2024



PROPERTY TAX SUMMARY REPORT

From the office of Wes Cornelius, Chelan County Assessor

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A word about your 2024 property taxes

All real and personal property in Washington State is subject to property taxes unless specifically exempted by law. Your property taxes fund state and county services, including roads, transit, schools, libraries, parks, hospitals, fire and rescue, law enforcement, and environmental and social services.

One thing to keep in mind as you look at the assessed value on your 2024 property tax statement from the County Treasurer is that our assessment process is always a year behind. The amount of taxes you pay in 2024 is based on the assessed value as of January 1, 2023. This is the assessed value that was on the Notice of Value mailed out from our office on October 13, 2023. The 2023 assessment value is derived by analyzing what we call "arm's length" real estate sales from 2022 and the first quarter of 2023.

In 2022, our local real estate market was still increasing, with the median home resale price for our area at \$569,132 in the second quarter. In 2023, the real estate market cooled and leveled out in some areas of the county, with the median home resale price for our county at the end of June at \$528,800, which is down 7% from 2022. The 2023 real estate sales analysis will be realized on your 2024 Notice of Value for 2025 property taxes, which you should receive from our office sometime this summer.

What's new in 2024?

We are bringing back our community outreach meetings! We had a four-year hiatus, but we're looking forward to getting back out into our local communities to share what we do at the assessor office and answer all of your burning questions! We at the assessor's office truly believe that the property assessment process for property tax purposes should not be a mystery to the taxpayers of Chelan County.

Wes Cornelius, Chelan County Assessor, invites property owners and all interested parties to attend one of our four community meetings we have scheduled throughout the county this spring. Please join us as we shed some light on how the assessment process works, how we use sales data to do our market sales analysis, and how we break out neighborhoods for revaluation purposes. We'll have a short introduction, followed by what trends we are seeing in the real estate market and how that will affect your 2024 assessed value for 2025 taxes. We will then open up the rest of the meeting to answering your questions.

SAVE THE DATE

MARCH

Cashmere & South Wenatchee/Malaga

> Wednesday MARCH 27th 7pm-8pm

Wenatchee Highschool New Commons

APRIL

Entiat & North Wenatchee

> Wednesday APRIL 24th 7pm-8pm

Chelan County Fire #11 206 Easy Street

MAY

Leavenworth & Lake Wenatchee

> Wednesday MAY 15th 7pm-8pm

Chelan County Fire #3 228 Chumstick Highway

JUNE

Chelan & Manson

Wednesday JUNE 26th 7pm-8pm

Chelan City Hall 135 E Johnson

New income thresholds for property tax exemptions

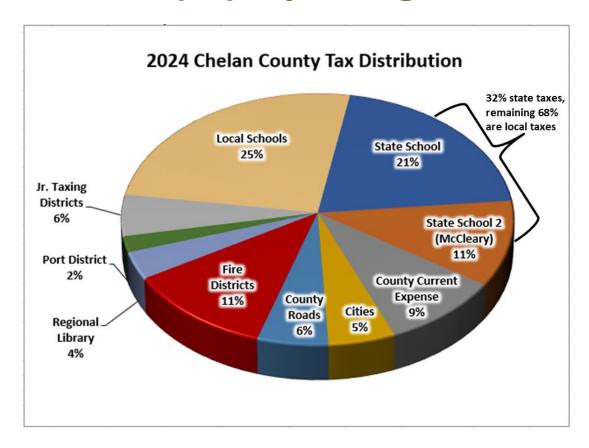
PROPERTY TAX EXEMPTION PROGRAM

FOR SENIORS, PEOPLE RETIRED DUE TO DISABILITY, AND VETERANS WITH DISABILITIES



The state recently increased income thresholds to allow more seniors, people retired due to disability, and veterans with disabilities to be eligible for a reduction in property taxes! If you're 61, retired due to disability, or a veteran with disabilities and make less than \$48,000, you may be eligible! This new threshold is based on the annual qualifying combined household income for the 2023 assessment year, with taxes payable in 2024. The previous threshold was \$43,588. Learn more at www.co.chelan.wa.us/assessor/pages/seniordisabled-exemptions.

Where do our property taxes go?



State School \$34,038,945
State School 2 (McCleary) \$18,093,906
County Current Expense \$15,581,330
Cities \$8,662,841
County Roads \$9,205,554
Fire Districts \$19,302,546
Regional Library \$5,770,859
Port District \$3,375,616
Jr. Taxing Districts \$8,766,232
Schools \$41,872,230

TOTAL: \$164,670,058

Our staff

Assessor

Chief Deputy Assessor

Admin. Asst. & Senior/Disabled Exemption Specialist

Senior Abstractor/GIS Technician/Mobile Home Specialist

Abstractor/GIS Technician Abstractor/GIS Technician

Levy Administrator/Personal Property Specialist

Chief Appraiser

Analyst/Commercial Appraiser

Senior Appraiser/Analyst/Trainer

Real Property Appraiser/Ag

Real Property Appraiser

Wes Cornelius

Erin Fonville

Anna Kirkpatrick

Laura Ortega

Peggy Fenhaus

Emily Garcia

Stacy Wuolle

Josh Hepburn

John Ross

Zach Baker

Raul Mendez

Travis Girard

Cassidy Key-Darlington

Mark Miller

Braden Reinholt

Vacant

Vacant

Contact us

General Information

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

Fax: (509) 667-6664

Property Tax Relief

Senior & Disable Persons Exemptions (509) 667-6364
Single Family Remodel Exemptions (509) 667-6375
Destroyed Property (509) 667-6374
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 providing a detailed parcel map showing all parcels within the county. The Assessor's Office updates all property values annually according to market sales and continues to do physical inspections of every property on a 4-year cycle.



