



STATE OF WASHINGTON  
**DEPARTMENT OF REVENUE**

OFFICE OF THE DIRECTOR

P.O. Box 47454 ☉ Tumwater, Washington 98504-7454 ☉ (360) 534-1600 ☉ FAX (360) 534-1606

November 1, 2018

**TO:** Brad Hendrickson, Secretary  
Washington State Senate

Bernard Dean, Chief Clerk  
Washington State House of Representatives

**FROM:** Randy Simmons, Acting Director 

**SUBJECT:** Streamlined Sales Tax Mitigation Program Report

The Legislature passed SSB 5883 during the 2017 Legislative Session. Along with the Department's budget, the bill requires the Department of Revenue (Department) to analyze and report on the Streamlined Sales Tax (SST) Mitigation program.

As the report notes, the Washington State Legislature fully conformed to the Streamlined Sales and Use Tax Agreement in 2007. The legislation included a provision to mitigate revenue losses to local jurisdictions. Mitigation payments began in December 2008 and have totaled \$225,674,050 through the June 2018 payment. This report analyzes when expected revenue gains from Engrossed House Bill 2163, Part II, also known as Marketplace Fairness, will equal or exceed revenue losses to local jurisdictions under the SST Mitigation program. The report considers online sales tax and SST Mitigation trends for areas with rich concentrations of warehousing distribution, and manufacturing centers. This report also does a comprehensive review of tax, wage, census, and economic data for these areas.

The report is available on our website at: <https://dor.wa.gov/about/statistics-reports>.

If you have questions about this report, please contact Kathy Oline, Assistant Director of Research and Fiscal Analysis, at (360) 534-1534.

Attachments

cc: Members, Senate Ways and Means Committee  
Members, House Finance Committee  
Members, House Appropriations Committee  
David Schumacher, Director, Office of Financial Management  
Drew Shirk, Executive Director, Legislative Affairs, Office of the Governor

# STREAMLINED SALES TAX MITIGATION PROGRAM REPORT

2018 Report to the Legislature  
Covering Mitigation in Fiscal Years 2009-2018

Randy Simmons, Acting Director  
Washington State Department of Revenue

This page intentionally left blank.

## TABLE OF CONTENTS

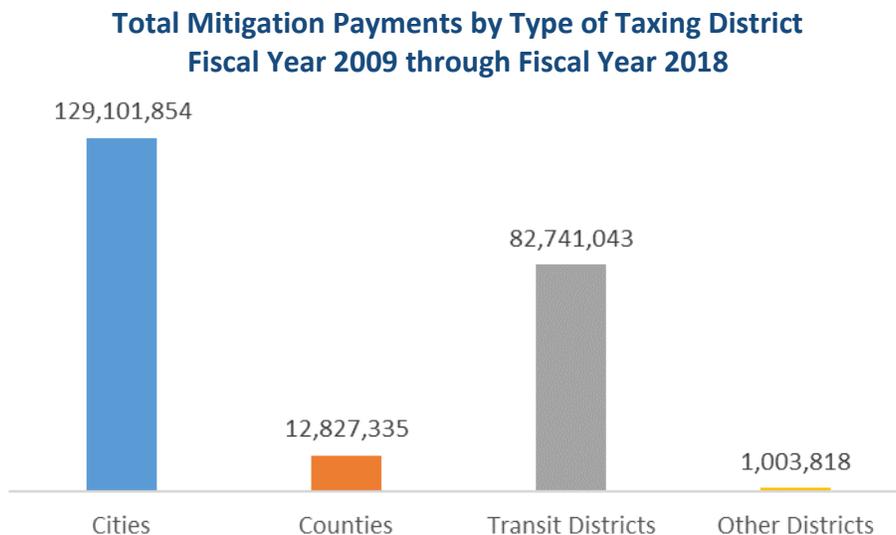
<b>Executive Summary</b> .....	1
<b>Report Requirements</b> .....	3
<b>Mitigation History</b> .....	4
<b>Annual Gain/Loss Calculations</b> .....	6
<b>Mitigation Payments</b> .....	7
<b>Cities Evaluated in the Report</b> .....	10
<b>Revenue Gains Exceeding Annual Losses</b> .....	14
<b>Online Sales Tax and SST Mitigation Trends</b> .....	16
<b>Comprehensive Review</b> .....	18
Tax Data .....	18
Wage Data .....	24
Census Data .....	25
Economic Data .....	26
<b>Department Recommendations</b> .....	30
<b>DOR Report Appendices</b> .....	A1 through M14
Mitigation Status Table .....	A1
City Mitigation Payments .....	B1
Marketplace Fairness Revenue .....	C1
Taxable Retail Sales .....	D1
Regular and Optional Per Capita .....	E1
Population .....	F1
Property Assessed Values .....	G1
Property Tax Levies .....	H1
Wage Data .....	I1
Household Income .....	J1
City Area .....	K1
Building Permits .....	L1
Marijuana Tax by City .....	M1
<b>AWC Addendum</b> .....	AWC1

