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# Special Report



Washington Research Council

July 12, 1996

## From Aberdeen to Wenatchee Property Taxation in Fifteen Washington Cities

### Overview

In this *Special Report*, the second in a series of reports on the Washington state property tax system, the Washington Research Council examines the property tax burden in fifteen cities. As communities vary in population, economic base, personal wealth and political support for government services, their reliance on the property tax also varies. The diversity of experience can sometimes be lost in a statewide aggregation. Averages smooth the hills and valleys of trend lines, and the concentration of population and property around Puget Sound casts a large shadow over the state picture.

In the profiles of the fifteen cities, we present valuation changes, look at the property tax collected by each of the major tax-levying jurisdictions, identify the degree to which each of the major local governments relies on property taxes as a share of its budget and examine briefly the voter-approved levies.

In selecting the communities, we deliberately sought variety. Differences in size, growth rates, property wealth, assessment cycles, governmental structure and property tax reliance can influence the property tax policy in a community. Together, the cities present a comprehensive picture of Washington's property tax environment.

### Key Concepts and Observations

**Nominal vs. effective property tax rates.** The *nominal* tax rate is the levied rate, expressed in dollars per thousand of assessed valuation. It is the rate required to produce the desired level of tax revenue. (Tax Revenue divided by Assessed Value equals Nominal, or Levied, Rate). The *effective tax rate* is the rate derived by substituting market value for assessed value in the equation. (See the example on page 2.)

The distinction between nominal and effective property tax rates is important. Assessed value, the value placed on property by the local assessor, will often lag market value (or what the state constitution calls true and fair value). The state revenue department annually adjusts local assessments in computing the state property tax rate. The relationship between the property value established by the assessor and market value as determined by the state is called the assessment ratio. Currently, for example, the statewide assessment ratio is about 88 percent; that is, the Washington State Department of Revenue (DOR) believes that the aggregate value of real property as determined by the local assessors represents only 88 percent of the market value. If assessed value

equals market value, the assessment ratio is 100 percent and the effective tax rate will be the same as the nominal tax rate. A low assessment ratio, which means that the assessed value is below true and fair value, will result in an effective tax rate that is lower than the nominal rate. In other words, the nominal rate will overstate the actual property tax burden as a percentage of market value.

To get a better comparison among the cities, we converted nominal tax rates to effective tax rates using the assessment ratio established by DOR. The average effective rate among the fifteen cities is about \$1.70 below the nominal tax rate.

### The Smallville Example

The assessed value of real property in the town of Smallville is \$132 million. The town council adopts a budget requiring \$1,848,000 in property taxes. The nominal tax rate levied against every property in Smallville would be \$14.00 (i.e., \$14 per \$1,000). The calculation is this:

Taxes Required = \$1,848,000  
 Assessed Value = \$132,000,000  
 $1,848,000/132,000,000 = 0.014$   
 $0.014 * 1,000 = \$14.00$  per thousand

However, the state revenue department believes that the assessed value of property in Smallville represents just 88 percent of market value. If that's accurate, the market (100 percent true and fair value) of real property in the town is actually \$150 million (that is, \$132 million divided by 0.88).

To determine the effective tax rate, calculate as before substituting market value for assessed value. The effective rate, then is \$12.32 per thousand.

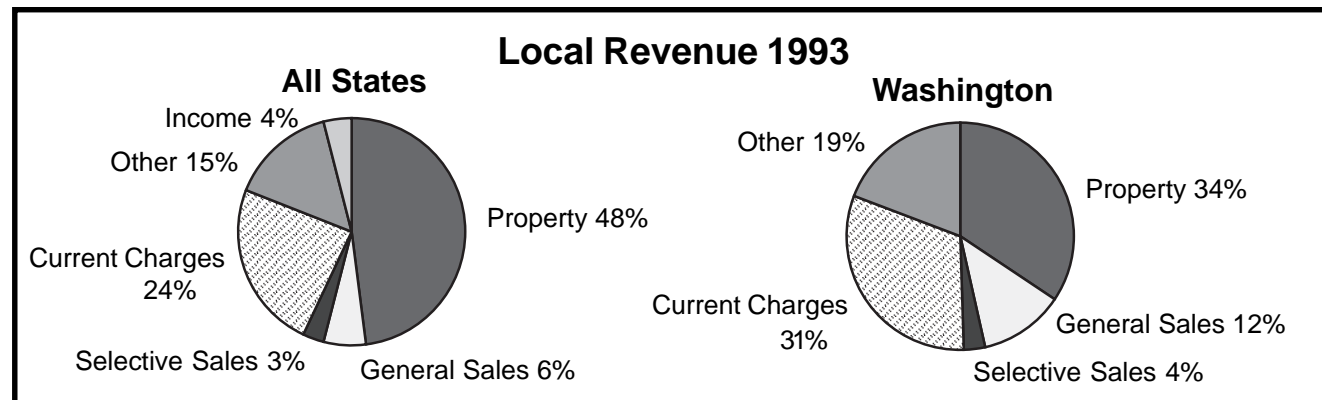
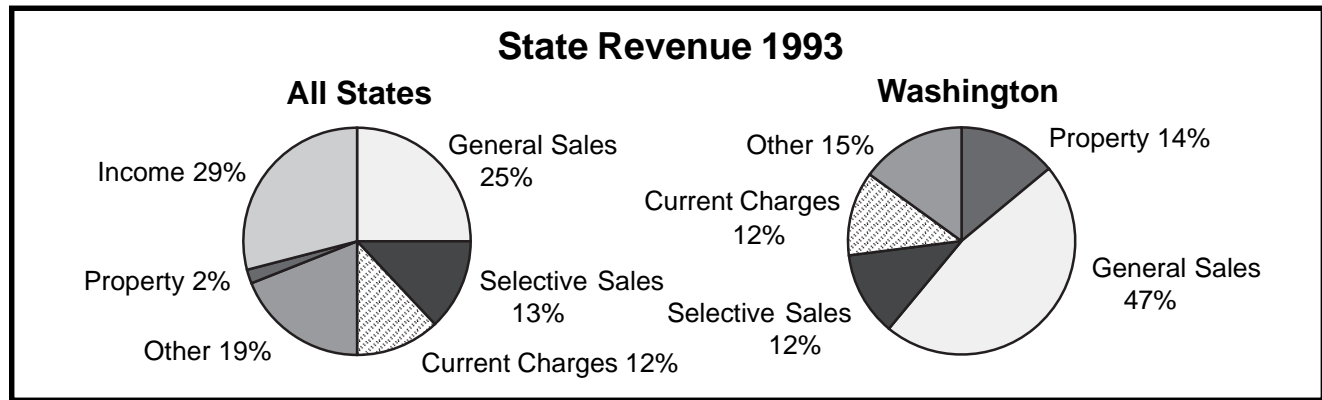
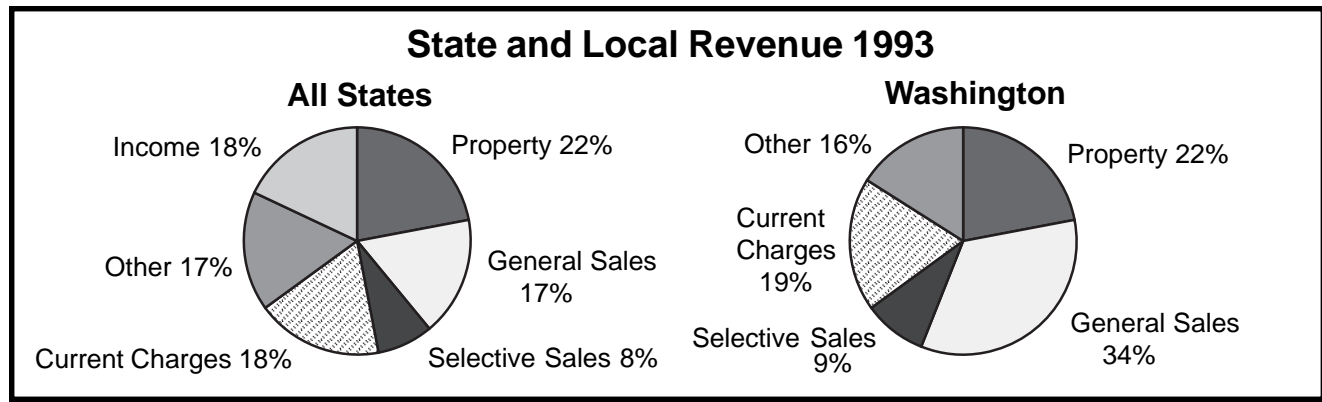
Taxes Required = \$1,848,000  
 Market Value = \$150,000,000  
 $1,848,000/150,000,000 = \$0.01232$   
 $0.01232 * 1000 = \$12.32$  per thousand

**Growth rates.** Assessed valuation for the fifteen cities grew a combined total of 73 percent between 1989 and 1996. Vancouver, which experienced population growth of 41 percent, saw assessed valuation climb 146 percent, by far the largest increase of the fifteen. Bellingham and Everett ranked second and third in the rate of AV growth, at 117 percent and 110 percent respectively. The slowest growing city in the group was Aberdeen, with an AV increase of 27 percent and less than a 1 percent increase in population. Seattle, the largest city, with 10 percent of the state's population and 15 percent of statewide AV, showed unexceptional growth relative to the other cities—population up 3 percent and AV up 66 percent.

**Property wealth.** A simple measure of a district's property wealth is per capita assessed valuation (PCAV). The range among the fifteen cities was substantial. The two suburban King County cities, Bellevue and Redmond, represented the high-end, at \$106,927 and \$105,547 PCAV respectively. At the other extreme were Aberdeen and Pasco, with PCAV of \$29,403 and \$26,640 respectively.

A property-rich community like Bellevue can generate substantial revenue while maintaining a relatively low rate. For example, a \$1.00 tax levy in Bellevue will bring in more than four times the money per capita that a \$1.00 levy generates in Pasco. While the correlation is by no means perfect, there is a general tendency among the cities we examined for communities with low PCAV to have higher tax rates. Bellevue, for example, had the third lowest nominal 1996 tax rate, while Aberdeen had the second highest.