Information such as parcel and sales, ownership, GIS maps, monthly sales reports, exemptions, and assessed valuations for all property within the county can be obtained online through the assessor's website at www.co.chelan.wa.us/assessor or by calling the assessor's office at (509) 667-6365 during business hours (Monday through Friday, 8 a.m. to 5 p.m., with the exception of holidays). Make sure to check out our Frequently Asked Questions (FAQ) section for more great information on all that we do in the assessor's office.

Why we do it

The assessor is required by state law to appraise real property at 100% of its true and fair market value and to statistically update assessed values annually according to the highest and best use of the property, unless the use of the property qualifies for a special exemption program and is approved for such use by either the assessor or the state department of revenue. Assessed values are affected by the local real estate market, and the real estate market is directly influenced by supply and demand. There is no limit on how much assessed property value can increase or decrease annually.

Although you may not have made any improvements to your home, your value continues to follow the market activity in your neighborhood. Every year, we compare sale prices to assessed values. If assessed values are significantly different from sale prices, we will apply a market adjustment factor to that neighborhood of properties (market area) in order to bring the assessed value closer to sales prices.

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	2021	2022	2023	2024	% change (4 yr)
Lake Wenatchee/Plain area	\$3,956	\$3,701	\$3,105	\$2,924	-26.09%
City of Leavenworth	\$3,988	\$3,775	\$3,215	\$2,978	-25.33%
Peshastin/Dryden area	\$3,830	\$3,580	\$3,035	\$2,851	-25.57%
City of Cashmere	\$4,225	\$4,040	\$3,691	\$3,555	-15.85%
Sunnyslope area	\$4,141	\$3,859	\$3,483	\$3,301	-20.29%
City of Wenatchee	\$4,177	\$3,901	\$3,530	\$3,352	-19.76%
Malaga area	\$4,126	\$3,846	\$3,471	\$3,288	-20.31%
City of Entiat	\$4,250	\$3,959	\$3,319	\$3,043	-28.40%
City of Chelan	\$3,584	\$3,449	\$2,877	\$2,690	-24.94%
Manson area	\$3,756	\$3,448	\$2,946	\$2,693	-28.30%

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	2021	2022	2023	2024	% change (4 yr)	% change (from last yr)
Lake Wenatchee/Plain	29	9.8888	9.2517	7.7636	7.3093	-26.09%	-5.85%
City of Leavenworth	606	9.9706	9.4387	8.0365	7.4447	-25.33%	-7.36%
Peshastin/Dryden area	53	9.5743	8.9512	7.5875	7.1270	-25.56%	-6.07%
City of Cashmere	100	10.5637	10.1012	9.2286	8.8884	-15.86%	-3.69%
Sunnyslope area	74	10.3521	9.6469	8.707	8.2518	-20.29%	-5.23%
City of Wenatchee	802	10.4425	9.7525	8.8251	8.3788	-19.76%	-5.06%
Malaga area	85	10.3159	9.614	8.6774	8.2201	-20.32%	-5.27%
City of Entiat	410	10.626	9.8965	8.2975	7.6079	-28.40%	-8.31%
City of Chelan	201	8.9598	8.6232	7.1933	6.7255	-24.94%	-6.50%
Manson area	4	9.391	8.6206	7.3646	6.7329	-28.30%	-8.58%

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 2024 Tax Year (2023 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 agroot 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%.

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- 14. The assessed value is always as of January 1 of the assessment year, which uses the prior year's sales. Example: 2023 assessments are based on 2022 sales and are for 2024 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.

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- 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 under state law that assessed values be established at 100% of fair market value on January 1st. While assessed values remain the same until the next year, market values continue to fluctuate throughout the year.

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

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

Q: 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,

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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 www.co.chelan.wa.us/assessor

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
2023	\$21,808,653,466	2024	\$52,132,851	\$164,670,058
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

