

PROPERTY TAX COLLECTIONS--2000

TABLES 1 - 6

Collections data are obtained from county treasurers for all taxing districts imposing an ad valorem property tax, either authorized by statute or approved by voters. Special benefit assessments levied on other than an ad valorem basis are not included.

PROPERTY TAXES DUE IN 2000 (TABLES 1 AND 2)

Property taxes levied in 1999 and due in 2000 were \$5,377 million, increasing \$320.0 million, or 6.0 percent, from the amount due in 1999. Collections of taxes due in 2000 totaled \$5,204 million, increasing \$312.4 million, or 6.0 percent, from 1999. The collection response rate in 2000 of 96.8 percent was up slightly from the 96.7 percent rate in 1999.

During the year, tax roll cancellations (transfer to exempt status, correction of errors, destroyed property, and uncollectible accounts) exceeded tax roll additions (omitted property, property removed from exempt status, and new structures not previously on the rolls) by \$5.7 million. The resulting year-end unpaid balance was \$167.7 million, up \$10.2 million from 1999. This amount equaled 3.0 percent of the 2000 tax roll.

Garfield County led all counties last year with a 98.9 percent collection response, followed by Clallam County with 98.0 percent, and King County with 97.7 percent. All together, 31 counties reported collection rates of 95 percent or above, with 7 counties collecting less than 95 percent. Data was not received from one county.

DELINQUENT PROPERTY TAXES (TABLES 3 AND 4)

Delinquent taxes (taxes on the rolls previous to the 2000 tax year) were \$242.5 million. Of this amount, plus additions, \$149 million was collected during the year. The statewide response rate is 61.6 percent.

Thirty-five counties had a 50 percent or better collection rate in 2000. In 1998 and 1999, 36 counties had a 50 percent or better collection rate. For 2000, 12 counties had delinquent collection rates of 60 percent or greater, down from 20 counties in 1999.

CURRENT AND DELINQUENT PROPERTY TAXES (TABLES 5 AND 6)

The combined amount of current and delinquent taxes due in 2000 was \$5,619.6 million. Collections totaled \$5,353.0 million, 95.3 percent of the total due. At the end of 2000, delinquent taxes were \$256.5 million, up \$13.2 million, an increase of 5.0 percent from 1999. Although the collection of current taxes was 96.8 percent (as noted above), the collection rate was 99.6 percent of current roll, taking into account both current and delinquent taxes.