**The state property tax levy.** As the Washington Research Council noted in *A Citizens' Guide to Washington State Property Taxes*, state and local governments in Washington rely on property taxes for about 21 percent of the revenue they collect (exclusive of federal grants). This represents about the same share of total revenues as state and local governments together collect nationally. However Washington, at 14 percent of revenues compared to 2 percent nationally, stands out in the degree to which state government collects property taxes.



The state property tax, which represents about one-fourth of state funding for the public schools, was adopted in 1975. The state tax rate is capped at \$3.60 per \$1,000 of market value, not assessed value. Due to the effect of the assessment ratio, the nominal state rate will often exceed \$3.60. For example, in 1996, with the statewide assessment ratio of about 88 percent, the cap on the statewide average nominal tax rate was \$4.08.

The state rate also allows an illustration of the effect of the 106 percent limit, which restricts collections to 106 percent of the highest amount levied in the preceding three years plus an adjustment for new construction and improvements (see *A Citizens' Guide to Washington State Property Taxes* for a more complete discussion). The state could not levy the full \$4.08 in 1996 without exceeding the 106 percent limit; the maximum nominal rate that could have been levied was \$3.67. The Legislature further reduced the state rate with a onetime cut of nearly 5 percent, which brought the nominal rate down to \$3.23. (Given a statewide average assessment ratio of about 88 percent, the effective state property tax rate, then, is \$3.08.)

Among the fifteen cities, for 1996 we find assessment ratios ranging from 82 percent in Wenatchee (Chelan County) to 96 percent in Vancouver (Clark County). Correspondingly, Vancouver has the lowest nominal state tax rate (\$3.22) while Wenatchee has the highest at \$3.76.

**Assessment Cycles.** Assessment cycles vary among counties. However, the basic distinction is between counties which assess on a *cyclical* basis and those with *annual* reappraisals. Typically, counties on an annual basis physically inspect each property once in a six year period, i.e., only one-sixth of the properties in the county are inspected each year. All other properties in the county are revalued statistically. Cyclical assessments mean that properties are only revalued following a physical inspection, which will occur, depending on the county, once every two, three or four years (most counties use a four-year cycle). King County, which represents about one-third of the assessed value in the state, is in the process of converting to an annual reappraisal system.

With cyclical appraisals, taxpayers in a county will go for several years with no increase in their assessments, but when the reappraisal occurs, the increase may be substantial. In part, the sharp increases experienced by some property owners in King County in 1991 (and, to a lesser extent, 1993) can be attributed to the cyclical appraisal technique.

The fifteen cities examined in this report represent thirteen counties (three King County cities are included). Of the thirteen counties, eight use (or are converting to) annual assessments; four are on a four-year cycle; and one is on a two-year cycle.

**Reliance on Property Taxes.** Local governments vary in the degree to which they rely on property taxes to fund their budgets. We present data on the city, school district and county. (Note: the figures refer to the government's total budget, not the share derived from property taxes collected within the city.)

The range of property tax support among local school districts (excluding the state levy) extended from 28 percent in Bellevue to 10 percent in Bremerton. The three school districts with the greatest degree of property tax support were all in King County (Bellevue, 28 percent; Seattle, 24 percent; Redmond, 23 percent).

Among the cities, Bremerton, with 18 percent of its budget from property taxes, ranks first, while Pasco gets by with just 5 percent of its budget funded by property tax dollars. Again, the King County governments rely most heavily on the property tax.

***Tax rates and voter-approved levies.*** Perhaps not unexpectedly, there is a close relationship between voter-approved levies and the consolidated tax rate. Among the fifteen cities, Tacoma had the highest 1996 consolidated tax rate at \$18.20; Longview, at \$12.08, had the lowest rate. Tacoma also had the highest percentage of the consolidated rate represented by voter-approved taxes (46.9 percent). Conversely, of Longview's consolidated levy, only 24.5 percent was voter-approved, the lowest percentage among the fifteen cities.

There seems to be little relationship between property wealth (i.e., high per capita assessed valuation) and the share of the consolidated levy approved by voters. Bellevue had the highest per capita assessed valuation (PCAV) at \$106,927; Pasco, the lowest, at \$26,640. Yet, of Pasco's levy rate of \$15.52, 42 percent had been approved by the voters. Of Bellevue's consolidated rate of \$12.36, 36 percent had received voter approval.

## Format of Presentation

In the following pages, information is presented in a standardized format to permit easy comparison between and among cities. In the left column of each page are the following:

- Population estimates for 1990 and 1995.
- Structure and employment data for the major local governments.
- Assessment cycles.
- Effective tax rates, per capita assessed valuation and per capita market (100 percent true and fair) value.
- An itemization of voter-approved levies in effect for 1996.

In the right-hand column are four graphs depicting the following:

- Annual assessed valuation for 1989-1996.
- The consolidated levy for the years 1989 and 1996, with each government's share identified.
- The consolidated levy for 1989-1996 showing the share approved by voters and indicating the assessment ratio (the percentage of true market value captured by the county assessor as determined by the state revenue department).
- The degree to which each major local government relies on property taxes as a percentage of total revenues.

# Aberdeen

## Grays Harbor County

**• Population**

	City	County
1990	16,565	64,175
1995	16,700	67,700

**• Government Structure**

County: Three Commissioners  
 City: Mayor-Council

**• Employees in 1995**

County: 444 Full-time, 120 Part-time  
 City: 172 Full-time, 6 Part-time

**• Aberdeen School District in 1995**

Students: 3,637.7 Average FTE  
 Staff: 403.05 FTE

**• Property Assessments**

Four-Year Cycle

**• Property Tax Statistics**

**1989**

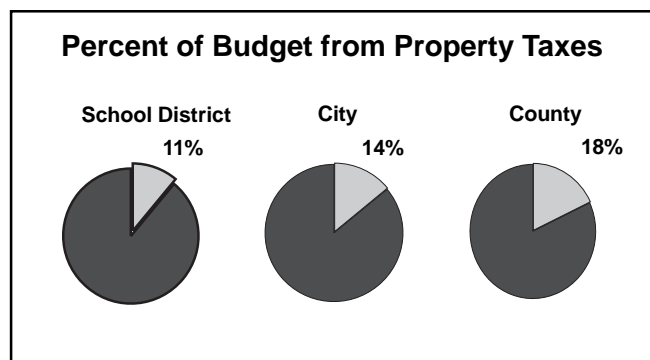
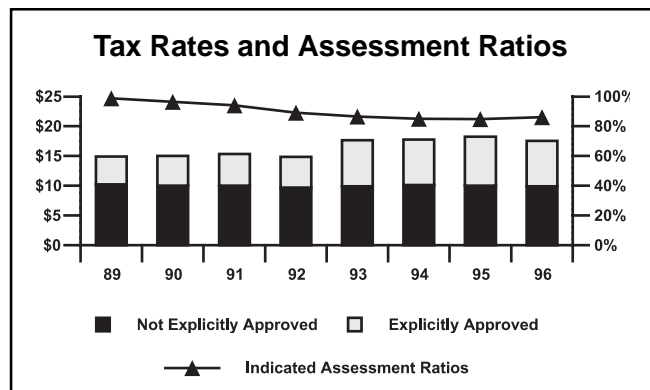
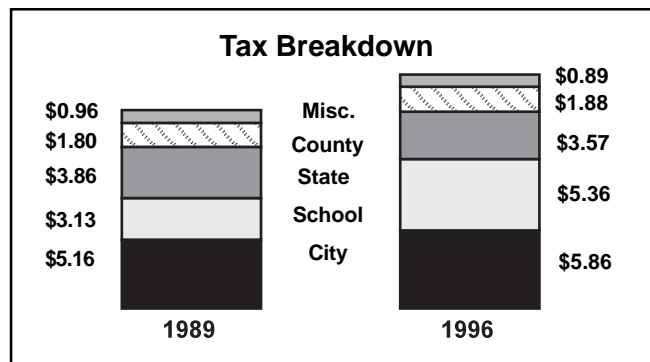
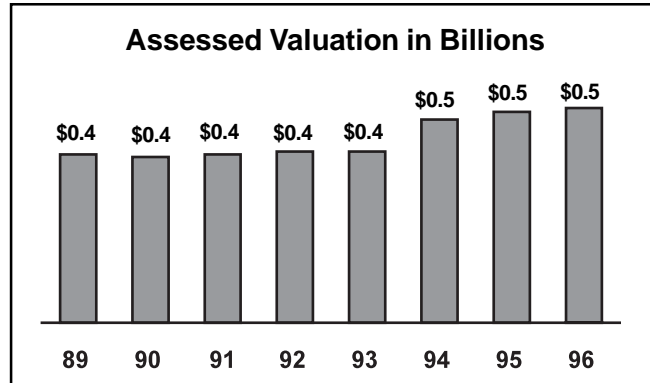
Per Capita Assessed Value: \$22,493  
 Per Capita Market Value: \$22,766  
 Effective Property Tax Rate: \$14.73

**1996**

Per Capita Assessed Value: \$29,403  
 Per Capita Market Value: \$34,150  
 Effective Property Tax Rate: \$15.12

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$9.93</b>
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$2.27
School M&O	\$4.05
School Bonds	\$1.31
<i>Total Voter Approved Levies</i>	<b>\$7.63</b>
<b>Total Property Tax Levy</b>	<b>\$17.56</b>