CHELAN COUNTY 2023-2024 ASSESSED VALUES BY TAXING DISTRICT

		TOTAL ASSESSED	TAXABLE AV	TAXABLE AV	SENIOR	NEW CONSTRUCTION	
TAXING DISTRICT		VALUE (AV)	REGULAR LEVY*	EXCESS LEVY	TAXABLE AV**	AV	TIMBER AV
STATE School		\$22,508,069,115	\$21,808,653,466		\$225,748,445	\$412,834,672	
STATE School Refund		\$22,508,069,115	\$21,808,653,466	\$21,582,905,021		\$412,834,672	
TATE School 2 (McCleary)		\$22,508,069,115	\$21,808,653,466		\$225,748,445	\$412,834,672	
TATE School 2 Refund		\$22,508,069,115	\$21,808,653,466	\$21,582,905,021	, -, -, -	\$412,834,672	
County Current Expense		\$22,508,069,115	\$21,808,653,466	\$21,302,303,021	\$225,748,445	\$414,006,060	
Mental Health		\$22,508,069,115	\$21,808,653,466		\$225,748,445	\$414,006,060	
Veteran's Relief		\$22,508,069,115	\$21,808,653,466		\$225,748,445	\$414,006,060	
Flood Control		\$22,508,069,115	\$21,808,653,466		\$225,748,445	\$414,006,060	
Regional Library		\$22,508,069,115	\$21,808,653,466		\$225,748,445	\$414,006,060	
Port District		\$22,508,069,115	\$21,808,653,466		\$225,748,445	\$414,006,060	
County Road District		\$12,709,721,505	\$12,291,953,012		\$117,993,647	\$241,116,526	
Jpp Valley Pk & Rec		\$2,794,107,537	\$2,709,518,193		\$24,825,408	\$33,722,210	
Manson Pk & Rec		\$2,057,831,549	\$2,003,068,014		\$15,607,757	\$65,482,490	
Brae Burn Mosq District		Per parcel assessment					
Chiwawa Mosq District		Per parcel assessment					
eavenworth Mosq District		Per parcel assessment					
dlewild Mosq District		Per parcel assessment					
arewina Mosq Bistrict		r er pareet assessiment					
CHOOL DISTRICTS							*
†19 Manson	M&O	\$2,057,831,549		\$1,988,823,322		\$65,482,490	\$490,734
	Cap. Proj	\$2,057,831,549		\$1,988,823,322		\$65,482,490	\$981,469
122 Azwell/Pateros	M&O	\$19,288,169		\$14,656,199		\$343,153	\$0
	Cap. Imp.	\$19,288,169		\$14,656,199		\$343,153	\$0
	Bond	\$19,288,169		\$14,656,199		\$343,153	\$0
£127 Entiat	M&O	\$594,651,025		\$551,288,239		\$8,090,788	\$1,716,161
	Bond	\$594,651,025		\$551,288,239		\$8,090,788	\$3,432,323
‡129J Chelan	M&O	\$4,760,865,707		\$4,645,998,149		\$145,334,930	\$645,543
1233 Chelan	Cap. Proj	\$4,760,865,707		\$4,645,998,149		\$145,334,930	\$1,291,086
‡222 Cashmere	M&O						\$308,919
FZZZ Casililere		\$1,414,094,391		\$1,333,155,811		\$18,430,297	
#220 C	Bond	\$1,414,094,391		\$1,333,155,811		\$18,430,297	\$617,837
#228 Cascade	M&O	\$5,356,997,192		\$5,174,802,244		\$67,244,609	\$3,024,412
	Cap. Proj	\$5,356,997,192		\$5,174,802,244		\$67,244,609	\$6,048,823
	Bond	\$5,356,997,192		\$5,174,802,244		\$67,244,609	\$6,048,823
#246 Wenatchee	M&O	\$8,250,194,552		\$7,839,557,055		\$109,079,793	\$582,687
	Bond	\$8,250,194,552		\$7,839,557,055		\$109,079,793	\$1,165,373
HOSPITAL DISTRICTS							
#1 Cascade	Regular/EMS	\$5,333,098,054	\$5,191,672,677		\$40,263,514	\$66,628,806	
	Bond			\$5,154,330,563			\$5,936,262
#2 Chelan	Regular/EMS	\$6,892,237,757	\$6,740,193,747	, -, - , , , ,	\$40,735,299	\$211,160,573	, ,
- L Gildian	Bond	40/032/231/131	ψομ. τομ. 33μ. τ.	\$6,703,330,068	ψ.10/1.55/255	42.17.00/373	\$2,319,442
EMETERY DISTRICTS 1 Entiat		¢E2E 4E7 927	¢E04641720		\$8,363,408	¢0.0E0.012	
		\$535,457,827	\$504,641,738			\$8,050,013	
‡2 Peshastin		\$494,543,057	\$474,332,782		\$6,627,383	\$2,653,460	
[‡] 3 N Wenatchee		\$1,621,147,011	\$1,584,469,753		\$13,967,918	\$26,530,075	
4 Chelan/Manson		\$6,892,131,955	\$6,740,087,945		\$40,735,299	\$211,160,573	
[‡] 5 Malaga		\$95,386,542	\$89,013,437		\$7,564,413	\$1,079,117	
IRE DISTRICTS							
3 Leavenworth	Regular	\$2,438,395,263	\$2,368,883,621		\$20,663,996	\$30,339,972	
5 Manson	Regular	\$2,031,870,071	\$1,978,689,960		\$15,493,851	\$65,482,490	
#6 Cashmere	Regular	\$1,471,380,775	\$1,396,144,310		\$23,165,012	\$13,312,231	
‡7 Chelan	Regular	\$4,662,356,564	\$4,580,394,510		\$24,029,695	\$143,199,613	
#8 Entiat	Regular	\$641,587,698	\$607,648,113		\$9,092,774	\$10,569,258	
o Endat	Bond	40-1,301,030	ψου 1,0 1 0,115	\$599,469,939	₩J,UJ <u>C,</u> 114	ψ10,303, <u>23</u> 0	\$182,375
10 Laka Maratahan		¢2 021 221 117	¢1,000,050,405	\$ <i>J</i> 77,407,737	¢7,000,100	¢26.774.002	φ102,373
f9 Lake Wenatchee Venatchee Valley Fire Dept.	Regular Regular	\$2,021,231,117 \$8,194,098,677	\$1,990,256,485 \$7,904,959,851		\$7,999,168 \$108,935,513	\$26,774,083 \$107,879,818	
, · ·	J .						
CITIES	Day 1	¢500.044.700	±404.034.001		#C 420 467	¢7.274.575	
Cashmere	Regular	\$509,041,782	\$494,824,981		\$6,438,167	\$7,374,575	
	Regular	\$2,295,942,595	\$2,264,101,629		\$12,962,225	\$77,948,930	
	-						
	Regular	\$268,414,614	\$257,129,490		\$3,797,514	\$4,705,450	
Chelan Entiat Leavenworth Wenatchee	-	\$268,414,614 \$934,115,529	\$257,129,490 \$908,982,411		\$3,797,514 \$6,187,797	\$4,705,450 \$14,246,264	

