONS

Real		\$ 7,058,228	
Personal		\$ 44,927,603	
Total			\$ 51,985,831

GAS, POWER and LIGHT

Real		\$ 631,581	
Personal		\$ 4,569,040	
Total			\$ 5,200,621

TOTAL STATE VALUATION \$ 100,290,099

ASSESSED BY COUNTY ASSESSOR

Timberland	\$ 1,815,786	
Land outside cities and towns	\$ 1,825,973,965	
Improvements outside cities and towns	\$ 2,012,655,915	
Land inside cities and towns	\$ 922,824,587	
Improvements inside cities and towns	\$ 1,963,669,855	
Personal Property	\$ 195,716,362	
Less Parcels under \$500**	\$ (85,845)	

TOTAL BY ASSESSOR \$ 6,922,570,625

SUBTOTAL \$ 7,022,860,724

LESS SENIOR CITIZEN A.V. \$ 87,499,133

TOTAL ASSESSED COUNTY VALUATION \$ 6,935,361,591

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

MAXIMUM STATUTORY RATE

If your taxes this year are higher than last year, first compare the valuation year's tax statement.

If there is no difference in value, the change is due to an increase in the levy rate.

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

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

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

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

- ★ Taxing Districts above 10,000 population-limited to cost of living or 101% whichever is lower, plus new construction, unless they adopt a separate ordinance or resolution with the dollar amount and the percentage increase and stating the substantial need that exists warranting the increase.
- ★ Taxing districts under 10,000 population-limited to 101% of last years levy, plus new construction.

Each taxing district accumulates the compounding affect of the above information even though they may not use their total taxing ability in a given year thereby "banking" their levy capacity in some cases. That is why a taxing district may increase their levy by more than 1% in one year.

