

2012

Klickitat County Assessor's Report For Taxes Payable in 2012



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January 30, 2012

It has been an honor and privilege to serve as your Klickitat County Assessor this past year. My team of appraisers and staff are working hard to improve the accuracy, reliability and fairness of property tax assessments in Klickitat County. This year the overall real property assessed values dropped 10.5% and personal property assessed values dropped 11.0%. The decrease in real property values was based on a decline the real estate market, however we have been working to improve the accuracy of the information used to assess properties and homes and this may have changed your assessed values. Some of the decrease in personal property assessments was based on my decision to make sure all personal property items were placed on their appropriate depreciation schedule.

A significant change in the methodology use to value wind turbines in Klickitat County and across the state has increased the total overall assessed value in Klickitat County. The prior methodology for assessing wind turbines in Klickitat was based on a flat \$600,000 per megawatt. The Department of Revenue recommended a new methodology that uses the historical cost to build for each wind turbine less a 30% deduction for intangibles then places this value on a depreciation schedule based on its 20 year life expectancy. The average historical cost to build in Klickitat County is \$1.78 million per megawatt. Using this average and new methodology will result in nearly \$2.2 Million more per megawatt in assessed value over the first ten years of life of the wind turbine being added to the tax rolls. The overall total assessed value in Klickitat County increased 9.27%.

This increase has resulted in 13 taxing districts with lower levy rates. One additional taxing district's levy rate decreased because their bond request was not approved. Some taxing districts experienced an increase in their levy rate from last year's levy rate; this was due to a decrease in the assessed values for property in your taxing district, an increased budget request or a combination of both. In one taxing district, the voters approved a maintenance and operation levy that increased their levy rate.

We will be continuing to work to improve the Assessor's Office this next year. Our goal is to improve the Current Use properties. We will be conducting audits on those properties and working with the Department of Revenue to improve the accuracy of the assessment valuation of those properties. If there is anything that our office can do to help you, please feel free to contact our office. We are here to serve you.

Thank you,

Darlene R Johnson

Klickitat County Assessor



Statement of Assessed Valuation

Table 1 Statement of Assessed Valuation for Klickitat County

	2011 Values	2012 Value	Percent of Total Value	Change from Prior Year
State Assessed Value	\$ 377,318,021	\$ 377,221,810	10.35%	-0.03%
Locally Assessed Real Taxable Value	\$2,163,099,129	\$1,935,055,206	53.10%	-10.54%
Locally Assessed Personal Taxable Value	\$ 129,049,260	\$ 114,837,431	3.15%	-11.01%
Locally Assessed Mobile Taxable Value	\$ 8,331,814	\$ 6,776,170	0.19%	-18.67%
Locally Assessed Structure Taxable Value	\$ 657,402,419	\$1,210,332,799	33.21%	84.11%
Total Value	\$3,335,200,643	\$3,644,223,416		9.27%

State Assessed Value represents the real and personal property that is valued by the Washington State Department of Revenue. Properties that cross county boundaries (telephone, power, gas distribution, railroad, etc) are assessed by the state.

Locally Assessed Real Taxable Value represents the real property in Klickitat County that is valued by the Klickitat County Assessor. Real property includes land, buildings, structures, and affixed improvements generally classified as immovable, e.g., paving, fencing.

Locally Assessed Personal Taxable Value represents the personal property of businesses that is valued by the Klickitat County Assessor. Household goods and furnishings in actual use by the taxpayer in his residence, and not for sale or commercial use, are exempt from taxation.

Locally Assessed Mobile Taxable Value represents the locally assessed value of structures designed and constructed to be transportable in one or more sections. Some of these types of structures may have their value picked up in the real taxable value.

Locally Assessed Structure Taxable Value typically represents real property that is valued as personal property since the real property is on leased property. These are typically improvements made by a tenant to a leased structure, or they are improvements owned by a lessee and constructed on publicly owned property. Most of the value of locally assessed wind turbines in Klickitat County is found in the locally assessed structure taxable value.

Major Changes in Levy Rates for Taxing Districts

Increase in Assessed Value of Wind Turbines

There was a significant increase in the assessed value of the wind turbines in Klickitat County. Just five years ago, the locally assessed structure taxable value where wind turbine value is represented provided just over 1% of the value in the County and now this value represents a third of the total value in the county. The methodology used to assess wind turbines has changed in Klickitat County and across the state.

The prior methodology for assessing wind turbines was based on a flat \$660,000 per megawatt. The Department of Revenue recommended a new methodology to estimate the current fair market value of wind turbines. This method has resulted the new average value of newly constructed wind being added to the tax rolls at \$1,139,107.* The new method combined with the newly constructed wind turbines added to the tax roll this year has resulted in an increase in the total taxable value in the county of 9.27%. This increase in the way wind turbines are valued has resulted in many county wide taxing districts having lower levy rates for taxes payable in 2012. We actually have 13 of our taxing districts with lower levy rates.

The biggest reductions in levy rates occurred in Bickleton School District where their combined levy rate dropped 39% from \$2.69 per thousand in 2011 to \$1.64 per thousand for 2012. The next biggest drop occurred in the Centerville School District where the levy rate dropped over 20%. Also seeing drops were Fire District 5 down 24.3%, Fire District 9 down 16.9%, and Fire District 7 down 13.2%. Fire District 2 had their levy rate drop by just over 4%, while their requested budget amount increased by over 90% from just under \$200,000 last year to nearly \$400,000 this year. The taxing districts that have wind turbines in their areas are allowed to increase their budgets based on the assessed value of the newly constructed wind turbines.

*These methodologies are discussed in depth later in this report.

Table 2 Largest Decrease in Levy Rates from Increase in Wind Turbine Assessments

Levy Name	2012 Levy Rate	2011 Levy Rate	Change in Rate	Change Per Thousand
BICKLETON SD #203 BOND & MO	1.64116	2.69155	-39.0%	(1.0504)
CENTERVILLE SD #215 M&O	1.55106	1.94134	-20.1%	(0.3903)
FIRE DISTRICT #5	0.59685	0.78886	-24.3%	(0.1920)
GOLDENDALE SD #404 M&O	1.85051	2.02754	-8.7%	(0.1770)
FIRE DISTRICT #9	0.64756	0.77926	-16.9%	(0.1317)
FIRE DISTRICT #7	0.70876	0.81635	-13.2%	(0.1076)
HOSPITAL DISTRICT #1	0.91049	0.99984	-8.9%	(0.0893)
COUNTY ROAD	1.36409	1.39272	-2.1%	(0.0286)
FIRE DISTRICT #2	0.66690	0.69513	-4.1%	(0.0282)
FIRE DISTRICT #10	0.34713	0.37470	-7.4%	(0.0276)
CEMETERY DISTRICT #2	0.02144	0.02747	-22.0%	(0.0060)
CEMETERY DISTRICT #4	0.01440	0.01585	-9.1%	(0.0014)
COUNTY GENERAL	1.14187	1.14241	0.0%	(0.0005)

Lower Real Property Assessed Value

Real property assessments in the county were down 10.5% from the prior year’s real property assessments. Some areas had a higher decline in their real property values such as Trout Lake School District where values were down 14.5%, levy rates increased 14.9%, White Salmon School District values down 12.8%, levy rates increased 9.8%, Klickitat School District values down 11.8%, levy rates increased 11.4% and Lyle School District where values were down 8.2%, levy rates increased 11% due to an increased bond request combined with the value decrease.

Table 3 Levy Rates that increased greater than \$.05 per thousand

Levy Name	Actual Rate	Actual Rate	Change	Amount
TROUT LAKE SD #400 M&O	2.8310	2.4630	14.9%	0.3680
KLICKITAT SD #402 M&O	2.3628	2.1208	11.4%	0.2419
CITY OF BINGEN	2.0101	1.7915	12.2%	0.2186
WHITE SALMON #405 M&O	2.3645	2.1541	9.8%	0.2104
LYLE SCHOOL #406 BOND	1.4390	1.2590	14.3%	0.1800
STATE SCHOOL	2.2752	2.1144	7.6%	0.1609
FIRE DISTRICT #3	0.7394	0.6120	20.8%	0.1274
FIRE DISTRICT #12	0.8049	0.6949	15.8%	0.1100
CITY OF WHITE SALMON	1.0812	0.9824	10.1%	0.0988
LYLE SD #406 M&O	1.2455	1.1487	8.4%	0.0968
FIRE DISTRICT #4	0.7457	0.6535	14.1%	0.0922
FIRE DISTRICT #15	0.7609	0.6774	12.3%	0.0835
FIRE DISTRICT #1	0.4433	0.3670	20.8%	0.0763
FIRE DISTRICT #13	0.6167	0.5413	13.9%	0.0754

Voted Measures that Increased Levy Rates

In August of 2011, voters approved a maintenance and operation levy for Park and Recreation District No.1 that increased to \$.25 per thousand of assessed value for six years from 2012 to 2017. Their overall value increased resulting in a net increase from \$.266 per thousand in 2011 to \$.312 per thousand in 2012.