# Bellevue

## King County

**• Population**

	City	County
1990	86,872	1,507,305
1995	102,000	1,613,600

**• Government Structure**

County: Council with 13 Members  
 City: Council-Manager

**• Employees in 1995**

County: 11,000 Full-time  
 City: 1,037 Full-time, 46 Part-time

**• Bellevue School District in 1995**

Students: 13,911.2 Average FTE  
 Staff: 1,411.98 FTE

**• Property Assessments**

Changing from 2 year to Annual Cycle

**• Property Tax Statistics**

**1989**

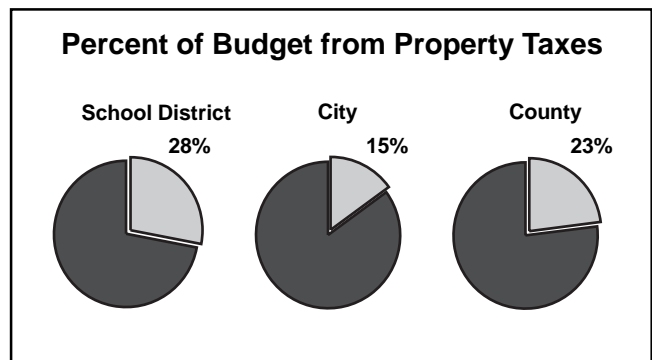
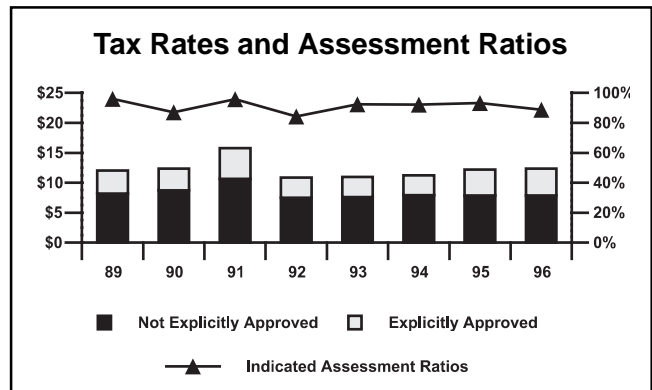
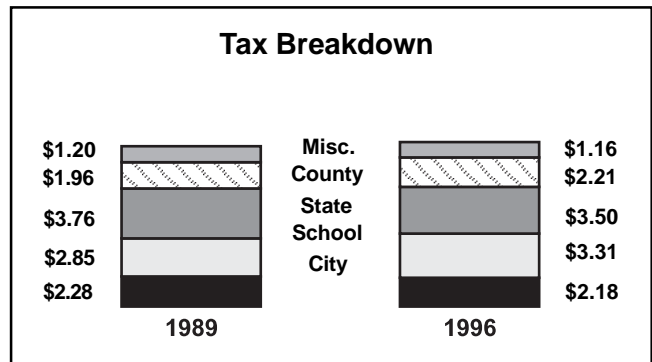
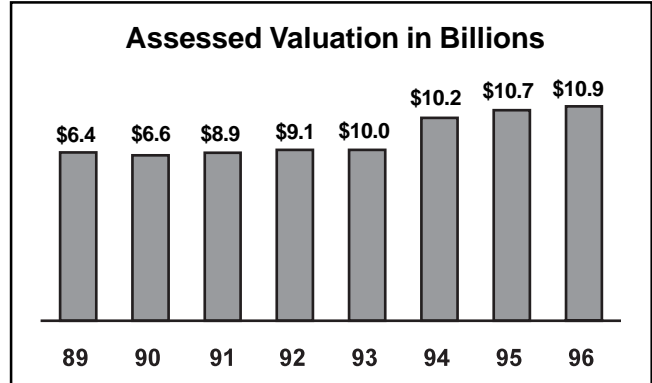
Per Capita Assessed Value: \$75,533  
 Per Capita Market Value: \$78,598  
 Effective Property Tax Rate: \$11.58

**1996**

Per Capita Assessed Value: \$106,927  
 Per Capita Market Value: \$120,414  
 Effective Property Tax Rate: \$10.97

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$7.87</b>
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.35
School M&O	\$1.52
School Capital Projects	\$1.57
School Bonds	\$0.22
County Bonds	\$0.46
Library Bonds	\$0.12
Emergency Medical Services	\$0.25
<i>Total Voter Approved Levies</i>	<b>\$4.49</b>
<b>Total Property Tax Levy</b>	<b>\$12.36</b>



# Bellingham

## Whatcom County

**• Population**

	City	County
1990	52,179	127,780
1995	57,830	148,300

**• Government Structure**

County: Council with 7 Members  
 City: Mayor-Council

**• Employees in 1995**

County: 651 Full-time, 37 Part-time  
 City: 624 Full-time, 59 Part-time

**• Bellingham School District in 1995**

Students: 8,903.57 Average FTE  
 Staff: 876.18 FTE

**• Property Assessments**

Four-Year Cycle

**• Property Tax Statistics**

**1989**

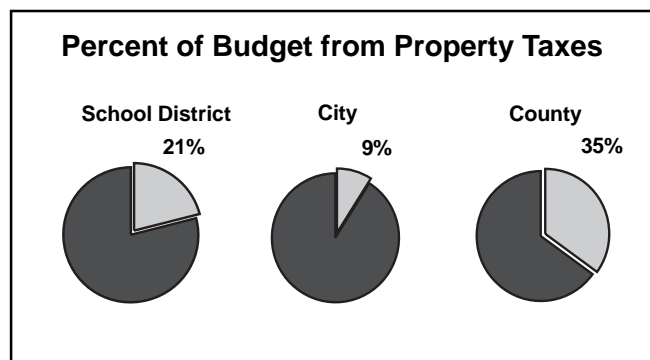
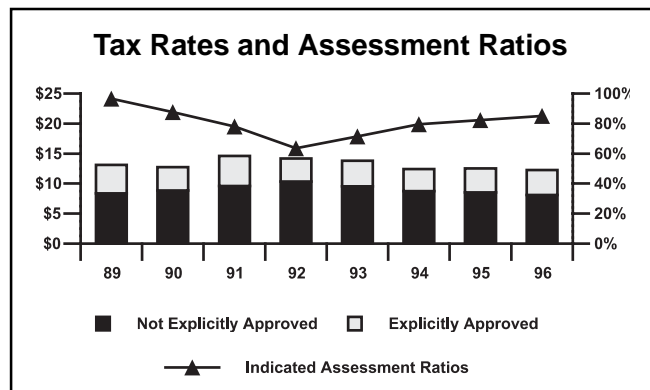
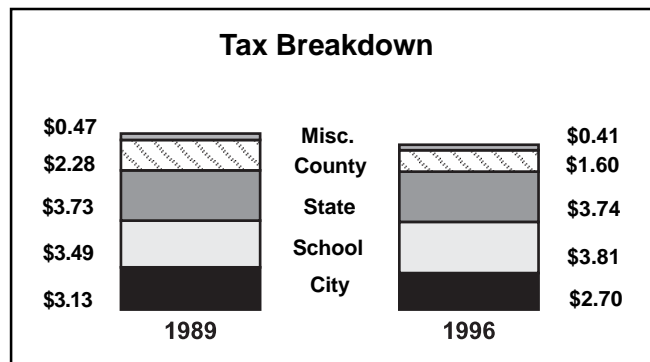
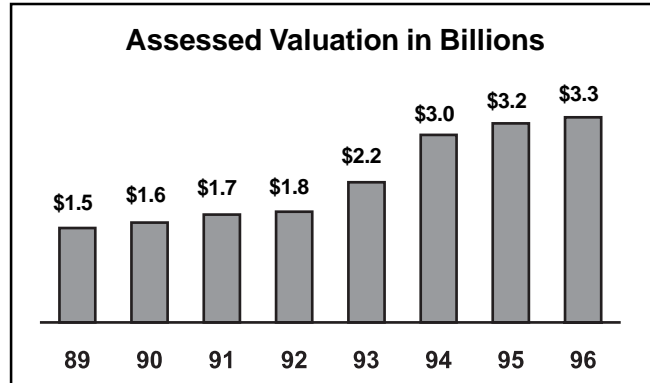
Per Capita Assessed Value: \$32,099  
 Per Capita Market Value: \$33,229  
 Effective Property Tax Rate: \$12.66

**1996**

Per Capita Assessed Value: \$56,228  
 Per Capita Market Value: \$66,073  
 Effective Property Tax Rate: \$10.44

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	\$8.10
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.28
School M&O	\$2.45
School Bonds	\$1.37
County Bonds	\$0.06
<i>Total Voter Approved Levies</i>	\$4.16
<b>Total Property Tax Levy</b>	<b>\$12.26</b>





# Bremerton

## Kitsap County

**• Population**

	City	County
1990	38,142	189,731
1995	39,610	220,600

**• Government Structure**

County: Three Commissioners  
 City: Mayor-Council

**• Employees in 1995**

County: 906 Full-time, 26 Part-time  
 City: 376 Full-time, 32 Part-time

**• Bremerton School District in 1995**

Students: 5,707.1 Average FTE  
 Staff: 566.64 FTE

**• Property Assessments**

Annual Cycle

**• Property Tax Statistics**

**1989**

Per Capita Assessed Value: \$22,863  
 Per Capita Market Value: \$23,378  
 Effective Property Tax Rate: \$12.97