^{*}With Farm Exemption taken.

2024 PROPERTY TAX SUMMARY REPORT 13 | Page

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

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

2023-2024 CHELAN COUNTY CERTIFICATION OF LEVIES REPORT

	TOTAL TAXABLE		
STATE	VALUE	LEVY RATE	TOTAL TAXES
State School	\$21,789,530,872	0.0000053696	\$117.00
State School Refund	\$21,789,530,872	1.5621643348	\$34,038,828.00
State School 2 (McCleary)	\$21,582,905,021	0.8383421037	\$18,093,858.00
State School 2 Refund	\$21,582,905,021	0.0000022240	\$48.00

	TOTAL TAXABLE		
COUNTY	VALUE	LEVY RATE	TOTAL TAXES
Current Expense			
(\$700,000 shift from Road Dept.)	\$21,808,653,466	0.6865492789	\$14,972,715.31
Mental Health	\$21,808,653,466	0.0163917663	\$357,482.35
Veteran's Relief	\$21,808,653,466	0.0115152634	\$251,132.39
Regional Library	\$21,808,653,466	0.2646132505	\$5,770,858.68
Flood Control	\$21,808,653,466	0.0383520505	\$836,406.58
County Road General			
(\$700,000 shift from roads to County Current)	\$12,291,953,012	0.7489089416	\$9,205,553.52
Port General	\$21,808,653,466	0.1547833079	\$3,375,615.52
Upper Valley Park & Rec Gen	\$2,709,518,193	0.0693163716	\$187,813.97
Manson Park & Rec	\$2,003,068,014	0.1737334916	\$348,000.00

	TOTAL TAXABLE		
SCHOOL DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES
#19 Manson M&O	\$1,988,823,322	0.9505996624	\$1,890,574.78
#19 Manson M&O TAV	\$490,734	0.9505996624	\$466.49
#19 Manson Cap Improvements	\$1,988,823,322	0.2518113798	\$500,808.34
#19 Manson Cap Impr. TAV	\$981,469	0.2518113798	\$247.15
#122 Azwell/Pateros M&O	\$14,656,199	1.6684337005	\$24,452.90
#127 Entiat M&O	\$551,288,239	0.9357578710	\$515,872.31
#127 Entiat M&O TAV	\$1,716,161	0.9357578710	\$1,605.91
#127 Entiat Bond	\$551,288,239	1.4986531548	\$826,189.86
#127 Entiat Bond TAV	\$3,432,323	1.4986531548	\$5,143.86
#129J Chelan M&O	\$4,645,998,149	0.8154102027	\$3,788,394.29
#129J Chelan M&O TAV	\$645,543	0.8154102027	\$526.38
#129J Chelan Cap Improvements	\$4,645,998,149	0.0516205489	\$239,828.97
#129J Chelan Cap Impr. TAV	\$1,291,086	0.0516205489	\$66.65
#222 Cashmere M&O	\$1,333,155,811	2.0318152697	\$2,708,726.33
#222 Cashmere M&O TAV	\$308,919	2.0318152697	\$627.67
#222 Cashmere Bond	\$1,333,155,811	1.7514216175	\$2,334,917.91
#222 Cashmere Bond TAV	\$617,837	1.7514216175	\$1,082.09
#228 Cascade M&O	\$5,174,802,244	0.7583032826	\$3,924,069.53
#228 Cascade M&O TAV	\$3,024,412	0.7583032826	\$2,293.42
#228 Cascade Bond	\$5,174,802,244	0.9487168916	\$4,909,422.30
#228 Cascade Bond TAV	\$6,048,823	0.9487168916	\$5,738.62
#228 Cascade Cap Proj	\$5,174,802,244	0.1161160787	\$600,877.74
#228 Cascade Cap Proj TAV	\$6,048,823	0.1161160787	\$702.37
#246 Wenatchee M&O	\$7,839,557,055	1.6461622452	\$12,905,182.84
#246 Wenatchee M&O TAV	\$582,687	1.6461622452	\$959.20
#246 Wenatchee Bond	\$7,839,557,055	0.8205325656	\$6,432,611.86
#246 Wenatchee Bond TAV	\$1,165,373	0.8205325656	\$956.23