CHELAN COUNTY CONSOLIDATED LEVY RATES FOR 2008

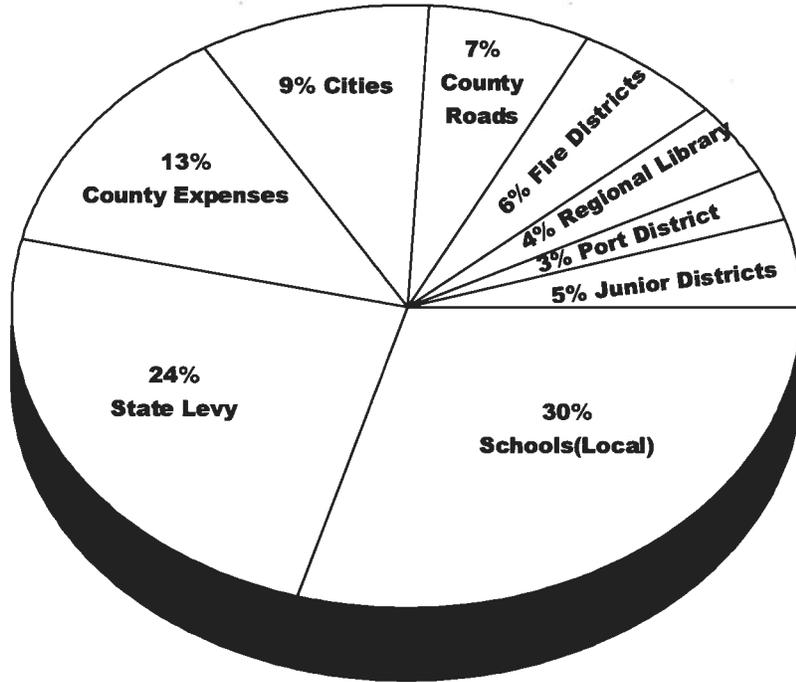


SCHOOL DISTRICTS	TAX CODES	DISTRICTS	\$ RATE/1000	TAXES COLLECTED
	2	*19 CD4 H2 EMS PK	11.60237	142,314
	4	*19 F5 CD4 H2 EMS PK	12.25501	4,121,399
	6	*19 F7 CD4 H2 EMS PK	13.21936	5,866
STEHEKIN	9	*69 CD4 H2 EMS F10	7.52735	110,309
AZWELL/PATEROS	12	*70J F7 CD4 H2 EMS	10.44555	55,542
ENTIAT	16	*127 CD1	9.37801	97,463
	19	*127 F1 CD3	11.00498	66,343
	20	*127 F8 CD1	9.86468	676,835
	22	*127 F8	9.79936	112,710
	410	*E 127 F8 CD1	10.48506	696,509
CHELAN	32	*129 CD4 H2 EMS	10.12251	162,245
	34	*129 F7 CD4 H2 EMS	11.73950	5,387,623
	36	*129 F7 CD4 H2 EMS SD	11.73950	758,245
	38	*129 F8 CD4 H2 EMS	10.60918	175,865
	201	*CH 129 CD4 H2 EMS	11.63802	5,244,056
CASHMERE	56	*222	12.16072	219,647
	57	*222 H1 EMS	13.09688	142
	58	*222 F1	13.79939	156,415
	60	*222 F6	12.71383	3,060,551
	100	*CA 222	14.09910	2,302,126
LEAVENWORTH	23	*228	7.49765	23,169
Includes: Merritt	24	*228 H1 EMS	8.43381	471,494
Winton, Lk. Wenatchee,	26	*228 F3 H1 EMS PK2	9.18355	2,001,250
Leavenworth	27	*228 F4 H1 EMS	9.05779	694,124
Peshastin/Dryden	28	*228 H1 EMS PK2	8.57302	349,411
	29	*228 F9 H1 EMS	9.05802	4,417,279
	30	*228 F9 H1 MD EMS	9.05802	55,039
	31	*228 F3 H1 EMS	9.04434	50,172
	33	*228 F9 H1 WD4	9.05802	1,547,532
	42	*228 F3 H1 EMS PK2 MD2	9.18355	2,287,687
	43	*228 H1 PK2 MD2 EMS	8.57302	10,570
	44	*228 CD2 H1 EMS	8.50522	38,710
	45	*228 CD2 H1 EMS PK2	8.64443	45,452
	46	*228 CD2 H1 EMS F3	9.11575	1,140
	47	*228 F3 CD2 H1 EMS PK2	9.25496	60,685
	48	*228 F6 CD2 H1 EMS	9.05833	736,104
	49	*228 F6 CD2 H1 EMS PK2	9.19754	394,334
	50	*228 F6 CD2 H1 PK2 W3 EMS	9.19754	471,956
	52	*228 F6 H1 EMS	8.98692	718,534
	53	*228 F6 H1 EMS PK2	9.12613	45,554
	54	*228 F6	8.05076	19,301
	600	*LV 228 H1 EMS PK2	8.74906	42,532
	604	*LV 228 H1 EMS PK2 MD2	8.74906	3,311,103
WENATCHEE	62	*246	10.08932	141,136
	63	*246 H1 EMS	11.02548	732
	64	*246 CD5	10.15420	41,834
	66	*246 F1	11.72799	3,425,455
	68	*246 CD5 WD2	10.15420	274,506
	69	*246 F1 CD5 WD2	11.79287	5,143
	72	*246 CD3	10.14294	8,327
	74	*246 F1 CD3	11.78161	6,423,913
	75	*246 F6	10.64243	16,888
	76	*246 F6 CD3	10.69605	16,883
	82	*246 F1 WD1	11.72799	379,246
	84	*246 WD2	10.08932	612,101
	85	*246 F1 WD2	11.72799	1,140,351
	800	*W 246	11.71361	20,606,543
	895	*W 246 F1B	12.00663	1,506,682

*Add the following for the total levy breakdown:

County	1.41045
State	2.63983
Port	0.31118
Reg Library	0.43250
County Roads	1.27229
Tax Districts Base Rate Total	6.06625

DISTRIBUTION OF TAX DOLLARS 2008



DISTRICT	TAX AMOUNT
Local Schools	\$ 22,438,879
State Levy	18,286,860
County Expense	9,781,981
Cities	7,219,966
County Roads	5,056,375
Fire Districts	4,584,086
Regional Library	2,999,544
Port District	2,158,146
<u>Jr Taxing Districts</u>	<u>3,500,814</u>
TOTAL COUNTY TAX	\$ 76,026,651

CHELAN COUNTY 2007 VALUES FOR 2008 LEVY AND TAXES

<u>TAXING DISTRICTS</u>	<u>FARM EXEMPTION</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u>	<u>AMOUNT</u>
STATE	(8,074,741)	6,927,286,850	2.63983	18,286,860
CHELAN COUNTY				
Current Expense		6,935,361,591	1.38440	9,601,315
Mental Health		6,935,361,591	0.01480	102,643
Veterans' Relief		6,935,361,591	0.01125	78,023
TOTAL COUNTY		6,935,361,591	1.41045	9,781,981
MISC DISTRICTS				
Port District		6,935,361,591	0.31118	2,158,146
Road District		3,974,231,807	1.27229	5,056,375
Regional Library		6,935,361,591	0.43250	2,999,544
Upper Valley Park & Rec		1,005,510,286	0.05026	50,537
Upper Valley Bond		1,000,611,909	0.08895	89,004
Manson Park & Rec		349,969,961	0.37328	130,637
Brae Burn Mosquito District		6,076,521	0.00000	per parcel assessment
Leavenworth Mosquito District		630,084,838	0.00000	per parcel assessment
HOSPITAL DISTRICTS				
#1 Regular		1,975,125,844	0.22261	439,683
#1 Bond		1,982,998,303	0.21355	423,469
#1 EMS		1,975,125,844	0.50000	987,563
#2 Regular		1,378,422,314	0.40824	562,727
#2 Bond			0.00000	0
#2 EMS		1,378,422,314	0.46031	634,502
FIRE DISTRICTS				
#1 Regular		988,424,746	1.34565	1,330,074
#1 Bond		1,103,382,751	0.29302	323,313
#3 Regular		480,418,689	0.41691	200,291
#3 Bond		475,421,392	0.19362	92,051
#4 Regular		76,679,675	0.38223	29,309
#4 Bond		76,454,139	0.24175	18,483
#5 Regular		337,211,321	0.65264	220,078
#6 Regular		509,494,489	0.55311	281,806
#7 Regular		981,594,287	1.48450	1,457,177
#7 Bond		976,828,526	0.13249	129,420
#8 Regular		163,873,953	0.48667	79,753
#9 Regular		664,877,227	0.51097	339,732
#9 Bond		664,710,262	0.11324	75,272
#10 Regular		14,654,395	0.50000	7,327

