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:

\[
\text{Taxes Required} = 1,848,000 \\
\text{Assessed Value} = 132,000,000 \\
\frac{1,848,000}{132,000,000} = 0.014 \\
0.014 \times 1,000 = $14.00 \text{ per thousand}
\]

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.

\[
\text{Taxes Required} = 1,848,000 \\
\text{Market Value} = 150,000,000 \\
\frac{1,848,000}{150,000,000} = 0.01232 \\
0.01232 \times 1000 = $12.32 \text{ per thousand}
\]

**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 (PCA V) 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:

- 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:

- 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

<table>
<thead>
<tr>
<th></th>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>16,565</td>
<td>64,175</td>
</tr>
<tr>
<td>1995</td>
<td>16,700</td>
<td>67,700</td>
</tr>
</tbody>
</table>

• 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
  Regular Levy $9.93
  Voter Approved (Special) Levies
    City Bonds $2.27
    School M&O $4.05
    School Bonds $1.31
  Total Voter Approved Levies $7.63
  Total Property Tax Levy $17.56

Assessed Valuation in Billions

<table>
<thead>
<tr>
<th></th>
<th>89</th>
<th>90</th>
<th>91</th>
<th>92</th>
<th>93</th>
<th>94</th>
<th>95</th>
<th>96</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$0.4</td>
<td>$0.4</td>
<td>$0.4</td>
<td>$0.4</td>
<td>$0.4</td>
<td>$0.5</td>
<td>$0.5</td>
<td>$0.5</td>
</tr>
</tbody>
</table>

Tax Breakdown

<table>
<thead>
<tr>
<th></th>
<th>1989</th>
<th>1996</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$0.96</td>
<td>$0.89</td>
</tr>
<tr>
<td>County</td>
<td>$1.80</td>
<td>$1.88</td>
</tr>
<tr>
<td>State</td>
<td>$3.86</td>
<td>$3.57</td>
</tr>
<tr>
<td>School</td>
<td>$5.36</td>
<td>$5.86</td>
</tr>
</tbody>
</table>

Tax Rates and Assessment Ratios

Percent of Budget from Property Taxes

School District 11%
City 14%
County 18%
Bellevue  
King County

- **Population**
  
<table>
<thead>
<tr>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990 86,872</td>
<td>1,507,305</td>
</tr>
<tr>
<td>1995 102,000</td>
<td>1,613,600</td>
</tr>
</tbody>
</table>

- **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**
  
  Regular Levy $7.87
  Voter Approved (Special) Levies
  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
  Total Voter Approved Levies $4.49
  Total Property Tax Levy $12.36
Bellingham
Whatcom County

- **Population**
  
<table>
<thead>
<tr>
<th></th>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>52,179</td>
<td>127,780</td>
</tr>
<tr>
<td>1995</td>
<td>57,830</td>
<td>148,300</td>
</tr>
</tbody>
</table>

- **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**
  
  *Regular Levy*: $8.10
  *Voter Approved (Special) Levies*
    - City Bonds: $0.28
    - School M&O: $2.45
    - School Bonds: $1.37
    - County Bonds: $0.06
  *Total Voter Approved Levies*: $4.16
  *Total Property Tax Levy*: $12.26
Bremerton
Kitsap County

• Population

<table>
<thead>
<tr>
<th></th>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>38,142</td>
<td>189,731</td>
</tr>
<tr>
<td>1995</td>
<td>39,610</td>
<td>220,600</td>
</tr>
</tbody>
</table>

• 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

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

• Important Notes

Failed School District M&O levy in 1994
### Everett
Snohomish County

#### Population

<table>
<thead>
<tr>
<th></th>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>69,974</td>
<td>465,628</td>
</tr>
<tr>
<td>1995</td>
<td>79,180</td>
<td>525,600</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Year</th>
<th>Per Capita Assessed Value</th>
<th>Per Capita Market Value</th>
<th>Effective Property Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1989</td>
<td>$50,085</td>
<td>$52,010</td>
<td>$14.00</td>
</tr>
<tr>
<td>1996</td>
<td>$80,838</td>
<td>$88,736</td>
<td>$13.87</td>
</tr>
</tbody>
</table>