In August of 2010, voters also approved an increase in the levy rate for the Fort Vancouver Library District that increased the 2009 levy rate from \$.38 per thousand to \$.50 per thousand. This levy measure was not approved in Clark or Cowlitz County, however it was approved in Klickitat and Skamania County resulting in the overall measure passing. As the overall value in Klickitat County has risen due to the increase in wind turbine values, the other counties overall assessed values have dropped. This has resulted in the amount of the entire levy carried by Klickitat County increasing. From 2009 to the current levy amount, Klickitat County is paying an additional \$668,519 for this levy. The total increase in the levy amount for all counties is \$3,574,566 and Klickitat County represents 18.7% of the increase.

Table 4 Fort Vancouver Library Rate for past 4 years

Tax Yr.	Actual Rate	Klickitat	% of Levy	Clark	% of Levy	Cowlitz	% of Levy	Skamania	% of Levy	Total Levy
2012	0.500	\$ 1,834,928	9.1%	\$17,407,786	86.2%	\$288,082	1.4%	\$ 669,787	3.3%	\$20,195,511
2011	0.500	\$ 1,667,600	8.2%	\$17,740,142	87.1%	\$290,917	1.4%	\$ 666,128	3.3%	\$20,364,788
2010	0.380	\$ 1,166,409	7.0%	\$14,719,642	88.6%	\$222,532	1.3%	\$ 515,073	3.1%	\$16,620,955
2009	0.339	\$ 959,552	5.8%	\$14,995,061	90.4%	\$189,834	1.1%	\$ 445,354	2.7%	\$16,588,214


Voted Measures that Decreased Levy Rates

The Prosser School District Bond Measure did not pass in February 2011. In 2011, Prosser had a \$1.365 per thousand Bond levy and a \$3.25 per thousand M&O Levy. The will reduce the overall rate for Prosser School District by \$1.34 per thousand or 29.2%. The Prosser School District M&O and Bond combined levy rate in 2011 was \$4.62 per thousand and the rate in 2012 is \$3.27 per thousand.

TAXING DISTRICT	VALUE	RATE	AMOUNT
BICKLETON SCHOOL #203 BOND	\$643,624,426	1.54092298	\$ 991,775.67
BICKLETON SCHOOL #203 BOND TAV	\$961,576.00	1.54092298	\$ 1,481.71
BICKLETON SCHOOL #203 M&O	\$643,624,426	0.10023425	\$ 64,513.21
BICKLETON SCHOOL #203 M&O TAV	\$480,788.00	0.10023425	\$ 48.19
CEMETERY DISTRICT #1	\$856,359,662.00	0.00810699	\$ 6,942.50
CEMETERY DISTRICT #2	\$168,630,520.00	0.02144149	\$ 3,615.69
CEMETERY DISTRICT #3	30,599,574	0.07412064	\$ 2,268.06
CEMETERY DISTRICT #4	\$7,515,434	0.01440236	\$ 108.24
CENTERVILLE SD #215 BOND	\$182,170,866	0.00000000	\$ -
CENTERVILLE SD #215 BOND TAV	\$570,730.00	0.00000000	\$ -
CENTERVILLE SD #215 M&O	\$182,170,866	1.55105692	\$ 282,557.38
CENTERVILLE SD #215 M&O TAV	\$285,365.00	1.55105692	\$ 442.62
CITY OF BINGEN	\$94,073,843	2.01011061	\$ 189,098.83
CITY OF GOLDENDALE	\$275,405,378	3.10000000	\$ 853,756.67
CITY OF WHITE SALMON	\$279,054,092	1.08116680	\$ 301,704.02
CITY OF WHITE SALMON BOND	\$274,800,011	0.32409023	\$ 89,060.00
COUNTY CURRENT EXPENSE	\$3,644,223,416	1.08945159	\$ 3,970,204.99
COUNTY ELECTION RESERVES	\$3,644,223,416	0.01584538	\$ 57,744.10
COUNTY MENTAL HEALTH	\$3,644,223,416	0.02521981	\$ 91,906.62
COUNTY ROAD	\$2,995,690,103	1.36409442	\$ 4,086,404.15
COUNTY VETERANS' RELIEF	\$3,644,223,416	0.01134892	\$ 41,358.00
FIRE DISTRICT #1	\$127,621,070	0.44332115	\$ 56,577.12
FIRE DISTRICT #10	\$72,451,995	0.34713095	\$ 25,150.33
FIRE DISTRICT #11	\$31,042,107	0.90200063	\$ 28,000.00
FIRE DISTRICT #12	\$30,690,247	0.80493683	\$ 24,703.71
FIRE DISTRICT #13	\$45,069,862	0.61670568	\$ 27,794.84
FIRE DISTRICT #14	\$62,358,477	0.43953094	\$ 27,408.48
FIRE DISTRICT #15	\$5,389,199	0.76094054	\$ 4,100.86
FIRE DISTRICT #2	\$567,900,756	0.66689737	\$ 378,731.52
FIRE DISTRICT #3	\$430,522,886	0.73938741	\$ 318,323.20
FIRE DISTRICT #4	\$95,486,075	0.74571083	\$ 71,205.00
FIRE DISTRICT #5	\$201,872,579	0.59685298	\$ 120,488.25
FIRE DISTRICT #6	\$119,706,283	0.42194794	\$ 50,509.82
FIRE DISTRICT #6 BOND	\$118,170,728	0.15568752	\$ 18,397.71
FIRE DISTRICT #6 BOND TAV	\$51,722.00	0.15568752	\$ 8.05
FIRE DISTRICT #7	\$771,766,966	0.70876317	\$ 547,000.00
FIRE DISTRICT #8	\$30,599,574	0.69246389	\$ 21,189.10
FIRE DISTRICT #9	\$312,711,015	0.64756273	\$ 202,500.00
GLENWOOD SD #401 BOND	\$37,715,627.00	0.00000000	\$ -
GLENWOOD SD #401 BOND TAV	\$18,520,006.00	0.00000000	\$ -
GLENWOOD SD #401 M&O	\$37,715,627	2.34163970	\$ 88,316.41
GLENWOOD SD #401 M&O TAV	\$9,260,003.00	2.33682677	\$ 21,639.02
GOLDENDALE SD #404 BOND	\$1,163,100,131.00	0.00000000	\$ -
GOLDENDALE SD #404 BOND TAV	\$28,830,040.00	0.00000000	\$ -
GOLDENDALE SD #404 M&O	\$1,163,100,131.00	1.85050697	\$ 2,152,324.90
GOLDENDALE SD #404 M&O TAV	\$14,415,020	1.85050697	\$ 26,675.09
HOSPITAL DISTRICT #1	\$1,423,879,787	0.49909450	\$ 710,650.57
HOSPITAL DISTRICT #1 BOND 2007	\$1,414,031,702	0.41139962	\$ 581,732.10
HOSPITAL DISTRICT #1 BOND 2007 TAV	\$34,924,435.00	0.41139962	\$ 14,367.90
HOSPITAL DISTRICT #2	\$1,347,414,272	0.32582053	\$ 439,015.23
HOSPITAL DISTRICT #2 EMS	\$1,347,414,272	0.33039397	\$ 445,177.55