<u>TAXING DISTRICTS</u>	<u>ASSESSED VALUE</u>	<u>LEVY RATE</u> /\$1000	<u>AMOUNT</u>
CEMETARY DISTRICTS			
#1 Regular	145,960,663	0.06532	9,534
#2 Regular	192,457,041	0.07141	13,743
#3 Regular	555,038,815	0.05362	29,761
#4 Regular	1,378,422,314	0.09255	127,573
#5 Regular	32,075,792	0.06488	2,081
CITIES & TOWNS			
Cashmere	164,383,533	2.88050	473,507
Cashmere-Bond	161,972,592	0.33017	53,478
Chelan	451,311,570	1.17081	528,400
Entiat	66,695,586	1.89267	126,233
Leavenworth	383,942,194	1.18599	455,352
Leavenworth-Bond	381,187,181	0.26234	100,001
Wenatchee	1,894,796,901	2.70205	5,119,836
Wenatchee-Bond	1,866,856,148	0.19453	363,160
SCHOOL DISTRICTS			
#19 Manson M&O	348,363,549	2.51174	874,999
#19 Manson Bond	349,113,279	1.69000	590,001
#69 Stehekin M&O	14,675,471	0.00000	0
#70J Azwell M&O	5,318,559	1.80121	9,580
#70J Azwell Bond	5,318,683	0.00000	0
#127 Entiat M&O	167,215,254	1.94360	325,000
#127 Entiat Bond	172,699,927	1.30284	225,000
#129J Chelan M&O	1,005,074,997	2.20820	2,219,407
#129J Chelan Bond	1,007,084,967	0.88696	893,244
#222 Cashmere M&O	431,644,513	3.34419	1,443,501
#222 Cashmere Bond	432,683,464	2.75028	1,190,001
#228 Cascade M&O	1,977,633,790	1.01643	2,010,126
#228 Cascade Bond	1,988,109,504	0.41497	825,006
#246 Wenatchee M&O	2,940,822,717	3.13960	9,233,007
#246 Wenatchee Bond	2,942,948,843	0.88347	2,600,007
TOTAL COUNTY VALUE & TAX	6,935,361,591		76,026,651

CHELAN COUNTY ASSESSED VALUES BY TAXING DISTRICTS

2007 VALUES FOR 2008 TAXES

<u>TAXING DISTRICTS</u>	<u>REAL/PERS</u>		<u>NEW</u>		<u>UTILITIES</u>		<u>TOTAL SR.</u>		<u>REG LEVY</u>		<u>SPECIAL & BOND LOSS</u>		<u>TIMBER</u>		<u>SPECIAL & BOND AV</u>	
	<u>GROSS VALUE</u>	<u>CONSTRUCTION</u>	<u>AV LOSS</u>	<u>TOTAL AV</u>	<u>AV LOSS</u>	<u>TOTAL AV</u>	<u>AV LOSS</u>	<u>TOTAL AV</u>	<u>AV LOSS</u>	<u>TOTAL AV</u>	<u>BOND LOSS</u>	<u>VALUE</u>	<u>VALUE</u>	<u>VALUE</u>	<u>VALUE</u>	<u>AV</u>
STATE	6,722,936,592	191,559,292	100,290,099	87,499,133	6,927,286,850											
County Current	6,731,011,333	191,559,292	100,290,099	87,499,133	6,935,361,591											
Port District	6,731,011,333	191,559,292	100,290,099	87,499,133	6,935,361,591											
Road District	3,839,598,298	99,819,154	68,616,023	33,801,668	3,974,231,807											
Regional Library	6,731,011,333	191,559,292	100,290,099	87,499,133	6,935,361,591											
Up Valley Park/Rec	973,779,252	33,015,747	9,313,859	10,598,572	1,005,510,286											
Up Valley Bond	973,779,252	33,015,747	9,313,859	10,598,572	1,005,510,286											
Manson Park/Rec	341,424,657	9,974,307	1,521,103	2,950,106	349,969,961											
Brae Burn Mosq.	per parcel assessment															
Leavenworth Mosq.	per parcel assessment															
<u>SCHOOL DISTRICTS:</u>																
#19 Manson	M&O	341,424,657	9,974,307	1,521,103	2,950,106	349,969,961										
	Bond	341,424,657	9,974,307	1,521,103	2,950,106	349,969,961										
#69 Stehekin	M&O	14,675,471	0	0	0	0										
	Bond	14,675,471	0	0	0	0										
#70J Azwell	M&O	4,905,358	0	537,680	115,124	5,327,914										
	Bond	4,905,358	0	0	0	0										
#127 Entiat	M&O	159,323,921	3,397,066	3,730,659	2,724,055	163,727,591										
	Bond	159,323,921	3,397,066	3,730,659	2,724,055	163,727,591										
#129J Lk Chelan	M&O	964,348,318	42,404,170	9,722,788	8,005,232	1,008,470,044										
	Bond	964,348,318	42,404,170	9,722,788	8,005,232	1,008,470,044										
#222 Cashmere	M&O	429,714,873	6,182,785	9,054,609	8,510,448	436,441,819										
	Bond	429,714,873	6,182,785	9,054,609	8,510,448	436,441,819										
#228 Cascade	M&O	1,909,106,422	58,550,534	28,861,425	15,937,368	1,980,581,013										
	Bond	1,909,106,422	58,550,534	28,861,425	15,937,368	1,980,581,013										
#246 Wenatchee	M&O	2,924,741,425	53,842,394	46,861,835	49,256,800	2,976,188,854										
	Bond	2,924,741,425	53,842,394	46,861,835	49,256,800	2,976,188,854										
<u>HOSPITAL DISTRICTS:</u>																
#1 Cascade	Reg/EMS	1,899,162,669	62,887,004	28,889,270	15,813,099	1,975,125,844										
	Bond	1,899,162,669	62,887,004	28,889,270	15,813,099	1,975,125,844										
#2 Chelan	Reg/EMS	1,318,732,844	58,978,361	11,781,571	11,070,462	1,378,422,314										
	Bond	0	0	0	0	0										