TAV=Timber Assessed Value

	TOTAL TAXABLE		
HOSPITAL DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES
Hospital No 1 General	\$5,191,672,677	0.1282542490	\$665,854.08
Hospital No 1 Bond	\$5,154,330,563	0.1332553380	\$686,842.06
Hospital No 1 Bond TAV	\$5,936,262	0.1332553380	\$791.04
Hospital No 1 EMS	\$5,191,672,677	0.3358653691	\$1,743,703.06
Hospital No 2 General	\$6,740,193,747	0.1418930280	\$956,386.50
Hospital No 2 Bond	\$6,703,330,068	0.1902765315	\$1,275,486.39
Hospital No 2 Bond TAV	\$2,319,442	0.1902765315	\$441.34
Hospital No 2 EMS	\$6,740,193,747	0.2605041362	\$1,755,848.35

	TOTAL TAXABLE			
CEMETERY DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES	
Cemetery No 1	\$504,641,738	0.0358292005	\$18,080.91	
Cemetery No 2	\$474,332,782	0.0446322304	\$21,170.53	
Cemetery No 3	\$1,584,469,753	0.0316279752	\$50,113.57	
Cemetery No 4	\$6,740,087,945	0.0322407544	\$217,305.52	
Cemetery No 5	\$89,013,437	0.0361806050	\$3,220.56	

	TOTAL TAXABLE			
FIRE DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES	
Fire No 3 General	\$2,368,883,621	0.5794311750	\$1,372,605.02	
Fire No 5 General	\$1,978,689,960	0.4102856114	\$811,828.02	
Fire No 6 General	\$1,396,144,310	0.3156093298	\$440,636.17	
Fire No 7 General	\$4,580,394,510	0.8365086548	\$3,831,539.65	
Fire No 8 General	\$607,648,113	0.5690507427	\$345,782.61	
Fire No 8 Bond	\$599,469,939	0.0874425709	\$52,419.19	
Fire No 8 Bond TAV	\$182,375	0.0874425709	\$15.95	
Fire No 9 General	\$1,990,256,485	0.5672599178	\$1,128,992.73	
Wenatchee Valley Fire Department	\$7,904,959,851	1.4318533069	\$11,318,742.90	

	TOTAL TAXABLE			
CITY DISTRICTS	VALUE	LEVY RATE	TOTAL TAXES	
Cashmere General	\$494,824,981	1.5325207076	\$758,329.53	
Chelan General	\$2,264,101,629	0.8243978080	\$1,866,520.42	
Entiat General	\$257,129,490	0.9084946266	\$233,600.76	
Leavenworth General	\$908,982,411	0.8027626070	\$729,697.09	
Wenatchee General	\$5,591,661,943	0.9075464758	\$5,074,693.09	

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

Certification of Values By Tax Area - CHELAN County

2023 Assessed Value for 2024 Collection

Annexation	NC	Total Taxable	mp	Pers SNR E	Farm Taxable	Pers Utilities	Personal	Senior Taxable	Real Utilities	Real	Tax Area
C	7,374,575	494,824,981	0	8	49,57	747,613	10,461,568	6,388,589	2,369,506	474,808,127	100
C	343,153	14,656,199	0	7	20,99	1,034,914	308,429	0	63,483	13,228,376	12
0	0	0	0	0		0	0	0	0	0	14
0	0	18,837,392	0	0		86,265	10,209	541,529	5,732	18,193,657	16
0	0	105,802	0	0		0	0	0	0	105,802	17
0	0	19,188,878	0	0		325,846	3,791,702	289,868	19,651	14,761,811	19
0	0	19,271,466	0	0		0	0	113,906	0	19,157,560	2
252,880	3,344,564	228,569,054	0	9	591,05	2,427,576	46,211	3,433,306	121,836	221,949,066	20
0	77,405,014	2,156,306,311	0	3	4,90	846,898	12,040,231	12,575,995	360,402	2,130,477,882	201
C	543,916	107,795,318	0	0		0	0	381,327	0	107,413,991	202
0	40,775	35,710,086	0	8	1,98	1,137,589	50	438,012	70,088	34,062,359	22
C	118,638	7,103,677	0	0		0	0	0	0	7,103,677	23
0	3,274,720	103,311,831	0	4	18,73	9,883,955	4,735,370	258,978	17,992,442	70,422,352	24
0	10,575,721	552,270,805	0	9	168,65	5,091,116	1,308,327	6,901,441	14,213,233	524,588,029	26
C	2,204,572	94,467,288	0	0		1,295,668	18,448	629,772	403,766	92,119,634	28
0	18,672,295	1,271,527,425	0	0		10,845,073	3,066,849	5,910,761	21,056,362	1,230,648,380	29
C	51,837	22,835,905	0	0		0	0	0	0	22,835,905	30
C	243,475	15,565,538	0	0		0	0	0	0	15,565,538	31
C	0	21,622,413	0	5	143,43	3,529,822	77,479	0	66,977	17,804,700	32
O	4,819,817	383,454,573	0	0		44,835	348,003	1,378,815	0	381,682,920	33
C	50,125,041	1,890,452,355	0	3	1,938,67	5,897,850	10,428,011	8,781,040	187,721	1,863,219,060	34
C	1,048,386	59,857,140	0	0		0	0	0	0	59,857,140	35
0	14,782,489	406,077,739	0	0	326,76	36,398	451,369	0	0	405,263,212	36
C	2,181,748	246,587,218	0	0		0	0	709,592	0	245,877,626	37
C	2,478,470	86,239,483	0	7	73,78	1,459,939	22,486	757,108	92,195	83,833,968	38
5,994,224	0	5,994,224	0	0		0	0	0	0	5,994,224	39
C	65,482,490	1,978,689,960	0	5	1,363,06	1,641,591	16,217,625	14,130,786	257,447	1,945,079,446	4
C	4,705,450	257,129,490	0	6	247,76	995,742	3,146,905	3,549,748	286,281	248,903,048	410
C	5,274,512	878,508,051	0	3	96,66	24,420	1,055,649	7,082,915	0	870,248,404	42
0	0	912,151	0	0		0	0	0	0	912,151	43
0	167,743	7,863,812	0	0		610,966	0	0	0	7,252,846	44