KLICKITAT SD #402 M&O	\$36,446,894	2.36276782	\$ 86,115.55
KLICKITAT SD #402 M&O TAV	\$1,644,026.00	2.36276782	\$ 3,884.45
KLICKITAT SD #402 BOND	\$36,446,894.00	0.00000000	\$ -
KLICKITAT SD #402 BOND TAV	\$3,288,053.00	0.00000000	\$ -
LIBRARY DISTRICT #1	\$3,644,223,416	0.50000000	\$ 1,822,111.71
LYLE SCHOOL #406 BOND	\$296,745,786	1.43903504	\$ 427,027.58
LYLE SCHOOL #406 BOND TAV	\$11,865,880	1.43903504	\$ 17,075.42
LYLE SD #406 M&O	\$296,745,786	1.24554509	\$ 369,610.26
LYLE SD #406 M&O TAV	\$5,932,940.00	1.24554509	\$ 7,389.74
PARK & RECREATION DISTRICT	\$1,284,245,439	0.25000000	\$ 321,061.36
PARK & RECREATION DISTRICT BOND	\$1,275,680,949	0.06197000	\$ 79,053.95
PARK & RECREATION DISTRICT BOND TAV	\$15,266,361.00	0.06197000	\$ 946.06
PORT DISTRICT	\$1,383,684,439	0.16614895	\$ 229,897.72
PORT DISTRICT - INDUSTRIAL DEVELOPMENT DIST	\$1,383,684,439	0.35513941	\$ 491,400.88
PROSSER SCHOOL #116/219	\$56,411,287	3.27170973	\$ 184,561.36
PROSSER SCHOOL #116/219 BOND	\$56,411,287	0.00000000	\$ -
ROOSEVELT SCHOOL #403	\$172,998,992.00	0.00000000	\$ -
STATE SCHOOL	\$3,627,501,037	2.27524566	\$ 8,253,455.99
TROUT LAKE SD #400 M&O	\$138,556,200	2.83098141	\$ 392,250.03
TROUT LAKE SD #400 BOND	\$138,556,200	0.00000000	\$ -
TROUT LAKE SD #400 BOND TAV	\$13,952,740.00	0.00000000	\$ -
TROUT LAKE SD #400 M&O TAV	\$6,976,370.00	2.46302463	\$ 17,182.97
WHITE SALMON #405 M&O	\$845,698,057	2.36447041	\$ 1,999,628.03
WHITE SALMON #405 M&O TAV	\$15,816,220.00	2.36447041	\$ 37,396.98
WHITE SALMON SD #405 BOND	\$845,698,057	0.34031804	\$ 287,806.31
WHITE SALMON SD #405 BOND TAV	\$31,354,158.00	0.34031804	\$ 10,670.39
WISHRAM SCHOOL #94	\$44,668,692.00	0.00000000	\$ -

I, Sharon H. Johnson, Klickitat County Assessor, State of Washington, do hereby certify that contained herein is a correct list of taxes levied on the real and personal property in the County of Klickitat for tax year Two Thousand Twelve.

Witness my hand this 13th day of January 2012.			
White Salmon School District #405 Levies			
	Skamania M & O	Klickitat M & O	Total M & O
	357,974.98	1,999,628.03	
	1,336.05	36,060.93	
	359,311.04	2,035,688.96	2,395,000.00
Klickitat County Assessor	Skamania Bond	Klickitat Bond	Total Bond
	51,523.31	287,806.31	
	289.89	10,670.39	
	51,813.20	298,476.69	350,289.89
Bickleton School District #203 Levies			
	Yakima M & O	Klickitat M & O	Total M & O
	438.60	64,513.21	
		48,191.42	
	438.60	112,704.64	113,143.23
	Yakima Bond	Klickitat Bond	Total Bond
	6,742.62	991,775.67	
		1,481.71	
	6,742.62	993,257.38	1,000,000.00

**ASSESSED VALUES, LEVY RATES TAXES
FOR TAX YEAR 2012**

"Regular Value" includes values of property subject to regular (non-voter approved) levies and "Excess Value" includes values subject to excess (voter approved) levies. Values have been adjusted for all exemptions including senior citizens/disabled persons.

District / Levy	Regular Value	Excess Value	Timber Value	Rate	Real & Pers. Tax	Timber Tax	Total Tax
BICKLETON SCHOOL #203							
Bickleton SD #203 M&O		\$643,624,426	\$480,788	\$0.10023425	\$64,513.21	\$48.19	\$64,561.40
BICKLETON SD #203 BOND		\$643,624,426	\$961,576	\$1.54092298	\$991,775.67	\$1,481.71	\$993,257.38
Totals for BICKLETON SCHOOL #203				\$1.64115723	\$1,056,288.88	\$1,529.90	\$1,057,818.78
CEMETERY DISTRICT #1							
CEMETERY DISTRICT #1	\$856,359,662			\$0.00810699	\$6,942.50	\$0.00	\$6,942.50
Totals for CEMETERY DISTRICT #1				\$0.00810699	\$6,942.50	\$0.00	\$6,942.50
CEMETERY DISTRICT #2							
CEMETERY DISTRICT #2	\$168,630,520			\$0.02144149	\$3,615.69	\$0.00	\$3,615.69
Totals for CEMETERY DISTRICT #2				\$0.02144149	\$3,615.69	\$0.00	\$3,615.69
CEMETERY DISTRICT #3							
CEMETERY DISTRICT #3	\$30,599,574			\$0.07412064	\$2,268.06	\$0.00	\$2,268.06
Totals for CEMETERY DISTRICT #3				\$0.07412064	\$2,268.06	\$0.00	\$2,268.06
CEMETERY DISTRICT #4							
CEMETERY DISTRICT #4	\$7,515,434			\$0.01440236	\$108.24	\$0.00	\$108.24
Totals for CEMETERY DISTRICT #4				\$0.01440236	\$108.24	\$0.00	\$108.24
CENTERVILLE SCHOOL #215							
CENTERVILLE SD #215 M&O		\$182,170,866	\$285,365	\$1.55105692	\$282,557.38	\$442.62	\$283,000.00
Totals for CENTERVILLE SCHOOL #215				\$1.55105692	\$282,557.38	\$442.62	\$283,000.00

District / Levy	Regular Value	Excess Value	Timber Value	Rate	Real & Pers. Tax	Timber Tax	Total Tax
CITY OF BINGEN							
CITY OF BINGEN	\$94,073,843			\$2.01011061	\$189,098.83	\$0.00	\$189,098.83
Totals for CITY OF BINGEN				\$2.01011061	\$189,098.83	\$0.00	\$189,098.83
CITY OF GOLDENDALE							
CITY OF GOLDENDALE	\$275,405,378			\$3.10000000	\$853,756.67	\$0.00	\$853,756.67
Totals for CITY OF GOLDENDALE				\$3.10000000	\$853,756.67	\$0.00	\$853,756.67
CITY OF WHITE SALMON							
CITY OF WHITE SALMON	\$279,054,092			\$1.08116680	\$301,704.02	\$0.00	\$301,704.02
CITY OF WHITE SALMON BOND		\$274,800,011		\$0.32409023	\$89,060.00	\$0.00	\$89,060.00
Totals for CITY OF WHITE SALMON				\$1.40525704	\$390,764.02	\$0.00	\$390,764.02
COUNTY GENERAL							
COUNTY GENERAL	\$3,644,223,416			\$1.14186569	\$4,161,213.70	\$0.00	\$4,161,213.70
Totals for COUNTY GENERAL				\$1.14186569	\$4,161,213.70	\$0.00	\$4,161,213.70
COUNTY ROAD							
COUNTY ROAD	\$2,995,690,103			\$1.36409442	\$4,086,404.14	\$0.00	\$4,086,404.14
Totals for COUNTY ROAD				\$1.36409442	\$4,086,404.14	\$0.00	\$4,086,404.14
FIRE DISTRICT #1							
FIRE DISTRICT #1	\$127,621,070			\$0.44332115	\$56,577.12	\$0.00	\$56,577.12
Totals for FIRE DISTRICT #1				\$0.44332115	\$56,577.12	\$0.00	\$56,577.12
FIRE DISTRICT #10							
FIRE DISTRICT #10	\$72,451,995			\$0.34713095	\$25,150.33	\$0.00	\$25,150.33
Totals for FIRE DISTRICT #10				\$0.34713095	\$25,150.33	\$0.00	\$25,150.33

District / Levy	Regular Value	Excess Value	Timber Value	Rate	Real & Pers. Tax	Timber Tax	Total Tax
FIRE DISTRICT #11							
FIRE DISTRICT #11	\$31,042,107			\$0.90200063	\$28,000.00	\$0.00	\$28,000.00
Totals for FIRE DISTRICT #11				\$0.90200063	\$28,000.00	\$0.00	\$28,000.00
FIRE DISTRICT #12							
FIRE DISTRICT #12	\$30,690,247			\$0.80493683	\$24,703.71	\$0.00	\$24,703.71
Totals for FIRE DISTRICT #12				\$0.80493683	\$24,703.71	\$0.00	\$24,703.71
FIRE DISTRICT #13							
FIRE DISTRICT #13	\$45,069,862			\$0.61670568	\$27,794.84	\$0.00	\$27,794.84
Totals for FIRE DISTRICT #13				\$0.61670568	\$27,794.84	\$0.00	\$27,794.84
FIRE DISTRICT #14							
FIRE DISTRICT #14	\$62,358,477			\$0.43953094	\$27,408.48	\$0.00	\$27,408.48
Totals for FIRE DISTRICT #14				\$0.43953094	\$27,408.48	\$0.00	\$27,408.48
FIRE DISTRICT #15							
FIRE DISTRICT #15	\$5,389,199			\$0.76094054	\$4,100.86	\$0.00	\$4,100.86
Totals for FIRE DISTRICT #15				\$0.76094054	\$4,100.86	\$0.00	\$4,100.86
FIRE DISTRICT #2							
FIRE DISTRICT #2	\$567,900,756			\$0.66689737	\$378,731.52	\$0.00	\$378,731.52
Totals for FIRE DISTRICT #2				\$0.66689737	\$378,731.52	\$0.00	\$378,731.52
FIRE DISTRICT #3							
FIRE DISTRICT #3	\$430,522,886			\$0.73938741	\$318,323.20	\$0.00	\$318,323.20
Totals for FIRE DISTRICT #3				\$0.73938741	\$318,323.20	\$0.00	\$318,323.20

