

STEVENS COUNTY TREASURER

2006 ANNUAL REPORT



**Sue Harnasch
Stevens County Treasurer
215 South Oak, Suite, 103
Colville, WA 99114**

Phone: (509) 684-2593

From the County Treasurer

To the Citizens of Stevens County:

It is my pleasure to present our annual report for 2006. I hope this report will help you understand what we do and allow you to review our performance for the year.

We are committed to providing the highest level of public treasury services efficiently and economically. I want to thank and acknowledge my excellent staff, Susie, Susan, Debbie, Amy, Jeannette, and Kathy.

I would also like to acknowledge Marty Provost, Information Services Director, for allowing us to use Lorelei during tax time. Lorelei was an amazing addition to our office again in 2006. Without Lorelei it would not have been possible to receipt all tax payments daily. This is one of the many ways the county departments are working together to accomplish our goals and mandates with reduced staffing.

In 2006, we continued to automate and/or streamline procedures and processes that increases our productivity. I am committed to providing timely, accurate and essential financial information to the public and County Officials. You will find my 2006's accomplishments, goals, and facts in the body of this report. I welcome any suggestions you might have to improve it. I am available to speak to you and/or interested groups about the operations of our office.

Finally, I am privileged to work with a highly skilled, deeply committed team who make up the County Treasurer's Office. We hope you find this report useful.

Sincerely,

Sue Harnasch, PFO
Stevens County Treasurer



Stevens County Treasurer's Office

General Taxpayer Information

Tax Due Dates:

Real and personal property tax payments are due twice annually on **April 30th** and **October 31st**. If the above mentioned dates fall on a weekend taxes are due the following Monday. Payments can be made directly by the taxpayer or by the taxpayer's mortgage company.

Modes of Payment:

- Mail payment with stub (U.S. postmarked by due date)
- Insert payment and coupon in drive through 24 hour drop box behind the courthouse.
- Insert payment and coupon in lockbox located outside the Treasurer's office.
- Pay at the Treasurer's office in person. (Parking can be difficult and a long waiting line may exist. **(NOTE: TAXES PAID WITH CASH SHOULD NOT BE MAILED OR PLACED IN DROP BOXES.)**)
- Credit Card payments accepted online at www.co.stevens.wa.us or www.officialpayments.com or by calling 1-888-272-9829 with jurisdiction code 5605.

Delinquent Interest and Penalties:

Payments received after the due date will accrue interest at the rate of 1% per month with no fractional proration. In addition, a penalty of 3% on the full years' tax will be assessed on June 1st and an additional penalty of 8% will be assessed on December 1st in the first year of delinquency pursuant to RCW 84.56.020.

Taxpayer Name and Address Changes:

The property owner is responsible for notifying the Treasurer's office of taxpayer name and address changes. Written notification is preferred by the Treasurer's office. The address/name change request is on the back of the tax coupon. You can also request a name or address change on the treasurer's web page. The following are examples of the need to initiate name and/or address changes:

- Taxpayer moves
- Acquisition of property by conveyance, i.e., due to divorce, inheritance, etc.
- Changes in mortgage company that affect escrow for property taxes. (Payoff, refinancing, etc.)
-

Note: Verification may be required for changes in taxpayer and/or owner.

Requesting Tax Refunds:

Taxpayers who have paid in error or overpaid due to a tax adjustment must make a written request for a refund. Interest on refunds accrues from the date taxes were overpaid and is included in the refund. RCW 84.69.020 states that no refund will be made to a third party payee.

Stevens County Treasurer's Office

MISSION STATEMENT

To Protect, Manage, and Safely Invest Taxpayers' dollars on behalf of Stevens County Government and Special Purpose Taxing districts in a fiscally accountable and effective manner.

VISION THRU POLICY

The vision for the Treasurer's office is to provide fiduciary services to our stakeholders and always value our customers. We pledge to serve professionally with respect, understanding, and courtesy. We also pledge to fairly and consistently apply all laws, policies, and procedures.

VALUES THRU EXPECTATIONS

IN FULFILLING OUR MISSION AND VISION, we commit to the following core values:

Honesty

Cooperation

Responsiveness

Professionalism

Accountability

Positive Attitude

Stevens County Treasurer's Office

Goals

Prudent and Responsible Investment of Public Funds

Efficient and Effective Cash Management

Save Taxpayers Time

Provide Accurate and Timely information

Provide Positive Customer relations

Objectives

Streamline Procedures and Operations.

Provide Excellent Customer Service.

Develop Efficient Workflow and Management Information Systems.

Work closely with Assessor's office to create cohesive working relationship for our customers.

Fair and consistent application of statutes, procedures, and policies.

Stevens County Treasurer's Office

Treasurer: Sue Harnasch

2007 Budget: \$376,999

Staffing: 6 Employees

DEPARTMENT OVERVIEW

The Treasurer provides essential services in connection with financial operation of local government. The Treasurer is custodian of all funds for the county and special purpose taxing districts. (15 School Districts, 6 Cities, 12 Fire Districts, 1 Library District, 1 Weed Assessment, 2 Milfoil Assessments, 3 Sewer and 1 Water District.)