**1996**

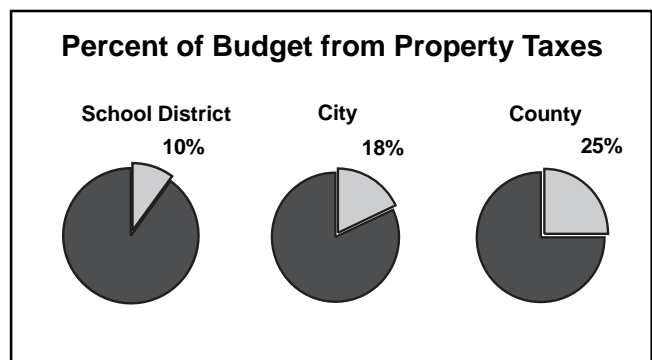
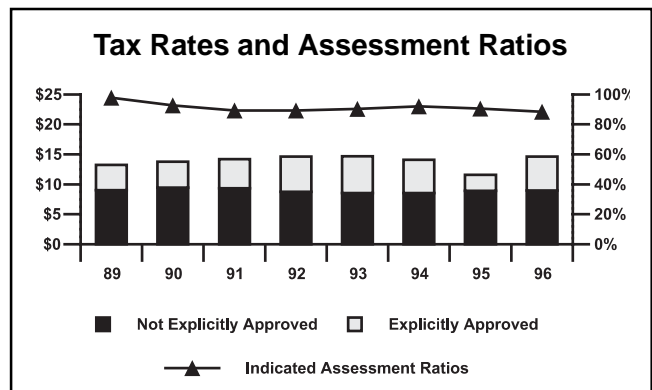
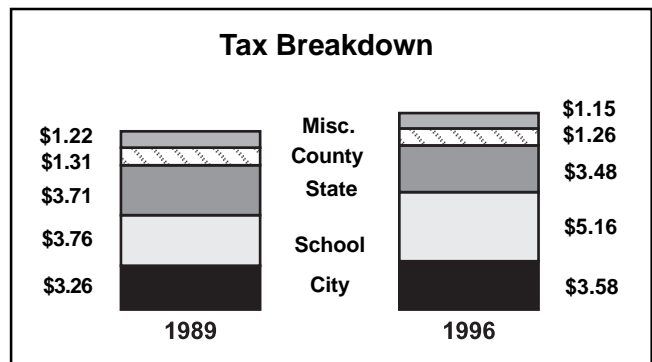
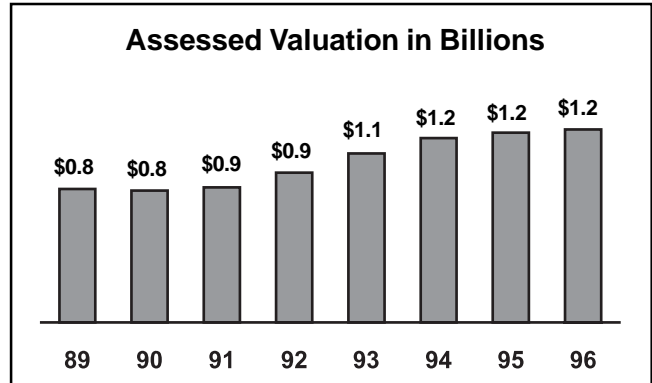
Per Capita Assessed Value: \$30,900  
 Per Capita Market Value: \$34,955  
 Effective Property Tax Rate: \$12.93

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	\$9.00
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.22
School M&O	\$3.16
School Bonds	\$2.00
Emergency Medical Services	\$0.25
<i>Total Voter Approved Levies</i>	\$5.63
<b>Total Property Tax Levy</b>	<b>\$14.63</b>

**• Important Notes**

Failed School District M&O levy in 1994



# Everett

## Snohomish County

**• Population**

	City	County
1990	69,974	465,628
1995	79,180	525,600

**• Government Structure**

County: Council with 5 Members  
 City: Mayor-Council

**• Employees in 1995**

County: 2,028 Full-time, 60 Part-time  
 City: 960 Full-time, 34 Part-time

**• Everett School District in 1995**

Students: 15,226.8 Average FTE  
 Staff: 1,416.18 FTE

**• Property Assessments**

Four-Year Cycle

**• Property Tax Statistics**

**1989**

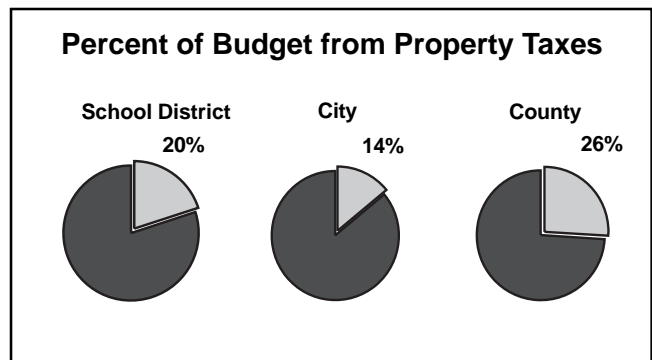
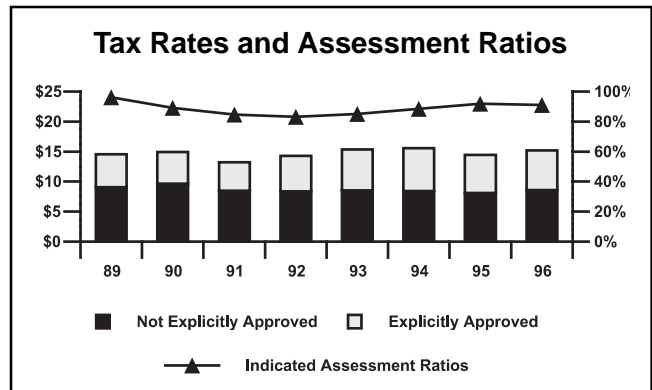
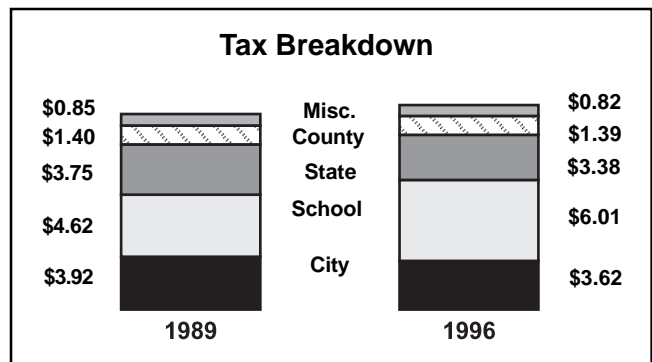
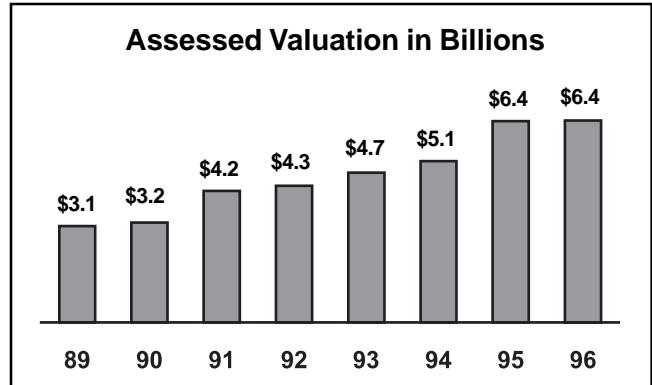
Per Capita Assessed Value: \$50,085  
 Per Capita Market Value: \$52,010  
 Effective Property Tax Rate: \$14.00

**1996**

Per Capita Assessed Value: \$80,838  
 Per Capita Market Value: \$88,736  
 Effective Property Tax Rate: \$13.87

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$8.59</b>
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.13
School M&O	\$3.18
School Capital Projects	\$0.46
School Bonds	\$2.37
County Bonds	\$0.06
Emergency Medical Services	\$0.43
<i>Total Voter Approved Levies</i>	<b>\$6.63</b>
<b>Total Property Tax Levy</b>	<b>\$15.22</b>



# Longview

## Cowlitz County

• **Population**

	City	County
1990	31,499	82,119
1995	33,480	89,400

• **Government Structure**

County: Three Commissioners  
 City: Council-Manager

• **Employees in 1995**

County: 557 Full-time, 20 Part-time  
 City: 275 Full-time, 24 Part-time

• **Longview School District in 1995**

Students: 6,765.2 Average FTE  
 Staff: 766.42 FTE

• **Property Assessments**

Annual Cycle

• **Property Tax Statistics**

**1989**

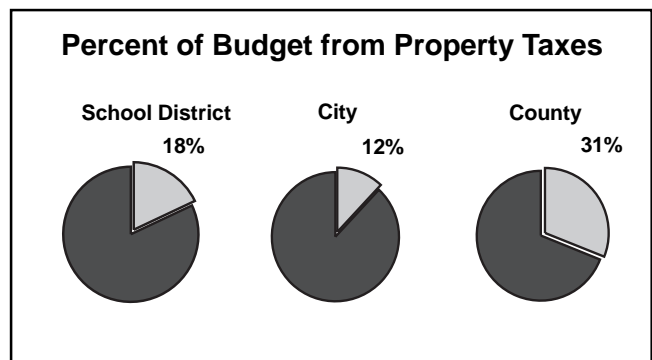
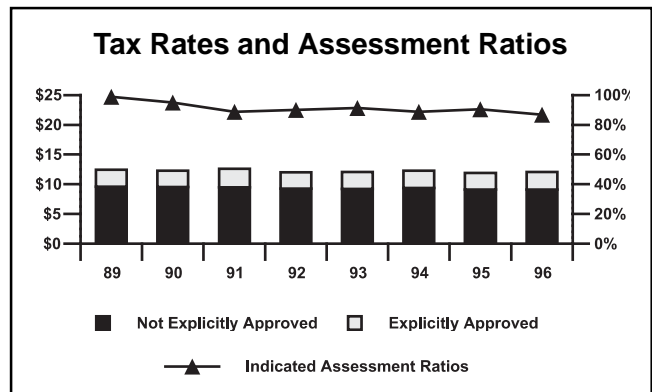
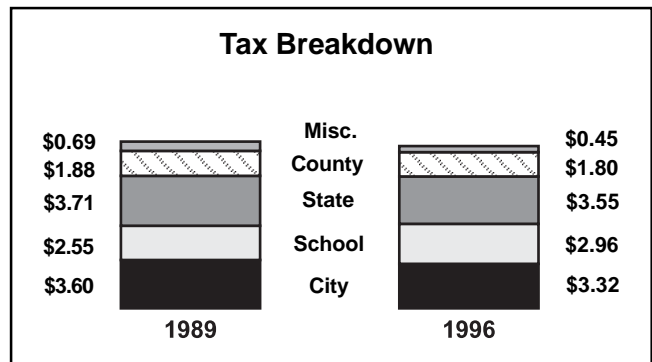
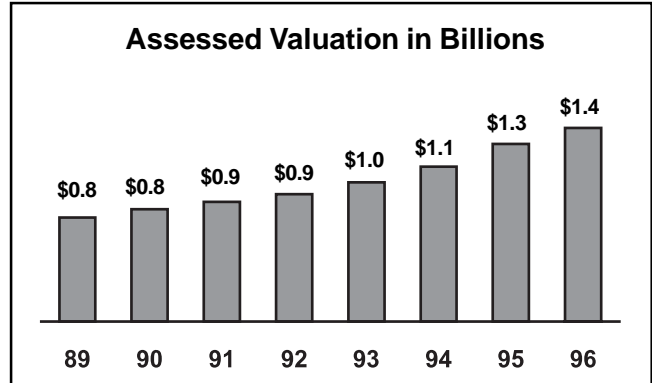
Per Capita Assessed Value: \$25,493  
 Per Capita Market Value: \$25,766  
 Effective Property Tax Rate: \$12.30