District / Levy	Regular Value	Excess Value	Timber Value	Rate	Real & Pers. Tax	Timber Tax	Total Tax
FIRE DISTRICT #4							
FIRE DISTRICT #4	\$95,486,075			\$0.74571083	\$71,205.00	\$0.00	\$71,205.00
Totals for FIRE DISTRICT #4				\$0.74571083	\$71,205.00	\$0.00	\$71,205.00
FIRE DISTRICT #5							
FIRE DISTRICT #5	\$201,872,579			\$0.59685298	\$120,488.25	\$0.00	\$120,488.25
Totals for FIRE DISTRICT #5				\$0.59685298	\$120,488.25	\$0.00	\$120,488.25
FIRE DISTRICT #6							
FIRE DISTRICT #6 BOND		\$118,170,728	\$51,722	\$0.15568752	\$18,397.71	\$8.05	\$18,405.76
FIRE DISTRICT #6	\$119,706,283			\$0.42194794	\$50,509.82	\$0.00	\$50,509.82
Totals for FIRE DISTRICT #6				\$0.57763546	\$68,907.53	\$8.05	\$68,915.58
FIRE DISTRICT #7							
FIRE DISTRICT #7	\$771,766,966			\$0.70876317	\$547,000.00	\$0.00	\$547,000.00
Totals for FIRE DISTRICT #7				\$0.70876317	\$547,000.00	\$0.00	\$547,000.00
FIRE DISTRICT #8							
FIRE DISTRICT #8	\$30,599,574			\$0.69246389	\$21,189.10	\$0.00	\$21,189.10
Totals for FIRE DISTRICT #8				\$0.69246389	\$21,189.10	\$0.00	\$21,189.10
FIRE DISTRICT #9							
FIRE DISTRICT #9	\$312,711,015			\$0.64756273	\$202,500.00	\$0.00	\$202,500.00
Totals for FIRE DISTRICT #9				\$0.64756273	\$202,500.00	\$0.00	\$202,500.00
GLENWOOD SCHOOL #401							
GLENWOOD SD #401 M&O		\$37,715,627	\$9,260,003	\$2.34163970	\$88,316.41	\$21,683.59	\$110,000.00
Totals for GLENWOOD SCHOOL #401				\$2.34163970	\$88,316.41	\$21,683.59	\$110,000.00

District / Levy	Regular Value	Excess Value	Timber Value	Rate	Real & Pers. Tax	Timber Tax	Total Tax
GOLDENDALE SCHOOL #404							
GOLDENDALE SD #404 M&O		\$1,163,100,131	\$14,415,020	\$1.85050697	\$2,152,324.90	\$26,675.10	\$2,179,000.00
Totals for GOLDENDALE SCHOOL #404				\$1.85050697	\$2,152,324.90	\$26,675.10	\$2,179,000.00
HOSPITAL DISTRICT #1							
HOSPITAL DISTRICT #1	\$1,423,879,787			\$0.49909450	\$710,650.57	\$0.00	\$710,650.57
HOSPITAL DISTRICT #1 BOND 2007		\$1,414,031,702	\$34,924,435	\$0.41139962	\$581,732.10	\$14,367.90	\$596,100.00
Totals for HOSPITAL DISTRICT #1				\$0.91049412	\$1,292,382.67	\$14,367.90	\$1,306,750.57
HOSPITAL DISTRICT #2							
HOSPITAL DISTRICT #2	\$1,347,414,272			\$0.32582053	\$439,015.23	\$0.00	\$439,015.23
HOSPITAL DISTRICT #2 EMS	\$1,347,414,272			\$0.33039397	\$445,177.55	\$0.00	\$445,177.55
Totals for HOSPITAL DISTRICT #2				\$0.65621450	\$884,192.78	\$0.00	\$884,192.78
KLICKITAT SCHOOL #402							
KLICKITAT SD #402 M&O		\$36,446,894	\$1,644,026	\$2.36276782	\$86,115.55	\$3,884.45	\$90,000.00
Totals for KLICKITAT SCHOOL #402				\$2.36276782	\$86,115.55	\$3,884.45	\$90,000.00
LIBRARY DISTRICT #1							
LIBRARY DISTRICT #1	\$3,644,223,416			\$0.50000000	\$1,822,111.71	\$0.00	\$1,822,111.71
Totals for LIBRARY DISTRICT #1				\$0.50000000	\$1,822,111.71	\$0.00	\$1,822,111.71
LYLE SCHOOL DISTRICT #406							
LYLE SD #406 M&O		\$296,745,786	\$5,932,940	\$1.24554509	\$369,610.26	\$7,389.74	\$377,000.00
LYLE SCHOOL #406 BOND		\$296,745,786	\$11,865,880	\$1.43903504	\$427,027.58	\$17,075.42	\$444,103.00
Totals for LYLE SCHOOL DISTRICT #406				\$2.68458012	\$796,637.84	\$24,465.16	\$821,103.00

District / Levy	Regular Value	Excess Value	Timber Value	Rate	Real & Pers. Tax	Timber Tax	Total Tax
PORT DISTRICT							
PORT DISTRICT	\$1,383,684,439			\$0.16614895	\$229,897.72	\$0.00	\$229,897.72
PORT DISTRICT - INDUSTRIAL DEV	\$1,383,684,439			\$0.35513941	\$491,400.87	\$0.00	\$491,400.87
Totals for PORT DISTRICT				\$0.52128836	\$721,298.59	\$0.00	\$721,298.59
PROSSER SCHOOL #116/219							
PROSSER SD #116 M&O		\$56,411,287		\$3.27170973	\$184,561.36	\$0.00	\$184,561.36
Totals for PROSSER SCHOOL #116/219				\$3.27170973	\$184,561.36	\$0.00	\$184,561.36
RECREATION DISTRICT							
Park & Recreation District	\$1,284,245,439			\$0.25000000	\$321,061.36	\$0.00	\$321,061.36
Park and Rec Bond		\$1,275,680,949	\$15,266,361	\$0.06197000	\$79,053.94	\$946.06	\$80,000.00
Totals for RECREATION DISTRICT				\$0.31197000	\$400,115.30	\$946.06	\$401,061.36
STATE SCHOOL							
STATE SCHOOL	\$3,627,501,037			\$2.27524566	\$8,253,456.00	\$0.00	\$8,253,456.00
Totals for STATE SCHOOL				\$2.27524566	\$8,253,456.00	\$0.00	\$8,253,456.00
TROUT LAKE SCHOOL #400							
TROUT LAKE SD #400 M&O		\$138,556,200	\$6,976,370	\$2.83098141	\$392,250.03	\$19,749.97	\$412,000.00
Totals for TROUT LAKE SCHOOL #400				\$2.83098141	\$392,250.03	\$19,749.97	\$412,000.00
WHITE SALMON SCHOOL #405/17							
WHITE SALMON SD #405 BOND		\$845,698,057	\$31,354,158	\$0.34031804	\$287,806.30	\$10,670.39	\$298,476.69
WHITE SALMON #405 M&O		\$845,698,057	\$15,816,220	\$2.36447041	\$1,999,628.03	\$37,396.98	\$2,037,025.01
Totals for WHITE SALMON SCHOOL #405/17				\$2.70478845	\$2,287,434.33	\$48,067.37	\$2,335,501.70

District / Levy	Regular Value	Excess Value	Timber Value	Rate	Real & Pers. Tax	Timber Tax	Total Tax
				Total County Value:			\$0.00
				Total County Tax:			\$32,478,115.70
				Average County Tax Rate:			#Div/0! Per \$1000

(End of Report)

