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# Special Report



Washington Research Council

August 5, 1996

## Property Taxes: An Interstate Comparison

### Introduction

In this, the third in a series of reports on property taxes by the Washington Research Council, we examine the state's reliance on property taxes relative to the U.S., the effects of classification systems on property tax burdens, and recent trends in property tax levels. Particular attention is paid to the eleven states seen as Washington's most direct competitors for economic growth and development. This interstate comparison of property tax burdens and policies reveals the relative strengths of Washington's property tax system.

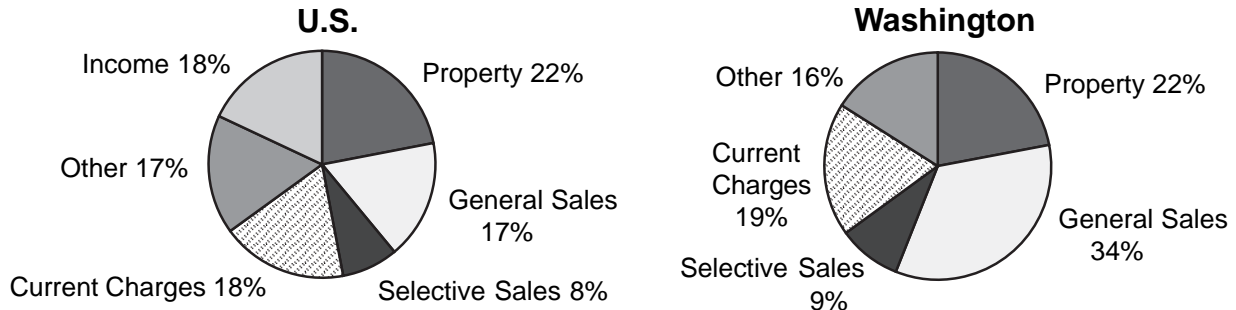
### Overview

**Property tax as share of government revenues.** Washington state relies on the property tax for about 22 percent of its combined state and local revenues (exclusive of federal funds), the same proportion as the total for state and local governments nationally (see Figure 1 on page 2). The U.S. figure represents the aggregate collections of all fifty states and is therefore heavily affected by the revenue patterns of the larger states. The Washington property tax is the second largest contributor to state and local revenues, behind the sales tax. (Note: the Census Bureau treats Washington's Business & Occupations (B&O) tax as a sales tax; the B&O is about one-fifth of the sales tax revenue shown in Figure 1). Nationally, the property tax represents the single greatest source of revenue to state and local governments.

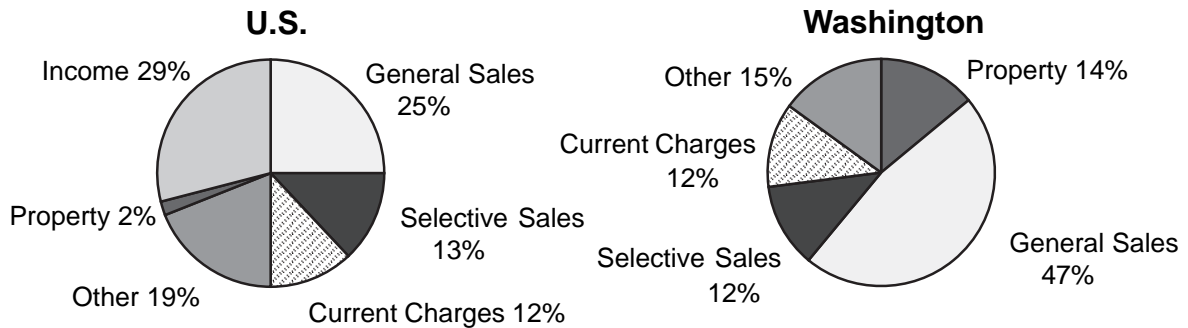
Focusing solely on state revenues, Washington state government is unusual in its reliance on the property tax (see Figure 2 on page 2, remembering that the B&O tax is combined with sales taxes). Nationally, the property tax represents only 2 percent of aggregate state-level taxes and fees. In contrast, Washington state government derives 14 percent of its revenues from the property tax.

In another departure, Washington's local governments, including schools, rely relatively less on the property tax than the national norm (see Figure 3 on page 2). About one-third of local taxes and fees are represented by property taxes here, while nationally the property tax provides nearly half of all local revenue. The difference is primarily attributable to the high degree of state funding of the public schools in Washington. Most states depend heavily on local property taxes to fund schools. As Washington has relieved school districts of much of the need to impose local property taxes to fund basic education, the state government has taken back a share of the property tax base.

**Figure 1  
State and Local Revenue 1993**

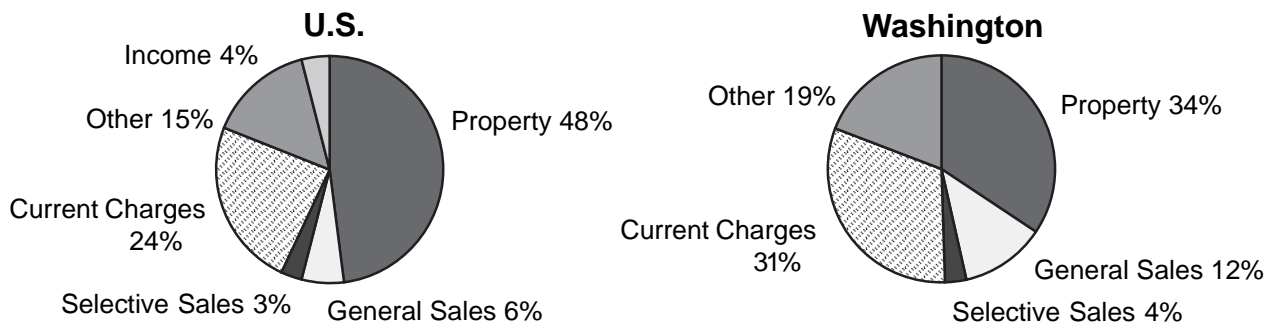


**Figure 2  
State Revenue 1993**



Source: U.S. Department of Commerce, Bureau of the Census.

**Figure 3  
Local Revenue 1993**



**Property Tax Burden.** Having examined the contribution of property taxes to government revenue, we now turn to the relative tax burden represented by the property tax. The first examination looked at the composition of the revenue base, without regard to magnitude. Here we look at the total tax burden, as well as the share represented by property taxes. A low-tax state can rely heavily on property taxes, without imposing an extraordinary property tax burden. A high-tax state, on the other hand, can rely relatively less on the property tax, but still impose a heavy property tax burden. Washington represents neither extreme.

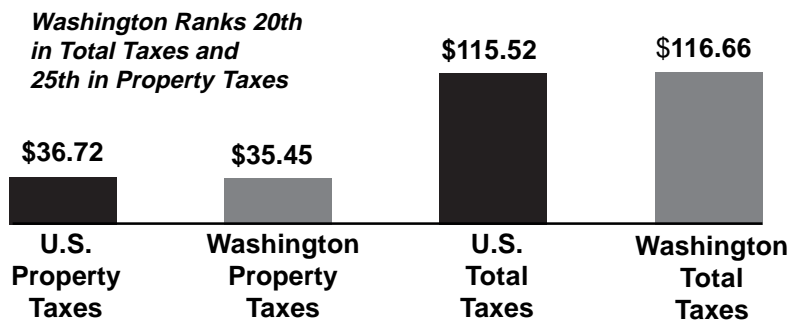
In Figure 4, Washington's property tax and total tax burden as a share of personal income are contrasted with the nation. While ranking slightly ahead of the U.S. in total tax burden, Washington is slightly below the U.S. in property tax burden as a share of the economy.

Another way to consider tax burdens is the amount of tax paid per capita. On this measure (see Figure 5), Washington's ranking for both property tax and total tax burden rises; again, the property tax ranking is lower.

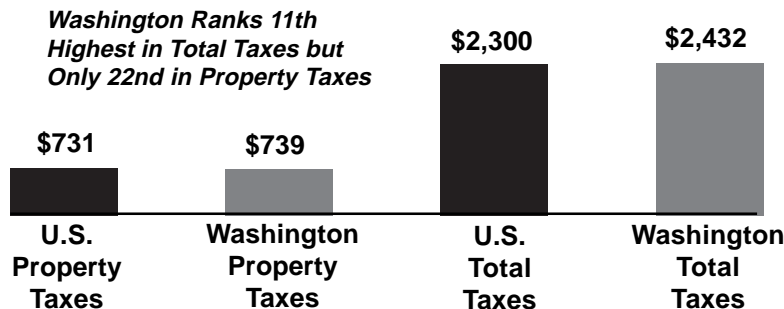
**Effective Property Tax Rates.** In making interstate property tax comparisons, differences in the definition of tax bases, assessment practices and classification systems can mislead. Recent research conducted by the Minnesota Taxpayers Association (MTA) makes it possible to present here consistent, valid and timely (taxes payable 1995) comparisons. The discussion of effective tax rates which follows is based on their recent report.<sup>1</sup>

MTA broadly defines classification "to include the effects of all statutory provisions or assessment practices that affect the distribution of property taxes across the classes of property." Their report identifies thirty-three states with some form of classification. Washington, with its constitutional requirement of uniformity in property taxation, is not among them.