**1996**

Per Capita Assessed Value: \$41,883  
 Per Capita Market Value: \$48,197  
 Effective Property Tax Rate: \$10.50

• **Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$9.12</b>
<b>Voter Approved (Special) Levies</b>	
School M&O	\$2.28
School Bonds	\$0.68
<i>Total Voter Approved Levies</i>	<b>\$2.96</b>
<b>Total Property Tax Levy</b>	<b>\$12.08</b>



# Pasco

## Franklin County

**• Population**

	City	County
1990	20,337	37,473
1995	22,500	44,000

**• Government Structure**

County: Three Commissioners  
 City: Council-Manager

**• Employees in 1995**

County: 250 Full-time, 11 Part-time  
 City: 173 Full-time, 6 Part-time

**• Pasco School District in 1995**

Students: 6,914.1 Average FTE  
 Staff: 772.95 FTE

**• Property Assessments**

Two-Year Cycle

**• Property Tax Statistics**

**1989**

Per Capita Assessed Value: \$20,106  
 Per Capita Market Value: \$20,706  
 Effective Property Tax Rate: \$17.67

**1996**

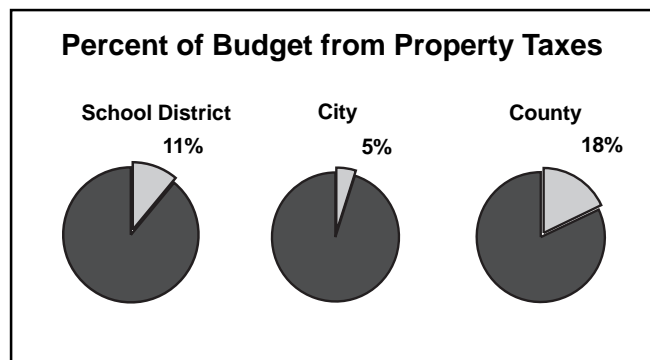
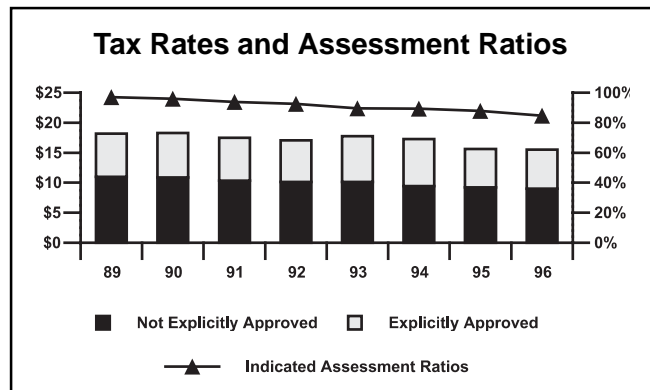
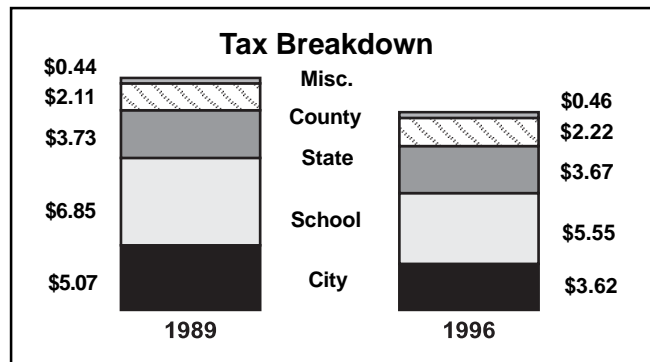
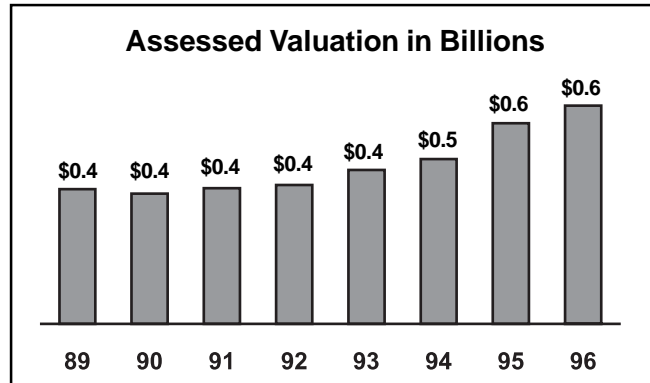
Per Capita Assessed Value: \$26,640  
 Per Capita Market Value: \$31,452  
 Effective Property Tax Rate: \$13.14

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$9.00</b>
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.67
School M&O	\$3.92
School Bonds	\$1.63
County Bonds	\$0.30
<b>Total Voter Approved Levies</b>	<b>\$6.52</b>
<b>Total Property Tax Levy</b>	<b>\$15.52</b>

**• Important Notes**

Local Improvement District forced regular levy above 1% limit in 1989-91.



# Port Angeles

## Clallam County

**• Population**

	City	County
1990	17,710	56,204
1995	18,540	63,600

**• Government Structure**

County: Three Commissioners  
 City: Council-Manager

**• Employees in 1995**

County: 325 Full-time, 49 Part-time  
 City: 220 Full-time, 30 Part-time

**• Port Angeles School District in 1995**

Students: 4,686.4 Average FTE  
 Staff: 439.16 FTE

**• Property Assessments**

Annual Cycle

**• Property Tax Statistics**

**1989**

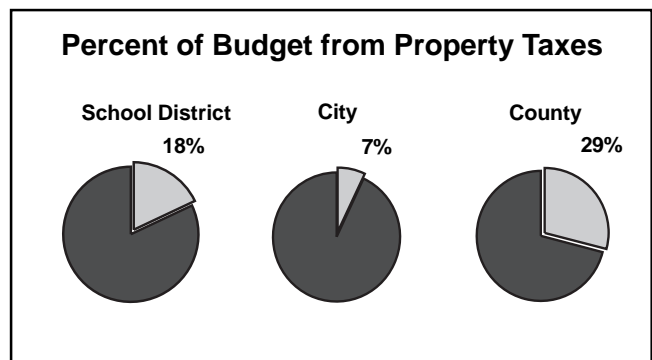
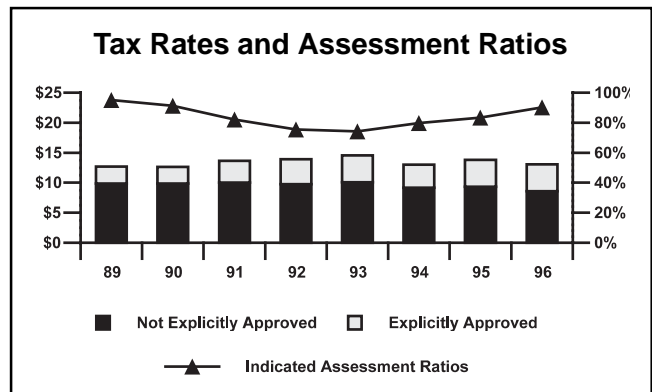
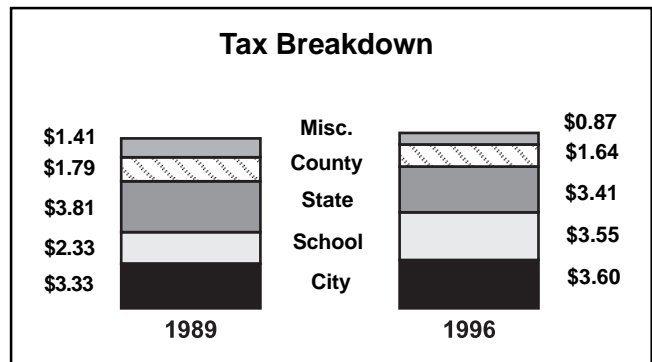
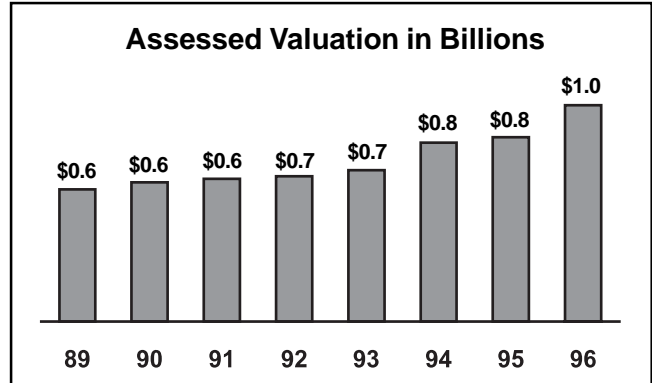
Per Capita Assessed Value: \$34,539  
 Per Capita Market Value: \$36,281  
 Effective Property Tax Rate: \$12.07

**1996**

Per Capita Assessed Value: \$52,899  
 Per Capita Market Value: \$58,582  
 Effective Property Tax Rate: \$11.81

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$8.59</b>
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.91
School M&O	\$2.71
School Bonds	\$0.84
County Bonds	\$0.02
<i>Total Voter Approved Levies</i>	<b>\$4.48</b>
<b>Total Property Tax Levy</b>	<b>\$13.07</b>