KLICKITAT COUNTY 2012 CONSOLIDATED LEVY RATES

TAX CODE AREA	DISTRICT	REGULAR LEVY	EXCESS LEVY	LEVY RATE
001	G-404-H1-L1-R1	7.76620586	2.32387659	10.09008245
002	WS-405-H2-P1-C1-L1	6.18388801	3.02887868	9.21276669
003	B-405-H2-P1-C1-L1	7.11283181	2.70478845	9.81762026
005	1-94-H1-L1	5.78030027	0.41139962	6.19169989
006	1-94-F5-L1	6.37715325	0.41139962	6.78855287
007	1-94-H1-F11-L1	6.68230090	0.41139962	7.09370052
008	1-94-H2-P1-F6-L1	6.88065657	0.15568752	7.03634409
009	1-203-L1	5.28120577	1.64115723	6.92236300
010	1-203-H1-L1-R1	6.03030027	2.11452684	8.14482711
011	1-203-F2-L1	5.94810314	1.64115723	7.58926037
012	1-203-F9-L1	5.92876851	1.64115723	7.56992574
013	1-203-F10-L1	5.62833672	1.64115723	7.26949395
014	1-215-H1-C2-L1	5.80174176	1.96245654	7.76419830
015	1-215-H1-F5-C2-L1-R1	6.64859474	2.02442654	8.67302128
016	1-116/219-F10-L1	5.62833672	3.27170973	8.90004645
017	1-400-H2-P1-L1	6.45870863	2.83098141	9.28969004
018	1-400-H2-P1-F1-L1	6.90202978	2.83098141	9.73301119
019	1-401-H1-P1-L1	6.30158863	2.75303931	9.05462794
020	1-401-H2-P1-L1	6.45870863	2.3416397	8.80034833
021	1-401-H2-P1-F8-C3-L1	7.22529316	2.3416397	9.56693286
022	1-402-H1-L1	5.78030027	2.77416744	8.55446771
023	1-402-H1-P1-L1	6.30158863	2.77416744	9.07575607
024	1-402-H1-F12-L1	6.58523710	2.77416744	9.35940454
025	1-402-H1-P1-F12-L1	7.10652546	2.77416744	9.88069290
026	1-402-H2-P1-L1	6.45870863	2.36276782	8.82147645
027	1-402-H2-P1-F12-L1	7.26364545	2.36276782	9.62641327
028	1-402-H2-P1-F14-L1	6.89823957	2.36276782	9.26100739
029	1-402-H1-P1-F15-L1	7.06252917	2.77416744	9.83669661
030	1-403-F2-L1	5.94810314		5.94810314
031	1-403-F9-L1	5.92876851		5.92876851
032	1-403-H1-F9-L1	6.42786301	0.41139962	6.83926263
033	1-404-H1-F7-C4-L1-R1	6.75346580	2.32387659	9.07734239
034	1-404-H1-L1-R1	6.03030027	2.32387659	8.35417686
035	1-404-H1-P1-L1	6.30158863	2.26190659	8.56349522
036	1-404-H1-F5-L1-R1	6.62715325	2.32387659	8.95102984
037	1-404-H1-F7-L1-R1	6.73906344	2.32387659	9.06294003
038	1-404-H1-F9-L1-R1	6.67786301	2.32387659	9.00173960
039	1-404-F9-L1	5.92876851	1.85050697	7.77927548
040	1-405-H2-P1-C1-L1	6.46681562	2.70478845	9.17160407
041	1-405-H2-P1-F3-C1-L1	7.20620303	2.70478845	9.91099148
042	1-405-H2-P1-F4-C1-L1	7.21252645	2.70478845	9.91731490
043	1-405-H2-P1-F13-C1-L1	7.08352130	2.70478845	9.78830975
044	1-406-H1-P1-L1	6.30158863	3.09597974	9.39756837
045	1-406-H1-F14-L1	6.21983121	3.09597974	9.31581095
046	1-406-H2-P1-L1	6.45870863	2.68458012	9.14328875
047	1-406-H2-P1-C1-L1	6.46681562	2.68458012	9.15139574
048	1-406-H2-P1-F4-L1	7.20441946	2.68458012	9.88899958
049	1-406-H2-P1-F6-L1	6.88065657	2.84026764	9.72092421
050	1-406-H2-P1-F12-L1	7.26364545	2.68458012	9.94822557
051	1-406-H2-P1-F13-L1	7.07541431	2.68458012	9.75999443
052	1-406-H2-P1-F14-L1	6.89823957	2.68458012	9.58281969
053	1-406-H1-P1-F14-L1	6.74111957	3.09597974	9.83709931
115	1-215-H1-F5-C2-L1	6.39859474	1.96245654	8.36105128
134	1-404-H1-L1	5.78030027	2.26190659	8.04220686
137	1-404-H1-F7-L1	6.48906344	2.26190659	8.75097003
138	1-404-H1-F9-L1	6.42786301	2.26190659	8.68976960
151	1-215-H1-F14-L1	6.21983121	1.96245654	8.18228775
152	1-215-H1-P1-F14-L1	6.74111957	1.96245654	8.70357611
153	1-215-H2-P1-F14-L1	6.89823957	1.55105692	8.44929649

**CONSOLIDATED TAX CODE AREAS & RATES
FOR TAX YEAR 2012**

"TCA's" (Tax Code Areas) designate a unique set of taxing districts. They appear on tax statements. The first two columns list the Tax Code Area and regular, excess and total levy rates within that TCA. The columns to the right list levy types, taxing districts and levy rates. All rates are expressed in dollars per thousand dollars of assessed value.

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
1	\$7.76632249	\$1.14198233	City:	CITY OF GOLDENDALE	\$3.10000000	
	\$2.32387659	\$2.27524566	EMS:			
			Port:			
			Park:	RECREATION DISTRICT	\$0.25000000	\$0.06197000
			Library:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$10.09019908		Road:			
10	\$6.03041691	\$1.14198233	City:			
	\$2.11452684	\$2.27524566	EMS:			
			Port:			
			Park:	RECREATION DISTRICT	\$0.25000000	\$0.06197000
			Library:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.14494375		Road:			
11	\$5.94821977	\$1.14198233	City:			
	\$1.64115723	\$2.27524566	EMS:			
			Port:			
			Park:			
			Library:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$7.58937700		Road:			
115	\$6.39871138	\$1.14198233	City:			
	\$1.96245654	\$2.27524566	EMS:			
			Port:			
			Park:			
			Library:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.36116791		Road:			
12	\$5.92888514	\$1.14198233	City:			
	\$1.64115723	\$2.27524566	EMS:			
			Port:			
			Park:			
			Library:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$7.57004237		Road:			

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
13	\$5.62845336 \$1.64115723	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$7.26961059					
134	\$5.78041691 \$2.26190659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.04232350					
137	\$6.48918007 \$2.26190659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.75108667					
138	\$6.42797964 \$2.26190659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.68988623					
14	\$5.80185840 \$1.96245654	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$7.76431494					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
15	\$6.64871138 \$2.02442654	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	RECREATION DISTRICT LIBRARY DISTRICT #1	\$0.25000000 \$0.50000000	\$0.06197000
Total:	\$8.67313791					
151	\$6.21994785 \$1.96245654	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.18240438					
152	\$6.74152599 \$1.96245654	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$8.70398253					
153	\$6.89864599 \$1.55105692	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$8.44970291					
16	\$5.62845336 \$3.27170973	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.90016309					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
17	\$6.45911505 \$2.83098141	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.29009646					
18	\$6.90243620 \$2.83098141	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.73341761					
19	\$6.30199505 \$2.75303931	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.05503436					
2	\$6.18430171 \$3.02887868	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	CITY OF WHITE SALMON PORT DISTRICT LIBRARY DISTRICT #1	\$1.08116680 \$0.52157814 \$0.50000000	\$0.32409023
Total:	\$9.21318039					
20	\$6.45911505 \$2.34163970	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$8.80075474					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
21	\$7.22569957 \$2.34163970	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814	
Total:	\$9.56733927				\$0.50000000	
22	\$5.78041691 \$2.77416744	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$8.55458434					
23	\$6.30199505 \$2.77416744	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814	
Total:	\$9.07616249				\$0.50000000	
24	\$6.58535373 \$2.77416744	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$9.35952117					
25	\$7.10693187 \$2.77416744	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814	
Total:	\$9.88109931				\$0.50000000	