<u>TAXING DISTRICTS</u>	<u>REAL/PERS GROSS VALUE</u>	<u>NEW CONSTRUCTION</u>	<u>UTILITIES</u>	<u>TOTAL SR. AV LOSS</u>	<u>REG LEVY TOTAL AV</u>	<u>SPECIAL & BOND LOSS</u>	<u>TIMBER VALUE</u>	<u>SPECIAL & BOND AV</u>
<u>CEMETARY DISTRICTS:</u>								
#1 Entiat/Regular	143,388,467	2,386,079	2,783,484	2,597,367	145,960,663			
#2 Leavenworth/Regular	187,664,155	4,593,830	2,896,422	2,697,366	192,457,041			
#3 N Wenatchee/Regular	535,452,678	16,291,688	6,928,333	3,633,884	555,038,815			
#4 Chelan/Manson/Regular	1,318,732,844	58,978,361	11,781,571	11,070,462	1,378,422,314			
#5 Malaga/Regular	30,635,264	378,197	1,151,876	89,545	32,075,792			
<u>FIRE DISTRICTS:</u>								
#1 Sunnyslope Regular Bond	957,221,305	23,415,696	18,178,891	10,391,146	988,424,746			
#3 Leavenworth Regular Bond	1,069,609,754	39,001,028	18,329,465	12,212,464	1,114,727,783	11,517,570	172,538	1,103,382,751
#4 Ponderosa Regular Bond	468,971,830	11,622,856	4,960,971	5,136,968	480,418,689			
#4 Ponderosa Regular Bond	468,971,830	11,622,856	4,960,971	5,136,968	480,418,689	5,311,872	314,575	475,421,392
#5 Manson Regular	72,974,571	3,990,078	74,310	359,284	76,679,675			
#5 Manson Regular	72,974,571	3,990,078	74,310	359,284	76,679,675	225,929	393	76,454,139
#6 Cashmere Regular	328,516,506	9,953,124	1,502,595	2,760,904	337,211,321			
#6 Cashmere Regular	497,210,276	10,341,269	10,598,939	8,655,995	509,494,489			
#7 Chelan Regular Bond	934,522,123	47,938,318	6,971,665	7,837,819	981,594,287			
#7 Chelan Regular Bond	934,522,123	47,938,318	6,971,665	7,837,819	981,594,287	5,418,264	652,503	976,828,526
#8 Entiat Regular	158,231,291	4,210,493	4,087,865	2,655,696	163,873,953			
#9 Lk Wenatchee Regular Bond	640,494,935	17,753,111	8,697,790	2,068,609	664,877,227			
#9 Lk Wenatchee Regular Bond	640,494,935	17,753,111	8,697,790	2,068,609	664,877,227	1,489,700	1,322,735	664,710,262
#10 Stehekin Regular	14,654,395				14,654,395			
<u>CITIES:</u>								
Cashmere Regular Bond	165,200,620	1,549,524	1,568,341	3,934,952	164,383,533			
Cashmere Regular Bond	165,200,620	1,549,524	1,568,341	3,934,952	164,383,533	2,410,941		161,972,592
Chelan Regular	422,923,300	32,357,743	1,583,371	5,552,844	451,311,570			
Entiat Regular	65,617,578	1,438,723	1,096,612	1,457,327	66,695,586			
Leavenworth Regular Bond	366,617,948	20,095,073	1,178,718	3,949,545	383,942,194			
Leavenworth Regular Bond	366,617,948	20,095,073	1,178,718	3,949,545	383,942,194	2,755,013		381,187,181
Wenatchee Regular Bond	1,871,053,589	36,299,075	26,247,034	38,802,797	1,894,796,901			
Wenatchee Regular Bond	1,871,053,589	36,299,075	26,247,034	38,802,797	1,894,796,901	27,940,753		1,866,856,148


