# 2023



# PROPERTY TAX SUMMARY REPORT

From the office of Deanna Walter, Chelan County Assessor



# A Word About Your 2023 Property Taxes



### Cost of Living

We have all seen the dramatic changes to our County over the past decade with an increase in new construction and higher home prices. You may have even read the recent news articles showing that Wenatchee has risen faster in the rankings than any other American metro area as one of the costliest places to live since 2010.

According to Bloomberg's analysis, Wenatchee ranked 194<sup>th</sup> in 2010 with the cost of living 5% lower than the national average. By 2021 Wenatchee has climbed 158 positions to the 36<sup>th</sup> spot with our cost of living around 3% more expensive than the national average.

We've seen a similar trend reflected in our area's Median Home Resale Price. In the 3<sup>rd</sup> quarter of 2010 the median price for our area was \$218,691 with the price steadily increasing to \$421,564 by the 1<sup>st</sup> quarter of 2020. At the peak of the trend in the 2<sup>nd</sup> quarter of 2022 our median price skyrocketed to \$569,132 making an astonishing increase of 160% in the median price of a home in our area since 2010. The 3<sup>rd</sup> quarter of 2022 shows some cooling in the market with the median home resale price dropping down to \$548,148.

### **Property Taxes**

So, what does all this mean and how does it affect your property taxes? Your 2023 property taxes are based off of your assessed value as of January 1, 2022 which is derived from analyzing "good" real estate sales from 2021. This means that your 2023 taxes are based off an increasing market in 2021 and the dip we are seeing in the last half of the 2022 market won't affect your taxes until 2024 if the downward trend continues. Contrary to popular belief, the Assessor does

not raise property values in order to increase taxes. Our state is a budget based tax system which means that the assessor sets the levy rates based on taxing district budget requests, statutory limits and approved ballot measures. The cost of providing public services determines your property tax. Local government consists of various taxing districts including fire districts, school districts, regional library, cities, county government, roads, ports, etc. Approximately 21% of your taxes is distributed to the state for local school support. In addition, taxes are collected to pay for special voter approved levies, such as school maintenance and operation levies and bonds and emergency medical services.

### **Exemptions**

No matter how you word it, a property tax exemption shifts the tax responsibility from those receiving an approved special exemption (reducing their assessed value) to the properties that do not qualify. This is because as mentioned earlier we are a budget base tax system and as more exemptions are applied the taxable assessed value decreases, which raises the levy rates to compensate. Every time a new exemption is approved the tax base shrinks and those non-exempt properties pay more. So, keep in mind that whenever you hear our legislators or other elected officials talking about adding more property tax exemptions or making changes to existing exemptions it will affect your tax bill—it is a tax shift!

# **Our Staff**

#### Assessor

Chief Deputy Assessor

Assessment Administrative Manager

Admin. Asst. & Senior/Disabled Exemption Specialist

Senior Abstractor/GIS Technician/Mobile Home Specialist

Abstractor/GIS Technician Abstractor/GIS Technician

Levy Administrator/Personal Property Specialist

Analyst/Commercial Appraiser

Analyst/Real Property Appraiser

Real Property Appraiser/Ag

Real Property Appraiser

#### **Deanna Walter**

Wes Cornelius

Erin Fonville

Samantha Zamudio

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Peggy Fenhaus

**Emily Garcia** 

Stacy Wuolle

John Ross

Josh Hepburn

Raul Mendez

Zachary Baker

Travis Girard

Cassidy Key-Darlington

Mark Miller

Braden Reinholt

## **Contact Us**

#### **General Information**

Email: <u>Assessor@co.chelan.wa.us</u> Mainline: (509) 667-6365

Fax: (509) 667-6664

#### **Property Tax Relief**

Senior & Disable Persons Exemptions	(509) 667-6364
Single Family Remodel Exemptions	(509) 667-6375
Destroyed Property	(509) 667-6336
Farm, Agriculture & Forest Land	(509) 667-6375
Open Space (PBRS)	(509) 667-6375
Historic Property Exemptions	(509) 667-6375

#### Personal Property

Business equipment/supplies accounts	(509) 667-6448
Mobile Homes	(509) 667-6423

### What We Do

Our office is responsible for determining the value of all taxable real and personal property in the county on a fair and equitable basis, along with maintaining accurate and accessible property information, providing timely and accurate assessments for tax purposes, and a detailed parcel map showing all parcels within the County. The Assessor's Office updates annually all property values according to market sales, and continues to do physical inspections of every property on a 4-year cycle.



Washington State law requires property to be assessed at 100% of fair market value. Your property taxes fund state and county services, including roads, transit, schools, libraries, parks, hospitals, fire and rescue, law enforcement, environmental and social services. Information such as parcel numbers, ownership, tax code areas, and assessed valuations for all property within the county can be obtained on-line through the Assessor's website at <a href="https://www.co.chelan.wa.us/assessor">www.co.chelan.wa.us/assessor</a> or by calling the assessor's office during business hours (Monday thru Friday, 8 am to 5 pm with the exception of Holidays).