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
26	\$6.45911505 \$2.36276782	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814	
Total:	\$8.82188287				\$0.50000000	
27	\$7.26405187 \$2.36276782	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814	
Total:	\$9.62681969				\$0.50000000	
28	\$6.89864599 \$2.36276782	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814	
Total:	\$9.26141381				\$0.50000000	
29	\$7.06293559 \$2.77416744	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814	
Total:	\$9.83710303				\$0.50000000	
3	\$7.11324552 \$2.70478845	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	CITY OF BINGEN PORT DISTRICT LIBRARY DISTRICT #1	\$2.01011061	
Total:	\$9.81803397				\$0.50000000	

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
30	\$5.94821977	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:						
31	\$5.92888514	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:						
32	\$6.42797964 \$0.41139962	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$6.83937926					
33	\$6.75358244 \$2.32387659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	RECREATION DISTRICT LIBRARY DISTRICT #1	\$0.25000000 \$0.50000000	\$0.06197000
Total:	\$9.07745902					
34	\$6.03041691 \$2.32387659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	RECREATION DISTRICT LIBRARY DISTRICT #1	\$0.25000000 \$0.50000000	\$0.06197000
Total:	\$8.35429349					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
35	\$6.30199505 \$2.26190659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$8.56390164					
36	\$6.62726988 \$2.32387659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	RECREATION DISTRICT LIBRARY DISTRICT #1	\$0.25000000 \$0.50000000	\$0.06197000
Total:	\$8.95114647					
37	\$6.73918007 \$2.32387659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	RECREATION DISTRICT LIBRARY DISTRICT #1	\$0.25000000 \$0.50000000	\$0.06197000
Total:	\$9.06305666					
38	\$6.67797964 \$2.32387659	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	RECREATION DISTRICT LIBRARY DISTRICT #1	\$0.25000000 \$0.50000000	\$0.06197000
Total:	\$9.00185623					
39	\$5.92888514 \$1.85050697	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$7.77939212					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
40	\$6.46722932 \$2.70478845	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.17201777					
41	\$7.20661673 \$2.70478845	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.91140518					
42	\$7.21294015 \$2.70478845	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.91772860					
43	\$7.08393501 \$2.70478845	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.78872345					
44	\$6.30199505 \$3.09597974	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.39797479					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
45	\$6.21994785 \$3.09597974	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$9.31592759					
46	\$6.45911505 \$2.68458012	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.14369517					
47	\$6.46722932 \$2.68458012	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.15180945					
48	\$7.20482587 \$2.68458012	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.88940600					
49	\$6.88106299 \$2.84026764	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.72133063					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
5	\$5.78041691 \$0.41139962	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$6.19181652					
50	\$7.26405187 \$2.68458012	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.94863200					
51	\$7.07582073 \$2.68458012	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.76040085					
52	\$6.89864599 \$2.68458012	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.58322611					
53	\$6.74152599 \$3.09597974	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$9.83750573					

* Totals are accurate but may not agree to sum of detail because of rounding

TCA	Regular Rate/ Excess Rate	County/State of Washington	Levy	District	Rates	
					Regular	Excess
6	\$6.37726988 \$0.41139962	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$6.78866950					
7	\$6.68241753 \$0.41139962	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$7.09381715					
8	\$6.88106299 \$0.15568752	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	PORT DISTRICT LIBRARY DISTRICT #1	\$0.52157814 \$0.50000000	
Total:	\$7.03675051					
9	\$5.28132241 \$1.64115723	\$1.14198233 \$2.27524566	City: EMS: Port: Park: Library: Road:	LIBRARY DISTRICT #1	\$0.50000000	
Total:	\$6.92247963					

(End of Report)

* Totals are accurate but may not agree to sum of detail because of rounding

Major Changes in Tax Code Areas

We currently have 45 taxing districts in Klickitat County including the state school levy. There are some active districts that do not levy property tax money. Your property may be located in several different taxing districts depending on where you are located in the county. Each parcel that belongs to different taxing districts is given a tax code area number. This tax code area represents the taxing districts that your parcel is taxed. We have 60 different tax code areas that represent the appropriate combination of taxing districts for the county. You may also be located in a special assessment district like an irrigation district that may assess a fee on your property. The following chart summarizes the changes in the levy rate by Taxing Code Area (TCA). The greatest decrease was 12.26% and the greatest increase was 8.10%. The weighted average for the entire county was 2.08%.

Taxing Districts

4 Cemetery Districts
1 County Taxing District
2 Hospital Districts
1 Library District
2 Park and Recreation Districts
1 State School Districts

3 Cities Taxing Districts
1 County Roads Taxing District
15 Fire Districts
1 Port and Port Industrial Improvement District
11 Local School Districts

Special Assessment Districts

2 Irrigation Districts
Weed Acres Assessments
State Fire

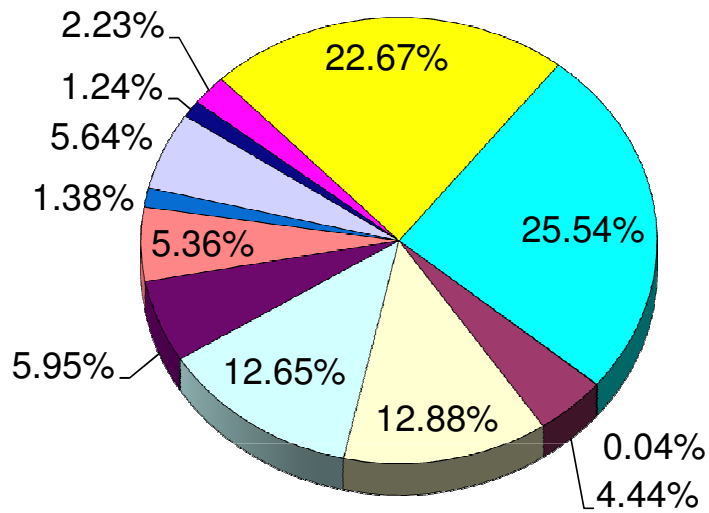
Table 5 Changes by Tax Code Area

TCA	2011 Total:	2012 Total:	Change Per \$	% Change	TCA	2011 Total:	2012 Total:	Change Per \$	% Change
1	10.1504	10.0902	-0.0602	-0.59%	32	6.9286	6.8394	-0.0892	-1.29%
2	8.7007	9.2132	0.5125	5.89%	33	9.2753	9.0775	-0.1979	-2.13%
3	9.2233	9.8180	0.5947	6.45%	34	8.4431	8.3543	-0.0888	-1.05%
5	6.1493	6.1918	0.0425	0.69%	35	8.6302	8.5639	-0.0663	-0.77%
6	6.9382	6.7887	-0.1495	-2.16%	36	9.2320	8.9511	-0.2809	-3.04%
7	7.0133	7.0938	0.0805	1.15%	37	9.2595	9.0631	-0.1964	-2.12%
8	6.7153	7.0368	0.3214	4.79%	38	9.2224	9.0019	-0.2205	-2.39%
9	7.8410	6.9225	-0.9186	-11.71%	39	7.9563	7.7794	-0.1769	-2.22%
10	9.1072	8.1449	-0.9622	-10.57%	40	8.8245	9.1720	0.3475	3.94%
11	8.5362	7.5894	-0.9468	-11.09%	41	9.4365	9.9114	0.4749	5.03%
12	8.6203	7.5700	-1.0503	-12.18%	42	9.4780	9.9177	0.4397	4.64%
13	8.2157	7.2696	-0.9461	-11.52%	43	9.3658	9.7887	0.4229	4.52%
14	8.1181	7.7643	-0.3538	-4.36%	44	9.0104	9.3980	0.3876	4.30%
15	9.1733	8.6731	-0.5001	-5.45%	45	8.9617	9.3159	0.3542	3.95%
16	10.1438	8.9002	-1.2437	-12.26%	46	8.5814	9.1437	0.5623	6.55%
17	8.6367	9.2901	0.6534	7.57%	47	8.5884	9.1518	0.5634	6.56%
18	9.0037	9.7334	0.7297	8.10%	48	9.2349	9.8894	0.6545	7.09%
19	8.9395	9.0550	0.1155	1.29%	49	9.1231	9.7213	0.5983	6.56%
20	8.5105	8.8008	0.2903	3.41%	50	9.2763	9.9486	0.6723	7.25%
21	9.2406	9.5673	0.3268	3.54%	51	9.1228	9.7604	0.6376	6.99%
22	8.2702	8.5546	0.2844	3.44%	52	8.9861	9.5832	0.5972	6.65%
23	8.7235	9.0762	0.3527	4.04%	53	9.4151	9.8375	0.4224	4.49%
24	8.9651	9.3595	0.3944	4.40%	115	8.9070	8.3612	-0.5458	-6.13%
25	9.4184	9.8811	0.4627	4.91%	134	8.1769	8.0423	-0.1346	-1.65%
26	8.2945	8.8219	0.5274	6.36%	137	8.9932	8.7511	-0.2421	-2.69%
27	8.9894	9.6268	0.6374	7.09%	138	8.9561	8.6899	-0.2662	-2.97%
28	8.6991	9.2614	0.5623	6.46%	151	8.4953	8.1824	-0.3129	-3.68%
29	9.4009	9.8371	0.4362	4.64%	152	8.9487	8.7040	-0.2447	-2.73%
30	5.8446	5.9482	0.1036	1.77%	153	8.5197	8.4497	-0.0700	-0.82%
31	5.9287	5.9289	0.0001	0.00%	Average				1.71%