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Certification of Values By Tax Area - CHELAN County

2023 Assessed Value for 2024 Collection

Annexation	NC	Total Taxable	ers SNR Exemp	Farm Taxable	Pers Utilities	Personal	Senior Taxable	Real Utilities	Real	Tax Area
O	695,421	6,807,409	0	0	751	0	404,312	0	6,402,346	45
C	0	13,556,816	0	226,521	0	7,507	0	0	13,322,788	47
13,262	1,064,576	209,091,601	0	418,045	103,982	2,001,194	2,695,562	0	203,872,818	48
0	375,426	105,827,320	0	542,963	908,037	385,254	407,297	2,587,094	100,996,675	49
0	350,294	131,185,824	0	99,079	1,121,290	5,072,316	1,833,604	2,960,952	120,098,583	50
0	1,381,999	161,960,230	0	1,214,117	1,542,998	685,908	2,833,502	3,700,359	151,983,346	52
0	0	11,005,894	0	136,619	241,321	68,094	107,766	687,898	9,764,196	53
4,495,998	497,165	13,508,352	0	0	438,617	0	41,137	1,256,161	11,772,437	54
0	1,344,895	62,105,558	0	0	1,002,085	0	339,010	100,126	60,664,337	56
0	0	22,400	0	0	0	0	0	0	22,400	57
0	68,056	41,650,122	0	90,722	742,410	4,434	555,243	2,123,511	38,133,802	58
C	0	5,106,588	0	0	0	0	0	0	5,106,588	6
(9,642,771	751,961,154	0	2,650,651	6,204,544	1,269,522	10,176,773	11,009,689	720,649,975	60
(0	2,721,096	0	0	1,294	794,390	0	0	1,925,412	602
(0	8,918	0	0	0	8,918	0	0	0	604
(14,246,264	906,261,315	0	0	1,154,806	9,185,160	6,187,797	462,574	889,270,978	606
(0	51,211	0	0	0	0	0	0	51,211	61
(186,365	22,694,889	0	0	1,015,835	2,962,159	335,682	1,117,019	17,264,194	62
(0	25,600	0	0	0	0	0	0	25,600	63
(451,093	8,937,340	0	39,740	64,813	700	118,255	0	8,713,832	64
C	0	2,497,412	0	0	0	0	25,474	0	2,471,938	65
337,843	8,930,053	664,937,583	0	733,922	6,970,502	1,437,383	8,326,298	3,656,206	643,813,272	66
C	172,937	38,282,240	0	6,577,958	0	189,156	285,441	0	31,229,685	68
75,700	455,087	39,296,445	0	517,545	95,905	10,992	0	0	38,672,003	69
C	0	14,277,643	0	0	11,874,808	0	0	5,732	2,397,103	72
(25,910,180	1,114,484,674	0	39,973	2,092,060	4,698,283	13,558,894	125,056	1,093,970,408	74
(0	5,394,902	0	0	0	0	0	0	5,394,902	75
(0	6,157,822	0	7,897	0	5,552	0	0	6,144,373	76
(0	0	0	0	0	0	0	0	0	800
(0	25,697,714	0	0	0	0	0	0	25,697,714	801
5,308,440	67,765,062	5,104,569,426	0	41,347	14,987,008	182,668,511	78,190,228	19,688,599	4,808,993,733	802

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Certification of Values By Tax Area - CHELAN County