Primary Responsibilities Include:

- Billing, collecting and distributing Property Taxes, (including foreclosure and distraint actions on delinquent accounts, Special Assessments, Excise Taxes, and Miscellaneous Receipts;
- Accounting for All Funds and Deposits of Revenue for the State, County, Special Purpose Taxing Districts, e.g., School, Fire, and Water Districts, etc.;
- Administering Short and Long Term Debt Financing.
- Cash Management and Investment of Money for the County and Special Purpose Taxing Districts;
- Managing the Provision of Banking Services for the County and Special Purpose Taxing Districts.
- Custodian of Public Money.
- Investing monies for County and Special Purpose Taxing Districts

Stevens County Treasurer's Office
Stevens County Treasurer's Office

2006

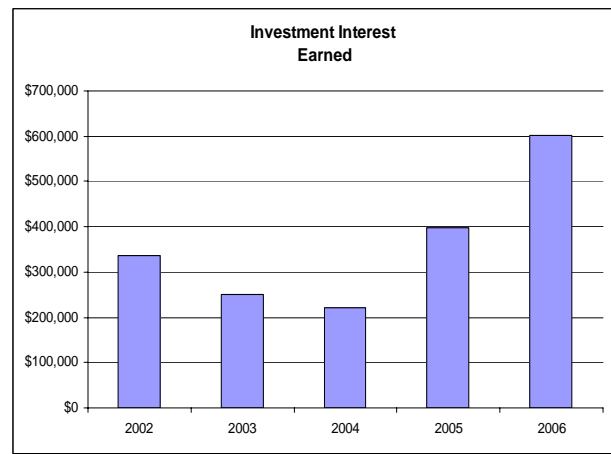
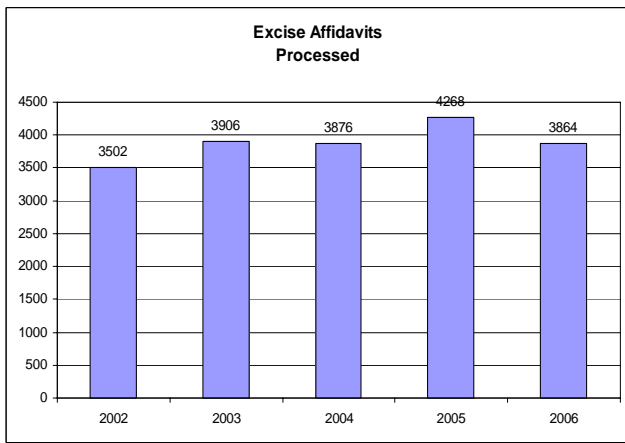
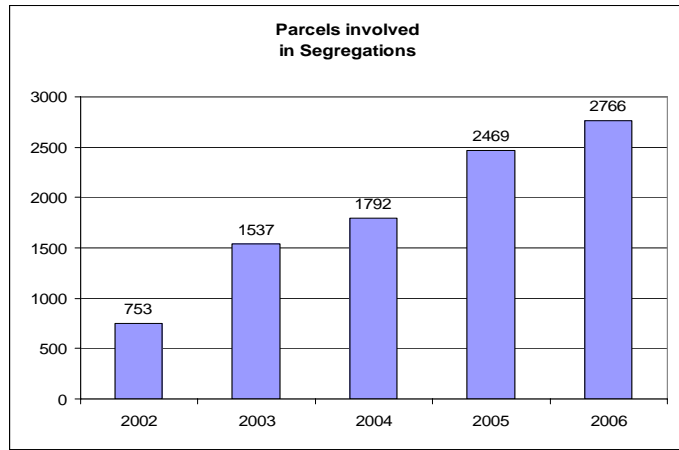
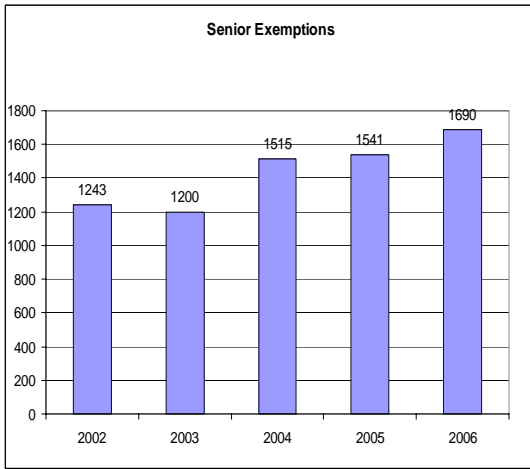
OFFICE INDICATORS/WORK UNITS