# Property Taxes on a \$400,000 Home

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

Area	2020	2021	2022	2023	% change (4 yr)
Lake Wenatchee/Plain area	\$3,945	\$3,956	\$3,701	\$3,105	-21.28%
City of Leavenworth	\$4,135	\$3,988	\$3,775	\$3,215	-22.26%
Peshastin/Dryden area	\$3,962	\$3,830	\$3,580	\$3,035	-23.40%
City of Cashmere	\$4,324	\$4,225	\$4,040	\$3,691	-14.63%
Sunnyslope area	\$4,086	\$4,141	\$3,859	\$3,483	-14.76%
City of Wenatchee	\$4,111	\$4,177	\$3,901	\$3,530	-14.13%
Malaga area	\$4,071	\$4,126	\$3,846	\$3,471	-14.74%
City of Entiat	\$4,034	\$4,250	\$3,959	\$3,319	-17.72%
City of Chelan	\$3,701	\$3,584	\$3,449	\$2,877	-22.26%
Manson area	\$3,827	\$3 <i>,</i> 756	\$3,448	\$2,946	-23.02%

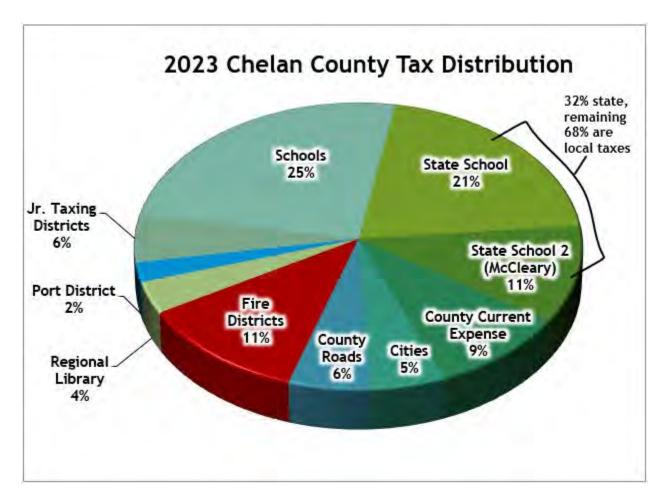
# **Levy Rates Over the Last 4 years**

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

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

Area	TCA	2020	2021	2022	2023	% change (4 yr)	% change (from last yr)
Lake Wenatchee/Plain	29	9.8618	9.8888	9.2517	7.7636	-21.28%	-16.08%
City of Leavenworth	606	10.3367	9.9706	9.4387	8.0365	-22.25%	-14.86%
Peshastin/Dryden area	53	9.9043	9.5743	8.9512	7.5875	-23.39%	-15.23%
City of Cashmere	100	10.8091	10.5637	10.1012	9.2286	-14.62%	-8.64%
Sunnyslope area	74	10.2145	10.3521	9.6469	8.707	-14.76%	-9.74%
City of Wenatchee	802	10.2776	10.4425	9.7525	8.8251	-14.13%	-9.51%
Malaga area	85	10.1776	10.3159	9.614	8.6774	-14.74%	-9.74%
City of Entiat	410	10.0855	10.626	9.8965	8.2975	-17.73%	-16.16%
City of Chelan	201	9.2513	8.9598	8.6232	7.1933	-22.25%	-16.58%
Manson area	4	9.5679	9.391	8.6206	7.3646	-23.03%	-14.57%

# Where Do Our Property Taxes Go?



Tax District	2023 Taxes
State School	\$32,926,734
State School 2 (McCleary)	\$17,444,061
County Current Expense	\$15,041,165
Cities	\$8,317,264
County Roads	\$8,897,270
Fire Districts	\$18,740,001
Regional Library	\$5,661,821
Port District	\$3,471,204
Jr. Taxing Districts	\$8,481,939
Schools	\$39,790,511

TOTAL: \$158,771,969

# **Assessment Calendar**

Date	Description
January 1	Real and personal property is subject to taxation and valuation for assessment purposes as of this date.
January 15	Certification of Levies.
February 15	Property tax statement for the 2022 Tax Year (2021 Assessment Year) are mailed out and property taxes can be paid after this date to the County Treasurer.
April 30	Personal property listings due.
April 30	First half property taxes are due to the County Treasurer.
May 31	End of revaluation cycle for assessment purposes.
May 31	Notices of Values are mailed out.
July 1	Filing deadline for Board of Equalization petitions.*
July 15	Board of Equalization meets in open session.
August 1	Most taxing district boundaries must be established.
August 31	Last day assessor can add new construction value.
October 1	Last day to file for exemption on historic property.
October 31	Second half property taxes are due to the County Treasurer.
November 30	City and other taxing districts budgets are due to the County Legislative Authority.
December 15	Taxing certifications and the amount levied per taxing district are due to the County Assessor by the County Legislative Authority.
	*Dependent on Mailing Date of Notice of Values.

# **Assessment Process**

There are numerous things to keep in mind when understanding how the Assessor appraises property:

- 1. In Washington State, the Assessor is required to value property at 100% of true and fair market value.
- 2. There are three standard approaches to value:
  - CostSalesIncome (commercial property)
- 3. For residential property, we use the cost approach to establish a base construction value, and then we apply the sales approach to get to market value.
- 4. We use a process called Mass Appraisal, which is different than your typical Fee Appraisal you would get when buying/selling/refinancing your property.
- 5. We cannot assign a market adjustment (increase or decrease) to your property that is different than all of the other properties in your market area.
- 6. Your market area may be as small as a group of homes in a specified area (subdivision, waterfront, etc.) or a much larger area, both defined by how the market is reacting to sales in that area.
- 7. You have one value on your property, but it is cumulative of the land component and any improvements (structures, commercial ag root stock, ag irrigation systems) on the property.
- 8. Physical inspections of property occur every 4 years, whereas statistical analysis of market conditions and the accompanying adjustments are done annually. All taxable properties in Chelan County have been revalued annually since 2010.
- 9. All sales used in the market analysis must be good, closed, arm's length transactions. Department of Revenue (DOR) stipulates the types of sales that can and cannot be used in the analysis. For example, a sale between relatives, bankruptcy, sheriff sales, tax deeds, gift deeds, Quit Claim deeds, forced sales, short sales, deeds in lieu of foreclosure, bank sales, sale or acquisition of exempt property, and classified land sales under RCW 84.34, cannot be used as they are not considered arm's length transactions. This is referred to as a DOR Ratio Code.
- 10. It is against the law to set an assessed value, independent of the rest of the market area, at its sale price. This is referred to as "shooting the sale"
- 11. The sales ratio is the Assessed Value/Sales Price.
- 12. Because Mass Appraisal works on the law of averages, if we set our goal ratio at 100%, we will have 50% of the properties over assessed, and 50% under assessed.
- 13. Chelan County prefers not to be on the high end of the range for over assessment, so our target ratio is between 85-90%.