2023 Assessed Value for 2024 Collection

Tax Area	Real	Real Utilities	Senior Taxable	Personal	Pers Utilities	Farm Taxable	Pers SNR Exemp	Total Taxable	NC	Annexation
803	30,375,059	388,812	66,234	35,199	168,763	C	0	31,034,067	229,358	0
804	365,174,185	2,142,081	61,548	58,511,365	4,461,819	9,738	3 0	430,360,736	619,895	0
82	107,037,088	0	2,986,605	0	12,398	C	0	110,036,091	290,769	0
84	2,607,701	36,602	0	3,611,149	77,159	C	0	6,332,611	457,636	0
85	299,858,914	11,059,809	2,712,184	1,538,714	5,307,392	729,690	0	321,206,703	3,611,358	0
9	53,618,299	0	123,517	128,297	0	C	0	53,870,113	0	0
	21,010,868,786	120,675,402	206,625,851	342,815,078	108,554,673	19,122,594	1 0	21,808,662,384	414,006,061	16,478,347

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CHELAN COUNTY 2023 LEVIES FOR 2024 TAXES

				TAX		Total Levy with	
TAXING DISTRICT		\$ RATE	TOTAL	CODE	DISTRICTS	Exemptions	\$ RATE/1000
State School		1.5621643348		002	*19 CD4 H2 PK	4.0916549737	6.3226868751
State School Refund		0.0000053696		004	*19 CD4 H2 F5 PK	4.5019405851	6.7329724865
State School 2		0.8383421037	0.4005440004	006	*19 CD4 H2 F7 PK	4.9281636285	7.1591955299
State School 2 Refund		0.0000022240	2.4005140321	800	*69 CD4 H2	3.9179214821	4.9465423413
County Current Expense		0.6865492789		009	*69 CD4 H2 F10 (Stehekin)	3.9179214821	4.9465423413
Mental Health		0.0163917663		012	*122 CD4 H2 F7	4.7544301369	7.4514846966
Veteran's Relief		0.0115152634	0.7444562006	014	*127 *127 CD1	3.4832835635	6.7560389170
Total County			0.7144563086	016 017	*127 CD1 *127 CD1 H2	3.5191127640 3.9215099282	6.7918681175 7.3845418132
Regional Library		0.2646132505	0.2646132505	017	*127 CD1 H2	4.9467648456	8.2195201991
Port District		0.1547833079	0.1547833079	020	*127 CD3 F F W V F B	4.0881635067	7.4483614311
County Road District		0.7489089416	0.7489089416	020	*127 F8	4.0523343062	7.4125322306
Flood Control Zone		0.0383520505	0.0383520505	023	*228	3.4832835635	6.1447641441
1 1000 0011101 20110		0.0000020000	0.0000020000	024	*228 H1	3.9474031816	6.7421391002
Upp Valley Pk & Rec (PK2)		0.0693163716	0.0693163716	025	*228 SD2J H1	3.9474031816	6.7421391002
Manson Pk & Rec (PK)			0.1737334916	026	*228 F3 H1 PK2	4.5961507282	7.3908866468
Brae Burn Mosq District (MD1)		Per parcel asse		028	*228 H1 PK2	4.0167195532	6.8114554718
Leavenworth Mosq District (MD2)		Per parcel asse		029	*228 F9 H1	4.5146630994	7.3093990180
Idlewild Mosq District (MD3)		Per parcel asse		030	*228 F9 H1 MD1	4.5146630994	7.3093990180
Chiwawa Mosq District (MD4)		Per parcel asse		031	*228 F3 H1	4.5268343566	7.3215702752
. , ,		·		032	*129 CD4 H2	3.9179214821	5.8135730929
HOSPITAL DISTRICTS				033	*228 F9 H1 WD5	4.5146630994	7.3093990180
#1 Cascade (H1)	Regular	0.1282542490		034	*129 CD4 H2 F7	4.7544301369	6.6500817477
	Bond	0.1332553380		035	*228 F9 H1 MD3	4.5146630994	7.3093990180
	EMS	0.3358653691	0.5964175859	036	*129 CD4 H2 SD F7	4.7544301369	6.6500817477
				037	*228 F9 H1 CHMD	4.5146630994	7.3093990180
#2 Chelan (H2)	Regular	0.1418930280		038	*129 CD4 H2 F8	4.4869722248	6.4700664065
	Bond	0.1902765315		039	*228 F9 H1 PK2	4.5839794710	7.3787153896
	EMS	0.2605041362	0.5926736957	042	*228 F3 H1 PK2 MD2	4.5961507282	7.3908866468
				043	*228 H1 PK2 MD2	4.0167195532	6.8114554718
FIRE DISTRICTS				044	*228 CD2 H1	3.9920354120	6.7867713306
				045	*228 CD2 H1 PK2	4.0613517836	6.8560877022
#3 Leavenworth (F3)	Regular	0.5794311750	0.5794311750	046	*228 F3 CD2 H1	4.5599513236	7.3546872422
#5 Manson (F5)	Regular	0.4102856114	0.4102856114	047	*228 CD2 H1 F3 PK2	4.6407829586	7.4355188772