Table 6 Average Change in Tax Code Area by School District

Area	2011 Average Rate	2012 Average Rate	Mean Average Change
Prosser	10.14382340	8.90016309	-12.26%
Bickleton	8.524161757	7.499290668	-11.20%
Centerville	9.109930534	8.635949089	-5.19%
Goldendale	8.935954565	8.760418283	-1.81%
Roosevelt	5.928244314	5.929211814	0.02%
Wishram	6.70403515	6.77776342	0.02%
Glenwood	9.098701092	9.417591816	3.50%
Klickitat	9.317961021	9.768215089	4.83%
White Salmon	9.171483743	9.636848227	5.40%
Lyle	9.124066101	9.742789649	6.78%
Trout Lake	8.955319841	9.674954539	8.03%

KLICKITAT COUNTY 2012 PROPERTY TAX DISTRIBUTION



■ Cemetery Districts	■ Cities	□ County Funds	□ County Road
■ Fire Districts	■ Hospitals	■ EMS District	□ Library District
■ Parks & Recreation	■ Port District	■ Local Schools	■ State School

KLICKITAT COUNTY 2012 PROPERTY TAX DISTRIBUTION

Cemetery Districts	0.04%	12,934.49
Cities	4.44%	1,433,619.52
County Funds	12.88%	4,161,213.70
County Road	12.65%	4,086,404.14
Fire Districts	5.95%	1,922,079.94
Hospitals	5.36%	1,731,397.90
EMS District	1.38%	445,177.55
Library District	5.64%	1,822,111.71
Parks & Recreation	1.24%	400,115.30
Port District	2.23%	721,298.59
Local Schools	22.67%	7,326,486.68
State School	25.54%	8,253,456.00

32,316,295.52

Wind Turbine Valuation

What has changed and why?

This summer the Department of Revenue met with Klickitat County Assessor Darlene Johnson, Kittitas County Assessor Marsha Weyland, wind turbine stakeholders and other interested parties in both Ellensburg and Goldendale to help determine a recommended collaborative model for local assessors to value wind turbines in a fair, equitable and uniform manner. The prior methodology used by the past Assessor in Klickitat County relied on a flat \$660,000 assessed value per megawatt based on a gas-powered turbine facility that was a projected value for a ten year period. Washington Law provides for the assessment of all taxable property at its current fair market value. Projecting the current fair market value for a property into the future can be problematic. The Department of Revenue was unable to find support for the research used for this valuation method and did not consider the characteristics of a gas-fired power plant and a wind farm to be comparable. Instead by using internal information from assessments of wind farms assessed by the Department of Revenue and working with stakeholders, they have recommended an interim approach and temporary guide to assessors in valuing wind farms. This new methodology has significantly changed the way wind turbines are valued in Klickitat County.

For the 2011 assessment year, the Department of Revenue recommended using the historical cost to build a wind turbine then deducting 30% for the Investment Tax Credit (ITC) and then place this value on the 8.5% Trend 1 column from the combined tables in the Department of Revenue's Personal and Industrial Property Valuation Guidelines to approximate the current market value for the wind turbines. Intangible assets are not taxable and the Department of Revenue considers the Investment Tax Credit given to wind turbine farms as way to compensate for intangible assets.

The historical cost to build vary for each wind farm based on the size of the wind turbines, location and other various "soft" building costs such as interim financing during installation or construction, engineering, freight, and installation. The historical cost to build as reported to the Klickitat County Assessor by the wind farms in Klickitat County averaged \$1,778,465 per megawatt. Using this average and applying the new recommended Department of Revenue methodology would result in an nearly \$2.2 Million more per megawatt over the first ten years of life of the wind turbine or 33.3% more in assessed value than the prior method.

Table 7 Projected Average Assessed Value for a single Megawatt of Wind Turbine over the first ten years of life

Year	Percent Good	DOR Method	Old Method
1	0.915	\$ 1,139,107	\$ 660,000
2	0.844	\$ 1,050,718	\$ 660,000
3	0.798	\$ 993,451	\$ 660,000
4	0.754	\$ 938,674	\$ 660,000
5	0.718	\$ 893,857	\$ 660,000
6	0.685	\$ 852,774	\$ 660,000
7	0.656	\$ 816,671	\$ 660,000
8	0.612	\$ 761,895	\$ 660,000
9	0.565	\$ 703,383	\$ 660,000
10	0.521	\$ 648,606	\$ 660,000
Total		\$ 8,799,137	\$ 6,600,000

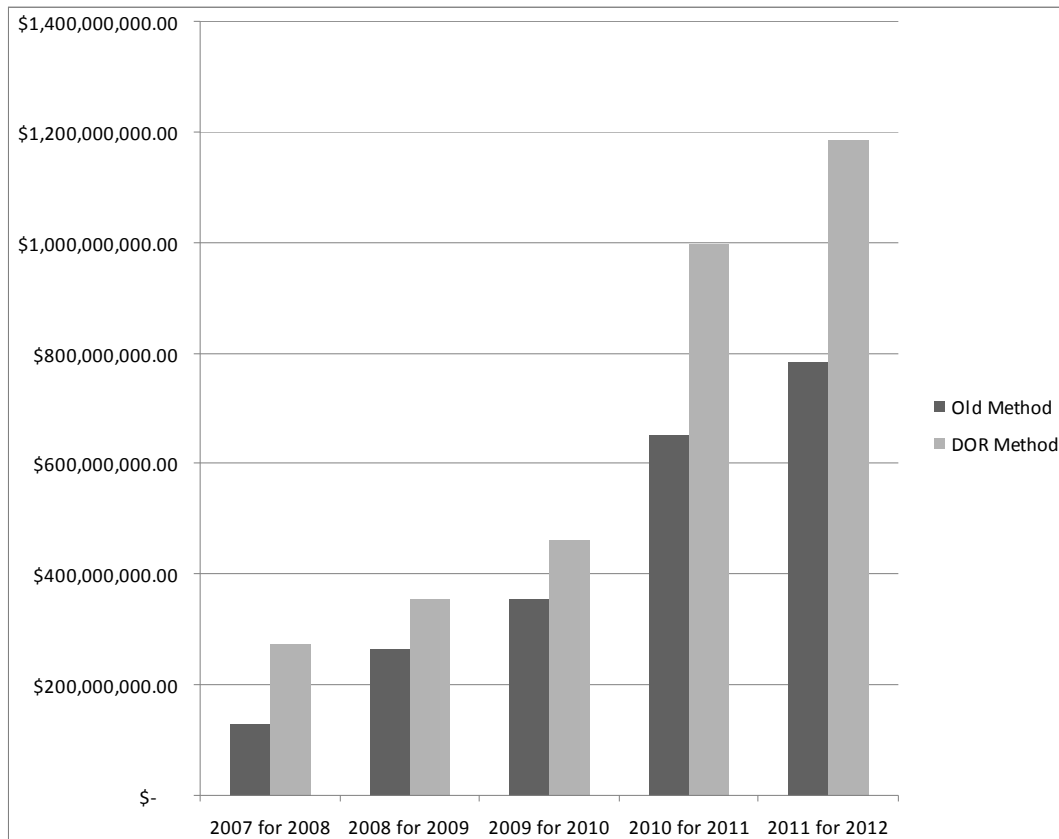
This is the first year that the Department of Revenue has recommended this model for the assessment of wind farms which will result in an approximate total assessed value of \$1.185 Billion for wind turbines in Klickitat County. If Klickitat County had used the prior methodology to value wind turbines this year, the total assessed value would be over \$400,000,000 lower. If a methodology similar to the one recommended by the Department of Revenue had been used for the tax years 2008 to 2011, this would have resulted in over an additional \$682,000,000 in assessed value being added to the tax rolls. In the past wind turbines were not added to the property assessment rolls until wind turbines were “on-line” rather than adding the historical costs to build as they occurred as the law permits. If the value of wind turbine construction would have added been added to the tax rolls as the historical cost to construct occurred, it would have resulted in an increase of over \$190,000,000 to the tax rolls for taxes payable in 2009, 2010 and 2011.