 Russell G. Griffith

CHELAN COUNTY

2007 LEVIES FOR 2008 TAXES

TAXING DISTRICT	\$ RATE	TOTAL	TX CODE	DISTRICTS	TOTAL	\$ RATE/1000
State	2.63983	2.63983	002	*19 CD4 H2 PK	4.20174	11.60237
			004	*19 CD4 H2 F5 PK	4.20174	12.25501
County Current Expense	1.38440		006	*19 CD4 H2 F7 PK	4.33423	13.21936
Mental Health	0.01480		009	*69 CD4 H2 F10(Stehekin)	0.00000	7.52735
Veteran's Relief	0.01125		012	*70J CD4 H2 F7	1.93370	10.44555
Total County		1.41045	016	*127 CD1	3.24644	9.37801
			019	*127 CD3 F1	3.53946	11.00498
Regional Library	0.43250	0.43250	020	*127 CD1 F8	3.24644	9.86468
Upp Valley Pk & Rec	0.05026		022	*127 F8	3.24644	9.79936
Upp Valley Pk & Rec Bond	0.08895	0.13921	023	*228	1.43140	7.49765
Manson Pk & Rec	0.37328	0.37328	024	*228 H1	1.64495	8.43381
Port District	0.31118	0.31118	026	*228 F3 H1 PK2	1.92752	9.18355
County Road District	1.27229	1.27229	027	*228 F4 H1	1.86670	9.05779
Brae Burn Mosq District	0.00000	0.00000	028	*228 H1 PK2	1.73390	8.57302
Leavenworth Mosq District	0.00000	0.00000	029	*228 F9 H1	1.75819	9.05802
			030	*228 F9 H1 MD	1.75819	9.05802
			031	*228 F3 H1	1.83857	9.04434
HOSPITAL DISTRICTS			032	*129 CD4 H2	3.09516	10.12251
#1 Cascade Regular	0.22261		033	*228 F9 H1 WD4	1.75819	9.05802
Bond	0.21355		034	*129 CD4 H2 F7	3.22765	11.73950
EMS	0.50000	0.93616	036	*129 CD4 H2 SD F7	3.22765	11.73950
#2 Chelan Regular	0.40824		038	*129 CD4 H2 F8	3.09516	10.60918
Bond	0.00000		042	*228 F3 H1 PK2 MD2	1.92752	9.18355
EMS	0.46031	0.86855	043	*228 H1 PK2 MD2	1.73390	8.57302
			044	*228 CD2 H1	1.64495	8.50522
FIRE DISTRICTS			045	*228 CD2 H1 PK2	1.73390	8.64443
#1 Sunnyslope Regular	1.34565		046	*228 CD2 H1 F3	1.83857	9.11575
Bond	0.29302	1.63867	047	*228 CD2 H1 F3 PK2	1.92752	9.25496
#3 Leavenworth Regular	0.41691		048	*228 CD2 H1 F6	1.64495	9.05833
Bond	0.19362	0.61053	049	*228 CD2 H1 F6 PK2	1.73390	9.19754
#4 Ponderosa Regular	0.38223		050	*228 F6 CD2 H1 PK2	1.73390	9.19754
Bond	0.24175	0.62398	052	*228 H1 F6	1.64495	8.98692
#5 Manson Regular	0.65264		053	*228 H1 F6 PK2	1.73390	9.12613
Bond	0.00000	0.65264	054	*228 F6	1.43140	8.05076
#6 Cashmere Regular	0.55311		056	*222	6.09447	12.16072
Bond	0.00000	0.55311	057	*222 H1	6.30802	13.09688
#7 Chelan Regular	1.48450		058	*222 F1	6.38749	13.79939
Bond	0.13249	1.61699	060	*222 F6	6.09447	12.71383
#8 Entiat Regular	0.48667		062	*246	4.02307	10.08932
Bond	0.00000	0.48667	063	*246 H1	4.23662	11.02548
#9 Lk Wen Regular	0.51097		064	*246 CD5	4.02307	10.15420
Bond	0.11324	0.62421	066	*246 F1	4.31609	11.72799
#10 Stehekin Regular	0.50000	0.50000	068	*246 CD5 WD2	4.02307	10.15420
Cemetery Districts			069	*246 F1 CD5 WD2	4.31609	11.79287
#1 Entiat	0.06532	0.06532	072	*246 CD3	4.02307	10.14294
#2 Leavenworth	0.07141	0.07141	074	*246 CD3 F1	4.31609	11.78161
#3 N Wenatchee	0.05362	0.05362	075	#246 F6	4.02307	10.64243
#4 Chelan/Manson	0.09255	0.09255	076	*246 CD3 F6	4.02307	10.69605
#5 Malaga	0.06488	0.06488	082	*246 F1 WD1	4.31609	11.72799
			084	*246 WD2	4.02307	10.08932
CITIES			085	*246 F1 WD2	4.31609	11.72799
Cashmere Regular	2.88050		100	*CA 222	6.42464	14.09910
Bond	0.33017	3.21067	201	*CH 129 CD4 H2 F7	3.22765	11.63802
Chelan Regular	1.17081		410	*E 127 CD1 F8	3.24644	10.48506
Bond	0.00000	1.17081	600	*LV 228 H1 PK2	1.99624	8.74906
Entiat Regular	1.89267		604	*LV 228 H1 PK2 MD2	1.99624	8.74906
Bond	0.00000	1.89267	800	*W 246	4.21760	11.71361
Leavenworth Regular	1.18599		895	*W 246 F1B	4.51062	12.00663
Bond	0.26234	1.44833				
Wenatchee Regular	2.70205					
Bond	0.19453	2.89658				
SCHOOL DISTRICTS						
#19 Manson M&O	2.51174					
Bond	1.69000	4.20174				
#70J Azwell M&O	1.80121	1.80121				
Bond	0.00000					
#127 Entiat M&O	1.94360					
Bond	1.30284	3.24644				
#129J Chelan M&O	2.20820					
Bond	0.88696	3.09516				
#222 Cashmere M&O	3.34419					
Bond	2.75028	6.09447				
#228 Cascade M&O	1.01643					
Bond	0.41497	1.43140				
#246 Wenatchee M&O	3.13960					
Bond	0.88347	4.02307				