- 14. The assessed value is always as of January 1 of the assessment year, which uses the prior year's sales. Example: 2022 assessments are based on 2021 sales and are for 2023 taxes.
- 15.A market adjustment is simply what the market will bear above and beyond the base construction cost of a new home. The raw cost of land plus new construction, or replacement cost (less depreciation) compared to the market value. The difference is the market adjustment, or influence. Think of this the same as the developer, or builder profit, but will fluctuate from year to year depending on the real estate market.
- 16. There are a few exceptions to the sales used in the market analysis. Even though we are not supposed to use foreclosed properties in our sales analysis, we realize that if there are a substantial number of foreclosures in one area, we cannot ignore the impact this has on the market. These foreclosed properties may be setting the new market value, but usually will recover within a year or so.

# **Mass Appraisal Process**

- 1. Land is valued as if vacant. We typically have enough sales to determine whether land values need to be adjusted. If we do not have enough sales in a given market area, we typically will not change the value, but will continue to monitor for the following year. The law allows a lookback up to 5 years for market trends. The sales volume in Chelan County has been high enough that there are only a couple of areas where trending has been used; Stehekin being one.
- 2. In determining the land value, we take the market area, draw out all of the vacant land sales that have not been "coded out" (identified with a DOR Ratio Code), and then compare those sales prices against those properties prior years assessed value. This creates a list of sales ratios (Assessed Value/Sale Price).
- 3. The list of sales ratios gives us a range. The real estate market is made up of buyers and sellers with individual ideas on what the true value of a property is (it's worth exactly what someone is willing to pay for it), which can lead to different prices for two identical properties, side by side, in the same time frame. The market is driven by buyer's preferences and desires, not by science.
- 4. With this list of sales ratios, we order them highest to lowest and make a market adjustment so that the average ratio of all sales is between 85-90%. Typically, this only pushes 1 or 2 of the numerous sales over 100%. (See #9 in prior section)
- 5. That market adjustment for land (in % form) is now added to all properties in that defined market area. All properties, regardless of whether they sold or not, receive the same adjustment.
- 6. Improvements/structures are first valued through the Marshall & Swift manual, which is a national cost manual used by almost all industries related to building and construction, appraisal, etc.

- 7. The cost approach basically builds and values the structure as a replacement cost new less depreciation (RCN-D). The initial construction quality is a basis for the replacement cost new. The depreciation is a combination of age and condition of the property. Both the quality and condition of the property are considered "appraiser opinion". We also use local quality and condition checklists for consistency throughout the county.
- 8. Once we have the RCN-D, we consider that the base construction cost. However, a home does not sell for simply the cost of construction; therefore, we look at the sales in the market area for market adjustments.
- 9. We now look at improved sales in that same market area, and within that same group of sales. The exact same process is used for this analysis as was used for the land sales ordering the ratios (assessed/sale) and determining the market adjustments. Any market adjustments at this point will be added or deducted from the Improvement value, since the land value has already been set to market.
- 10. We do not select a few comparables in an area to analyze and set values, we use ALL qualifying sales (see #9 in prior section). This is where fee appraisal work and our mass appraisal work diverge. We do not have the luxury of using exact (or very similar) homes across the county as comparables. We have to stay within the market area and do our analysis on a much larger scale. A fee appraiser will use comparables from all over, but then add or subtract adjustments differently on each property based on their current market area. Although our methods are different, unless we have incorrect details on the improvements, we are typically right on par with the appraisers and realtors market analysis.

# **Frequently Asked Questions**

#### Q: Are there limits on how much a property's assessed value can change?

A: No. There are no limits on increases or decreases in assessed property values. This value is based on the requirement that assessed values be established at 100% of fair market value on January 1<sup>st</sup>. While assessed values remain the same until the next year, market values continue to fluctuate throughout the year.

#### Q: If property values have no limit, what protects property owners from limitless taxes?

A: Your taxes are calculated based on the budgets submitted by jurisdictions (taxing districts) that provide you services. These budgets are prepared independently from property values and are limited to a 1% increase from one year to the next. This limit does not apply to taxes from voter-approved bonds and special levies. Property values determine the share of these budgets that individual property owners will pay.

#### Q: I have made no improvements to my home, why did my assessed value increase?

A: The law requires the Assessor's Office to value property at 100% of the true and fair market value. Assessed values are affected by the local real estate market and the real estate market is directly influenced by supply and demand. This affects the cost of materials,

labor, and other incidentals required to build, market, and sell a home. We are required to conduct an annual statistical update of assessed values based on real estate transactions. Although you may have not made any improvements to your home, your value continues to follow the market activity in your neighborhood.

#### Q: Are there programs that can lower my property value and taxes?

A: There are special programs that can reduce the taxable value of property for qualifying seniors, disabled persons, historical property, single family remodels and lands in farm and forest production. Additional information about these programs can be found on our website under the Exemptions Section or by contacting our office.

#### Q: Who do I contact with questions regarding my assessed value?

A: We encourage you to talk to our office to review your valuation any time you have a question or concern regarding your assessed property value. You can contact our office at (509) 667-6365 or send us an email at assessor@co.chelan.wa.us.