Administration and Tax Management

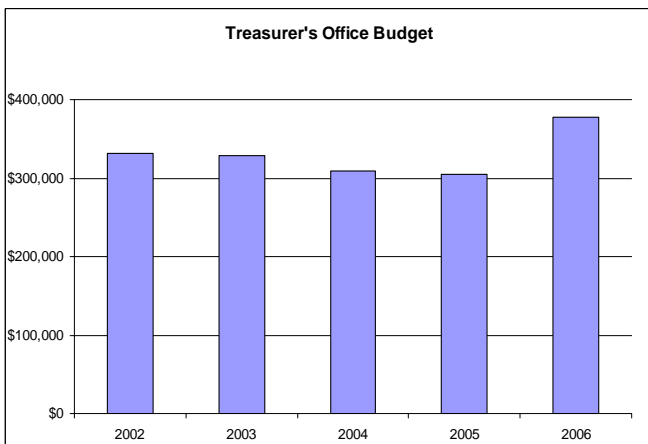
Cash Management

| | | | |
|---|---------|----------------------------|---------------|
| Real & Personal Property Parcels | 45,775 | Receipting Transactions | 42,155 |
| Senior/ Disability Exemptions | 1,690 | Prop Tax Collection | \$25,815,306 |
| Taxpayer name/address change | 4,641 | Total Excise Collection | \$3,338,467 |
| Taxpayer name/address backlog | Current | Investment Interest | \$ 601,826 |
| Number of Parcel Segregations | 2,766 | Investment Fee Revenue | \$ 24,022 |
| Tax Parcel in Foreclosure Sale | 5 | | |
| Customer Service Phone Calls * | 7,381 | Bond Principal Outstanding | 18,957,406 |
| Tax Refund Petitions | 154 | Total Receipts | \$162,148,675 |
| Bankruptcy Claims filed. | 22 | | |
| Bankruptcies on File Dec 31 st . | 66 | | |
| Real Estate Excise Tax Affidavits | 3,864 | | |

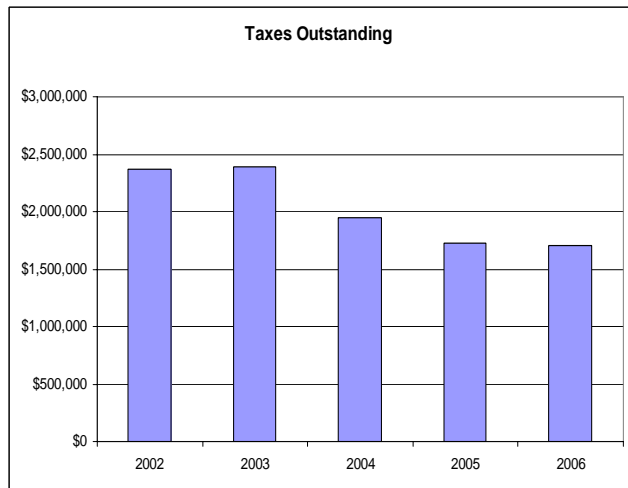
5 Year Comparisons



This is due to increased interest rates and additional monies invested for Current Expense.



This is due to automation costs and one time Banking fees.



Accomplishments for 2006

- ✓ Tax distribution available on website.
- ✓ Time documentation and allocation of staff time on foreclosure.
- ✓ Implementing additional automation.
- ✓ Exceeded goals of collecting delinquent taxes.
- ✓ Continuing talks on website information.
- ✓ Statements printed on laser printer saving approximately 2 full days processing.
- ✓ Informational brochure on website for information on how the county spends its tax dollars.
- ✓ Continued to work on Office Policy and Procedure Manual.
- ✓ Continued to work closely with the Assessor and Staff.
- ✓ Interoffice staff sharing.

Goals for Future

- Update the Treasurer's website. This will be completed by the end of May 2007.
- Make Property tax receivables available on our website. This will be completed by the end of May 2007.
- Continue to automate tax procedures in combination with remote deposit.
- Staff training.
- Continue to review taxpayers request and concerns.
- Automate financial reports to reduce duplication of input
- Accumulate and report electronically all county owned property
- Aggressively pursue selling tax title property to return to tax rolls.
- Pursue the availability to perform ach debits for customers.
- Scan all Excise affidavits for easy retrieval.

Facts

- Rising interest rates positively affects investment interest.
- Alcoa dropping case for assessed value reconsideration mid assessment cycle.
- Boise agrees to BOE assessed value, which resulted in refund for 2006 tax year and supplemented taxes for 2007 tax year. This will have a minor affect in 2008 on districts that hit their maximum limit for 2007.
- Reduction of delinquent taxes will reduce the collections of penalties and interest in future years.
- A substantial tax bill was paid late in 2004 which increased our penalties and interest. This distorts comparisons from year to year.
- After the parcel search was online, there has been reduction in the number of phone calls our office receives.
- Bankruptcies are being filed electronically which reduces the amount of staff time to process.
- School reports are automated which allows timely and accurate reporting to the ESD.
- Changed banks in late 2006 to take advantage of electronic banking and remote deposits for improved cash management and saving staff time.
- Increase of production in all areas with one (1) less employee.
- The Assessor's office converting to the same program as the Treasurer's office reduced problems and allowed taxes to be billed on time. This eliminated cash flow problems the county encountered in February through April in prior years.