Districts below included in all district totals above except city total replaces county road	
County	1.41045
State	2.63983
Port	0.31118
Regional Library	0.43250
County Roads	1.27229 replace w/city
TOTAL	6.06625

COUNTY ASSESSED VALUES AND TAXES LEVIED

1957~2008				
YEAR & RATE	VALUE	YEAR	SCHOOL TAX	TAX
1957 @ 25%	50,038,794	1958	1,120,834.69	2,428,991.36
1958	50,234,320	1959	1,123,623.11	2,470,105.22
1959	50,785,584	1960	1,140,580.83	2,562,983.92
1960	51,763,683	1961	1,166,934.93	2,567,096.40
1961	52,183,094	1962	1,240,736.95	2,726,928.38
1962	53,495,067	1963	1,237,779.07	2,796,221.42
1963	54,887,240	1964	1,220,973.83	2,847,801.43
1964	57,574,621	1965	1,761,331.00	3,503,939.27
1965	58,369,692	1966	1,215,956.02	2,996,284.20
1966	59,684,215	1967	2,104,632.09	4,048,426.64
1967	64,123,220	1968	2,171,297.32	4,239,288.22
1968	71,449,949	1969	2,872,360.33	5,570,532.63
1969	75,051,352	1970	3,008,729.37	5,891,927.86
1970 @50%	161,983,726	1971	3,937,275.46	7,097,914.39
1971	195,231,701	1972	4,361,195.18	8,035,134.08
1972	226,779,175	1973	4,535,759.74	8,473,994.98
1973	241,471,833	1974	5,753,652.20	8,962,316.58
1974 @100%	523,443,162	1975	4,086,691.36	9,213,639.92
1975	567,611,785	1976	4,445,421.06	10,240,862.22
1976	605,460,802	1977	5,115,171.06	10,478,286.13
1977	671,019,825	1978	5,207,584.64	12,295,508.25
1978	767,950,471	1979	4,678,983.33	12,576,791.34
1979	881,078,794	1980	2,865,883.91	11,416,114.78
1980	1,011,649,190	1981	2,732,061.17	12,001,200.31
1981	1,153,117,674	1982	2,652,992.00	12,627,010.00
1982	1,284,015,803	1983	3,278,156.33	14,118,042.44
1983	1,304,142,570	1984	3,584,878.00	15,845,364.00
1984	1,411,577,581	1985	4,080,518.00	17,390,291.00
1985	1,499,982,735	1986	4,367,642.00	18,830,405.00
1986	1,624,103,778	1987	6,225,920.00	21,871,128.00
1987	1,712,408,447	1988	6,616,458.00	23,503,893.00
1988	1,813,714,066	1989	4,830,268.00	22,727,409.00
1989	1,907,880,859	1990	7,412,703.00	26,232,864.00
1990	2,007,094,210	1991	10,004,595.00	29,890,840.00
1991	2,095,648,827	1992	11,408,355.00	31,717,845.00
1992	2,377,736,279	1993	11,894,863.00	35,151,314.00
1993	2,642,607,608	1994	13,153,669.00	39,416,320.00
1994	2,996,192,572	1995	13,335,312.00	42,396,584.00
1995	3,353,727,638	1996	14,521,702.00	45,771,433.00
1996	3,674,217,489	1997	14,007,416.00	48,124,848.00
1997	3,971,103,022	1998	15,517,201.00	51,582,342.00
1998	4,142,618,943	1999	16,698,183.00	53,887,767.00
1999	4,343,735,502	2000	17,338,425.00	56,985,011.00
2000	4,484,198,194	2001	17,885,071.00	59,087,453.00
2001	4,621,203,417	2002	18,753,344.00	61,039,944.00
2002	4,777,025,233	2003	20,903,009.00	63,654,445.00
2003	4,962,094,280	2004	21,429,624.00	65,619,201.00
2004	5,193,713,137	2005	22,172,426.00	68,840,066.00
2005	5,542,158,372	2006	23,557,167.00	72,317,445.00
2006	6,066,908,249	2007	24,386,283.00	75,220,200.00
2007	7,022,860,724	2008	22,438,879.00	76,026,651.00