#### Property Tax Levy Breakdown for 1996

- Regular Levy: $8.59
- Voter Approved (Special) Levies
  - 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
- Total Voter Approved Levies: $6.63
- Total Property Tax Levy: $15.22
## Longview

### Cowlitz County

- **Population**
  - City: 31,499
  - County: 82,119
  - City: 1990
  - County: 1995
  - City: 33,480
  - County: 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**
  - **Regular Levy**: $9.12
  - Voter Approved (Special) Levies
    - School M&O: $2.28
    - School Bonds: $0.68
  - **Total Voter Approved Levies**: $2.96
  - **Total Property Tax Levy**: $12.08

- **Assessed Valuation in Billions**

- **Tax Breakdown**
  - 1989
  - 1996
  - **Property Tax Levy Breakdown for 1996**
    - Regular Levy: $9.12
    - Voter Approved (Special) Levies
      - School M&O: $2.28
      - School Bonds: $0.68
    - **Total Voter Approved Levies**: $2.96
    - **Total Property Tax Levy**: $12.08

- **Tax Rates and Assessment Ratios**

- **Percent of Budget from Property Taxes**
  - School District: 18%
  - City: 12%
  - County: 31%
Pagno
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
  Regular Levy $9.00
  Voter Approved (Special) Levies
  City Bonds $0.67
  School M&O $3.92
  School Bonds $1.63
  County Bonds $0.30
  Total Voter Approved Levies $6.52
  Total Property Tax Levy $15.52

• 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
  Regular Levy $8.59
  Voter Approved (Special) Levies
    City Bonds $0.91
    School M&O $2.71
    School Bonds $0.84
    County Bonds $0.02
  Total Voter Approved Levies $4.48
  Total Property Tax Levy $13.07
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
  Regular Levy $8.25
  Voter Approved (Special) Levies
    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
  Total Voter Approved Levies $5.37
  Total Property Tax Levy $13.62
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

  Regular Levy $7.97
  Voter Approved (Special) Levies
    City Bonds $0.48
    School M&O $3.15
    School Bonds $1.04
    County Bonds $0.04
  Total Voter Approved Levies $4.71
  Total Property Tax Levy $12.68
Seattle
King County

- **Population**
  
<table>
<thead>
<tr>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>516,259</td>
</tr>
<tr>
<td>1995</td>
<td>532,900</td>
</tr>
</tbody>
</table>

- **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**

  - **Regular Levy** $8.89
  - Voter Approved (Special) Levies:
    - City Bonds $0.29
    - School M&O $1.80
    - School Capital Projects $1.33
    - County Bonds $0.40
    - Emergency Medical Services $0.25
  - Total Voter Approved Levies $4.07
  
  - **Total Property Tax Levy** $12.96

- **Assessed Valuation in Billions**

<table>
<thead>
<tr>
<th>89</th>
<th>90</th>
<th>91</th>
<th>92</th>
<th>93</th>
<th>94</th>
<th>95</th>
<th>96</th>
</tr>
</thead>
<tbody>
<tr>
<td>$25.5</td>
<td>$26.1</td>
<td>$36.9</td>
<td>$37.2</td>
<td>$41.3</td>
<td>$41.2</td>
<td>$41.9</td>
<td>$42.3</td>
</tr>
</tbody>
</table>

- **Tax Breakdown**

<table>
<thead>
<tr>
<th>1989</th>
<th>1996</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.68</td>
<td>$0.53</td>
</tr>
<tr>
<td>$1.96</td>
<td>$2.21</td>
</tr>
<tr>
<td>$3.76</td>
<td>$3.50</td>
</tr>
<tr>
<td>$3.24</td>
<td>$3.14</td>
</tr>
<tr>
<td>$3.93</td>
<td>$3.58</td>
</tr>
</tbody>
</table>