Stevens County Treasurer's Office

FUNCTIONAL ORGANIZATION

Tax Administration

- Excise Tax Processing & Reporting
- Property Tax billing, collections, Cancellations and Supplements
- Property Tax Name/Address Changes
- Property Tax Refunds
- Personal Property Distraint Collections
- Bankruptcy Tax Collections
- Foreclosure preparation, collections, and sales
- Special Assessment Billing & administration
- Segregation/tax Redistribution
- Web Site Management

Financial Services

- Accounting
- Debt Service Administration
- Cash Management
- Investing
- Warrant & Bank Reconciliation
- Manage Banking Services
- Cash Receipts
- Cash Disbursements
- Internal Controls
- Securities Custody/Safekeeping

SIGNIFICANT EVENTS IN THE HISTORY OF PROPERTY TAX IN WASHINGTON STATE

1853 – Territorial government established; all taxes to be assessed uniformly; exemption for property of the United States, churches, and benevolent institutions.

1889 – State Constitution adopted -- property to be assessed uniformly. Legislature may grant exemptions.

1929 – 14th Amendment to state constitution: classification of property allowed. All real estate is one class; taxes to be uniform on the same class of property.

1935 – Revenue Act exempted all household goods and personal effects.

1944 – 17th Amendment to state constitution: added 40 mill limit. Property to be assessed at 50% of true and fair value.

1955 – Property revaluation cycle established -- 4-year interval.

1965 – 47th Amendment to the state constitution allows senior citizen exemption.

1967 – Senior citizens exempt from first \$50.00 of real property tax. Barlow v. Kinnear provided the state with assessment equalization power.

1968 – Current use assessment provided for open space, timber, and agricultural lands.

1969 – State revaluation plan instituted to realize the 1955 revaluation act. Carkonen v. Williams mandated a 50% ratio of assessed to market value.

1971 – \$50.00 senior citizen exemption replaced by varying exemption from special levies depending on income. Annual increase in regular levies of taxing districts limited to 106% of the largest prior levy. Annual update of values permitted.

1972 – Home improvement exemption created. Constitutional limit of 1% of market value enacted for all regular levies.

1973 – Assessment level increased from 50% to 100% of true and fair value, for 1975 taxes.

1974 – Ten-year phase-out of property tax on inventories authorized.

1975 – 100% assessment ratio implemented. Statutory rate limit reduced to \$9.15 per \$1,000 assessed value. Deferral of property taxes and special assessments allowed for senior citizens with income of less than \$8,000.

1976 – 64th Amendment to state constitution permits school districts to seek voter approval of two-year special levies.

1978 – Seattle School District v. State requires full state funding of K-12 education.

1979 – State levy for common school support subject to 106% limitation.

1981 – Interest rate on delinquent property taxes increased from 8% to 12%. New penalty of 11% for first year delinquencies.

1982 – Physical inspection may take six years, if values updated annually.

1983 – Business inventories eliminated from property tax and assessment rolls, effective in 1983 for 1984 collections.

1984 – Legal requirements for payment of penalties and interest on delinquent taxes relaxed. Senior Citizen Exemption qualifications revised.

1985 – Provision made for special valuation of eligible historic property. Benefit rating system authorized.

1986 – Limited waiver of the 106% limit may be placed before the voters. Levies for school capital purposes may be made for up to 6 years with voter approval.

1987 – Interest rates on property tax refunds increased.

1988 – New construction valuation date of July 31 upheld. State school levy removed from \$9.15/\$1,000 limitation for proration purposes. Local appeal date set at July 1. Personal property affidavit filing deadline set at April 30.

1989 – Business personal property exemption raised to \$3,000. Deadline changed for determining boundaries of newly incorporated cities. Washington Condominium Act passed.

1990 – Regular levy limitation of \$5.55/1,000 of assessed valuation increased to \$5.90/1,000 and proration procedures modified. Personal property equalized based on assessment level of preceding year.

1992 – Appellants may appeal directly to State Board of Tax Appeals, bypassing local appeals board. Manifest errors no longer reviewed by the county Board. Assessor may stipulate to value of appealed property with concurrence of appellant. Four-year renewal required for Senior Citizen exemption.

1993 – Voter-approved regular levy for low-income housing authorized for cities and counties (above statutory and \$5.90 limits).

1994 – Tax bill required to show percent of voted and non-voted tax. Certain deadlines for providing information in valuation appeals altered.

1995 – Senior citizen income limit raised; values frozen as of 1/1/95. Deferral income, age, and parcel size limits changed. New exemption created for multi-unit dwellings in designated urban centers.

1996 – Revaluations out-of-cycle and error corrections allowed for value-affecting changes in land use restrictions.

1997 – All intangible personal property made tax exempt. Appeals allowed up to 60 days after notification of value change. Referendum 47 imposes additional requirements on the 106% limit.