**Figure 4**  
**1993 State and Local Taxes Per \$1,000 of Personal Income**



**Figure 5**  
**1993 State and Local Taxes Per Capita**



Source: U.S. Department of Commerce, Bureau of the Census.

An important feature of systems requiring uniformity is that one class of property owners cannot shift the tax burden onto another. Each taxpayer shares in the consequences of overall tax increases. One effect of abandoning uniformity can be discerned from the MTA analysis: “The data suggest an inverse relationship between homestead property taxes and local spending levels, though there are notable exceptions.” That is, tax relief directed toward homeowners generally results in greater overall spending and taxation.

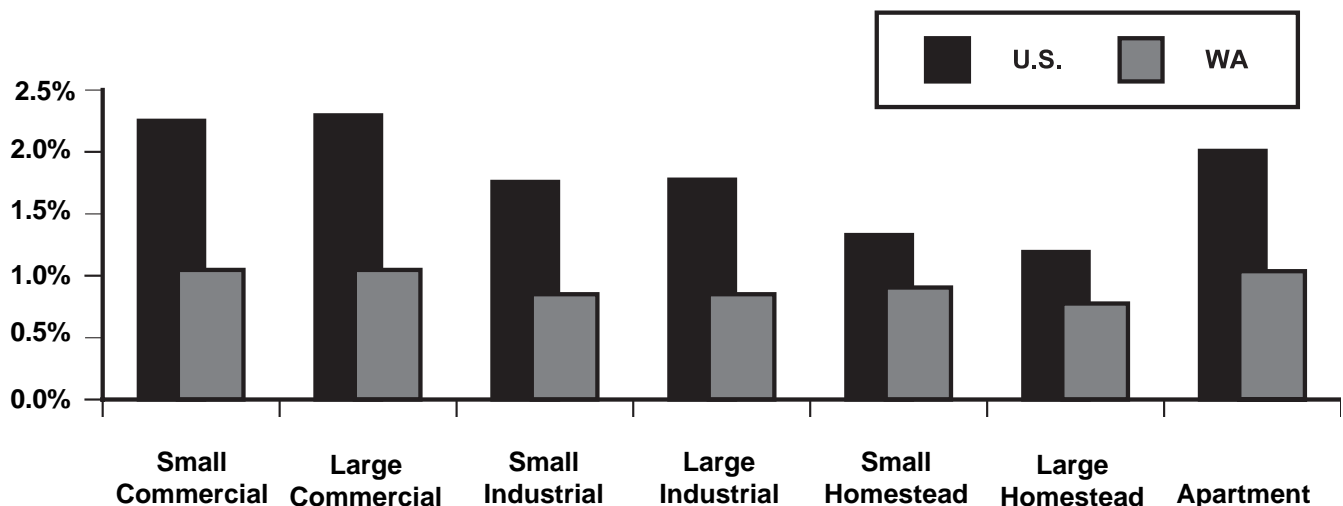
The *effective tax rate* (ETR) is the total tax on a property divided by its total fair market value. The MTA “tax calculations necessarily include the effects of local assessment practices, as well as statutory tax provisions. Each hypothetical property included assumptions about personal property as well as real property.” Following the MTA convention, ETRs are presented in this report as percentages.

Washington does not have a classification system, and therefore, ETRs should be the same for all realty. The inclusion of personal property, however, causes some variation in the calculated ETRs. The overall values of household properties in the MTA analysis include increments of personal property that, although exempt in Washington, are taxable in many states. Therefore, the ETRs are calculated on higher total values than would be included in Washington’s assessment. The results are twofold: first, lower ETRs than might be otherwise expected and, second, variability among properties depending on the amount of exempt personal property included in the assessment base.

Figure 6 compares Washington’s ETRs for seven hypothetical properties to the national averages. The properties are assumed to be located in the largest urban area of each of the fifty states and the District of Columbia. (The MTA report also looks at representative suburban and non-urban areas.)

For *Commercial, Industrial* and *Homestead* properties ETRs on a lower valued (small) and higher valued (large) property are presented.

**Figure 6**  
**Effective Tax Rates in Major Urban Areas**



Source: MinnesotaTaxpayers Association.

The *Small Commercial* property is assumed to have a \$120,000 value, \$100,000 in land and building value plus \$20,000 in fixtures; the *Large Commercial* property has \$1,000,000 in land and building value and \$200,000 in fixtures. Washington ranks 46th with an ETR of 1.047 percent for each, well below the U.S. average of 2.250 percent (Small Commercial property) and 2.295 percent (Large Commercial property).

For the *Industrial* properties, the assumptions are more complex. The *Small Industrial* property has \$100,000 in land and buildings, \$50,000 in machinery and equipment, \$40,000 in inventories and \$10,000 in fixtures. The *Large Industrial* property has \$1,000,000 in land and buildings, \$500,000 in machinery and equipment, \$400,000 in inventories and \$100,000 in fixtures. Again, Washington ranks 46th, with an ETR of 0.851 for each size, compared with a U.S. average of 1.757 percent (Small Industrial property) and 1.775 percent (Large Industrial property). Inventories are exempt from Washington's property tax, and this is the reason that the ETR for the Industrial properties is less than that for the Commercial properties.

The lower valued *Small Homestead* property has \$70,000 in land and building and \$10,000 in fixtures. The higher value of *Large Homestead* property is based on \$150,000 in land and building value and \$50,000 in fixtures. Washington ranks 38th, with an ETR of 0.904 percent for the Small Homestead property and 0.775 percent for the Large Homestead property. The U.S. average for the Small Homestead property ETR is 1.329 percent; for the Large Homestead property, 1.193 percent. Unlike the Commercial and Industrial illustrations, here the Large Homestead property is not simply a multiple of the Small Homestead property; moreover the fixture value makes up a greater proportion (25 percent) of the Large Homestead property than it did of the Small Homestead property (12.5 percent). Therefore, the greater proportion of exempt value leads to a lower ETR for the more expensive property.

Finally, the hypothetical *Apartment* is a property with \$600,000 in land and buildings and \$30,000 in fixtures. Washington ranks 44th, with an ETR of 1.037 percent, compared with a U.S. average of 2.009 percent.

## Conclusions

Based on an interstate comparison, property taxes in Washington are low. As a share of the economy and on a per capita basis, the property tax burden tends to be near the median in a ranking of the states and is lower than the state's ranking for the total tax burden. The effective tax rate in Washington's major urban area (Seattle) is considerably below the average. Because of the state's commitment to uniformity, the variation across classes is minor. Treating the various classes separately using definitions standardized across the nation, the effective tax rate on residential property in Washington is below the ETR on commercial, industrial and apartment property. The presence of classification appears to raise taxes on nonresidential property without providing significant relief to homeowners.

## Endnotes

<sup>1</sup> Minnesota Taxpayers Association, *50-State Property Tax Comparison Study*, June 1996.



## **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.

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

This report takes an in-depth look at property tax burdens in fourteen Washington state communities. It also examines the impact of voter-approved levies and the assessment cycle on levy rates.

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## Format of Presentation

The following pages profile Washington and eleven states with which Washington competes directly for economic growth. The states are those selected by the Advisory Committee for the Washington State Department of Revenue's 1994 Manufacturing Tax Study. Information is presented in a standardized format to permit easy comparison between and among states.

In the left column of each page are the following:

1. State population, per capita personal income, geographic area and density.
2. Major urban center.
3. State tax structure, major rates and bases.
4. Property tax system: number of classes of real property and the assessment standard as a percentage of market value.
5. Distribution of nonfarm wage and salary income.

In the right column are graphs depicting the following:

1. Revenue distribution: combined state and local, state only, and local only.
  2. Effective tax rates for primary classes of property in the state's major urban area.
  3. Ten-year trend in property tax burden on a per capita basis and as a share of personal income.
-

# Alabama

**• State Population**

1980: 3,903,000  
1995: 4,253,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$7,656	77%	47
1995:	\$18,781	82%	41

**• Geographic Area**

Square Miles: 50,767  
Rank: 29

**• Population Density**

1980: 76.88 per square mile  
1995: 83.77 per square mile

**• Largest Urban Center: Birmingham**

Population  
1980: 284,000  
1994: 265,000

**• Tax System**

Alabama imposes a general property tax on real and personal property for state and local purposes. The general tax is supplemented by taxes on franchises, income, occupations and privileges.