## EXECUTIVE SUMMARY

The Streamlined Sales Tax (SST) Mitigation program has been in existence for over 10 years. This program was created to help local jurisdictions with losses during the change to destination-based sales tax.

The 2017 Legislature passed Engrossed House Bill (EHB) 2163, Part II (hereafter referred to as Marketplace Fairness) requiring certain out of state businesses and marketplace facilitators to collect sales tax on sales made to Washington consumers or provide use tax notice and reporting. This bill also phases out SST Mitigation payments for local governments. As of July 1, 2017, transportation authorities, public transportation benefit areas, and regional transit authorities no longer receive SST Mitigation payments. Beginning with the June 30, 2018 mitigation payment, Marketplace Fairness revenue gains will reduce the SST Mitigation payments for cities, counties and public facility districts. As of October 1, 2019, cities, counties, and public facility districts will no longer receive SST Mitigation payments.

Through the end of Fiscal Year 2018, 113 local jurisdictions (including cities, counties, transit districts, etc.) received a total of \$225,674,050 in SST Mitigation payments. The following chart shows the breakdown between cities, counties, transit districts, and other local districts. For all counties, the Marketplace Fairness revenue gains have exceeded their annual losses. Unless Marketplace Fairness revenues decrease, the counties will no longer receive payments.