1998 – The value averaging portion of Referendum 47 is ruled unconstitutional by the Washington State Supreme Court. Senior exemption eligibility and benefits were liberalized.

2000 – I-722 passed in November mandating a rollback of assessed values to January 1, 1999, levels and limiting future increases of taxable value to 2% per year. It also limited taxing district non-voted property tax increases to 2% and rolled back certain property tax increases levied for 2000. The initiative was not implemented because the Washington State Supreme Court unanimously ruled it unconstitutional on September 20, 2001.

2001 – I-747 passed in November which restricts taxing districts to a 1% monetary aggregate increase over their prior highest lawful levy. Effective for the 2002 tax year.

2002 – Annexations by petition ruled unconstitutional in March 2002 by the State Supreme Court. The basic method by which cities may annex territory is now by election – by approval of the voters in the area proposed for annexation.

2004 – Senior citizen income limit raised for taxes due in 2005. Exemption is extended to those eligible who are confined in a boarding home or adult family home.

2006 PROPERTY TAX LEGISLATION

Bills became effective June 7, 2006, unless otherwise stated.

EHB 1069 - Performance audits of tax preferences (Chapter 197, Laws of 2006)

This legislation provides for the periodic review of tax exemptions, exclusions, deductions, credits, deferrals, and preferential tax rates. It creates a new organization - a seven-member Citizen's Commission for Performance Measurement of Tax Preferences - to oversee a process for reviewing tax preferences. The actual review shall be undertaken by the Joint Legislative Audit and Review Committee (JLARC). The general purpose of the review is to determine the extent to which the public policy objectives intended by the Legislature when the tax preference was enacted have been met. Several major tax exemption programs are excluded from the review process. JLARC shall report the findings of its review to the citizen's commission each year by the end of August and to the fiscal committees of the Legislature by December 30. The bill repeals a process providing for legislative review of tax exemptions which was established in 1982. The bill requires that the Department provide necessary support and information needed by JLARC or the Commission.

SHB 1510 - Use of exempt property by nonprofit organizations (Chapter 305, Laws of 2006)

This bill expands the ability of certain nonprofit organizations to use their exempt property for financial gain without losing their property tax exemption. For example, certain nonprofit organizations in counties with populations under 20,000, increased from 10,000, will be allowed to use their facilities for certain for-profit activities for 15 days per year, instead of three days, and keep their exempt status. Income received from the facility being rented or used for pecuniary gain is subject to certain conditions. The impact on local property taxes is unknown; no revenue impact on the state general fund.

SHB 2345 - Regional fire protection authorities (Chapter 200, Laws of 2006)

In 2004 a new form of taxing authority was formed to provide fire protection service on a regional basis. The bill imposes additional requirements for the district to establish such service and makes clarifying amendments to chapter 52.26 RCW. It mandates a financing plan and clarifies the voter requirements necessary to impose property taxes or benefit charges to finance services provided by the authority.

SHB 2569 - Senior citizens property tax deferral; interest rate reduced (Chapter 275, Laws of 2006)

This bill reduces the interest rate that applies to property taxes deferred by eligible seniors and disabled persons from 8 percent to 5 percent. The rate reduction applies to new deferrals granted after the effective date of this legislation and for taxes due in calendar year 2007 and thereafter. The reduced rates are anticipated to reduce general fund receipts by \$15,000 for the remainder of the current biennium and by \$150,000 for the 2007-09 Biennium. It also requires the Department to study the adequacy of the interest rate and to report back to the Legislature by December 1, 2012.

SHB 2804 - Use of exempt property of nonprofit schools and colleges (Chapter 226, Laws of 2006)

This bill expands the manner in which nonprofit schools and colleges are allowed to use their property while retaining a property tax exemption. The additional allowable uses include loan or rental of property to students, alumni, faculty, staff, or other entities if the use is consistent with the school's educational, social, or athletic programs. Other entities may use the property up to seven days annually for business purposes. In addition, a faculty member may use the exempt facilities to conduct educational camps or sports programs for nonstudents if the faculty member is required or permitted to do so under his or her compensation package. No impact is anticipated for the state or local property tax levies. Based on the one known property that will benefit from the expanded exemption, at least \$3,000 of the state levy and \$11,000 of local levies could be shifted to other taxpayers. However, the impact could be greater in the future as other schools allow expanded use of their property.

SHB 2812 - Limitations on special school M&O levies (Chapter 119, Laws of 2006)

Existing law limits the special levies that school districts may request for maintenance and operation purposes or for transportation or capital projects. However, RCW 84.52.0531 allows certain additions to the limitation for property taxes collected in calendar years 2005 through 2007. This bill extends these additions to the levy base through calendar year 2011. There is no impact on the state property tax levy.