# Redmond

## King County

**• Population**

	City	County
1990	35,800	1,507,305
1995	40,030	1,613,600

**• Government Structure**

County: Council with 13 Members  
 City: Mayor-Council

**• Employees in 1995**

County: 11,000 Full-time  
 City: 376 Full-time, 32 Part-time

**• Lake Washington School District in 1995**

Students: 21,947.7 Average FTE  
 Staff: 1,966.08 FTE

**• Property Assessments**

Changing from Two-Year to Annual Cycle

**• Property Tax Statistics**

**1989**

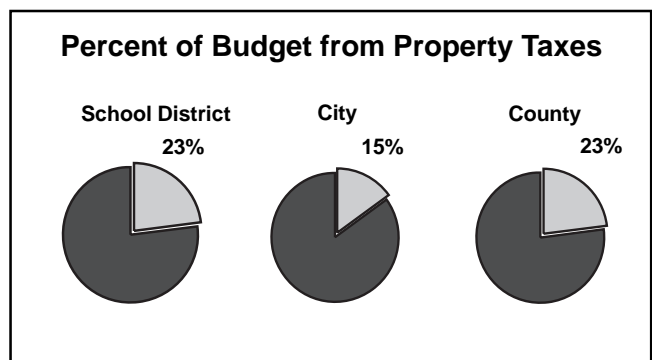
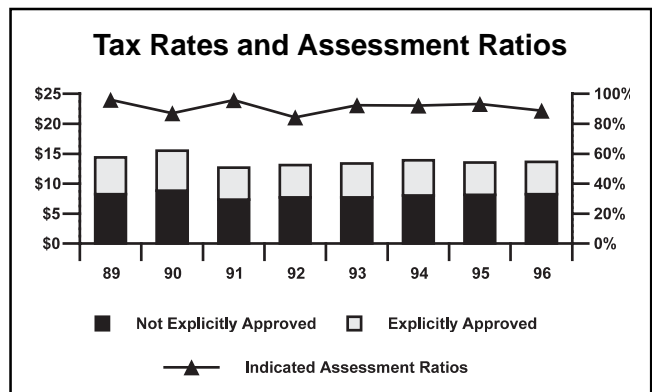
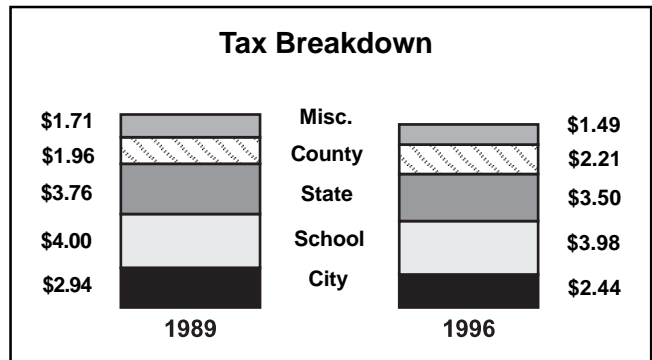
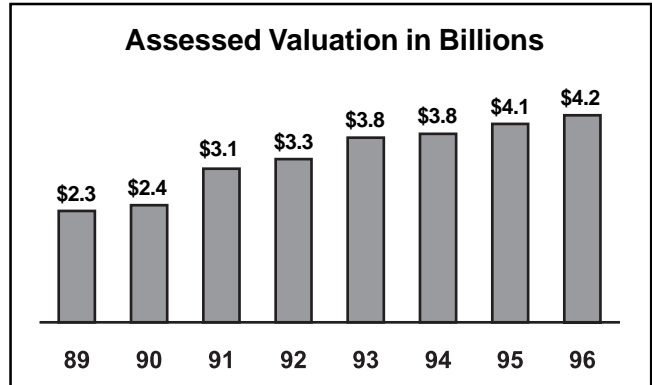
Per Capita Assessed Value: \$71,639  
 Per Capita Market Value: \$74,547  
 Effective Property Tax Rate: \$13.81

**1996**

Per Capita Assessed Value: \$105,547  
 Per Capita Market Value: \$118,860  
 Effective Property Tax Rate: \$12.09

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$8.25</b>
<i>Voter Approved (Special) Levies</i>	
City Bonds	\$0.70
School M&O	\$2.26
School Bonds	\$1.72
County Bonds	\$0.39
Hospital Bonds	\$0.05
Emergency Medical Services	\$0.25
<i>Total Voter Approved Levies</i>	<b>\$5.37</b>
<b>Total Property Tax Levy</b>	<b>\$13.62</b>



# Richland

## Benton County

• **Population**

	City	County
1990	32,315	112,560
1995	36,270	131,000

• **Government Structure**

County: Three Commissioners  
 City: Council-Manager

• **Employees in 1995**

County: 460 Full-time, 73 Part-time  
 City: 434 Full-time, 10 Part-time

• **Richland School District in 1995**

Students: 7,954.3 Average FTE  
 Staff: 718.47 FTE

• **Property Assessments**

Annual Cycle

• **Property Tax Statistics**

**1989**

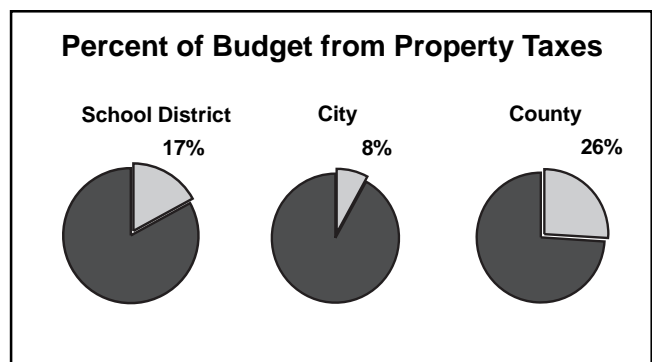
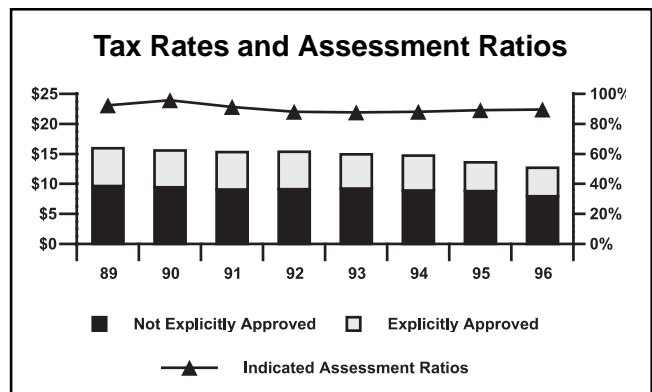
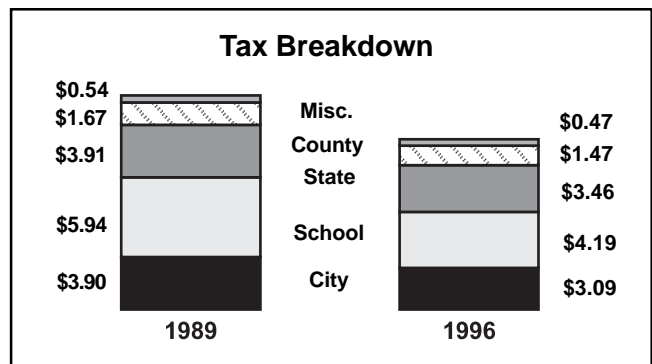
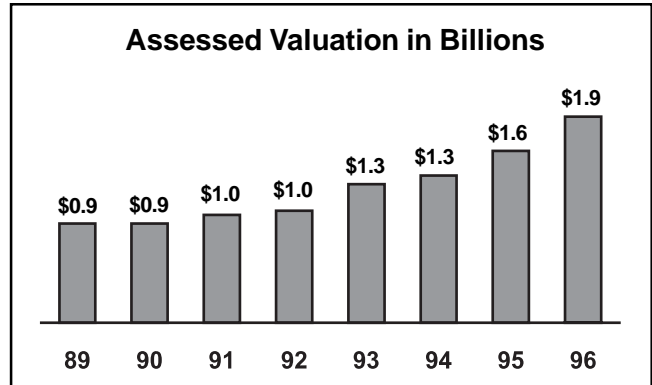
Per Capita Assessed Value: \$29,825  
 Per Capita Market Value: \$32,278  
 Effective Property Tax Rate: \$14.75

**1996**

Per Capita Assessed Value: \$51,442  
 Per Capita Market Value: \$57,349  
 Effective Property Tax Rate: \$11.38

• **Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	\$7.97
Voter Approved (Special) Levies	
City Bonds	\$0.48
School M&O	\$3.15
School Bonds	\$1.04
County Bonds	\$0.04
<i>Total Voter Approved Levies</i>	\$4.71
<b>Total Property Tax Levy</b>	<b>\$12.68</b>