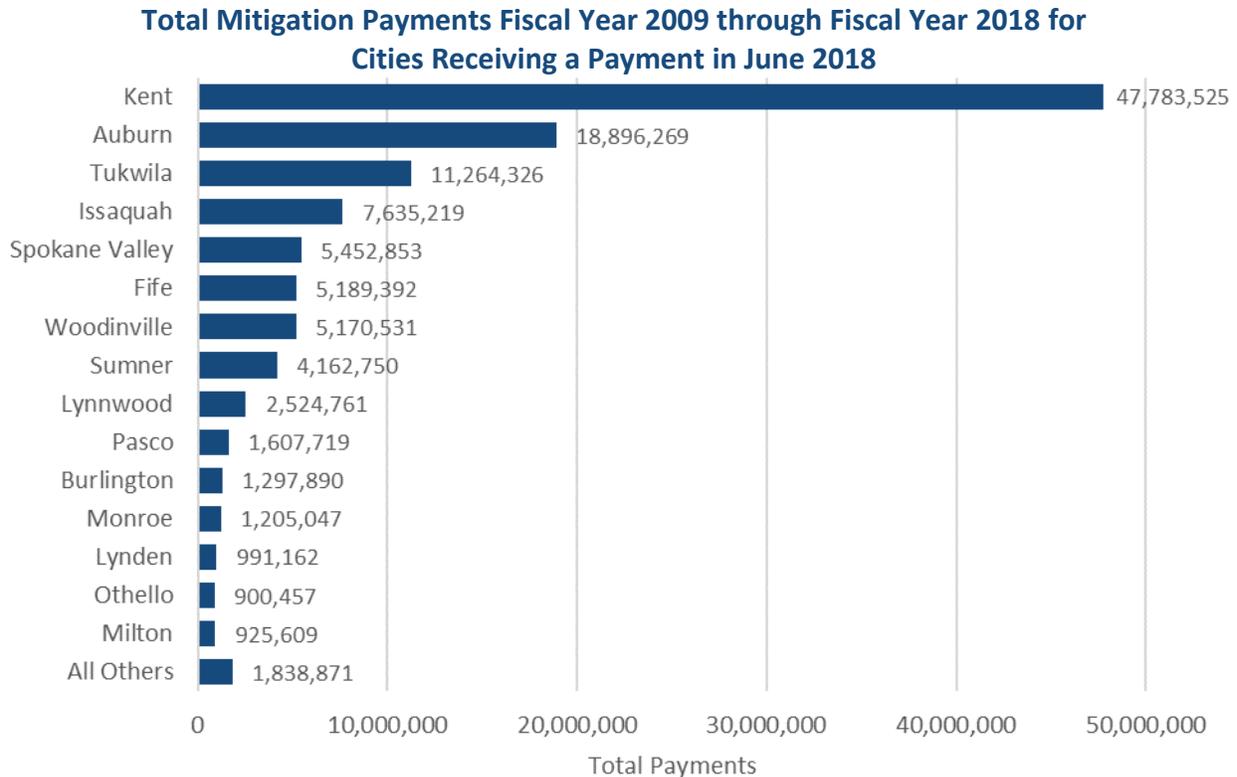


Department of Revenue, SST Mitigation payment data

The 2017 Legislature also passed Substitute Senate Bill (SSB) 5883. Section 136 (3) of that bill requires the Department of Revenue (Department) to analyze if and when expected revenues from Marketplace Fairness will equal or exceed losses to local jurisdictions from the change to destination-based sourcing for sales tax.

The Department analyzed ten years of tax, wage, census, and economic data. Some of the data for analysis in this report is limited due to only six months of Marketplace Fairness revenues available at the time of this report. The six months of data does not include peak holiday sales.

The following chart shows the fifteen cities receiving the most SST Mitigation between Fiscal Year 2009 and Fiscal Year 2018 that continued to receive mitigation payments in June 2018. The three cities with the largest payments represent 60% of total city payments: Kent received \$47.8 million, Auburn received \$18.9 million and Tukwila received \$11.3 million.



Department of Revenue, SST Mitigation payment data

Although mitigation amounts continue to decrease, Marketplace Fairness revenues are unlikely to equal or exceed the losses of the top five cities in the next ten years. However, with the *Wayfair* court decision, the Department expects revenues to continue to increase.

EHB 2163, Part IV, provides that the SST Mitigation program will end with the final payments made on September 30, 2019. However, if the Legislature decides to extend the program beyond this date, the Department recommends adoption of a set schedule for reducing mitigation payments for each city that does not rely on voluntary compliance revenues or marketplace facilitator/remote seller revenues. Regardless of whether the program is extended, the Department also recommends removing the requirement for the Department to compare the total marketplace facilitator/remote seller revenues to the mitigation payments from January 1, 2018, through June 30, 2019, and reduce local sales tax revenues by any overpayments.

## REPORT REQUIREMENTS

The Legislature passed SSB 5883 during the 2017 Legislative Session. The bill requires the Department to analyze and report on the SST Mitigation program.

The Department must report on the following:

- An analysis of when expected revenue gains from Marketplace Fairness (EHB 2163, Sections 201 – 213) will equal or exceed revenue losses to local jurisdictions under the SST Mitigation program.
- A comprehensive review of tax, wage, census, and economic data.
- The analysis must consider online sales tax and SST Mitigation trends for areas with rich concentrations of warehousing distribution and manufacturing centers.