#6 Cashmere (F6)	Regular	0.3156093298	0.3156093298	048	*228 CD2 H1 F6	4.3076447418	7.1023806604
#7 Chelan (F7)	Regular	0.8365086548	0.8365086548	049	*228 CD2 H1 F6 PK2	4.3769611134	7.1716970320
#8 Entiat (F8)	Regular	0.5690507427		050	*228 F6 CD2 H1 PK2 WD3	4.3769611134	7.1716970320
	Bond	0.0874425709	0.6564933136	052	*228 H1 F6	4.2630125114	7.0577484300
#9 Lk Wen/Ponderosa	Regular	0.5672599178	0.5672599178	053	*228 H1 F6 PK2	4.3323288830	7.1270648016
Wenatchee Valley (WVFD)	Regular	1.4318533069	1.4318533069	054	*228 F6	3.7988928933	6.4603734739
				056	*222	3.4832835635	8.1048647784
O Notation				057	*222 H1	3.9474031816	8.7022397345
Cemetery Districts		0.0050000005	0.005000005	058	*222 F1 WVFD	4.9151368704	9.5367180853
#1 Entiat (CD1)		0.0358292005	0.0358292005	060	*222 F6	3.7988928933	8.4204741082
#2 Peshastin (CD2)		0.0446322304	0.0446322304	061	*222 F6 H1	4.2630125114	9.0178490643 6.7883227020
#3 N Wenatchee (CD3)		0.0316279752	0.0316279752	062		3.4832835635	7.3856976581
#4 Chelan/Manson (CD4) #5 Malaga (CD5)		0.0322407544 0.0361806050	0.0322407544 0.0361806050	063 064	*246 H1 *246 CD5	3.9474031816	6.8245033070
#3 Malaga (CD3)		0.0301000030	0.0301000000	065	*246 F1 WVFD CD5	3.5194641685 4.9513174754	8.2563566139
CITIES				066	*246 246B F1 WVFD CD5	4.9151368704	8.2201760089
Cashmere (CA)	Regular	1.5325207076	1.5325207076	068	*246 CD5 WD2	3.5194641685	6.8245033070
Chelan (CH)	Regular	0.8243978080	0.8243978080	069	*246 F1 WVFD CD5 WD2	4.9513174754	8.2563566139
Entiat (E)	Regular	0.9084946266	0.9084946266	072	*246 CD3	3.5149115387	6.8199506772
Leavenworth (LV)	Regular	0.8027626070	0.8027626070	074	*246 CD3 F1 WVFD	4.9467648456	8.2518039841
Wenatchee (W)	Regular	0.9075464758	0.9075464758	075	*246 F6	3.7988928933	7.1039320318
Transition (Tr)	. togulai	0.00.0.0.00	0.0010101700	076	*246 CD3 F6	3.8305208685	7.1355600070
				082	*246 F1 WVFD WD1	4.9151368704	8.2201760089
SCHOOL DISTRICTS				084	*246 WD2	3.4832835635	6.7883227020
#19 Manson (19)	M&O	0.9505996624			*246 F1 WVFD WD2	4.9151368704	8.2201760089
,	Cap.Proj	0.2518113798	1.2024110422	100	*CA 222	4.2668953295	8.8884765444
#122 Azwell/Pateros (122)	M&O	1.6684337005		201	*CH 129 CD4 H2 F7	4.8299190033	6.7255706141
,	Bond	0.0000000000	1.6684337005		*CHTIF CH 129 CD4 H2 F7	4.8299190033	6.7255706141
#127 Entiat (127)	M&O	0.9357578710			*E 127 CD1 F8	4.2477491917	7.6079471161
, ,	Bond	1.4986531548	2.4344110258		*LV 228 H1 PK2 F3	4.6500043936	7.4447403122
#129J Chelan (129)	M&O	0.8154102027		606	*LV 228 H1 PK2 MD2 F3	4.6500043936	7.4447403122
` ''	Cap.Proj	0.0516205489	0.8670307516	800	*W 246	3.6419210977	6.9469602362
#222 Cashmere (222)	M&O	2.0318152697		801	*WTIF W 246 F1 WVFD	5.0737744046	8.3788135431
` '	Bond	1.7514216175	3.7832368872		*W 246 F1 WVFD WB	5.0737744046	8.3788135431
#228 Cascade (228)	M&O	0.7583032826		803	*W 246 F1 WVFD WB	5.0737744046	8.3788135431
· -/	Cap. Pro	0.1161160787			*W 246 F1 WVFD CD3	5.1054023798	8.4104415183
	Bond	0.9487168916	1.8231362529				
#246 Wenatchee (246)	M&O	1.6461622452		NOTE: T	dooinhor which to-day all- (-)	oto compelo!	tax and a ====
· -/	Bond	0.8205325656	2.4666948108		decipher which taxing distric	-	
				we nave a	dded a legend with the distri	ct code in parenth	esis (eg. CA)

NOTE: To decipher which taxing districts comprise each tax code area we have added a legend with the district code in parenthesis (eg. CA) next to each taxing district. The following tax districts (which we do not currently levy for) are:

SD: Sewer District WD3: Peshastin Water District WD1: Three Lakes Water District WD2: Malaga Water District WD5: Lake Wen. Water District