**• Tax Rates**

Corporate Income: 5.0%  
Personal Income: 2% - 5%  
State Sales: 1.5% - 4% depending on item  
Local Sales: Varies

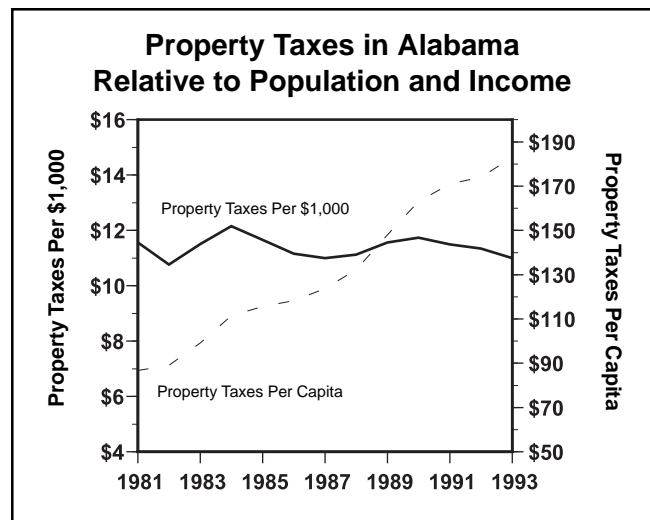
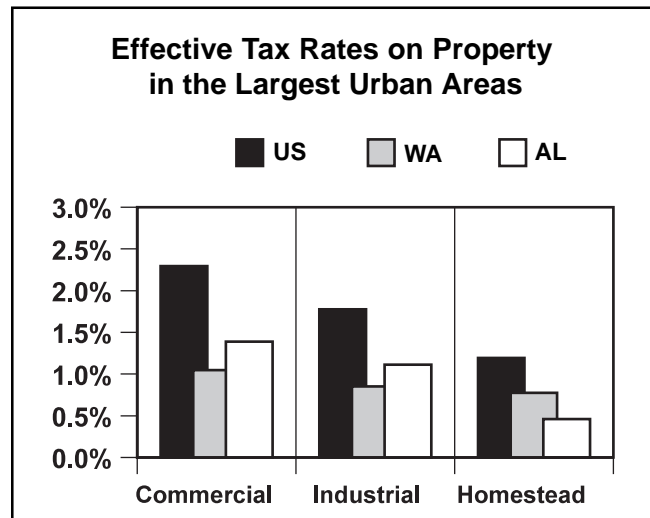
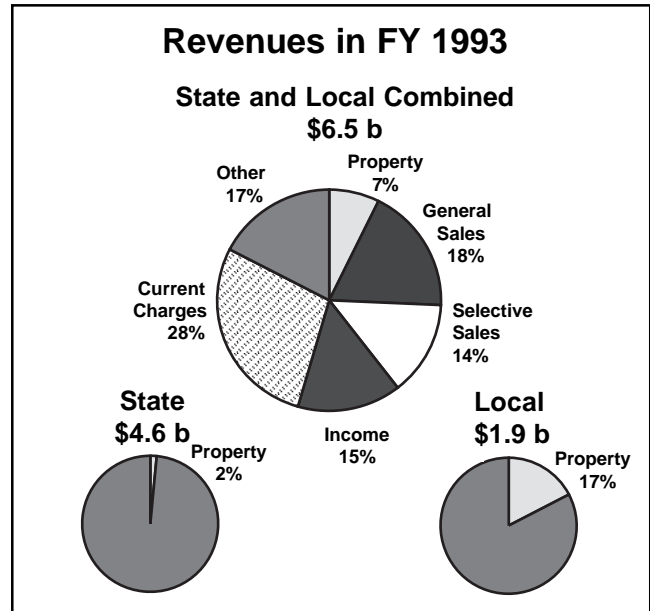
**• Property Tax System**

Classification: Yes (2)  
Assessment Standard: 10%, 20%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services:	0.8%
Mining & Construction:	5.6%
Manufacturing:	23.9%
Transportation & Public Utilities:	6.8%
Trade:	15.7%
F.I.R.E.*:	5.0%
Services:	20.2%
Government:	22.0%

\* Finance, Insurance, and Real Estate





# Arizona

**• State Population**

1980: 2,736,000  
1995: 4,218,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$9,272	93%	31
1995:	\$20,421	90%	35

**• Geographic Area**

Square Miles: 113,508  
Rank: 6

**• Population Density**

1980: 24.10 per square mile  
1995: 37.16 per square mile

**• Largest Urban Center: Phoenix**

Population  
1980: 790,000  
1994: 1,049,000

**• Tax System**

The Arizona state tax system is based upon a general property tax, which is supplemented by taxes on income, occupations and privileges.

**• Tax Rates**

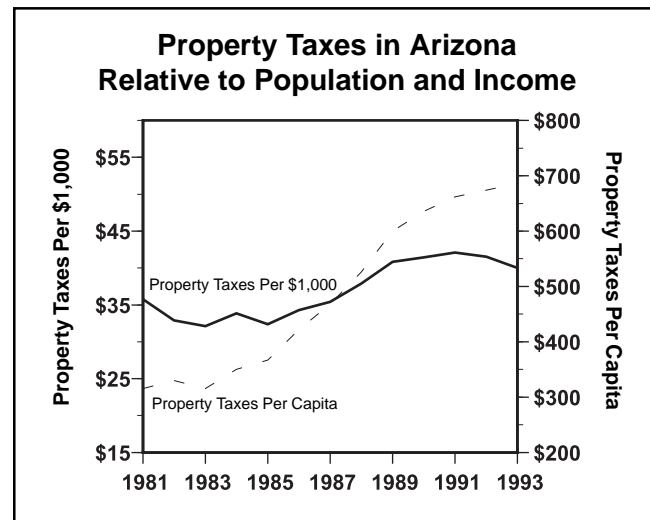
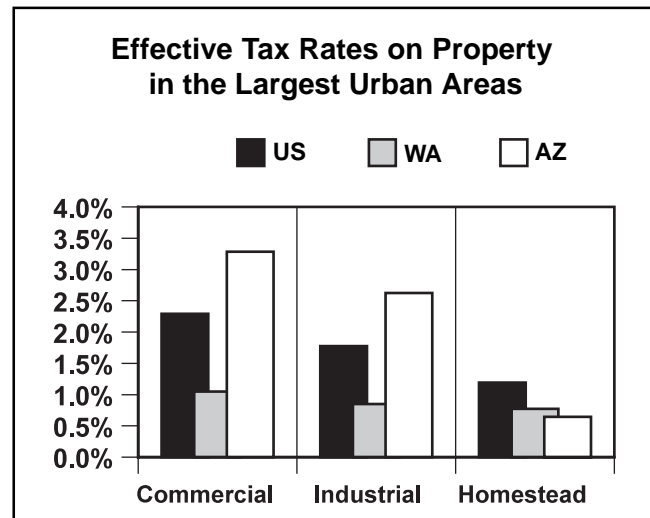
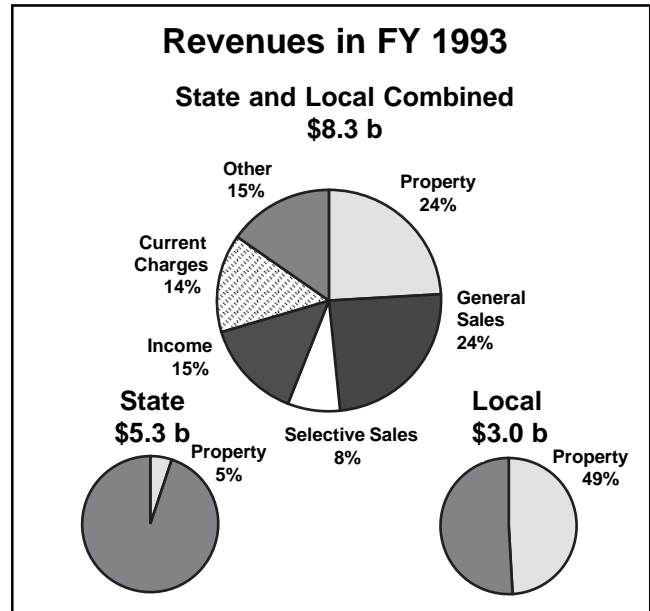
Corporate Income: 9.0%  
Personal Income: 3% - 5.6%  
State Sales: 5%  
Local Sales: Varies

**• Property Tax System**

Classification: Yes (2)  
Assessment Standard: 10%, 25%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 1.4%  
Mining & Construction: 7.3%  
Manufacturing: 14.6%  
Transportation & Public Utilities: 6.2%  
Trade: 18.0%  
F.I.R.E.: 7.7%  
Services: 25.7%  
Government: 19.0%



# California

**• State Population**

1980: 23,797,000  
1995: 31,589,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$11,681	118%	5
1995:	\$23,699	104%	12

**• Geographic Area**

Square Miles: 156,299  
Rank: 3

**• Population Density**

1980: 152.25 per square mile  
1995: 202.11 per square mile

**• Largest Urban Center: Los Angeles**

Population  
1980: 2,969,000  
1994: 3,449,000

**• Tax System**

The California tax system is based on franchises, personal income, privileges, occupations and municipal taxes.