BREAKDOWN OF REVALUATION PHASES

- PHASE ONE South of Cherry Street and Orondo Street and including the Cashmere School District to the west.
 PHASE TWO North of Cherry Street and Orondo Street over to the Cashmere School District and all of the Entiat School District.
- PHASE THREE All of the Cascade School District #228.
- PHASE FOUR All of the Chelan School District and Stehekin.

- Phase One-Assessment year 2009 for tax year 2010
 Phase Two-Assessment year 2010 for tax year 2011
 Phase Three-Assessment year 2011 for tax year 2012
 Phase Four-Assessment year 2008 for tax year 2009

Land Use	Phase 1			Phase 2			Phase 3			Phase 4			Total for County		
	# of parcels	% of AV	Value	# of parcels	% of AV	Value	# of parcels	% of AV	Value	# of parcels	% of AV	Value	# of parcels	% of AV	Value
Residential	7,907	70.52%	925,075,415	8,086	64.63%	1,345,652,700	7,534	79.40%	1,543,792,075	6,848	72.26%	977,620,819	30,175	71.62%	4,792,141,009
Multiple family	334	4.61%	60,465,107	700	8.88%	184,825,284	587	8.41%	163,460,664	2,346	10.67%	144,331,010	3,967	8.27%	553,082,065
Manufacturing	71	6.44%	84,510,015	58	2.24%	46,671,193	10	0.57%	11,036,827	7	0.04%	568,976	146	2.13%	142,787,011
Commercial	451	8.87%	116,305,375	709	22.13%	460,685,173	191	4.87%	94,704,366	337	7.27%	98,322,785	1,688	11.51%	770,017,699
Ag (not open space)	253	3.12%	40,896,425	39	0.27%	5,561,345	57	0.93%	18,051,948	364	3.73%	50,428,345	713	1.72%	114,938,063
Open Space	530	3.86%	50,607,386	124	0.43%	8,978,404	228	1.82%	35,430,230	208	1.72%	23,323,285	1,090	1.77%	118,339,305
Class/Desig Forest	105	0.14%	1,845,378	39	0.05%	1,128,158	370	0.70%	13,517,158	88	0.01%	151,000	602	0.25%	16,641,694
Other	751	2.45%	32,164,322	449	1.37%	28,608,355	440	3.30%	64,245,552	1,124	4.29%	58,097,851	2,764	2.74%	183,116,080
Totals	10,402	100.00%	1,311,869,423	10,204	100.00%	2,082,110,612	9,417	100.00%	1,944,238,820	11,122	100.00%	1,352,844,071	41,145	100.00%	6,691,062,926