Still have questions? Check out our Frequently Asked Questions available on our website at <a href="https://www.co.chelan.wa.us/assessor">www.co.chelan.wa.us/assessor</a>

Need more info? Check us out on the web @ www.co.chelan.wa.us/assessor

Or Call us @ 509.667.6365

### **20 YEAR HISTORY OF VALUATION AND TAXES**

ASSESSMENT YEAR	TAXABLE ASSESSED VALUE	TAX YEAR	STATE SCHOOL TAX	TAX
2022	\$19,765,556,927	2023	\$50,370,795	\$158,771,939
2021	\$16,157,112,432	2022	\$47,291,426	\$149,080,458
2020	\$14,378,511,484	2021	\$44,172,557	\$141,245,740
2019	\$13,348,787,907	2020	\$41,638,995	\$131,906,013
2018	\$12,163,012,401	2019	\$33,207,564	\$118,498,762
2017	\$11,083,349,991	2018	\$34,615,054	\$123,356,871
2016	\$10,358,133,863	2017	\$37,185,586	\$107,387,846
2015	\$9,709,253,746	2016	\$35,993,116	\$103,275,501
2014	\$9,122,362,233	2015	\$33,393,056	\$100,716,373
2013	\$8,602,216,676	2014	\$28,076,562	\$94,422,547
2012	\$8,646,096,066	2013	\$26,850,568	\$91,628,775
2011	\$8,928,599,905	2012	\$25,501,255	\$90,054,131
2010	\$9,264,829,844	2011	\$24,858,650	\$87,263,182
2009	\$9,512,545,285	2010	\$24,496,635	\$87,456,372
2008	\$8,782,568,505	2009	\$23,550,722	\$83,484,132
2007	\$7,022,860,724	2008	\$22,438,879	\$76,026,651
2006	\$6,066,908,249	2007	\$24,386,283	\$75,220,200
2005	\$5,542,158,372	2006	\$23,557,167	\$72,317,445
2004	\$5,193,713,137	2005	\$22,172,426	\$68,840,066
2003	\$4,962,094,280	2004	\$21,429,624	\$65,619,201
2002	\$4,777,025,233	2003	\$20,903,009	\$63,654,445

#### **CHELAN COUNTY 2022-2023 ASSESSED VALUES BY TAXING DISTRICT**

		TOTAL ASSESSED	TAXABLE AV	TAXABLE AV EXCESS	SENIOR	NEW CONSTRUCTION	
TAXING DISTRICT		VALUE (AV)	REGULAR LEVY*	LEVY	TAXABLE AV**	AV	TIMBER AV
STATE School		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$334,395,739	
STATE School Refund		\$20,422,357,367	\$19,765,556,927	\$19,560,420,387		\$334,395,739	
STATE School 2 (McCleary)		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$334,395,739	
STATE School 2 Refund		\$20,422,357,367	\$19,765,556,927	\$19,560,420,387		\$334,395,739	
County Current Expense		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$336,036,171	
Mental Health		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$336,036,171	
Veteran's Relief		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$336,036,171	
Flood Control		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$336,036,171	
Regional Library		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$336,036,171	
Port District		\$20,422,357,367	\$19,765,556,927		\$205,136,540	\$336,036,171	
County Road District		\$11,517,046,253	\$11,129,329,673		\$114,487,266	\$205,577,921	
Upp Valley Pk & Rec		\$2,403,504,631	\$2,319,302,797		\$25,343,017	\$26,711,708	
Manson Pk & Rec		\$1,640,274,685	\$1,595,808,045		\$14,473,250	\$36,334,267	
Brae Burn Mosq District		Per parcel assessment	•				
Leavenworth Mosq District		Per parcel assessment	<u>.</u>				
Idlewild Mosq District		Per parcel assessment	-				
SCHOOL DISTRICTS							
#19 Manson	M&O	\$1,640,274,685		\$1,582,678,907		\$36,334,267	\$106,398
	Cap. Proj	\$1,640,274,685		\$1,582,678,907		\$36,334,267	\$212,795
#122 Azwell/Pateros	M&O	\$17,619,864		\$12,720,378		\$27,778	\$0
	Cap. Improvement	\$17,619,864		\$12,720,378		\$27,778	\$0
	Bond	\$17,619,864		\$12,720,378		\$27,778	\$0
#127 Entiat	M&O	\$544,358,103		\$503,035,996		\$12,092,275	\$371,766
	Bond	\$544,358,103		\$503,035,996		\$12,092,275	\$743,532
#129J Chelan	M&O	\$4,320,904,852		\$4,216,576,502		\$90,361,239	\$139,847
	Cap. Proj	\$4,320,904,852		\$4,216,576,502		\$90,361,239	\$279,695
#222 Cashmere	M&O	\$1,339,826,741		\$1,260,437,577		\$17,657,704	\$66,417
	Bond	\$1,339,826,741		\$1,260,437,577		\$17,657,704	\$132,834
#228 Cascade	M&O	\$4,848,721,347		\$4,664,952,401		\$63,256,170	\$664,198
	Cap. Proj	\$4,848,721,347		\$4,664,952,401		\$63,256,170	\$1,328,396
	Bond	\$4,848,721,347		\$4,664,952,401		\$63,256,170	\$1,328,396
#246 Wenatchee	M&O	\$7,663,468,409		\$7,292,017,533		\$116,306,738	\$125,957
	Bond	\$7,663,468,409		\$7,292,017,533		\$116,306,738	\$251,913
HOSPITAL DISTRICTS							
#1 Cascade	Regular/EMS	\$4,826,844,412	\$4,684,137,377		\$40,507,831	\$63,125,195	
	Bond			\$4,646,492,776			\$1,303,901
#2 Chelan	Regular/EMS	\$6,026,108,926	\$5,892,895,866		\$38,054,856	\$126,723,284	
	Bond			\$5,858,921,554			\$502,628

<sup>\*</sup>With Farm Exemption taken.

<sup>\*\*</sup>Senior Taxable AV is included in the Taxable AV for regular levies.