**• Tax Rates**

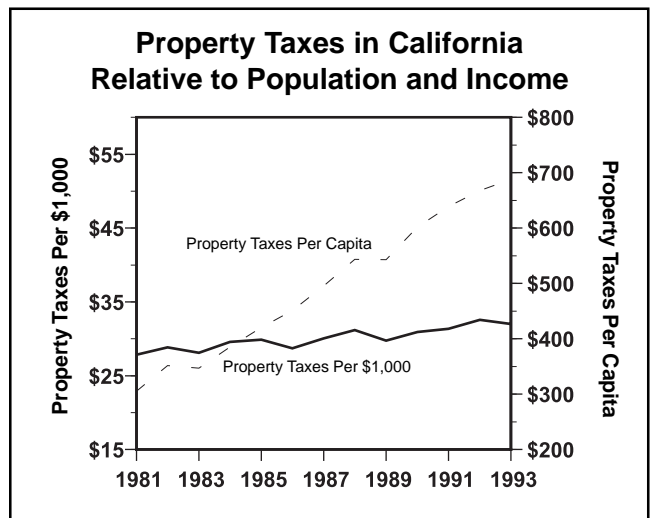
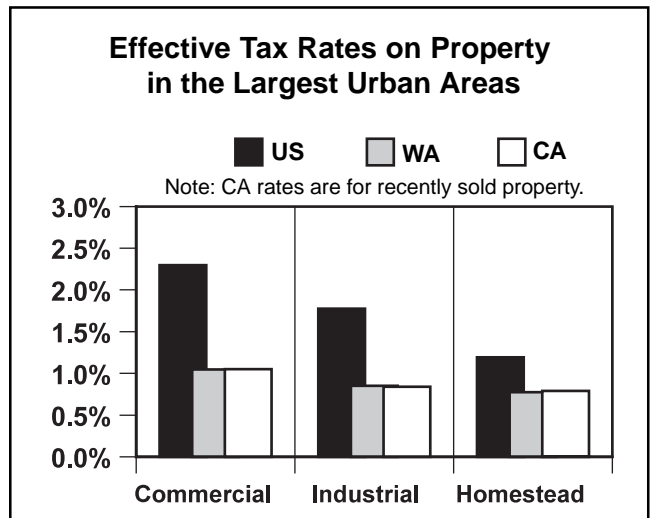
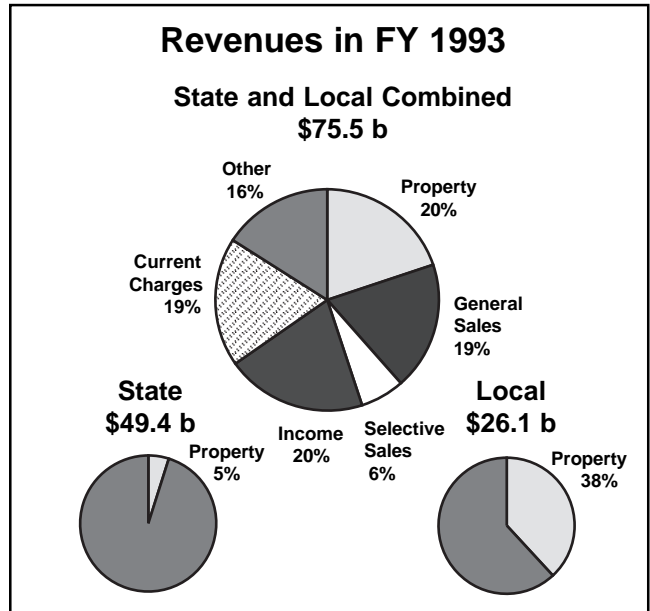
Corporate Income: 9.3%  
Personal Income: 1% - 11%  
State Sales: 6%  
Local Sales: Varies

**• Property Tax System**

Classification: No  
Assessment Standard: Proposition 13 froze assessed values at 1975 value. When property changes hands, assessment rises to market value.

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 1.6%  
Mining & Construction: 4.3%  
Manufacturing: 16.7%  
Transportation & Public Utilities: 5.9%  
Trade: 16.1%  
F.I.R.E.: 8.0%  
Services: 28.2%  
Government: 19.1%



# Colorado

**• State Population**

1980: 2,910,000  
1995: 3,747,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$10,616	107%	14
1995:	\$23,449	103%	16

**• Geographic Area**

Square Miles: 103,595  
Rank: 8

**• Population Density**

1980: 28.09 per square mile  
1995: 36.17 per square mile

**• Largest Urban Center: Denver**

Population  
1980: 493,000  
1994: 494,000

**• Tax System**

Colorado's tax system is based on an income tax supplemented by a general property tax assessed on all property.

**• Tax Rates**

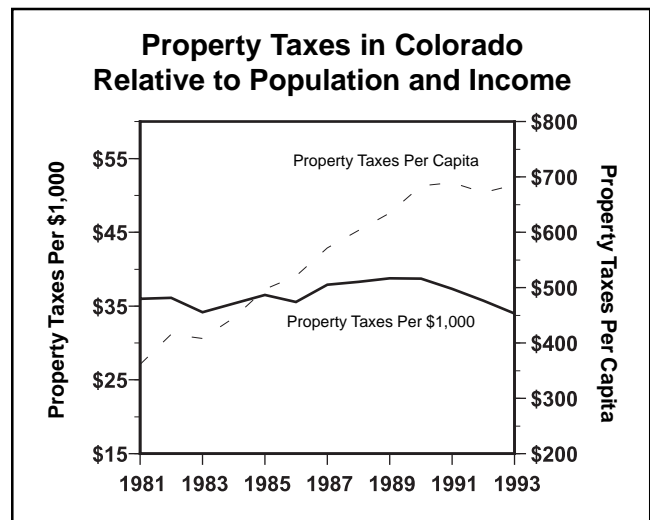
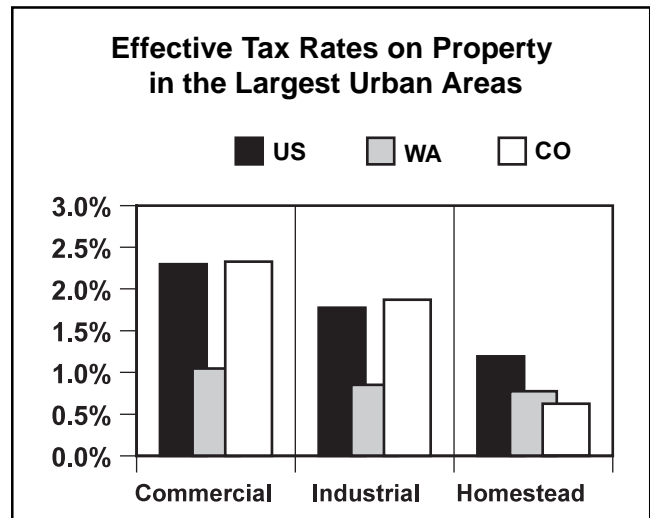
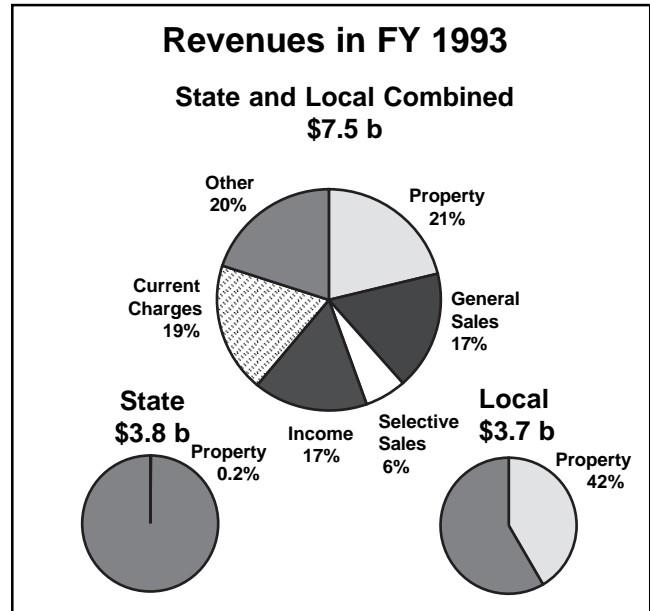
Corporate Income: 5%  
Personal Income: 5%  
State Sales: 3%  
Local Sales: Varies

**• Property Tax System**

Classification: Yes (2)  
Assessment Standard: 29%, 10.36%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 1.0%  
Mining & Construction: 7.3%  
Manufacturing: 13.2%  
Transportation & Public Utilities: 8.2%  
Trade: 17.1%  
F.I.R.E.: 7.5%  
Services: 26.4%  
Government: 19.2%



# Florida

**• State Population**

1980: 9,840,000  
1995: 14,166,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$9,835	99%	25
1995:	\$22,916	62%	20

**• Geographic Area**

Square Miles: 54,153  
Rank: 22

**• Population Density**

1980: 181.71 per square mile  
1995: 261.58 per square mile

**• Largest Urban Center: Miami**

Population  
1980: 347,000  
1994: 373,000

**• Tax System**

The Florida state tax system is based upon the general property tax, sales and use tax, corporate income (franchise) tax, estate tax, public utilities taxes and other special taxes.

