

How much of my property tax bill pays for county services?



Here is a sample 2007 property tax statement from Stevens County, valued at \$100,000.

Sample

Resident of Stevens County
Assessed value of property: 100,000

----- **Distribution of Taxes and Assessments** -----

State Levy	245.48	Current Expense	170.82
Counseling Services (Mental Health)	1.25	Counseling (Developmentally Disabled)	1.25
Veterans Relief	1.13	County Roads	178.28
Rural Library District	42.14	Fire District	93.17
School District (Maintenance & Operation)	210.52	School Bond	141.95
Weed Board	5.00		
Fire / Emergency Services	27.00	Total	\$1,117.99

Dear Citizens:

Our commitment is to serve our citizens to the best of our ability, to enhance the health and safety of the public at large; and to further promote the quality of life in Stevens County. We are taking this opportunity to provide information on how your property tax dollars are distributed and spent. We believe this information will help you better assess the effectiveness and value of county government.

First, only a modest percentage of your property tax dollar actually goes to pay for essential services that property owners have come to expect from local government. As you review this information, you will find that 15% of your tax dollars goes to the Current Expense Fund to support services such as law enforcement. The pie charts on page 2 and text on page 3 explains how these dollars are distributed. You will find that the average property owner pays under \$175 yearly for this full array of services. The information and percentages are for 2007.

Tax statements vary on where you live, but all will have the Current Expense tax line. The current levy for current expense is \$170.82 per 100,000 of property tax value.

To see a pie chart of your property tax statement, visit: www.co.stevens.wa.us/treasurer/LevybyDistrict/levy_page.htm

Sincerely,

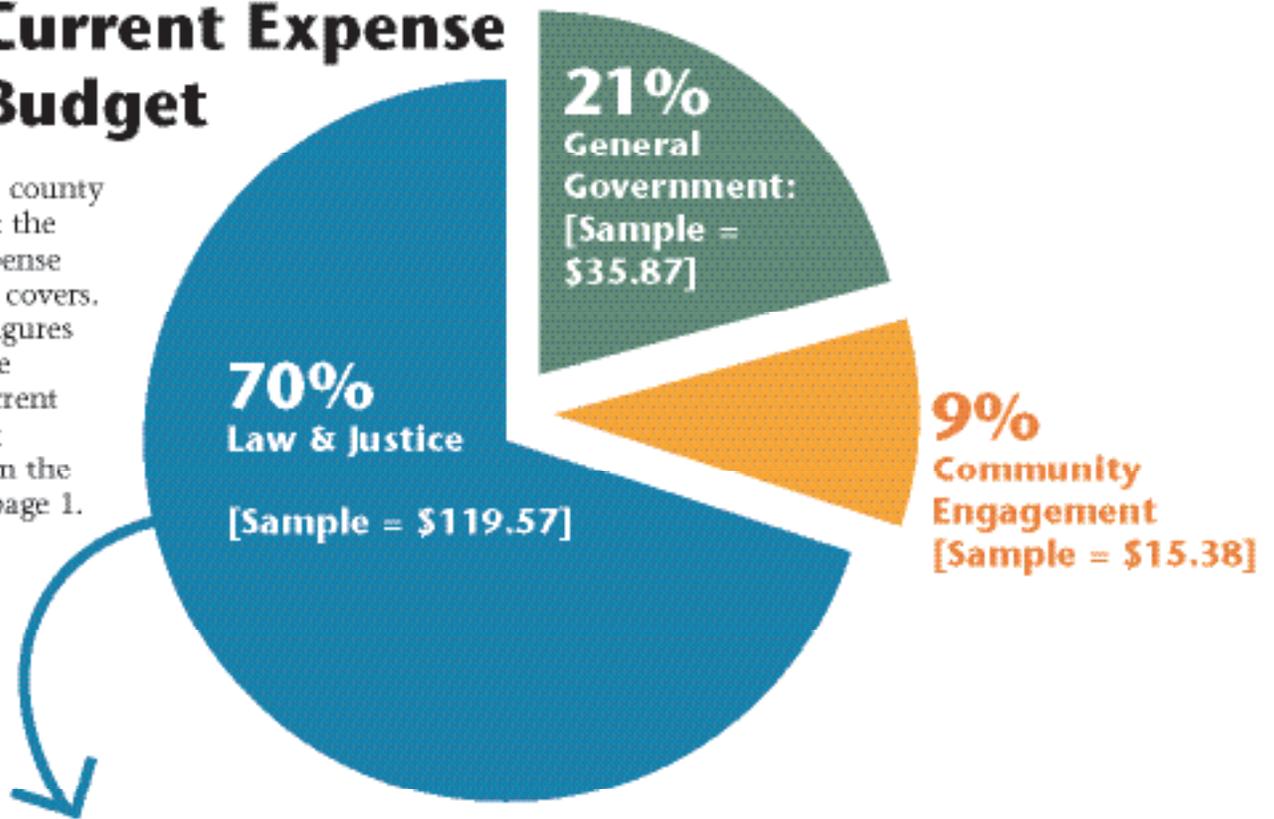
Tony Delgado, Malcolm Friedman, and Merrill Ott; Stevens County Commissioners and Sue Harnasch; Treasurer