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

#### **CHELAN COUNTY 2022-2023 ASSESSED VALUES BY TAXING DISTRICT**

		TOTAL ASSESSED	TAXABLE AV	TAXABLE AV EXCESS	SENIOR	NEW CONSTRUCTION	
TAXING DISTRICT		VALUE (AV)	REGULAR LEVY*	LEVY	TAXABLE AV**	AV	TIMBER AV
CEMETERY DISTRICTS							
#1 Entiat		\$488,327,748	\$459,088,686		\$7,820,625	\$12,092,275	
#2 Leavenworth		\$457,510,712	\$437,168,848		\$6,589,284	\$3,658,390	
#3 N Wenatchee		\$1,614,193,875	\$1,577,167,143		\$12,538,234	\$43,303,975	
#4 Chelan/Manson		\$6,025,982,767	\$5,892,769,707		\$38,054,856	\$126,723,284	
#5 Malaga		\$95,449,962	\$89,074,920		\$7,322,208	\$410,479	
FIRE DISTRICTS							
#3 Leavenworth	Regular	2,096,745,335	\$2,026,788,115		\$21,465,173	\$25,559,958	
#5 Manson	Regular	\$1,616,236,761	\$1,573,103,748		\$14,359,344	\$36,334,267	
#6 Cashmere	Regular	\$1,391,396,474	\$1,315,053,418		\$23,155,209	\$16,407,889	
#7 Chelan	Regular	\$4,238,520,586	\$4,160,174,351		\$23,015,542	\$87,682,103	
#8 Entiat	Regular	\$578,442,594	\$546,593,346		\$8,105,942	\$14,556,230	
	Bond			\$539,371,527			\$40,069
#9 Lake Wenatchee	Regular	\$1,916,319,969	\$1,885,239,424		\$7,701,595	\$29,144,387	
Wenatchee Valley Fire Dept.	Regular	\$7,614,362,603	\$7,345,968,843		\$93,088,761	\$116,183,742	
CITIES							
Cashmere	Regular	\$480,852,031	\$466,023,402		\$5,046,283	\$7,842,669	
Chelan	Regular	\$2,050,622,908	\$2,019,722,114		\$11,428,372	\$44,206,076	
Entiat	Regular	\$255,653,323	\$244,127,158		\$3,451,463	\$6,876,312	
Leavenworth	Regular	\$801,846,993	\$773,989,161		\$5,355,566	\$14,178,848	
Wenatchee	Regular	\$5,316,335,859	\$5,132,365,419		\$65,367,590	\$57,354,345	

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#### 2022-2023 CHELAN COUNTY CERTIFICATION OF LEVIES REPORT

	TOTAL TAXABLE		
STATE	VALUE	LEVY RATE	TOTAL TAXES
State School	\$19,746,738,412	1.6674243773	\$32,926,193.00
State School Refund	\$19,560,420,387	0.0000273969	\$541.00
State School 2 (McCleary)	\$19,746,738,412	0.8917891157	\$17,443,770.00
State School 2 Refund	\$19,560,420,387	0.0000148770	\$291.00

	TOTAL TAXABLE		
COUNTY	VALUE	LEVY RATE	TOTAL TAXES
Current Expense			
(\$700,000 shift from Road Dept.)	\$19,765,556,927	0.7334053198	\$14,496,164.60
Mental Health	\$19,765,556,927	0.0189723974	\$375,000.00
Veteran's Relief	\$19,765,556,927	0.0086008201	\$170,000.00
Regional Library	\$19,765,556,927	0.2864488554	\$5,661,821.16
Flood Control	\$19,765,556,927	0.0408306198	\$807,039.94
County Road General			
(\$700,000 shift from roads to County Current)	\$11,129,329,673	0.7994434437	\$8,897,269.64
Port General	\$19,765,556,927	0.1756188309	\$3,471,204.00
Upper Valley Park & Rec Gen	\$2,319,302,797	0.0789016769	\$182,996.88
Manson Park & Rec	\$1,595,808,045	0.1503940281	\$240,000.00

	TOTAL TAXABLE		
SCHOOL DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES
#19 Manson M&O	\$1,582,678,907	1.0998167815	\$1,740,656.82
#19 Manson M&O TAV	\$106,398	1.0998167815	\$117.02
#19 Manson Cap Improvements	\$1,582,678,907	0.3157040557	\$499,658.15
#19 Manson Cap Impr. TAV	\$212,795	0.3157040557	\$67.18
#122 Azwell/Pateros M&O	\$12,720,378	2.1295321086	\$27,088.45
#127 Entiat M&O	\$503,035,996	1.0001033913	\$503,088.01
#127 Entiat M&O TAV	\$371,766	1.0001033913	\$371.80
#127 Entiat Bond	\$503,035,996	1.6962995765	\$853,299.75
#127 Entiat Bond TAV	\$743,532	1.6962995765	\$1,261.25
#129J Chelan M&O	\$4,216,576,502	0.8700014346	\$3,668,427.61
#129J Chelan M&O TAV	\$139,847	0.8700014346	\$121.67
#129J Chelan Cap Improvements	\$4,216,576,502	0.0565057625	\$238,260.87
#129J Chelan Cap Impr. TAV	\$279,695	0.0565057625	\$15.80
#222 Cashmere M&O	\$1,260,437,577	1.9902047212	\$2,508,528.82
#222 Cashmere M&O TAV	\$66,417	1.9902047212	\$132.18
#222 Cashmere Bond	\$1,260,437,577	1.8285372875	\$2,304,757.11
#222 Cashmere Bond TAV	\$132,834	1.8285372875	\$242.89
#228 Cascade M&O	\$4,664,952,401	0.7839181944	\$3,656,941.06
#228 Cascade M&O TAV	\$664,198	0.7839181944	\$520.68
#228 Cascade Bond	\$4,664,952,401	0.9880085834	\$4,609,013.01
#228 Cascade Bond TAV	\$1,328,396	0.9880085834	\$1,312.47
#228 Cascade Cap Proj	\$4,664,952,401	0.1180568217	\$550,729.45
#228 Cascade Cap Proj TAV	\$1,328,396	0.1180568217	\$156.83
#246 Wenatchee M&O	\$7,292,017,533	1.7001724839	\$12,397,687.56
#246 Wenatchee M&O TAV	\$125,957	1.7001724839	\$214.15
#246 Wenatchee Bond	\$7,292,017,533	0.8546844869	\$6,232,374.26
#246 Wenatchee Bond TAV	\$251,913	0.8546844869	\$215.31