What will values for wind turbines look like in the future?

Taxing Districts that have wind turbines in their district should keep in mind that this Department of Revenue recommended methodology will result in the value of the wind turbines declining in value over their 20 year life expectancy and any change in method of valuation for wind turbines will most likely result in declining values. Legislation was passed that allowed taxing districts to increase their budgets based on the value of newly constructed wind turbines. This legislation has allowed tax districts that have wind turbines in their districts to increase their budgets if they choose. The assessor calculates the taxing levy rates based on the budget requests of the taxing districts. If a taxing district does increase their budget to the fullest amount allowed by the newly constructed wind turbines and continues to request the fullest amount allowed, as the wind

turbines assessed value declines over its life expectancy, the increase in taxes will shift from the wind turbine companies onto other taxpayers in that district and levy rates will increase for their taxpayers. Right now the Assessor's Office is working on a presentation that they will offer to any taxing district that has questions about how assessed values may change in their district over time due to the assessment of wind turbines. We should have a complete presentation along with worst case projections available in January. We want to work with all of our taxing districts to make sure they have the information that they need to make appropriate budgeting decisions.

Chart 1 Assessed Value Comparison between Department of Revenue Recommended Methodology and Old Methodology



Frequently Ask Questions

Q: What does the County Assessor Do?

A: The assessor determines the value of all taxable real and personal property in the county for the purpose of distributing tax liabilities in an equitable manner. State law requires that the assessor physically reappraise the value of real property at least once every four years. Klickitat County has over 21,000 parcels that are updated annually and each parcel is required to be physically inspected once every four years. Tax rolls provided by the assessor are used by the county treasurer for billing property owners. In addition to keeping records on all property appraisals, the Assessor updates the parcel record and maintains a series of maps showing the location and characteristics of properties in the county. Each time a parcel of property is sold or segregated, or a new plat is filed, the Assessor records the transaction. This information covers ownership, descriptions, tax codes, locations and assessed values. Additionally, the Assessor is responsible for processing and maintaining records regarding tax exemptions, including senior citizens, historical properties, churches, and public properties as well.

Q: What laws affect how the Assessor appraises my property?

A: Washington State law requires Assessors to appraise property at 100 percent of its —true and fair market value in money according to the —highest and best use of the property. That means the Assessor must first know what similar properties are selling for, what it would cost to replace it, and what the current interest rates are for borrowing the money to buy or build properties like yours. There are three basic approaches to the valuation of real property:

Market or sales approach: comparison of a property with the characteristics of similar properties that have recently been sold.

Cost approach: estimate of the replacement cost of a structure and adjusting that estimate to account for depreciation.

Income approach: analysis of a property's value based on its capacity to generate revenue for the owner.

Q: What is market value?

A: It is the amount of money a willing and unobligated buyer is willing to pay a willing and unobligated seller. In other words, it is the price most people would pay for your property in its present condition. For taxes payable in 2012, January 1, 2011 is your assessment date. This value was set using market information from 2009. Our office uses the current and most recent sales to set these values.

Q. How are real properties valued in Klickitat County?

A: Klickitat County uses a "mass appraisal" process to appraise the more than 18,000 residential properties each year. "Mass appraisal" is the processes of valuing large numbers of properties as of a given date, using standard methods, employing common data and allowing for statistical testing. Standard procedures are used to collect property data, analyze data, apply the results of the analysis and report the results. Klickitat County uses a Sales Adjusted Cost Approach to assessment value where the base model is specified by using a Computer Aided Mass Appraisal System called ProVal which is owned by the

parent company Manatron. The ProVal cost model is a derivative of the Marshall & Swift® valuation service cost approach. This approach is often referred to by ProVal as a Market Calibrated Stratified Cost Approach. This computer program applies market derived land rates by neighborhood and property type. Computer programs apply building costs and depreciation factors calibrated to local market conditions using sales data, by neighborhood, building style, grade of construction, and building condition. This approach uses both the cost approach to value and the comparable sales approach to value. The income approach is not applicable to the appraisal of land, single family residences or manufactured homes and therefore the income approach was not considered in determining assessed value. For more information on details of how properties are assessed in Klickitat County, please go to www.klickitatcounty.org/assessor and click on How Assessments are Calculated.

Q: Why do we have property tax?

A: Taxing authorities such as school districts, park districts and city councils adopt their budgets and levy taxes to deliver the services that taxpayers want and authorize. Taxing authorities require money to provide those services. Property taxes are also used to pay for special voter-approved measures such as school maintenance and operation levies and bonds, and emergency medical levies.

Q: How are property taxes determined?

The natural assumption is that if your assessed value decreases that your tax bill will decrease too but this may not be the case. Many people assume that we have a "rate-based" system of taxes where the property taxes are a set percentage of tax levied on the value of a piece of property, but in Washington, we have a "budget-based" system of taxes where the assessor takes the all of the local taxing districts' yearly budgets and divides that amount by the value of all property in within the taxing boundaries. The assessor then assigns a set tax per thousand dollars of value so that enough money is generated to cover the annual budgets of each taxing district. If all of the local taxing districts' budgets stayed the same and no new levies were approved, but the assessed value of everyone's property decreased uniformly, unfortunately, your taxes would stay the same. This is a strange concept but using this simple example may help explain how budget based systems work. In our example, all of the taxing districts in our county need \$10,000 to operate. If we have four homes with assessed values of \$250,000 then sum of all properties assessed value in the county is \$1 million dollars. To calculate the levy rate the Assessor takes Taxing District's Annual Budget \$10,000 and divides it by the Total Assessed Value \$1,000,000 to set a tax levy of .01 or \$10 per thousand dollars of property value. In this scenario, the owner of a property with an assessed value of \$250,000 would pay \$2,500 annually in property tax.

Levy Rate = Taxing District's Annual Budget divided by Total Assessed Value
.01 or \$10 per thousand = \$10,000 by \$1,000,000



Now in scenario two, the assessed values in the county fall by 10%. The taxing district's budget stays the same at \$10,000, but with the 10% drop in value the sum of all properties in the county is now \$900,000. In this case, the tax levy goes up to .0111 or \$11.1 per thousand dollars of property value ($\$10,000/\$900,000$). That means the owner of the property that was assessed last year at \$250,000 but assessed value is now \$225,000 would still pay \$2,500 annual in property taxes.

Levy Rate = Taxing District's Annual Budget divided by Total Assessed Value

.0111 or \$11.1 per thousand = \$10,000 by \$900,000



Taxes = Assessed Value multiplied by Levy Rate

\$2,500 = \$225,000 x \$11.1 per Thousand

Taxing budgets of districts are set by elected board and council member and do change from year to year, but Initiative 747 passed in November 2001 helps control the amount that budgets may increase. This law allows taxing districts to only increase their budgets (levies) by 1% per year. It should be noted that this levy limit applies to total tax revenues within a taxing district and not to an individual taxpayer's tax bill. The assessed value of your property is determined by the market value of your property which may increase or decrease more than one percent per year.

Most taxing districts are authorized by state law to levy a certain rate each year without approval by the voters; these are commonly referred to as regular levies. The state law also limits the statutory dollar rate limits for most types of taxing districts. All together, certain local regular levies cannot exceed \$5.90 and with the state levy, these regular levies cannot exceed \$9.50 (\$5.90 plus \$3.60) per \$1,000 of assessed value. These statutory limits can only be exceeded when the voters specifically approve an increase in property taxes typically called "excess" or "special" levies. These levies are approved in terms of total dollars and generally for one year only but can be from two to six years with respect to school districts and fire protection districts. In addition, taxing districts may request the voters to approve an override of the levy limit called a "lid lift." Each year the assessor determines the levy rate necessary to raise the amount of excess levies approved in that year and in previous years and adds those rates to the regular levy rate.

For more information on the Property Tax System in Washington please go to our website at www.klickitatcounty.org/assessor. Under helpful forms and publications are links to the following helpful publications:

[Home Owner's Guide to Property Taxes](#)

[Legislative Guide to Washington State Property Taxes](#)

[Impuestos Sobre La Propiedad](#)

[How the 1 Percent Tax Limit Works](#)

[Personal Property Tax](#)

[Paying Your Taxes Under Protest](#)

[Appealing your Property Assessment to the Board of Equalization](#)