# Seattle

## King County

**• Population**

	City	County
1990	516,259	1,507,305
1995	532,900	1,613,600

**• Government Structure**

County: Council with 13 Members  
 City: Mayor-Council

**• Employees in 1995**

County: 11,000 Full-time  
 City: 9,161 Full-time, 783 Part-time

**• Seattle School District in 1995**

Students: 41,326.6 Average FTE  
 Staff: 4,780.35 FTE

**• Property Assessments**

Changing from Two-year to Annual Cycle

**• Property Tax Statistics**

**1989**

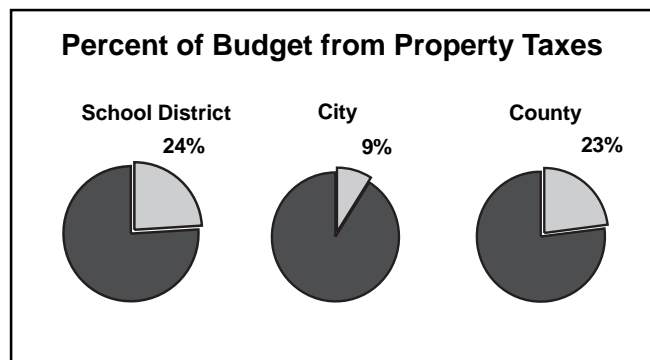
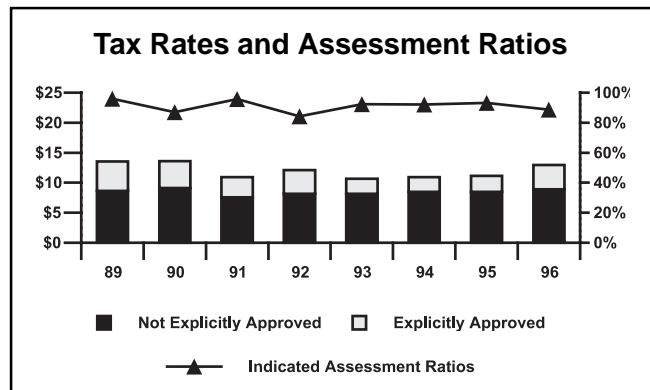
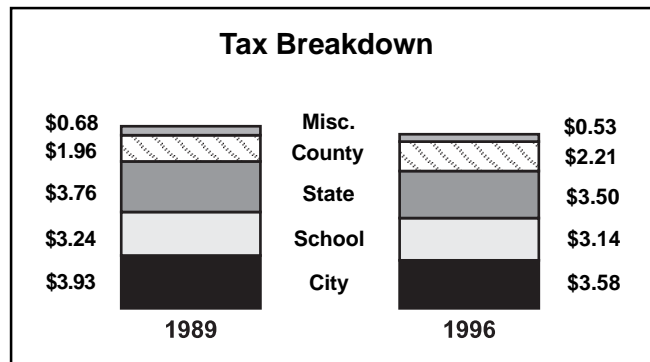
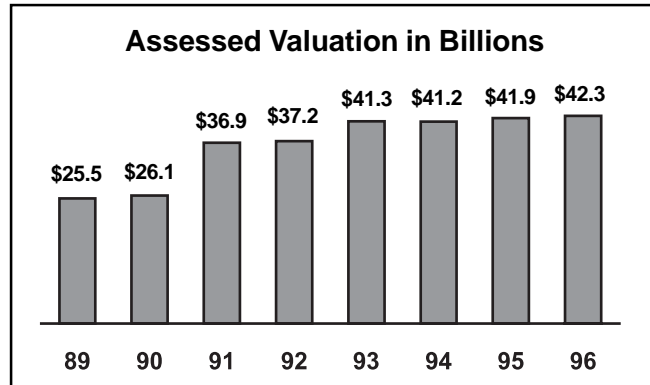
Per Capita Assessed Value: \$51,388  
 Per Capita Market Value: \$53,473  
 Effective Property Tax Rate: \$13.04

**1996**

Per Capita Assessed Value: \$79,401  
 Per Capita Market Value: \$89,416  
 Effective Property Tax Rate: \$11.51

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	\$8.89
<i>Voter Approved (Special) Levies</i>	
City Bonds	\$0.29
School M&O	\$1.80
School Capital Projects	\$1.33
County Bonds	\$0.40
Emergency Medical Services	\$0.25
<i>Total Voter Approved Levies</i>	<i>\$4.07</i>
<b>Total Property Tax Levy</b>	<b>\$12.96</b>





# Spokane Spokane County

**• Population**

	City	County
1990	177,165	361,333
1995	188,800	401,200

**• Government Structure**

County: Three Commissioners  
 City: Council-Manager

**• Employees in 1995**

County: 1,709 Full-time  
 City: 2,041 Full-time, 474 Part-time

**• Spokane School District in 1995**

Students: 28,850.2 Average FTE  
 Staff: 2,909.03 FTE

**• Property Assessments**

Annual Cycle

**• Property Tax Statistics**

**1989**

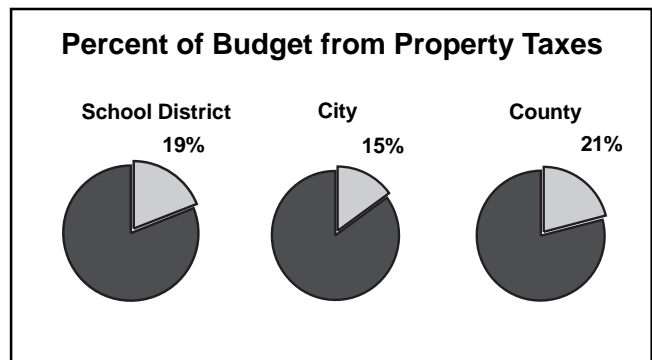
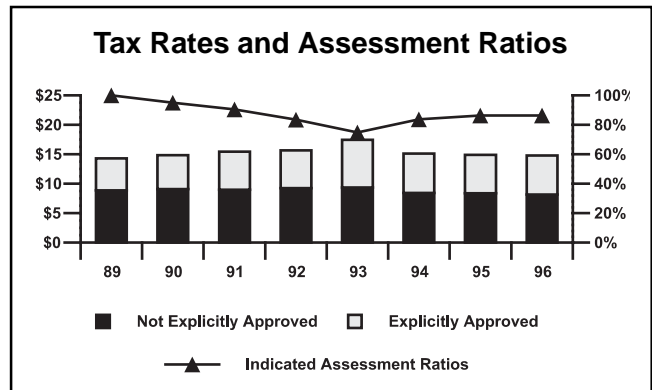
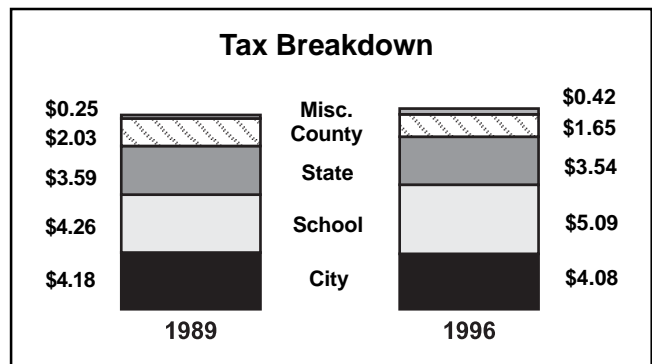
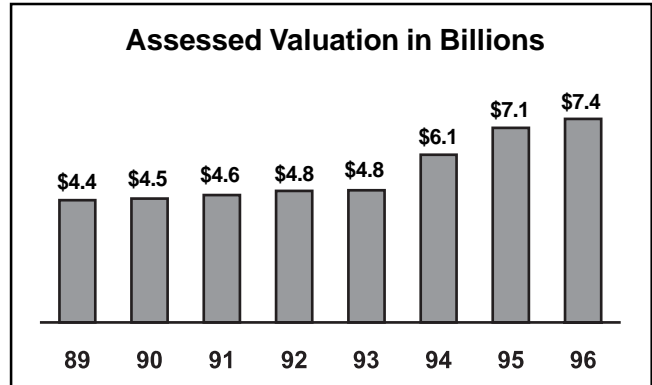
Per Capita Assessed Value: \$26,052  
 Per Capita Market Value: \$26,078  
 Effective Property Tax Rate: \$14.29

**1996**

Per Capita Assessed Value: \$39,049  
 Per Capita Market Value: \$45,196  
 Effective Property Tax Rate: \$12.77

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$8.19</b>
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$1.05
School M&O	\$4.06
School Bonds	\$1.03
County Bonds	\$0.03
Emergency Medical Services	\$0.42
<b>Total Voter Approved Levies</b>	<b>\$6.59</b>
<b>Total Property Tax Levy</b>	<b>\$14.78</b>



# Tacoma

## Pierce County

**• Population**

	City	County
1990	176,664	586,203
1995	184,500	660,200

**• Government Structure**

County: Council with 7 Members  
 City: Council-Manager

**• Employees in 1995**

County: 2,391 Full-time, 38 Part-time  
 City: 3,000 Full-time, 5 Part-time

**• Aberdeen School District in 1995**

Students: 28,263.3 Average FTE  
 Staff: 3,264.78 FTE

**• Property Assessments**

Annual Cycle

**• Property Tax Statistics**

**1989**

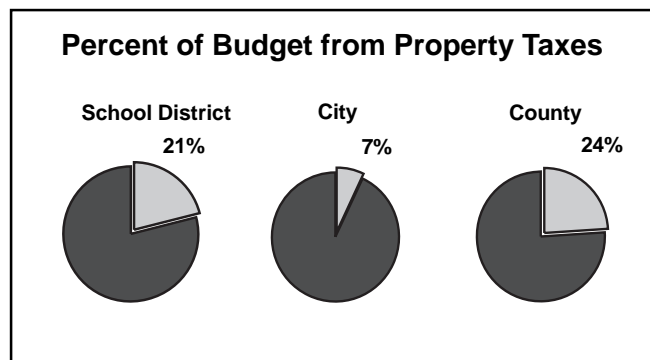
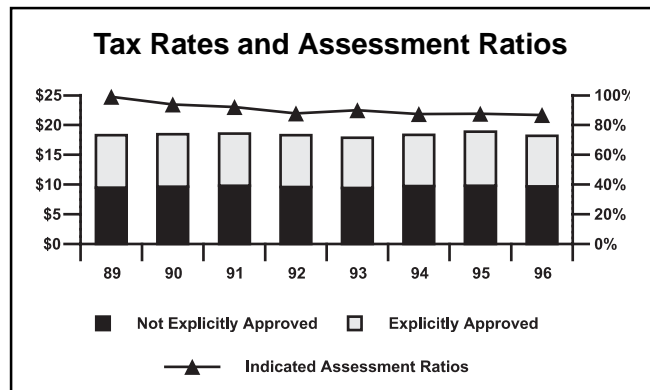
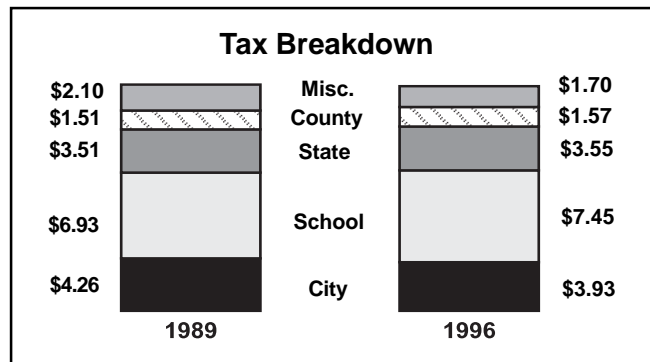
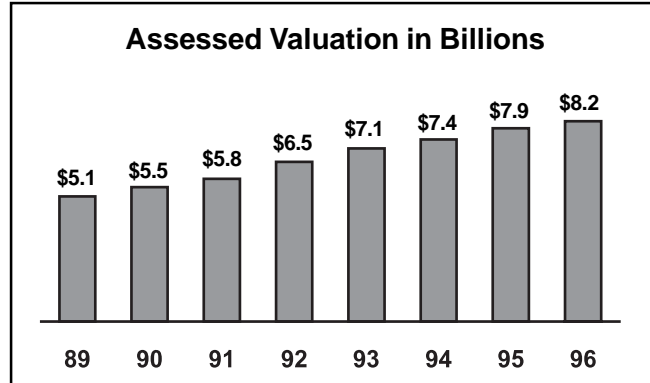
Per Capita Assessed Value: \$31,624  
 Per Capita Market Value: \$31,911  
 Effective Property Tax Rate: \$18.15