Supporting the Vision of our Citizens

**Call Sue Harnasch, County Treasurer
for more information, 684-2593 or TTY 800-833-6388.
www.co.stevens.wa.us**

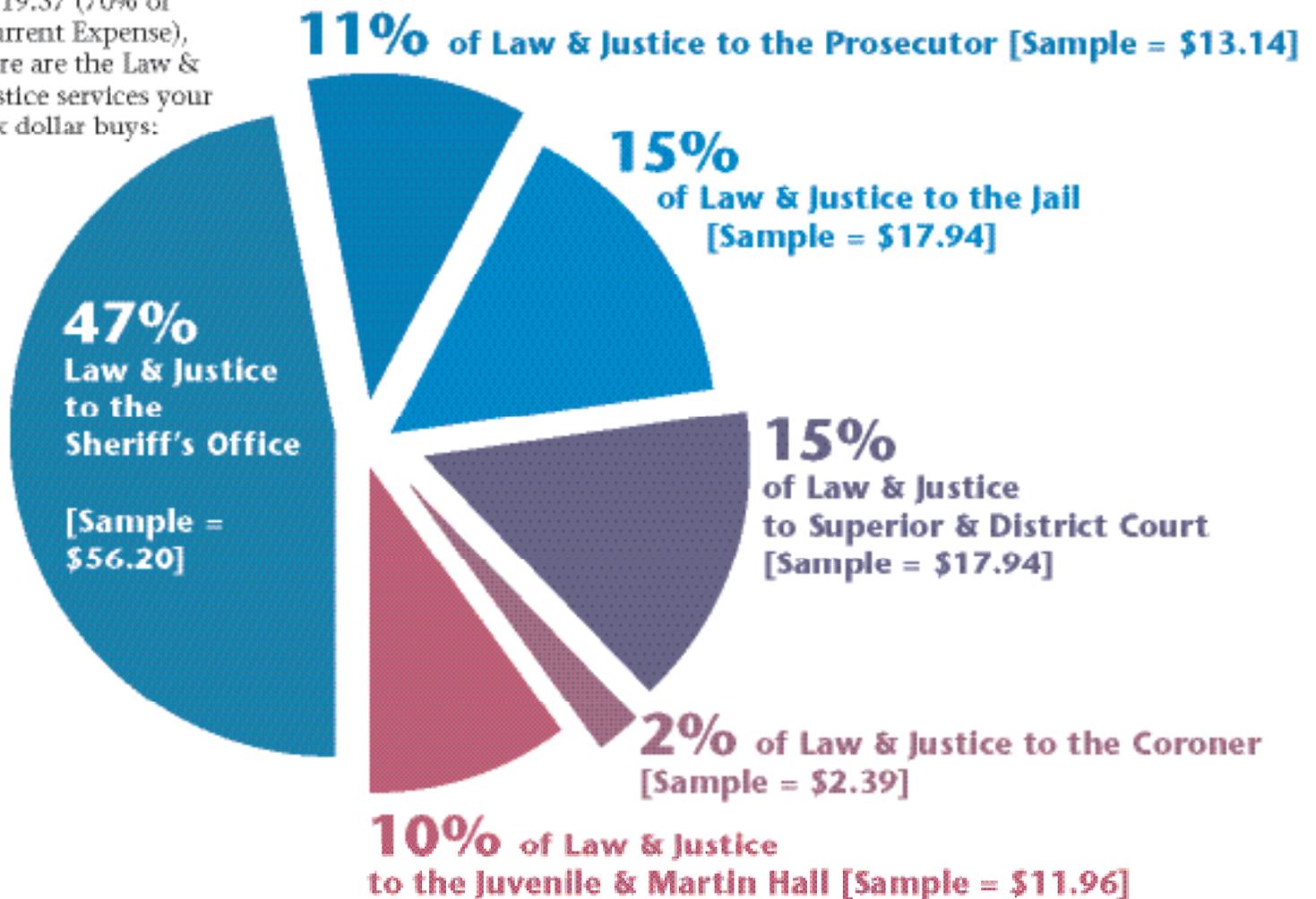
Current Expense Budget

Here are the county services that the Current Expense (CE) Budget covers. The dollar figures are using the \$170.82 Current Expense Tax amount from the Sample on page 1.