- **Tax Rates and Assessment Ratios**

- **Percent of Budget from Property Taxes**

  - School District 24%
  - City 9%
  - County 23%
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
  Regular Levy $8.19
  Voter Approved (Special) Levies
    City Bonds $1.05
    School M&O $4.06
    School Bonds $1.03
    County Bonds $0.03
    Emergency Medical Services $0.42
  Total Voter Approved Levies $6.59
  Total Property Tax Levy $14.78
Tacoma
Pierce County

Population

<table>
<thead>
<tr>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>176,664</td>
</tr>
<tr>
<td>1995</td>
<td>184,500</td>
</tr>
</tbody>
</table>

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

Regular Levy $9.67
Voter Approved (Special) Levies 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
Total Voter Approved Levies $8.53
Total Property Tax Levy $18.20
Vancouver
Clark County

• Population
<table>
<thead>
<tr>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990 46,380</td>
<td>238,053</td>
</tr>
<tr>
<td>1995 65,360</td>
<td>291,000</td>
</tr>
</tbody>
</table>

• 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: 1,763.6 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
  Regular Levy $9.17
  Voter Approved (Special) Levies
    City Bonds $0.49
    School M&O $2.73
    School Bonds $2.22
  Total Voter Approved Levies $5.44
  Total Property Tax Levy $14.61

Assessed Valuation in Billions

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>City</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>89</td>
<td>$1.4</td>
<td>$1.4</td>
<td>$2.8</td>
</tr>
<tr>
<td>90</td>
<td>$1.5</td>
<td>$1.5</td>
<td>$3.0</td>
</tr>
<tr>
<td>91</td>
<td>$1.7</td>
<td>$1.7</td>
<td>$3.4</td>
</tr>
<tr>
<td>92</td>
<td>$1.9</td>
<td>$1.9</td>
<td>$3.8</td>
</tr>
<tr>
<td>93</td>
<td>$2.5</td>
<td>$2.5</td>
<td>$5.0</td>
</tr>
<tr>
<td>94</td>
<td>$2.8</td>
<td>$2.8</td>
<td>$5.6</td>
</tr>
<tr>
<td>95</td>
<td>$3.4</td>
<td>$3.4</td>
<td>$6.8</td>
</tr>
<tr>
<td>96</td>
<td>$3.8</td>
<td>$3.8</td>
<td>$7.6</td>
</tr>
</tbody>
</table>

Tax Breakdown

<table>
<thead>
<tr>
<th>Year</th>
<th>County</th>
<th>State</th>
<th>School</th>
<th>City</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1989</td>
<td>$0.94</td>
<td>$1.78</td>
<td>$3.64</td>
<td>$3.56</td>
<td>$9.82</td>
</tr>
<tr>
<td>1996</td>
<td>$0.91</td>
<td>$1.73</td>
<td>$3.22</td>
<td>$3.80</td>
<td>$9.66</td>
</tr>
</tbody>
</table>

Tax Rates and Assessment Ratios

<table>
<thead>
<tr>
<th>Year</th>
<th>State</th>
<th>School</th>
<th>City</th>
</tr>
</thead>
<tbody>
<tr>
<td>89</td>
<td>$20.0</td>
<td>$20.0</td>
<td>$20.0</td>
</tr>
<tr>
<td>90</td>
<td>$20.5</td>
<td>$20.5</td>
<td>$20.5</td>
</tr>
<tr>
<td>91</td>
<td>$21.0</td>
<td>$21.0</td>
<td>$21.0</td>
</tr>
<tr>
<td>92</td>
<td>$21.5</td>
<td>$21.5</td>
<td>$21.5</td>
</tr>
<tr>
<td>93</td>
<td>$22.0</td>
<td>$22.0</td>
<td>$22.0</td>
</tr>
<tr>
<td>94</td>
<td>$22.5</td>
<td>$22.5</td>
<td>$22.5</td>
</tr>
<tr>
<td>95</td>
<td>$23.0</td>
<td>$23.0</td>
<td>$23.0</td>
</tr>
<tr>
<td>96</td>
<td>$23.5</td>
<td>$23.5</td>
<td>$23.5</td>
</tr>
</tbody>
</table>