TAV=Timber Assessed Value

	TOTAL TAXABLE			
HOSPITAL DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES	
Hospital No 1 General	\$4,684,137,377	0.1385914007	\$649,181.16	
Hospital No 1 Bond	\$4,646,492,776	0.1428539513	\$663,769.85	
Hospital No 1 Bond TAV	\$1,303,901	0.1428539513	\$186.27	
Hospital No 1 EMS	\$4,684,137,377	0.3876855425	\$1,815,972.34	
Hospital No 2 General	\$5,892,895,866	0.1547141610	\$911,714.44	
Hospital No 2 Bond	\$5,858,921,554	0.2119022248	\$1,241,518.51	
Hospital No 2 Bond TAV	\$502,628	0.2119022248	\$106.51	
Hospital No 2 EMS	\$5,892,895,866	0.2840218151	\$1,673,710.98	

	TOTAL TAXABLE		TOTAL TAXES	
CEMETERY DISTRICTS	VALUE	LEVY RATE		
Cemetery No 1	\$459,088,686	0.0383759621	\$17,617.97	
Cemetery No 2	\$437,168,848	0.0475327785	\$20,779.85	
Cemetery No 3	\$1,577,167,143	0.0300003333	\$47,315.54	
Cemetery No 4	\$5,892,769,707	0.0351540838	\$207,154.92	
Cemetery No 5	\$89,074,920	0.0355497372	\$3,166.59	

	TOTAL TAXABLE			
FIRE DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES	
Fire No 3 General	\$2,026,788,115	0.6595493974	\$1,336,766.88	
Fire No 5 General	\$1,573,103,748	0.4903414546	\$771,357.98	
Fire No 6 General	\$1,315,053,418	0.3268983253	\$429,888.76	
Fire No 7 General	\$4,160,174,351	0.8768277967	\$3,647,756.51	
Fire No 8 General	\$546,593,346	0.6175660799	\$337,557.51	
Fire No 8 Bond	\$539,371,527	0.1866089101	\$100,651.53	
Fire No 8 Bond TAV	\$40,069	0.1866089101	\$7.48	
Fire No 9 General	\$1,885,239,424	0.5819250998	\$1,097,068.14	
Wenatchee Valley Fire Department	\$7,345,968,843	1.5000000000	\$11,018,953.26	

	TOTAL TAXABLE		TOTAL TAXES	
CITY DISTRICTS	VALUE	LEVY RATE		
Cashmere General	\$466,023,402	1.5866913267	\$739,435.29	
Chelan General	\$2,019,722,114	0.8810744793	\$1,779,525.61	
Entiat General	\$244,127,158	0.9353720900	\$228,349.73	
Leavenworth General	\$773,989,161	0.9158415721	\$708,851.45	
Wenatchee General	\$5,132,365,419	0.9471465208	\$4,861,102.05	

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

### Certification of Values By Tax Area - CHELAN County

#### 2022 Assessed Value for 2023 Collection

7,842,669	394,280
27,778	0
0	0
242,959	0
0	0
0	0
0	0
4,973,004	0
44,206,076	0
0	0
105,978	0
340,865	0
4,052,740	5,235,815
903,642	0
20,831,097	0
58,308	0
200,784	0
0	0
6,786,527	0
32,364,855	16,914,649
1,468,455	0
11,083,394	0
2,706,914	0
36,334,267	0
6,876,312	0
7,127,586	17,359,288
0	812,668
92,757	0
17,100	0
0	0
	0 6,786,527 32,364,855 1,468,455 11,083,394 2,706,914 36,334,267 6,876,312 7,127,586 0 92,757 17,100

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### Certification of Values By Tax Area - CHELAN County