VOTED SPECIAL AND BOND LEVIES TAX YEAR 2008

School District	Tax Year	M&O Levy Amount	Tax Year	Bond Levy Amount
#19 Manson	1997	440,000	1997	530,000
	1998	440,000	1998	525,000
	1999	440,000	1999	531,000
	2000	400,000	2000	555,000
	2001	440,000	2001	570,000
	2002	460,000	2002	575,002
	2003	480,000	2003	590,001
	2004	560,000	2004	600,000
	2005	585,000	2005	606,000
	2006	635,000	2006	571,000
	2007	665,001	2007	564,998
	2008	874,999	2008	590,001
Bond issued 1995 \$4,900,000 Payoff 2013				
#70J Azwell/Pateros Joint district w/Okanogan	1997	11,729	1997	9,852
	1998	11,216	1998	11,208
	1999	8,831	1999	0
	2000	9,293	2000	0
	2001	9,793	2001	0
	2002	10,277	2002	0
	2003	0	2003	0
	2004	11,992	2004	0
	2005	13,196	2005	0
	2006	13,225	2006	0
	2007	9,651	2007	0
	2008	9,580	2008	0
#127 Entiat	1997	85,000	1997	220,000
	1998	95,000	1998	220,000
	1999	115,000	1999	220,000
	2000	115,000	2000	245,000
	2001	150,000	2001	260,000
	2002	150,001	2002	240,000
	2003	175,000	2003	220,000
	2004	175,000	2004	240,000
	2005	230,000	2005	240,000
	2006	230,000	2006	200,000
	2007	324,999	2007	200,000
	2008	325,000	2008	225,000
Bond issued 2001 \$1,980,000 Payoff 2013				
#129 Lk Chelan Joint district w/Okanogan and Douglas counties	1997	807,520	1997	804,974
	1998	831,745	1998	761,126
	1999	856,697	1999	793,617
	2000	902,279	2000	832,707
	2001	904,988	2001	840,024
	2002	1,027,098	2002	847,944
	2003	1,030,370	2003	907,919
	2004	1,444,088	2004	935,062
	2005	1,489,866	2005	733,824
	2006	1,523,192	2006	862,734
	2007	1,546,035	2007	859,424
	2008	2,219,407	2008	893,244
Bond issued 2003 \$4,600,000 Payoff 2009				

VOTED SPECIAL AND BOND LEVIES

TAX YEAR 2008

School District	Tax Year	M&O Levy Amount	Tax Year	Bond Levy Amount
#222 Cashmere	1997	882,000	1997	800,000
	1998	975,000	1998	800,000
	1999	1,055,000	1999	906,000
	2000	1,040,000	2000	870,000
	2001	1,047,000	2001	875,000
	2002	1,071,002	2002	925,000
	2003	1,071,002	2003	1,030,000
	2004	1,199,500	2004	245,000
	2005	1,270,000	2005	0
	2006	1,325,000	2006	1,140,000
	2007	1,390,001	2,007	1,164,998
	2008	1,443,501	2,008	1,190,001
Bond issued 2005 \$16,337,000 Payoff 2024				
#228 Cascade	1997	0	1997	1,150,000
	1998	1,221,192	1998	1,150,000
	1999	1,263,487	1999	1,150,000
	2000	1,263,487	2000	1,150,000
	2001	1,297,238	2001	1,160,000
	2002	1,321,998	2002	1,170,001
	2003	1,491,682	2003	1,270,007
	2004	1,518,982	2004	1,100,000
	2005	1,896,540	2005	1,100,000
	2006	1,896,016	2006	825,000
	2007	1,958,170	2007	825,004
	2008	2,010,126	2008	825,006
Bond issued 1994 \$8,530,000 Payoff 2011				
#246 Wenatchee	1997	5,400,000	1997	2,900,000
	1998	5,616,000	1998	2,900,000
	1999	5,841,000	1999	3,325,000
	2000	6,496,000	2000	3,474,000
	2001	6,756,000	2001	3,575,000
	2002	7,026,007	2002	3,832,012
	2003	7,037,011	2003	5,600,017
	2004	7,600,000	2004	5,800,000
	2005	8,208,000	2005	5,800,000
	2006	8,536,000	2006	5,800,000
	2007	8,878,007	2007	5,999,995
	2008	9,233,007	2008	2,600,007
Bond issued 2002 \$26,700,000 Payoff 2021				
Upper Valley Park & Rec			2001	80,429
			2002	85,000
			2003	85,000
			2004	89,000
			2005	89,000
			2006	89,000
			2007	88,998
			2008	89,004
Bond issued 2000 \$986,000 Payoff 2020				

VOTED SPECIAL AND BOND LEVIES

TAX YEAR 2008

Fire District	Tax Year	Bond Levy Amount
#1 Sunnyslope Bond issued 1998 \$2,880,000 Payoff 2014	2001	286,079
	2002	299,225
	2003	301,154
	2004	302,388
	2005	309,950
	2006	311,685
	2007	317,881
	2008	323,313
#3 Leavenworth Bond issued 1997 \$1,150,000 Payoff 2017	2001	90,092
	2002	95,393
	2003	93,436
	2004	96,431
	2005	94,183
	2006	91,907
	2007	94,607
	2008	92,051
#4 Ponderosa Bond issued 2001 \$218,000 Payoff 2020	2001	18,476
	2002	18,484
	2003	18,484
	2004	18,483
	2005	18,483
	2006	18,483
	2007	18,483
	2008	18,483
#7 Chelan Bond issued 1998 \$940,000 Payoff 2011	2001	111,513
	2002	112,646
	2003	114,566
	2004	116,190
	2005	122,590
	2006	118,540
	2007	124,403
	2008	129,420
#9 Lk Wenatchee Bond issued 1998 \$660,000 Payoff 2014	2001	70,047
	2002	72,576
	2003	76,183
	2004	70,000
	2005	75,000
	2006	75,000
	2007	78,001
	2008	75,272
Hospital District		
#1 (Cascade Medical Center) Bond issued 2006 \$8,800,000 Payoff 2031	2007	417,149
	2008	423,469