**• Tax Rates**

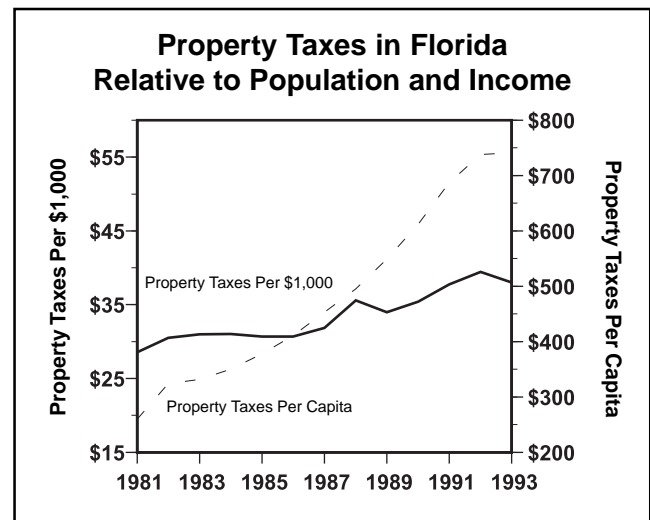
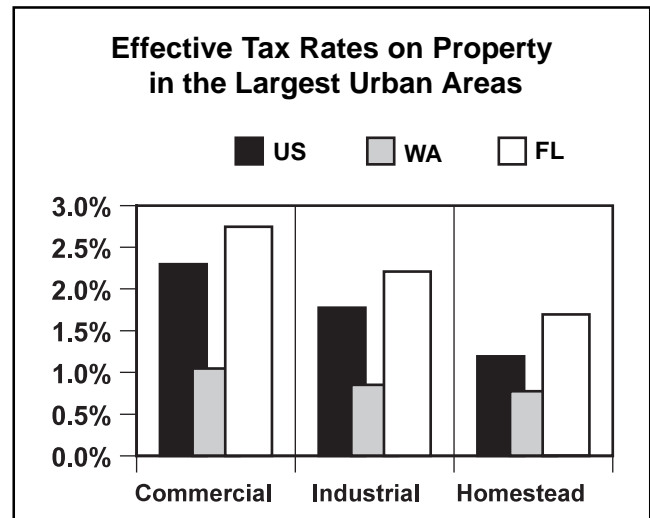
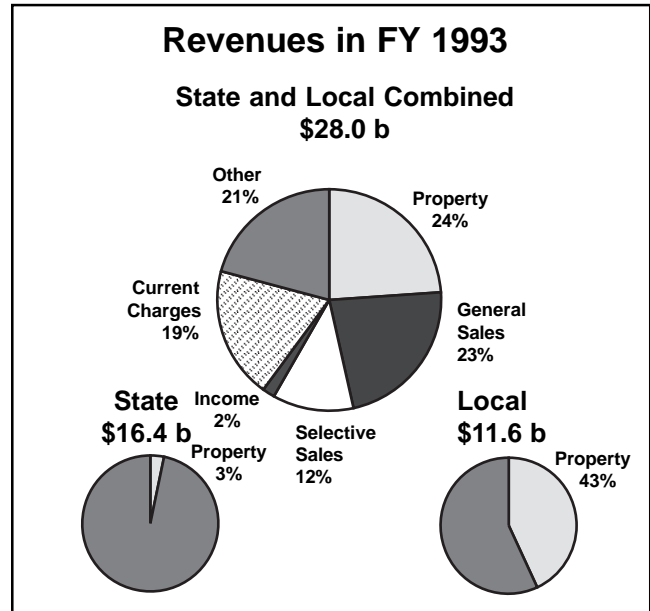
Corporate Income: 5.50%  
Personal Income: None  
State Sales: 6%  
Local Sales: Varies

**• Property Tax System**

Classification: Yes (2)  
Assessment Standard: 100%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 1.5%  
Mining & Construction: 5.2%  
Manufacturing: 9.9%  
Transportation & Public Utilities: 6.5%  
Trade: 19.4%  
F.I.R.E.: 8.3%  
Services: 31.0%  
Government: 18.3%



# Idaho

**• State Population**

1980: 949,000  
1995: 1,163,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$8,433	85%	37
1995:	\$19,264	85%	38

**• Geographic Area**

Square Miles: 82,412  
Rank: 13

**• Population Density**

1980: 11.52 per square mile  
1995: 14.12 per square mile

**• Largest Urban Center: Boise**

Population  
1980: 102,000  
1994: 146,000

**• Tax System**

The tax system in Idaho relies upon a general income tax on individuals and corporations as well as a sales and use tax. A general property tax is imposed for local usage.

**• Tax Rates**

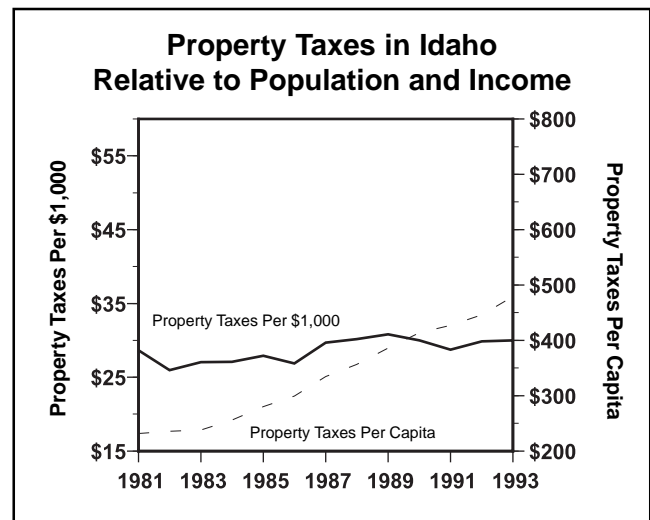
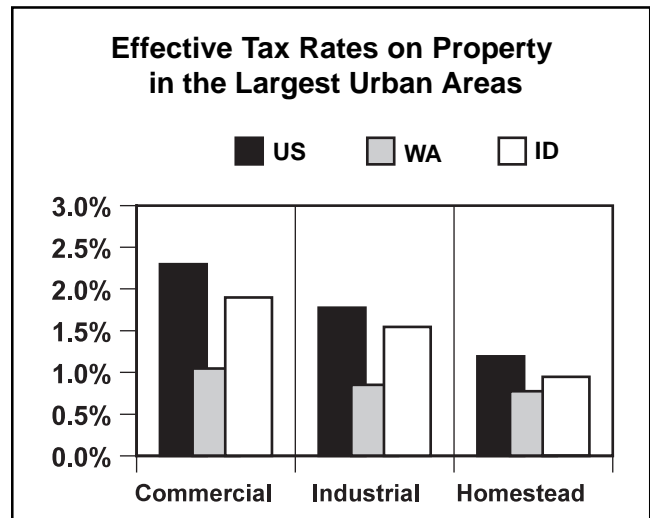
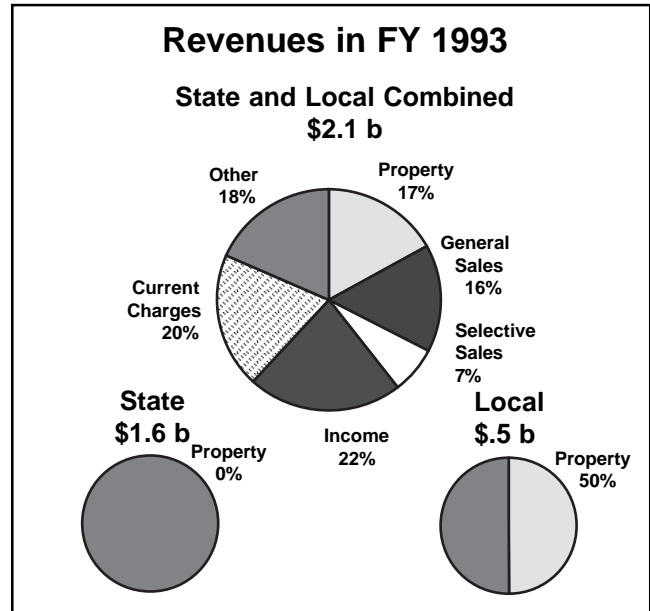
Corporate Income: 8%  
Personal Income: 2% - 8.2%  
State Sales: 5%  
Local Sales: Varies

**• Property Tax System**

Classification: Yes (2)  
Assessment Standard: 100%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 3.7%  
Mining & Construction: 7.7%  
Manufacturing: 20.1%  
Transportation & Public Utilities: 6.1%  
Trade: 17.2%  
F.I.R.E.: 5.0%  
Services: 20.0%  
Government: 20.2%



# Minnesota

**• State Population**

1980: 4,085,000  
 1995: 4,610,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$9,982	100%	17
1995:	\$23,118	101%	19

**• Geographic Area**

Square Miles: 79,548  
 Rank: 12

**• Population Density**

1980: 51.35 per square mile  
 1995: 57.95 per square mile

**• Largest Urban Center: Minneapolis**

Population  
 1980: 371,000  
 1994: 355,000

**• Tax System**

Minnesota bases its tax system on a general property tax. Revenue is also generated from sales and use, and income taxes.