SHB 3164 - Increased personal property exemption for head of family (Chapter 281, Laws of 2006)

This bill would implement HJR 4223 if that proposed constitutional amendment is approved by the voters at the general election in November 2006. The constitution of the state currently provides a property tax exemption of \$3,000 for personal property owned by a head of a family. The proposed constitutional amendment would increase the exemption amount to \$15,000. If it is adopted, then this bill will amend RCW 84.36.110 to increase the corresponding statutory exemption. The principal beneficiaries of the exemption are sole proprietors who are subject to personal property tax on business equipment and supplies. The increased exemption will shift tax burden to other property owners. About \$185,000 of the state levy and \$645,000 of local levies would be shifted annually. The bill would be effective on January 1, 2007, if the constitutional amendment is approved, thus impacting taxes due in calendar year 2008 and thereafter.

SSB 6141 - Value of wind turbines excluded from levy limit (Chapter 184, Laws of 2006)

This bill provides for uniform treatment of new wind turbine facilities, whether assessed by a county or the state, for purposes of the levy limits in chapter 84.55 RCW. The bill only impacts wind turbine projects that are subject to local assessment. Because the bill removes the valuation from the 1 percent limit on growth in regular levies, it has the effect of increasing state and local levies paid on such projects. One project is anticipated to be constructed in the near future. The estimated impact is based on one \$220 million project which would add \$272,000 to the state levy in Fiscal Year 2007 and \$538,000 in Fiscal Year 2008. The comparable increase in local levies is \$825,000 in Fiscal Year 2007 and \$1.6 million in Fiscal Year 2008. The bill first applies to property taxes payable in calendar year 2007.

SB 6280 - Property tax exemptions; irrevocable dedication (Chapter 319, Laws of 2006)

Nonprofit organizations qualify for property tax exemption based on the use of the property they own. This bill removes the irrevocable dedication restriction for leased properties that are leased by a nonprofit organization. There is no impact for the state property tax levy. For local levies there could be minimal shifts of taxes to other taxpayers.

SB 6338 - Senior citizens property tax exemption; acreage increased (Chapter 62, Laws of 2006)

This bill expands the senior citizen/disabled homeowner property tax exemption to cover the principal residence and up to five acres (from one acre) on which the residence is located when the additional land is required by land use regulations. There is no impact on state property tax levy receipts. However, the expanded exemption will shift approximately \$628,000 of the state levy and \$873,000 in local levies to other taxpayers. Local property tax levies are expected to reduce \$340,000 in Fiscal Year 2007. The expanded acreage applies to property taxes due in calendar year 2007 and thereafter.

ESSB 6787 - Property tax levy for ferry districts (Chapter 332, Laws of 2006)

This bill is directed toward operation of ferry service by local government rather than the state. The restriction to impose the 75 cent property tax levy for passenger-only ferry service is removed, and now a ferry district may levy the tax to finance any aspect of ferry service operated by the district. Also, ferry districts that utilize the property tax levy may be located in other counties (the 2003 property tax levy was restricted to King County). There is no impact on state revenues for this bill.

See summary of property tax history at:

<http://dor.wa.gov/content/statistics/2006/Compare06/default.aspx>

Table 28**Comparison of Average Levy Rates* by Year Due in 1999-2006**

| County | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Adams | \$14.20 | \$14.01 | \$13.73 | \$13.73 | \$13.95 | \$13.63 | \$13.24 | \$12.81 |
| Asotin | 14.00 | 14.81 | 14.43 | 14.57 | 14.75 | 14.43 | 14.09 | 13.93 |
| Benton | 14.81 | 14.82 | 14.57 | 14.11 | 13.62 | 13.86 | 13.23 | 12.75 |
| Chelan | 13.06 | 13.18 | 13.23 | 13.26 | 13.39 | 13.29 | 13.29 | 13.31 |
| Clallam | 12.01 | 11.69 | 11.81 | 11.16 | 11.81 | 11.14 | 11.03 | 9.99 |
| Clark | 13.41 | 13.48 | 13.74 | 13.73 | 13.51 | 13.30 | 13.06 | 12.01 |
| Columbia | 14.23 | 14.29 | 14.00 | 13.76 | 13.60 | 13.34 | 13.33 | 13.04 |
| Cowlitz | 12.07 | 12.12 | 11.98 | 12.51 | 12.34 | 12.58 | 12.70 | 12.48 |
| Douglas | 13.39 | 13.33 | 14.28 | 14.11 | 13.74 | 13.68 | 13.77 | 13.33 |
| Ferry | 12.18 | 11.43 | 11.23 | 11.15 | 10.29 | 9.84 | 9.50 | 9.02 |
| Franklin | 15.21 | 15.92 | 15.34 | 15.24 | 15.45 | 15.73 | 14.86 | 13.81 |
| Garfield | 16.60 | 16.17 | 15.97 | 15.83 | 15.75 | 15.95 | 16.13 | 14.68 |
| Grant | 15.24 | 14.75 | 14.41 | 14.38 | 13.98 | 14.36 | 14.10 | 13.74 |
| Grays Harbor | 13.59 | 12.86 | 13.03 | 13.20 | 13.51 | 13.69 | 14.29 | 13.78 |
| Island | 10.48 | 10.10 | 10.24 | 9.44 | 9.89 | 9.39 | 9.13 | 8.92 |
| Jefferson | 12.57 | 12.35 | 12.18 | 11.75 | 11.62 | 11.11 | 10.88 | 9.76 |
| King | 13.10 | 12.71 | 11.91 | 11.17 | 10.99 | 10.93 | 10.78 | 10.38 |
| Kitsap | 14.68 | 14.70 | 13.18 | 13.87 | 13.41 | 12.84 | 12.14 | 10.65 |
| Kittitas | 10.67 | 10.80 | 10.70 | 10.75 | 10.46 | 10.67 | 10.44 | 10.00 |
| Klickitat | 11.36 | 11.27 | 11.75 | 12.43 | 11.72 | 11.98 | 11.30 | 10.79 |
| Lewis | 12.26 | 12.34 | 12.08 | 11.66 | 11.46 | 11.32 | 11.10 | 11.54 |
| Lincoln | 14.73 | 14.34 | 14.05 | 14.04 | 13.68 | 13.59 | 13.23 | 12.89 |
| Mason | 12.48 | 12.59 | 12.46 | 12.71 | 12.59 | 12.68 | 12.80 | 12.41 |
| Okanogan | 13.02 | 12.75 | 12.65 | 12.57 | 11.99 | 12.36 | 11.54 | 11.78 |
| Pacific | 12.40 | 11.96 | 12.67 | 12.47 | 13.31 | 14.35 | 14.07 | 13.92 |
| Pend Oreille | 13.03 | 13.74 | 13.42 | 13.15 | 13.33 | 11.58 | 12.08 | 11.29 |
| Pierce | 15.22 | 15.72 | 15.27 | 14.94 | 15.05 | 15.01 | 13.92 | 13.21 |
| San Juan | 8.50 | 8.29 | 8.35 | 8.11 | 7.32 | 6.68 | 7.04 | 6.89 |
| Skagit | 12.94 | 12.81 | 12.66 | 12.31 | 12.16 | 11.96 | 12.04 | 11.21 |
| Skamania | 10.60 | 10.59 | 10.49 | 10.25 | 10.19 | 9.89 | 9.78 | 9.20 |
| Snohomish | 14.07 | 13.92 | 13.93 | 13.51 | 13.32 | 12.55 | 11.85 | 11.07 |
| Spokane | 15.44 | 14.50 | 14.81 | 14.94 | 14.21 | 15.01 | 15.12 | 14.37 |
| Stevens | 11.92 | 10.99 | 11.60 | 11.43 | 10.89 | 11.28 | 11.18 | 10.92 |
| Thurston | 14.98 | 15.51 | 15.31 | 14.88 | 14.24 | 13.80 | 13.11 | 12.12 |
| Wahkiakum | 11.13 | 10.21 | 10.25 | 10.17 | 10.69 | 10.64 | 10.50 | 10.32 |
| Walla Walla | 14.56 | 14.85 | 14.62 | 14.90 | 14.33 | 14.32 | 14.61 | 14.60 |
| Whatcom | 12.98 | 13.08 | 12.96 | 12.78 | 12.75 | 12.99 | 12.52 | 11.47 |
| Whitman | 14.15 | 14.43 | 14.68 | 15.12 | 15.74 | 15.88 | 15.84 | 15.42 |
| Yakima | 12.52 | 13.33 | 13.25 | 12.92 | 12.94 | 12.76 | 12.66 | 12.15 |
| STATEWIDE | \$13.56 | \$13.39 | \$12.96 | \$12.52 | \$12.33 | \$12.21 | \$11.87 | \$11.32 |

*Per \$1,000 of assessed value.