## MITIGATION HISTORY

A group of states first organized the Streamlined Sales Tax Project in early 2000 with goals to simplify and modernize sales and use tax collection and administration in the United States. This national effort produced the Streamlined Sales and Use Tax Agreement (SSUTA) that became effective on October 1, 2005. The SSUTA focuses on the following requirements for simplification of state and local tax codes: state level administration, uniform tax base, simplified tax rates, and uniform sales sourcing rules. The states with retail sales tax range from 23 full member SSUTA states to one associate state. Member states complied with the SSUTA through their laws, rules, regulations, and policies. Associate member states have not fully complied with the SSUTA.

In 2003, the Washington State Legislature enacted Senate Bill 5783 (Chapter 168, Laws of 2003) to adopt several provisions of the SSUTA. The bill excluded SSUTA provisions for determining where a sale occurred for local sales and use tax purposes. These provisions of the SSUTA, known as the “sourcing” provisions, determine the location or “source” of the sale and the local jurisdiction receiving the local sales and use tax. The legislation directed the Department of Revenue (Department) to conduct a study of the fiscal impact on local jurisdictions that would result from adopting the sourcing provisions proposed in the SSUTA. The Legislature directed the Department to use, and regularly consult, a committee composed of city and county officials to assist with the study. The committee was responsible for the identification of elements of the study, including mitigation options for jurisdictions negatively impacted by the SSUTA sourcing provisions.

In December 2003, the Department submitted a study to the fiscal committees of the Washington State Legislature on the impacts of changing the sourcing of local sales tax under the SSUTA (Chapter 168, Laws 2003). The Department convened the required technical advisory committee to develop the methodology used to estimate these impacts. In May 2004, the Department reconvened the technical advisory committee to re-estimate the sourcing impacts based on improved information.

The Legislature enacted the final steps to conform to the SSUTA in 2007 (SSB 5089). This bill officially changed Washington from origin-based sales tax to destination-based sales tax for delivered goods. This change shifted local sales tax revenues among local jurisdictions. With passage of this bill, Washington became a full member Streamlined Sales Tax (SST) state. The legislation also included a provision to mitigate losses in revenue to local jurisdictions. SST Mitigation payments began on December 31, 2008.

Between passage of the Legislation in 2007 and finalization of the annual gains and losses, the Mitigation Advisory Committee met to consider issues, concerns, the calculation of the annual gains/losses, and the voluntary compliance offset. The Mitigation Advisory Committee includes:

- A representative of a city with increased revenues,
- A representative of a city with decreased revenues,

- A representative of a county with increased revenues,
- A representative of a county with decreased revenues,
- A representative of a transportation authority with increased revenues, and
- A representative of a transportation authority with decreased revenues.

The Legislature required the committee to meet at least quarterly to review and provide additional input and direction on the Department's analyses of the losses. At times the committee met every two weeks. The Department opened these meetings to any jurisdiction that wished to attend. Many jurisdictions beyond the voting members of the committee voiced concerns, provided input, and reviewed the business-level detail provided by the Department to each jurisdiction. The committee, in consultation with Department staff, set up a method for any jurisdiction to send in specific businesses for review. Jurisdictions provided the Department with over 1,000 businesses they suspected had not made the change to destination-based sales tax or that made the change to destination-based sales tax improperly. The Department followed up with these businesses, having them submit corrected information. The Department incorporated the corrected information into the analyses of the annual gain/loss calculations.

In 2017, the Legislature passed Marketplace Fairness, which requires certain out of state businesses and marketplace facilitators to collect sales tax on sales made to Washington consumers. The act also eliminates SST Mitigation payments for local governments. As of July 1, 2017, transportation authorities, public transportation benefit areas, and regional transit authorities no longer receive SST Mitigation payments. Starting January 1, 2018, the Department began evaluating the revenue gains from Marketplace Fairness. These gains reduced the SST Mitigation payments for cities, counties, and public facility districts beginning with the June 30, 2018, mitigation payment. After October 1, 2019, cities, counties, and public facility districts will no longer receive SST Mitigation payments.