**• Tax Rates**

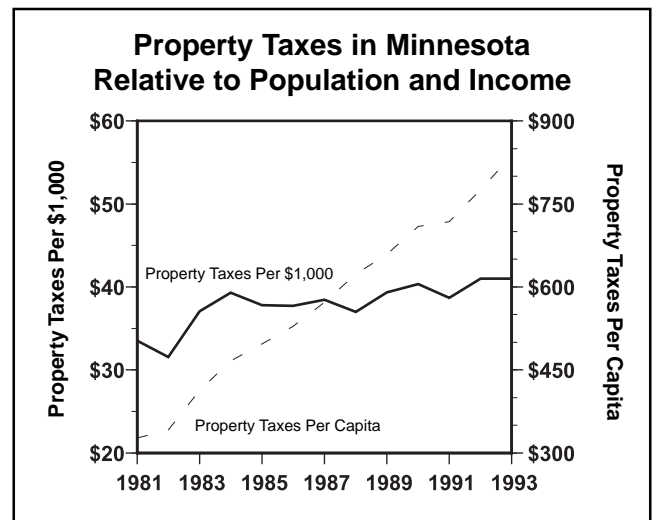
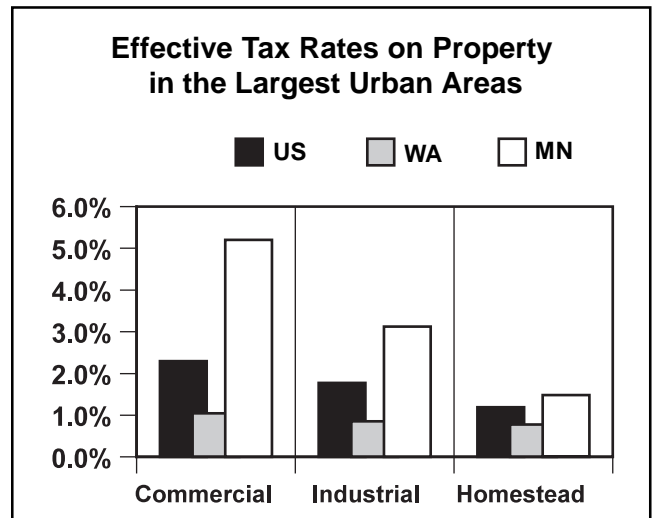
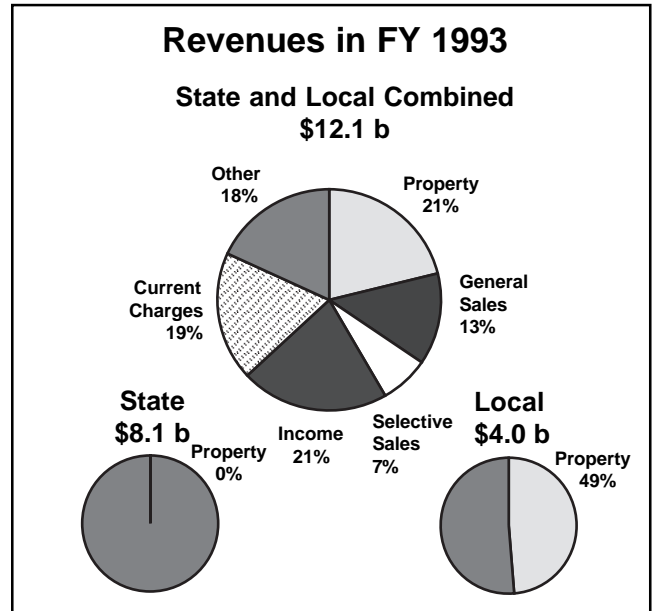
Corporate Income: 9.8%  
 Personal Income: 6% - 8.5%  
 State Sales: 6.5% of gross receipts  
 Local Sales: Varies

**• Property Tax System**

Classification: Yes (numerous)  
 Assessment Standard: Several

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 1.0%  
 Mining & Construction: 5.3%  
 Manufacturing: 25.1%  
 Transportation & Public Utilities: 6.8%  
 Trade: 9.9%  
 F.I.R.E.: 9.1%  
 Services: 25.9%  
 Government: 16.9%



# Montana

**• State Population**

1980: 789,000  
1995: 870,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$8,728	88%	35
1995:	\$18,482	81%	44

**• Geographic Area**

Square Miles: 145,388  
Rank: 4

**• Population Density**

1980: 5.43 per square mile  
1995: 5.99 per square mile

**• Largest Urban Center: Billings**

Population  
1980: 66,798  
1994: 86,578

**• Tax System**

Besides taxing incomes, occupations and privileges, the tax system in Montana is based primarily on a classified property tax levied at uniform rates.

**• Tax Rates**

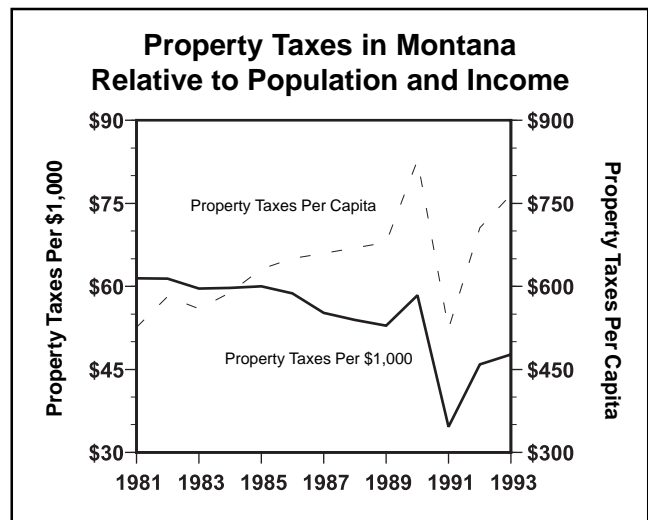
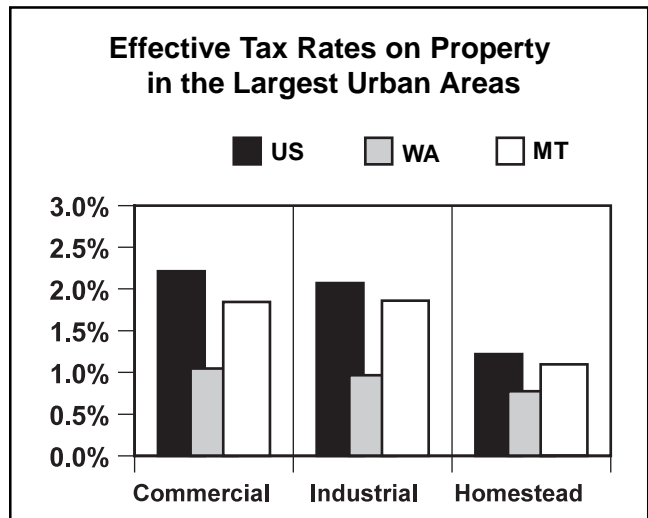
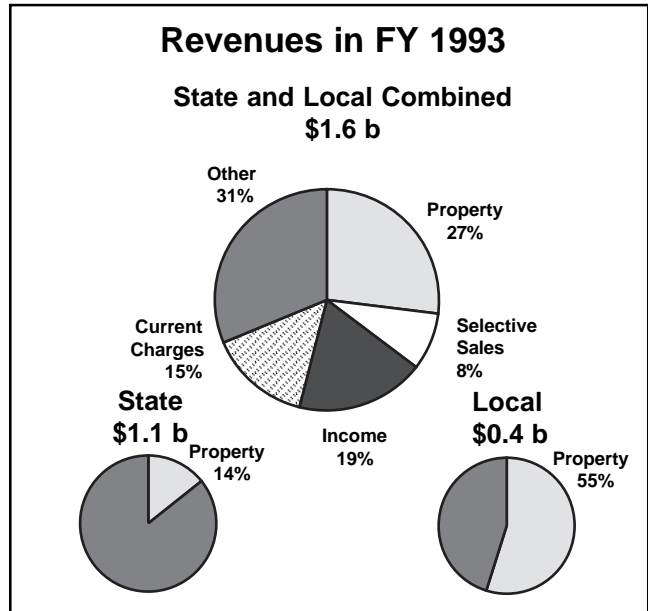
Corporate Income: 6.75%  
Personal Income: 2% - 11%  
State Sales: None  
Local Sales: None

**• Property Tax System**

Classification: No  
Assessment Standard: 3.86%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 2.4%  
Mining & Construction: 8.0%  
Manufacturing: 8.1%  
Transportation & Public Utilities: 9.2%  
Trade: 19.0%  
F.I.R.E.: 5.2%  
Services: 23.5%  
Government: 24.7%



# North Carolina

**• State Population**

1980: 5,898,000  
 1995: 7,195,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$8,000	80%	41
1995:	\$20,604	90%	33

**• Geographic Area**

Square Miles: 48,843  
 Rank: 28

**• Population Density**

1980: 120.75 per square mile  
 1995: 147.31 per square mile

**• Largest Urban Center: Charlotte**

Population  
 1980: 315,000  
 1994: 438,000

**• Tax System**

Revenue for North Carolina is generated by personal and corporate income taxes as well as sales.