Law & Justice Budget

If you take the \$119.57 (70% of Current Expense), here are the Law & Justice services your tax dollar buys:



What services are supported with your current expense tax dollars?

These activities keep your county active and alive.

21% General Government

The Board of County Commissioners serves as the county legislative body and is responsible for the administrative functions of county government. Their responsibilities include levying of the taxes, adoption of an annual budget, approval of all county expenditures, maintenance of county property and development of new facilities, county land use policy, and adoption and enforcement of county safety and sanitary regulations.

The Assessor appraises and assesses all real property and taxable personal property within the County for the purpose of fair distribution to all taxpayers in the various districts. They keep property records to provide accurate appraisals and public information.

The Board of Equalization hears those people who have challenged the assessment of their property for the purpose of determining the amount of real property tax, which will be due. This is a temporary board that is convened each summer.

The County Treasurer acts as the “bank” for the county, school districts, water districts, and other units of local government. The Treasurer’s Office receipts, disburses, invests and accounts for the funds of each of these entities. They also collect various taxes that are disbursed to a wide range of governmental units.

The Auditor’s Office conducts four separate functions: **Motor Vehicle Licensing** provides auto, truck and boat licenses as well as license transfers and title changes. **Recording** accepts documents including, but not limited to deeds, real estate contracts and other written instruments which are required by law to be filed in the county. Funded by taxes, the **Accounting** department audits all voucher expenditure claims, produces employee payroll, and maintains the accompanying records. The preliminary budget, budget monitoring and the yearly annual report are also major functions of this office. The fourth department, **Elections**, is not reported in the Current Expense Fund.

Facilities Department maintains the Courthouse, Annex and 911 Center buildings and grounds, including all mechanical functions. They also manage revenue and expenditures for the Stevens County Fairgrounds and convention facilities.

9% Community Engagement

WSU Extension provides information and educational programs to the public relating to agricultural and natural resources, family living, 4-H youth development, and rural community development. Extension provides educational support for involving citizens in their local government, economy and community affairs. These programs are delivered to the public through classes, newsletters and information bulletins.

Northeast Tri County Health District provides community public health protection. Preventive Services are provided by screening and education. Other services are designed to prevent disease or illness from environmental sources such as food, water, solid waste, and sewage.

The Building Department promotes the health, safety and welfare of the occupants or users of buildings and structures and the general public by provision of building codes.

The Planning Department develops the County Comprehensive Plan and ordinances to carry out the plans, goals, and objectives. They staff the Stevens County Planning Commission. The department is also given the responsibility to manage land use to meet environmental and growth needs and for the use of shorelines and floodplains within Stevens County. In addition, the Planning Department is responsible for the administration of the County Platting Ordinance.

70% Law and Justice

The Superior Court is responsible for criminal felony, civil, juvenile, dissolution and probate cases. Because these costs are shared with Ferry and Pend Oreille counties, the cost in this department represent only Stevens County’s portion.

Superior Court Clerk performs many of the administrative duties of the court which includes collecting fees, keeping the court docket and other records concerning the proceedings, decisions, orders and decrees of the court.

The Juvenile Department provides supervision, detention and transportation, counseling and administration related to the judicial processes involving children.

District Court has jurisdiction over criminal cases involving misdemeanors and gross misdemeanors, infractions, name changes and preliminary hearings in felony cases. District Court also has jurisdiction over civil matters that do not exceed fifty thousand dollars (\$50,000) and Small Claims up to four thousand dollars (\$4,000).

Coroner investigates the deaths of individuals who have died without medical care due to accidents, homicides, and suicides. The Coroner may require an inquest if she suspects that the death was unnatural, violent, resulting from unlawful means, or occurred under suspicious circumstances.

Prosecuting Attorney prosecutes all felony cases arising throughout the county and all misdemeanor and traffic cases in the unincorporated areas. In addition, the Prosecuting Attorney serves as legal advisor to Stevens County Government.

The Sheriff’s Office provides law enforcement, maintenance of order, crime investigation and prevention, traffic control, and other emergency services.

Sheriff’s Jail provides a secure environment for those who have been charged with and/or convicted of criminal or civil offenses; with careful attention to the safety of the community, staff and inmates.

Produced in partnership with WSU Stevens County Extension.