Table 18

Impact of Senior Citizen Property Tax Relief on Levies Due in 2006

| County | Total Participants | *Component 1: Frozen Value | | Component 2: Exempt Property | | Total Levy Relief: Regular, Excess, & from Value Freeze |
|--------------|--------------------|---------------------------------------|-----------------------------------|-------------------------------|------------------------------|---|
| | | Value Untaxed due to the Value Freeze | Tax Savings from the Value Freeze | Tax Savings on Regular Levies | Tax Savings on Excess Levies | |
| Adams | 357 | \$4,839,840 | \$63,922 | \$126,976 | \$82,602 | \$273,500 |
| Asotin | 1,006 | 15,459,467 | 212,567 | 3,027,624 | 3,992,984 | 7,233,175 |
| Benton | 2,198 | 29,993,819 | 389,491 | 803,906 | 840,628 | 2,034,025 |
| Chelan | 1,739 | 38,454,300 | 508,604 | 775,571 | 711,708 | 1,995,883 |
| Clallam | 3,113 | 120,327,138 | 1,221,049 | 1,165,538 | 924,548 | 3,311,135 |
| Clark | 6,021 | 226,243,718 | 2,775,499 | 2,602,484 | 2,611,176 | 7,989,159 |
| Columbia | 240 | 2,354,250 | 30,165 | 69,763 | 47,707 | 147,635 |
| Cowlitz | 3,082 | 34,836,437 | 450,572 | 1,140,072 | 968,916 | 2,559,560 |
| Douglas | 925 | 4,854,100 | 78,482 | 361,624 | 373,481 | 813,587 |
| Ferry | 306 | 2,717,380 | 24,129 | 98,615 | 11,196 | 133,940 |
| Franklin | 766 | 7,605,900 | 107,806 | 240,927 | 355,095 | 703,827 |
| Garfield | 116 | 1,329,671 | 19,854 | 27,732 | 28,672 | 76,258 |
| Grant | 2,389 | 26,633,265 | 361,082 | 807,301 | 618,555 | 1,786,938 |
| Grays Harbor | 2,566 | 157,904,660 | 496,454 | 942,258 | 763,437 | 2,202,149 |
| Island | 1,578 | 46,239,704 | 420,807 | 962,186 | 1,346,360 | 2,729,352 |
| Jefferson | 914 | 37,895,825 | 368,826 | 374,073 | 223,059 | 965,958 |
| King | 21,176 | 2,015,370,400 | 20,931,331 | 10,138,546 | 11,631,483 | 42,701,360 |
| Kitsap | 3,958 | 198,779,787 | 2,145,391 | 2,929,859 | 1,584,033 | 6,659,283 |
| Kittitas | 812 | 18,837,594 | 184,333 | 282,143 | 265,728 | 732,204 |
| Klickitat | 612 | 7,448,506 | 114,270 | 189,849 | 120,065 | 424,184 |
| Lewis | 2,596 | 34,662,370 | 408,538 | 976,005 | 477,263 | 1,861,806 |
| Lincoln | 505 | 3,725,640 | 48,076 | 136,946 | 113,331 | 298,353 |
| Mason | 2,215 | 28,963,419 | 326,023 | 1,250,023 | 1,482,354 | 3,058,400 |
| Okanogan | 1,603 | 14,850,800 | 180,295 | 474,615 | 279,664 | 934,573 |
| Pacific | 1,374 | 17,336,000 | 245,615 | 584,073 | 471,389 | 1,301,077 |
| Pend Oreille | 732 | 8,619,130 | 97,857 | 201,483 | 23,944 | 323,284 |
| Pierce | 12,817 | 680,506,292 | 8,856,426 | 5,531,329 | 7,012,006 | 21,399,761 |
| San Juan | 562 | 27,335,542 | 142,767 | 214,805 | 343,943 | 701,515 |
| Skagit | 2,774 | 109,792,407 | 1,237,756 | 1,053,756 | 1,258,742 | 3,550,254 |
| Skamania | 291 | 5,722,290 | 49,850 | 110,799 | 19,784 | 180,433 |
| Snohomish | 7,088 | 436,319,361 | 4,784,075 | 2,941,997 | 3,866,480 | 11,592,553 |
| Spokane | 11,104 | 207,585,171 | 3,019,406 | 4,073,069 | 5,337,095 | 12,429,570 |
| Stevens | 1,603 | 13,442,744 | 134,576 | 518,830 | 246,725 | 900,132 |
| Thurston | 4,727 | 163,552,048 | 1,990,195 | 1,746,193 | 1,855,863 | 5,592,251 |
| Wahkiakum | 204 | 3,935,700 | 42,563 | 100,073 | 108,870 | 251,506 |
| Walla Walla | 1,573 | 24,329,000 | 344,676 | 594,344 | 565,957 | 1,504,977 |
| Whatcom | 3,794 | 125,815,705 | 1,560,909 | 1,609,958 | 1,765,929 | 4,936,795 |
| Whitman | 664 | 6,923,180 | 116,795 | 201,217 | 253,392 | 571,404 |
| Yakima | 5,701 | 100,320,773 | 1,279,721 | 1,874,099 | 1,478,558 | 4,632,378 |
| TOTAL | 115,801 | \$5,266,805,333 | \$55,770,753 | \$51,260,659 | \$54,462,722 | \$161,494,134 |

* The value prior to the freeze minus the frozen value is the untaxed value; multiplying by the rate yields component 1 tax savings.

Stevens County Treasurer's Office

CONTACT US

Treasurer's Office Telephone Numbers:

| | |
|-------------------------|----------------|
| TTY Number | (800) 833-6388 |
| Outside Local Line | (509) 684-2593 |
| Foreclosure | Ext. # 219 |
| Real Property Tax | All Extensions |
| Bankruptcy | Ext. # 219 |
| Personal Property Tax | Ext. # 219 |
| Segregation/Mobile Home | Ext. # 223 |
| Revenue/Financial | Ext. # 591 |
| Real Estate Excise Tax | Ext. # 218 |
| Senior Exemption | Ext. # 222 |

Our e-mail address is treasurer@co.stevens.wa.us

Our web site is www.co.stevens.wa.us/treasurer

**SUE HARNASCH
STEVENS COUNTY TREASURER
215 SOUTH OAK, ROOM 103
COLVILLE, WA 99114**

sharnasch@co.stevens.wa.us