**• Tax Rates**

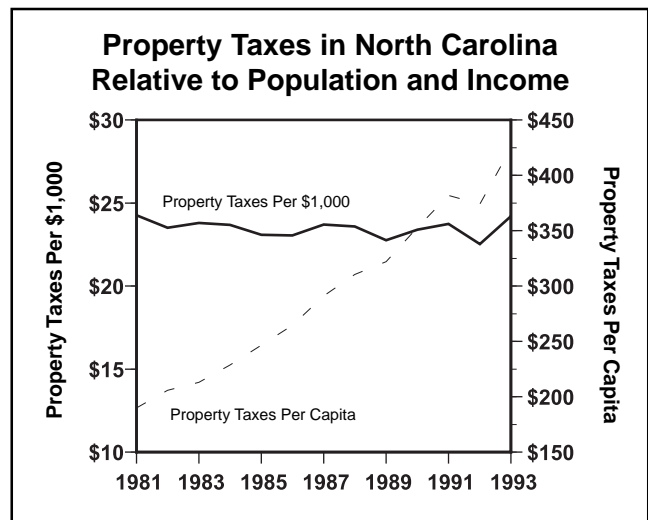
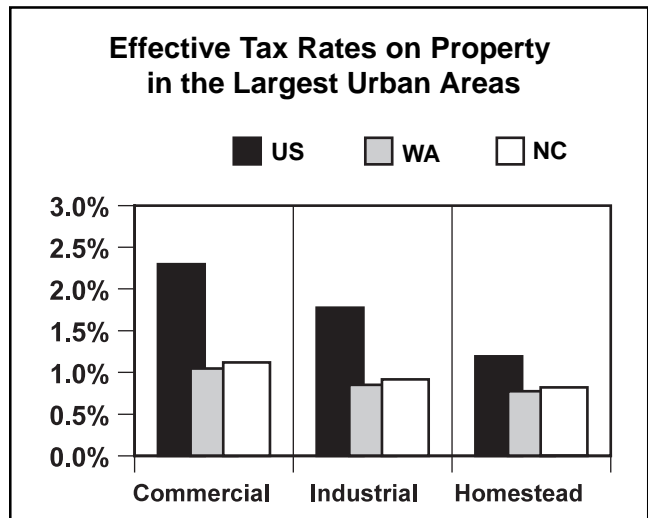
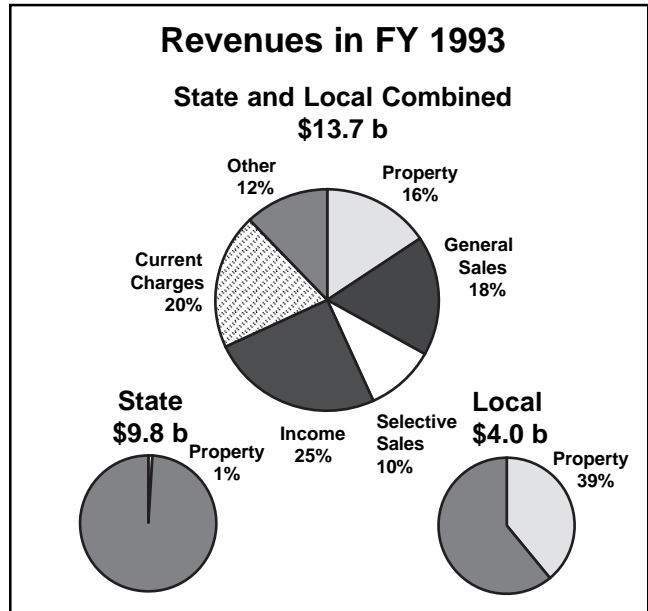
Corporate Income: 7.75%  
 Personal Income: 6% - 7.75%  
 State Sales: 4%  
 Local Sales: Varies

**• Property Tax System**

Classification: No  
 Assessment Standard: 100%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 0.8%  
 Mining & Construction: 4.9%  
 Manufacturing: 27.4%  
 Transportation & Public Utilities: 6.4%  
 Trade: 16.7%  
 F.I.R.E.: 5.5%  
 Services: 19.2%  
 Government: 19.1%





# Oregon

**• State Population**

1980: 2,642,000  
1995: 3,140,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$9,863	99%	21
1995:	\$21,736	95%	24

**• Geographic Area**

Square Miles: 96,184  
Rank: 10

**• Population Density**

1980: 27.47 per square mile  
1995: 32.65 per square mile

**• Largest Urban Center: Portland**

Population  
1980: 368,000  
1994: 451,000

**• Tax System**

Oregon generates revenue through an income tax and municipalities are given broad power when regulating business and trade.

**• Tax Rates**

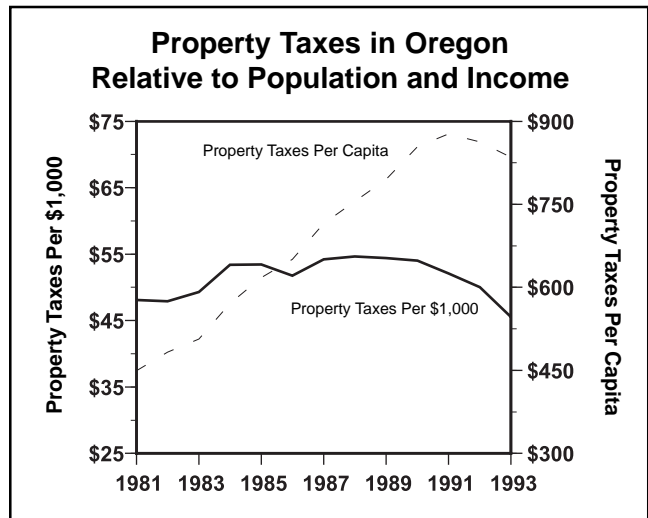
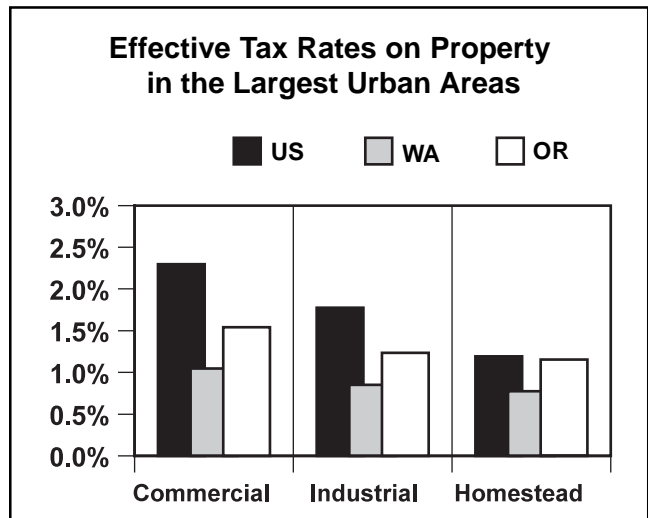
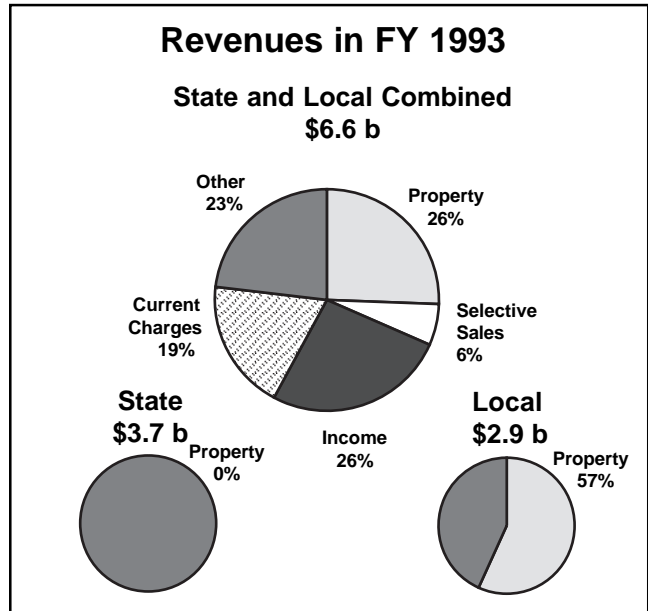
Corporate Income: 6.60%  
Personal Income: 5% - 9%  
State Sales: None  
Local Sales: None

**• Property Tax System**

Classification: No  
Assessment Standard: 100%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 1.8%  
Mining & Construction: 5.4%  
Manufacturing: 20.0%  
Transportation & Public Utilities: 6.6%  
Trade: 19.4%  
F.I.R.E.: 6.5%  
Services: 22.1%  
Government: 18.2%



# Texas

**• State Population**

1980: 14,339,000  
 1995: 18,724,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$9,840	99%	18
1995:	\$20,654	91%	32

**• Geographic Area**

Square Miles: 262,017  
 Rank: 2

**• Population Density**

1980: 54.73 per square mile  
 1995: 71.46 per square mile

**• Largest Urban Center: Houston**

Population  
 1980: 1,595,000  
 1994: 1,702,000

**• Tax System**

The state of Texas has a general property tax supplemented by taxes on franchises, sales, use, occupation and privileges.