## ANNUAL GAIN/LOSS CALCULATION

The SST Mitigation payment calculation takes one quarter of the annual loss and offsets the loss by the voluntary compliance revenues and the marketplace facilitator/remote seller revenues. Voluntary compliance revenues include sales tax reported by businesses registering through the SSUTA portal that do not have nexus in Washington. The Department identifies marketplace facilitators and remote sellers for the second offset.

The Department analyzed gains and losses for each jurisdiction by comparing the change in sales for each reported location from Fiscal Year 2008 to Fiscal Year 2009. The Department completed these calculations for each individual business. Using actual tax return data, with significant input from the [Mitigation Advisory Committee](#) and other local jurisdictions, the Department determined each jurisdiction's 2009 sales tax amounts as if the sales tax stayed origin-based. The Department then compared these amounts to the 2009 actual sales tax amounts to determine whether each jurisdiction received additional revenue or lost revenue from the change to destination-based sales tax. Jurisdictions with a net loss (the loss after adding the offset by voluntary compliance revenues) receive a mitigation payment. With the agreement of the Mitigation Advisory Committee, the Department finalized the annual gain/loss amounts in 2010 after including taxpayers that file annual combined excise tax returns by comparing Calendar Year 2007 to Calendar Year 2009. For taxpayers that file annual returns, these years represented the year just prior to the change and just after the change to destination-based sales tax.

Marketplace Fairness added the marketplace facilitator/remote seller revenues to offset the losses as well. The Department describes the calculation in full and provides examples on our website: <https://dor.wa.gov/doing-business/mitigation-local-governments>.

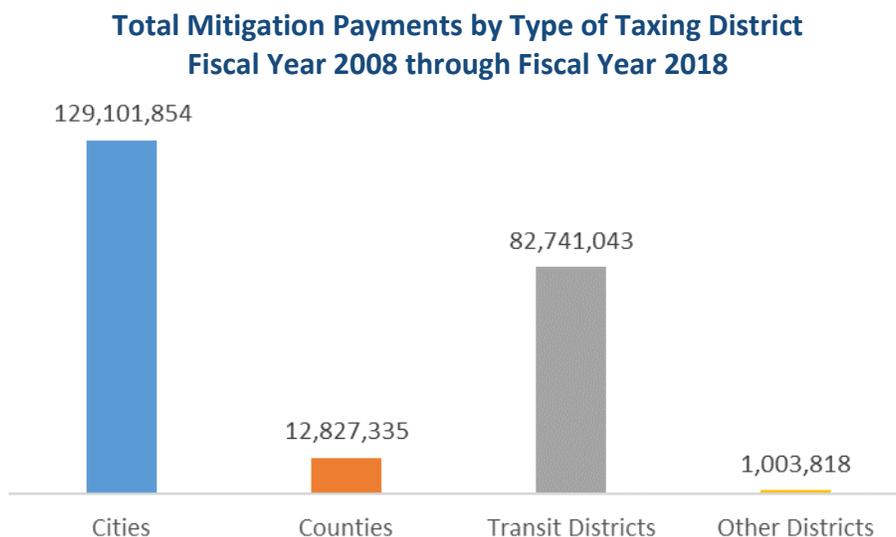
## MITIGATION PAYMENTS

The information in this report covers mitigation payments made from December 2008 through June 30, 2018.

Here is a quick summary of the mitigation payments:

- 113 local jurisdictions (cities, counties, transit districts, etc.) have received mitigation payments.
- A total of \$225,674,050 has been paid out through June 2018.
- Cities have received approximately 57% of the total payments.
- Transit Districts have received approximately 37% of the total payments.
- Counties and other jurisdictions have received the remaining 6% of the total payments.

The following chart shows the breakdown between cities, counties, transit districts, and other local districts.