**1996**

Per Capita Assessed Value: \$44,304  
 Per Capita Market Value: \$51,042  
 Effective Property Tax Rate: \$15.80

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$9.67</b>
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.33
School M&O	\$5.27
School Capital Projects	\$1.82
School Bonds	\$0.36
Metro Park Bonds	\$0.40
Emergency Medical Services	\$0.35
<i>Total Voter Approved Levies</i>	<b>\$8.53</b>
<b>Total Property Tax Levy</b>	<b>\$18.20</b>



# Vancouver

## Clark County

• **Population**

	City	County
1990	46,380	238,053
1995	65,360	291,000

• **Government Structure**

County: Three Commissioners  
 City: Council-Manager

• **Employees in 1995**

County: 1,541 Full-time, 31 Part-time  
 City: 713 Full-time, 22 Part-time

• **Vancouver School District in 1995**

Students: 17,111.0 Average FTE  
 Staff: 1,763.61 FTE

• **Property Assessments**

Annual Cycle

• **Property Tax Statistics**

**1989**

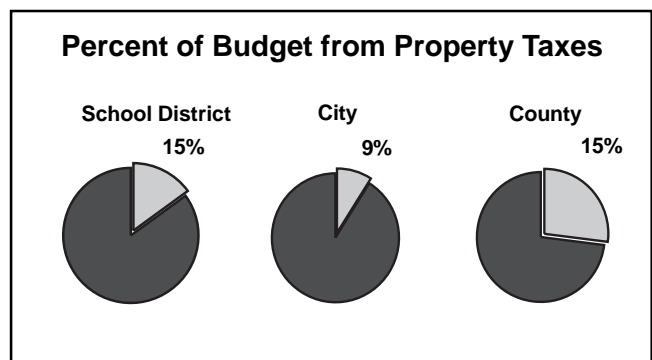
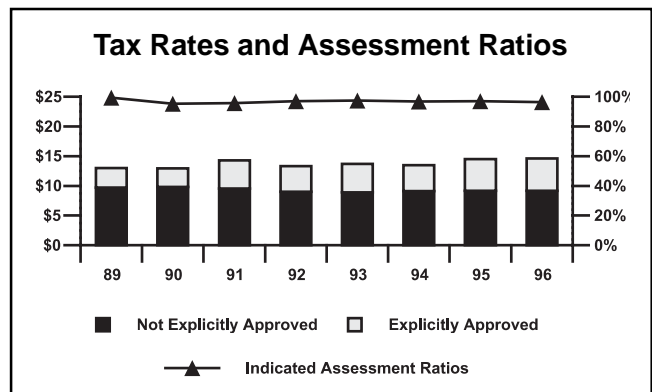
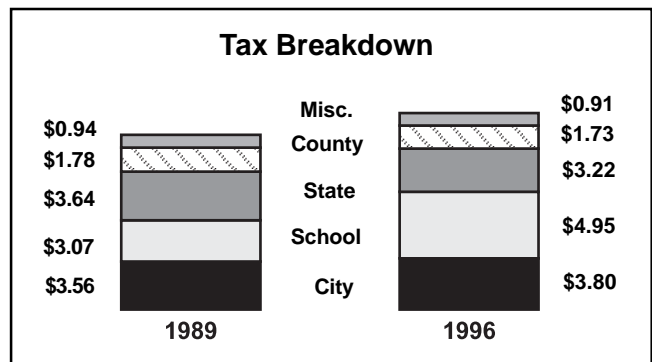
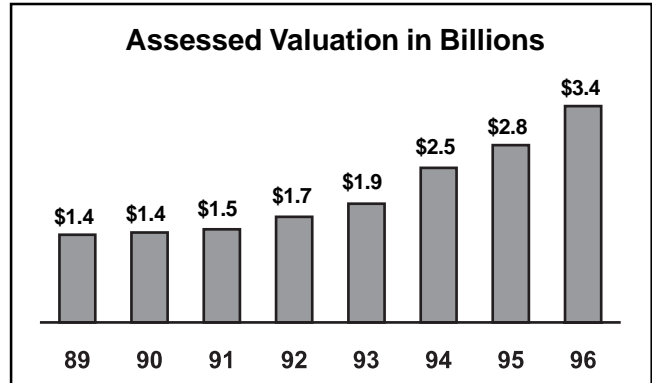
Per Capita Assessed Value: \$32,136  
 Per Capita Market Value: \$32,330  
 Effective Property Tax Rate: \$12.92

**1996**

Per Capita Assessed Value: \$52,463  
 Per Capita Market Value: \$54,422  
 Effective Property Tax Rate: \$14.09

• **Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	\$9.17
<b>Voter Approved (Special) Levies</b>	
City Bonds	\$0.49
School M&O	\$2.73
School Bonds	\$2.22
<i>Total Voter Approved Levies</i>	\$5.44
<b>Total Property Tax Levy</b>	<b>\$14.61</b>



# Wenatchee

## Chelan County

**• Population**

	City	County
1990	21,829	52,250
1995	24,180	60,000

**• Government Structure**

County: Three Commissioners  
 City: Commission

**• Employees in 1995**

County: 360 Full-time, 14 Part-time  
 City: 190 Full-time, 20 Part-time

**• Wenatchee School District in 1995**

Students: 6,074.3 Average FTE  
 Staff: 589.19 FTE

**• Property Assessments**

Four-Year Cycle

**• Property Tax Statistics**

**1989**

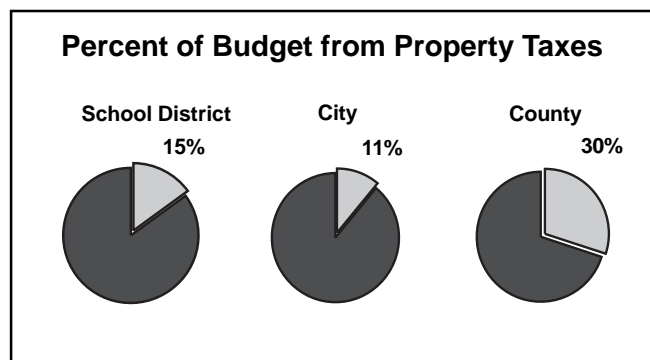
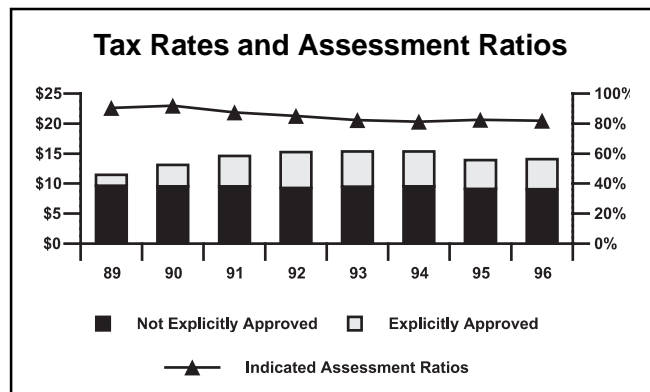
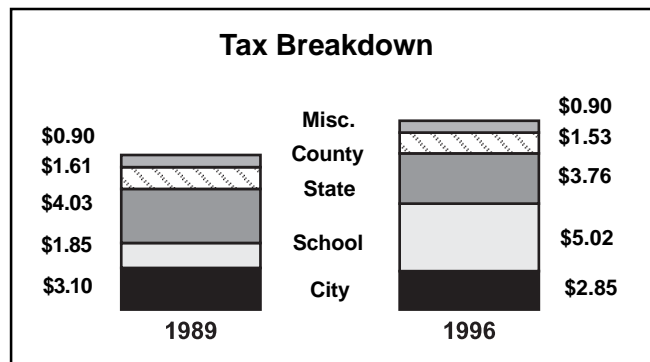
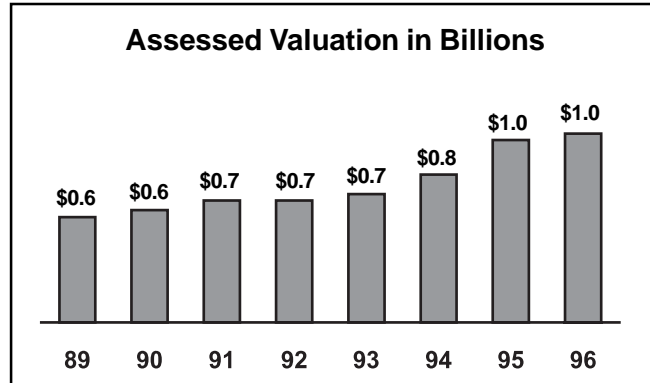
Per Capita Assessed Value: \$30,327  
 Per Capita Market Value: \$33,548  
 Effective Property Tax Rate: \$10.39

**1996**

Per Capita Assessed Value: \$42,450  
 Per Capita Market Value: \$51,768  
 Effective Property Tax Rate: \$11.53

**• Property Tax Levy Breakdown for 1996**

<i>Regular Levy</i>	<b>\$9.04</b>
<b>Voter Approved (Special) Levies</b>	
School M&O	\$3.18
School Bonds	\$1.84
<i>Total Voter Approved Levies</i>	<b>\$5.02</b>
<b>Total Property Tax Levy</b>	<b>\$14.06</b>



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