**• Tax Rates**

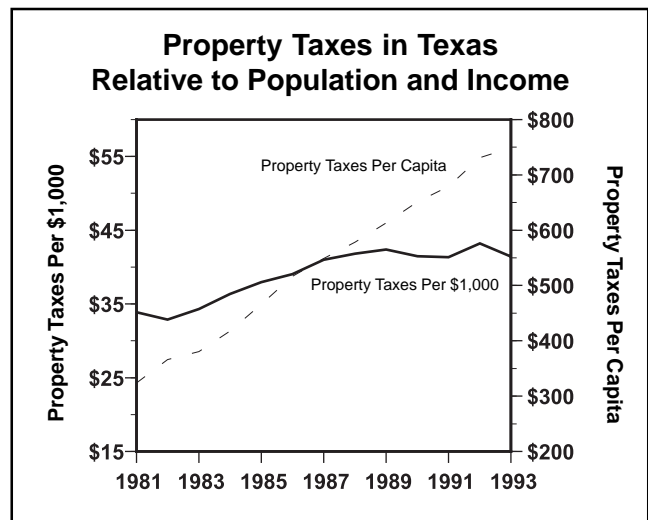
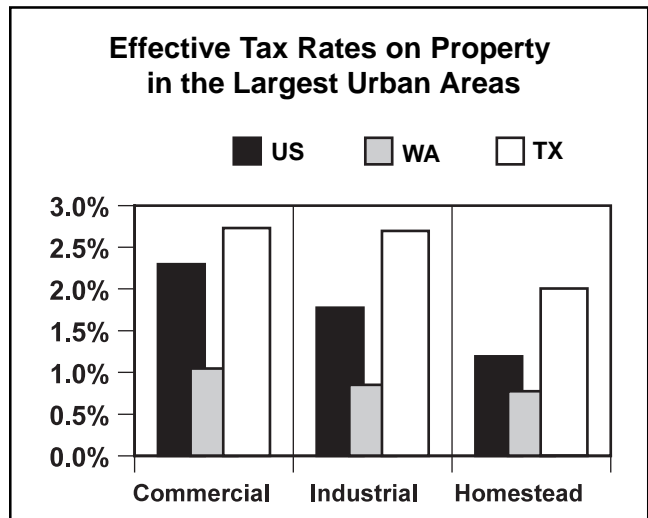
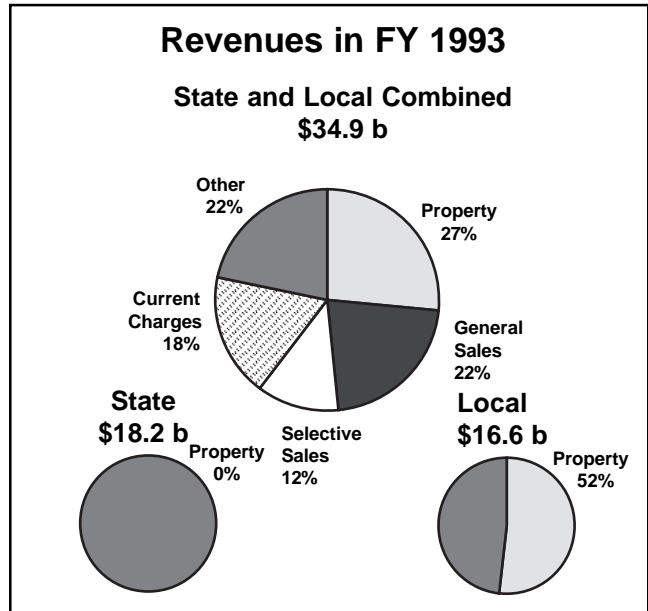
Corporate Income:	None
Personal Income:	None
State Sales:	6.25%
Local Sales:	Varies

**• Property Tax System**

Classification: Yes (2)  
 Assessment Standard: 100%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services:	0.8%
Mining & Construction:	8.9%
Manufacturing:	15.8%
Transportation & Public Utilities:	7.6%
Trade:	17.8%
F.I.R.E.:	7.0%
Services:	23.6%
Government:	18.4%



# Washington

**• State Population**

1980: 4,132,000  
1995: 5,431,000

**• Per Capita Income**

	Amount	% of U.S. PCI	Rank
1980:	\$10,716	108%	11
1995:	\$23,639	104%	13

**• Geographic Area**

Square Miles: 66,511  
Rank: 20

**• Population Density**

1980: 62.10 per square mile  
1995: 81.65 per square mile

**• Largest Urban Center: Seattle**

Population  
1980: 494,000  
1994: 521,000

**• Tax System**

The tax system in Washington is based on an ad valorem property tax, but the state generates substantial revenue through a state sales and use tax as well as a B&O tax.

**• Tax Rates**

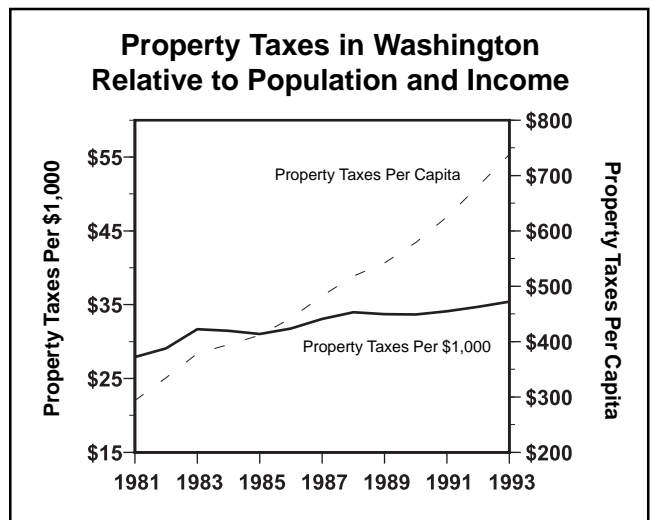
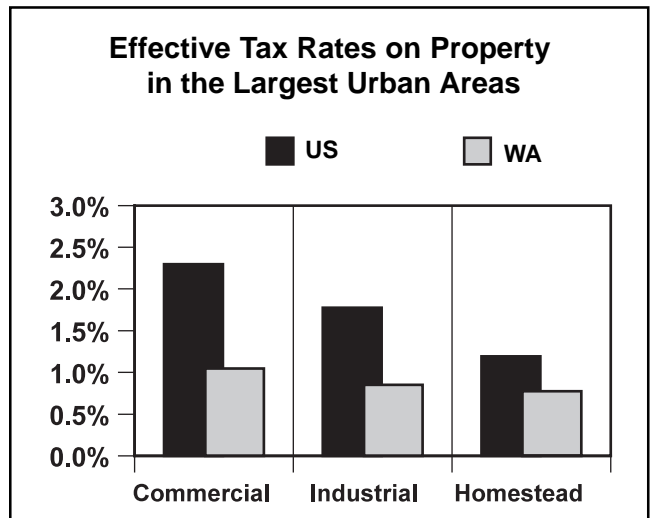
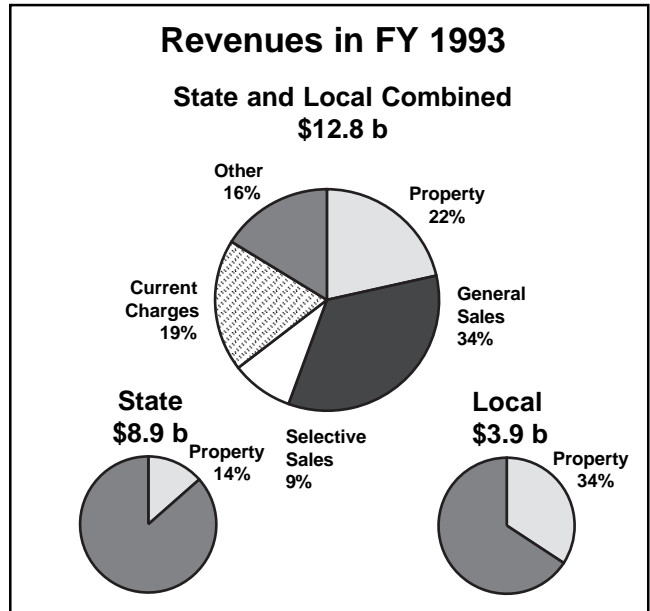
Corporate Income: None  
Personal Income: None  
State Sales: 6.5% of retail sales  
Local Sales: Varies

**• Property Tax System**

Classification: No  
Assessment Standard: 100%

**• Share of Wage and Salary Income by Industry**

Forestry, Fisheries & Ag. Services: 1.7%  
Mining & Construction: 5.8%  
Manufacturing: 18.2%  
Transportation & Public Utilities: 6.0%  
Trade: 17.4%  
F.I.R.E.: 6.2%  
Services: 23.7%  
Government: 21.0%





## 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 Washington 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.

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If you would like to become a member, 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).

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**Washington Research Council**

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