Percent of Budget from Property Taxes

- School District: 15%
- City: 9%
- County: 15%
Wenatchee
Chelan County

- Population
  
<table>
<thead>
<tr>
<th>City</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>21,829</td>
</tr>
<tr>
<td>1995</td>
<td>24,180</td>
</tr>
</tbody>
</table>

- 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
  Regular Levy $9.04
  Voter Approved (Special) Levies
    School M&O $3.18
    School Bonds $1.84
  Total Voter Approved Levies $5.02
  Total Property Tax Levy $14.06

Assessed Valuation in Billions

<table>
<thead>
<tr>
<th>Year</th>
<th>1989</th>
<th>90</th>
<th>91</th>
<th>92</th>
<th>93</th>
<th>94</th>
<th>95</th>
<th>96</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation</td>
<td>$0.6</td>
<td>$0.6</td>
<td>$0.7</td>
<td>$0.7</td>
<td>$0.7</td>
<td>$0.8</td>
<td>$1.0</td>
<td>$1.0</td>
</tr>
</tbody>
</table>

Tax Breakdown

<table>
<thead>
<tr>
<th>Year</th>
<th>City</th>
<th>School</th>
<th>County</th>
<th>Misc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1989</td>
<td>$0.90</td>
<td>$1.61</td>
<td>$4.03</td>
<td>$2.85</td>
</tr>
<tr>
<td>1996</td>
<td>$1.00</td>
<td>$1.53</td>
<td>$3.76</td>
<td>$5.02</td>
</tr>
</tbody>
</table>

Tax Rates and Assessment Ratios

Percent of Budget from Property Taxes

- School District 15%
- City 11%
- County 30%
Need more information on property taxes? Then you'll want to order other Washington Research Council reports.

*A Citizens' Guide to Washington State Property Taxes*

The Washington Research Council examines the characteristics of the property tax system in this state. We trace the history of the tax, review principles of equity and uniformity, and consider the level and distribution of the tax burden. Finally, we review the various limitations and exemptions associated with the property tax.

*Property Taxes: An Interstate Perspective*

How do Washington state property taxes compare with those in eleven states with which Washington competes for economic growth? The Washington Research Council answers this question and then examines recent national trends in property tax policy.

Contact the Washington Research Council at (206) 467-7088, (800) 294-7088 or (206) 467-6957 (fax) to order your copies today.
About the Washington Research Council

The bottom line of the Washington Research Council's work is to anticipate how public policy issues will affect business, government, and the community. Research is based on facts from reliable data sources. Washington Research Council staff members are conscientious about timeliness and accuracy. Conclusions are developed from thoughtful and thorough analysis of an issue.

Need for continued support of the Washington Research Council

In 1954 the Seattle Times wrote that the taxpayers and lawmakers need information "based on expert and disinterested research, as the new Washington State Research Council proposes to provide..."

Today, the Research Council continues its mission to provide nonpartisan analysis on the issues affecting state and local governments. Members have told us that they support the Washington Research Council because they firmly believe that there should be at least one organization in the state promoting responsible fiscal policy based on facts.

Become a member of the Washington Research Council!

If you would like to become a member of the Washington Research Council, please contact the Washington Research Council at 1301 5th Avenue, Suite 2810, Seattle, WA 98101-2603 or call (206) 467-7088 or (800) 294-7088 (instate) or (206) 467-6957 (fax).