2022 Assessed Value for 2023 Collection

Annexation	NC	Total Taxable	ers SNR Exemp	Farm Taxable	Pers Utilities	Personal	Senior Taxable	Real Utilities	Real	Tax Area
0	162,105	98,529,504	0	527,132	937,053	370,032	564,220	2,462,707	93,668,360	49
0	208,689	109,900,703	0	102,546	1,072,796	6,148,110	1,592,118	2,818,590	98,166,543	50
0	3,456,955	154,991,809	0	1,186,794	1,512,754	692,075	2,961,069	3,522,446	145,116,671	52
0	60,998	11,410,509	0	115,240	246,658	37,028	107,766	654,824	10,248,993	53
0	24,997	8,438,567	0	0	445,992	0	41,137	1,195,765	6,755,673	54
0	211,980	55,262,579	0	0	1,705,175	0	291,726	109,069	53,156,609	56
0	0	42,261	0	0	20,421	0	0	0	21,840	57
0	286,649	38,979,939	0	93,669	763,918	4,134	148,004	2,021,413	35,948,801	58
316,779	0	4,030,488	0	0	4,648	0	0	0	4,025,840	6
3,180,131	9,316,406	715,821,879	0	2,475,945	5,602,102	1,234,270	10,309,340	10,480,346	685,719,876	60
0	0	2,431,266	0	0	23,211	626,819	0	0	1,781,236	602
46,746,174	14,178,848	771,557,895	0	0	1,097,538	7,599,075	5,355,566	379,474	757,126,242	606
0	0	52,115	0	0	904	0	0	0	51,211	61
0	42,542	24,706,969	0	0	3,289,827	2,932,909	294,012	1,077,070	17,113,151	62
0	0	34,208	0	0	9,248	0	0	0	24,960	63
0	64,486	9,212,077	0	41,218	903,638	700	97,911	0	8,168,610	64
0	0	2,354,218	0	0	15,462	0	25,474	0	2,313,282	65
262,839	8,020,282	620,555,295	0	672,842	7,783,674	1,389,141	7,642,015	2,978,936	600,088,687	66
0	302,617	38,657,089	0	6,333,404	100,870	151,310	285,441	0	31,786,064	68
794,516	43,376	38,851,536	0	538,760	286,313	12,823	0	0	38,013,640	69
0	0	4,924,087	0	0	2,681,727	0	0	5,663	2,236,697	72
0	42,970,561	1,104,235,500	0	45,625	2,411,946	4,098,595	11,935,110	123,555	1,085,620,669	74
0	0	5,241,240	0	0	2,120	0	0	0	5,239,120	75
0	0	6,090,637	0	8,050	19,515	5,642	0	0	6,057,430	76
0	0	3,980	0	0	3,980	0	0	0	0	800
0	57,020,931	4,658,404,118	0	45,491	14,994,592	132,528,300	65,251,764	18,584,958	4,426,999,013	802
0	0	30,071,440	0	0	196,230	35,217	0	370,118	29,469,875	803
0	333,414	443,885,881	0	8,787	2,931,333	75,461,844	61,548	1,844,190	363,578,179	804
0	711,096	92,274,315	0	0	24,017	0	2,768,798	0	89,481,500	82
0	0	5,168,011	0	0	124,393	2,638,462	0	31,779	2,373,377	84
11,362,420	6,797,433	298,325,563	0	755,202	5,386,549	1,535,220	2,616,558	10,527,743	277,504,291	85

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### Certification of Values By Tax Area - CHELAN County

#### 2022 Assessed Value for 2023 Collection

Н	Tax Area	Real	Real Utilities	Senior Taxable	Personal	Pers Utilities	Farm Taxable	Pers SNR Exemp	Total Taxable	NC	Annexation
	895	0	0	0	215,009	0	0	0	215,009	0	0
	9	46,691,247	0	123,517	128,361	0	0	0	46,943,125	0	0
		19,046,316,477	113,936,227	186,318,025	294,470,226	105,912,466	18,818,515	0	19,765,771,936	336,036,171	103,379,559

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### CHELAN COUNTY 2022 LEVIES FOR 2023 TAXES

				TAX		Total Levy with	
TAXING DISTRICT		\$ RATE	TOTAL	CODE	DISTRICTS	Exemptions	\$ RATE/1000
State School		1.6674243773		002	*19 CD4 H2 PK	4.3550561493	6.8742832040
State School Refund		0.0000273969		004	*19 CD4 H2 F5 PK	4.8453976039	7.3646246586
State School 2 State School 2 Refund		0.8917891157 0.0000148770	2.5592557669	006 008	*19 CD4 H2 F7 PK *69 CD4 H2	5.2318839460 4.2046621212	7.7511110007 5.3083683387
County Current Expense		0.7334053198	2.3392337009	009	*69 CD4 H2 F10 (Stehekin)	4.2046621212	5.3083683387
Mental Health		0.0189723974		012	*122 CD4 H2 F7	5.0814899179	8.3147282440
Veteran's Relief		0.0086008201		014	*127	3.7307720613	7.3189790218
Total County			0.7609785373	016	*127 CD1	3.7691480234	7.3573549839
•				017	*127 CD1 H2	4.2078839995	8.0079931848
Regional Library		0.2864488554	0.2864488554	019	*127 CD3 F1 WVFD	5.2607723946	8.8489793551
Port District		0.1756188309	0.1756188309	020	*127 CD1 F8	4.3867141033	8.1615299739
County Road District		0.7994434437	0.7994434437	022	*127 F8	4.3483381412	8.1231540118
Flood Control Zone		0.0408306198	0.0408306198	023	*228	3.7307720613	6.5125596535
Harry Valley, Dis 8, Day (DKO)		0.0700040700	0.0700040700	024	*228 H1	4.2570490045	7.1816905480
Upp Valley Pk & Rec (PK2)		0.0789016769	0.0789016769 0.1503940281	025 026	*228 SD2J H1	4.2570490045	7.1816905480
Manson Pk & Rec (PK) Brae Burn Mosq District (MD	1)	0.1503940281 Per parcel asse		028	*228 F3 H1 PK2 *228 H1 PK2	4.9955000788 4.3359506814	7.9201416223 7.2605922249
Leavenworth Mosq District (MD	,	Per parcel asse		029	*228 F9 H1	4.8389741043	7.7636156478
Idlewild Mosq District (MD3)	iloz)	Per parcel asse		030	*228 F9 H1 MD1	4.8389741043	7.7636156478
iaiemia meed Biomet (m20)		. o. pa.o acco		031	*228 F3 H1	4.9165984019	7.8412399454
HOSPITAL DISTRICTS				032	*129 CD4 H2	4.2046621212	6.2348755358
#1 Cascade (H1)	Regular	0.1385914007		033	*228 F9 H1 WD5	4.8389741043	7.7636156478
	Bond	0.1428539513		034	*129 CD4 H2 F7	5.0814899179	7.1117033325
	EMS	0.3876855425	0.6691308945	035	*228 F9 H1 MD3	4.8389741043	7.7636156478
				036	*129 CD4 H2 SD F7	5.0814899179	7.1117033325
#2 Chelan (H2)	Regular	0.1547141610		038	*129 CD4 H2 F8	4.8222282011	7.0390505258
	Bond	0.2119022248	0.050000000	042	*228 F3 H1 PK2 MD2	4.9955000788	7.9201416223
	EMS	0.2840218151	0.6506382009	043	*228 H1 PK2 MD2	4.3359506814	7.2605922249
FIRE DISTRICTS				044 045	*228 CD2 H1 *228 CD2 H1 PK2	4.3045817830	7.2292233265
FIRE DISTRICTS				045	*228 F3 CD2 H1	4.3834834599 4.9555303603	7.3081250034 7.8801719038
#3 Leavenworth (F3)	Regular	0.6595493974	0.6595493974	047	*228 CD2 H1 F3 PK2	5.0430328573	7.9676744008
#5 Manson (F5)	Regular	0.4903414546	0.4903414546	048	*228 CD2 H1 F6	4.6314801083	7.5561216518
#6 Cashmere (F6)	Regular	0.3268983253	0.3268983253	049	*228 CD2 H1 F6 PK2	4.7103817852	7.6350233287
#7 Chelan (F7)	Regular	0.8768277967	0.8768277967	050	*228 F6 CD2 H1 PK2 WD3	4.7103817852	7.6350233287
#8 Entiat (F8)	Regular	0.6175660799		052	*228 H1 F6	4.5839473298	7.5085888733
	Bond	0.1866089101	0.8041749900	053	*228 H1 F6 PK2	4.6628490067	7.5874905502
#9 Lk Wen/Ponderosa	Regular	0.5819250998	0.5819250998	054	*228 F6	4.0576703866	6.8394579788
Wenatchee Valley (WVFD)	Regular	1.5000000000	1.5000000000	056	*222	3.7307720613	8.4413180627
				057	*222 H1	4.2570490045	9.1104489572
On manufacture Districts				058	*222 F1 WVFD	5.2307720613	9.9413180627
Cemetery Districts		0.0202750624	0.0202750624	060 061	*222 F6	4.0576703866	8.7682163880
#1 Entiat (CD1) #2 Leavenworth (CD2)		0.0383759621 0.0475327785	0.0383759621 0.0475327785	062	*222 F6 H1 *246	4.5839473298 3.7307720613	9.4373472825 7.1774330248
#3 N Wenatchee (CD3)		0.0300003333	0.0300003333	063	*246 H1	4.2570490045	7.8465639193
#4 Chelan/Manson (CD4)		0.0351540838	0.0351540838	064	*246 CD5	3.7663217985	7.2129827620
#5 Malaga (CD5)		0.0355497372	0.0355497372	065	*246 F1 WVFD CD5	5.2663217985	8.7129827620
<b>5</b> (				066	*246 F1 WVFD CD5	5.2307720613	8.6774330248
CITIES				068	*246 CD5 WD2	3.7663217985	7.2129827620
Cashmere (CA)	Regular	1.5866913267	1.5866913267	069	*246 F1 WVFD CD5 WD2	5.2663217985	8.7129827620
Chelan (CH)	Regular	0.8810744793	0.8810744793	072	*246 CD3	3.7607723946	7.2074333581
Entiat ( E)	Regular		0.9353720900	074	*246 CD3 F1 WVFD	5.2607723946	8.7074333581
Leavenworth (LV)	Regular		0.9158415721		*246 F6	4.0576703866	7.5043313501
Wenatchee (W)	Regular	0.9471465208	0.9471465208	076	*246 CD3 F6	4.0876707199	7.5343316834
				082	*246 F1 WVFD WD1	5.2307720613	8.6774330248
SCHOOL DISTRICTS				084 085	*246 WD2 *246 F1 WVFD WD2	3.7307720613 5.2307720613	7.1774330248 8.6774330248
#19 Manson (19)	M&O	1.0998167815		100	*CA 222	4.5180199443	9.2285659457
#19 Mailson (19)	Cap.Proj	0.3157040557	1.4155208372	201	*CH 129 CD4 H2 F7	5.1631209535	7.1933343681
#122 Azwell/Pateros (122)	M&O	2.1295321086	1.1100200012	410	*E 127 CD1 F8	4.5226427496	8.2974586202
	Bond	0.0000000000	2.1295321086	602	*LV 228 H1 PK2 F3	5.1118982072	8.0365397507
#127 Entiat (127)	M&O	1.0001033913		606	*LV 228 H1 PK2 MD2 F3	5.1118982072	8.0365397507
	Bond	1.6962995765	2.6964029678	800	*W 246	3.8784751384	7.3251361019
#129J Chelan (129)	M&O	0.8700014346		802	*W 246 F1 WVFD WB	5.3784751384	8.8251361019
	Cap.Proj	0.0565057625	0.9265071971	803	*W 246 F1 WVFD WB	5.3784751384	8.8251361019
#222 Cashmere (222)	M&O	1.9902047212		804	*W 246 F1 WVFD CD3	5.4084754717	8.8551364352
	Bond	1.8285372875	3.8187420087	_			
#228 Cascade (228)	M&O	0.7839181944		NOTE: To d	ecipher which taxing district	ts comprise each t	tax code area
	Cap. Pro	0.1180568217	4 0000005005		ded a legend with the distric		
Bond 0.9880085834 1.8899835995			1.8899835995		taxing district. The followin		
#246 Wenatchee (246)	M&O Bond	1.7001724839	2.5548569708	currently le	vy for) are:	-	
	Donu	0.0040044009	2.00 <del>1</del> 0008/00	SD: Sewer D	District	WD3: Peshastin \	Nater District
					Lakes Water District	WD4: Alpine Water	
					a Water District	WD5: Lake Wen.	
				L ĭ			