Department of Revenue, SST Mitigation payment data

Over the life of the program, voluntary compliance revenues increased from less than \$100,000 a quarter to over \$1 million per quarter statewide. As voluntary compliance increased, jurisdictions received an SST Mitigation payment one quarter and then possibly did not receive one the next quarter. Over time, some jurisdictions stopped receiving a mitigation payment altogether.

For all counties, the Marketplace Fairness gains have exceeded their annual losses. Unless Marketplace Fairness revenues decrease, they will no longer receive SST Mitigation payments.

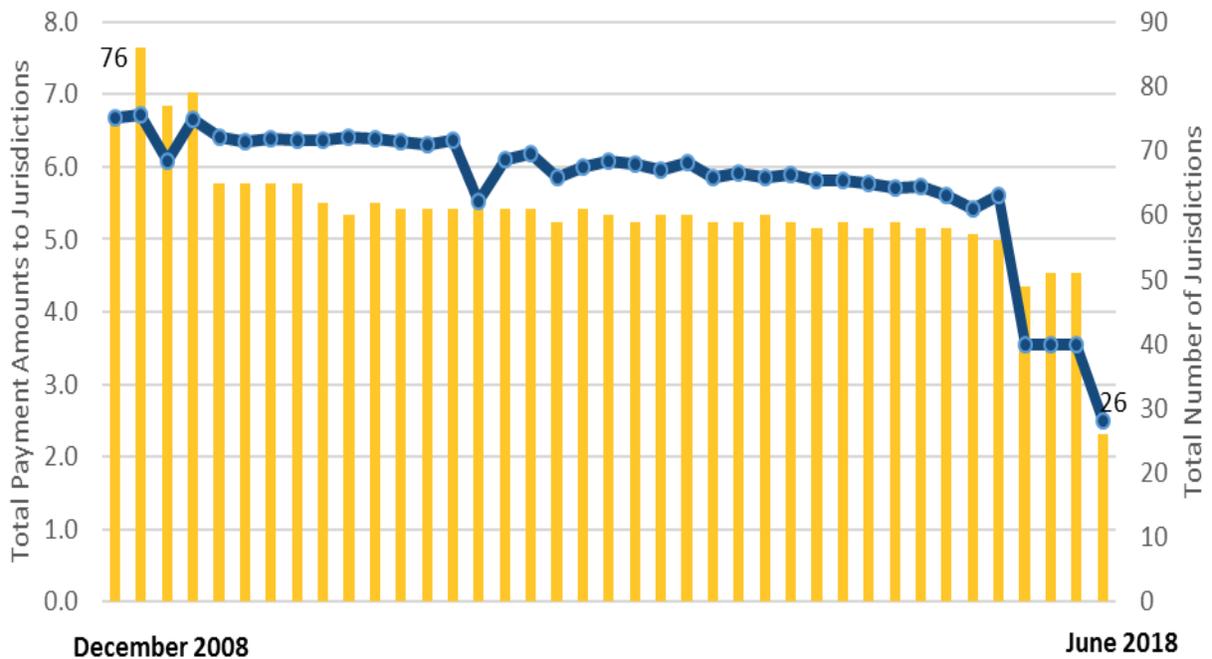
At the advice of the Mitigation Advisory Committee, the Department implemented a \$25 threshold on mitigation payments. Jurisdictions with a net loss less than \$25 do not receive a payment in that quarter. A number of jurisdictions have had a net loss just under or just over this threshold resulting in intermittent mitigation payments.

The Department’s website contains a complete history of payments and will contain details on future payments: <https://dor.wa.gov/about/statistics-reports/summary-mitigation-payments>.

The chart below provides the total amount of mitigation payments and the number of jurisdictions receiving a payment by quarter. The blue line represents the total mitigation payments for the quarter, in millions. The yellow bars represent the total number of jurisdictions receiving a mitigation payment for each quarter.

In December of 2008, 76 jurisdictions received mitigation payments totaling \$6.7 million. In June of 2018, 26 jurisdictions received mitigation payments totaling \$2.5 million.

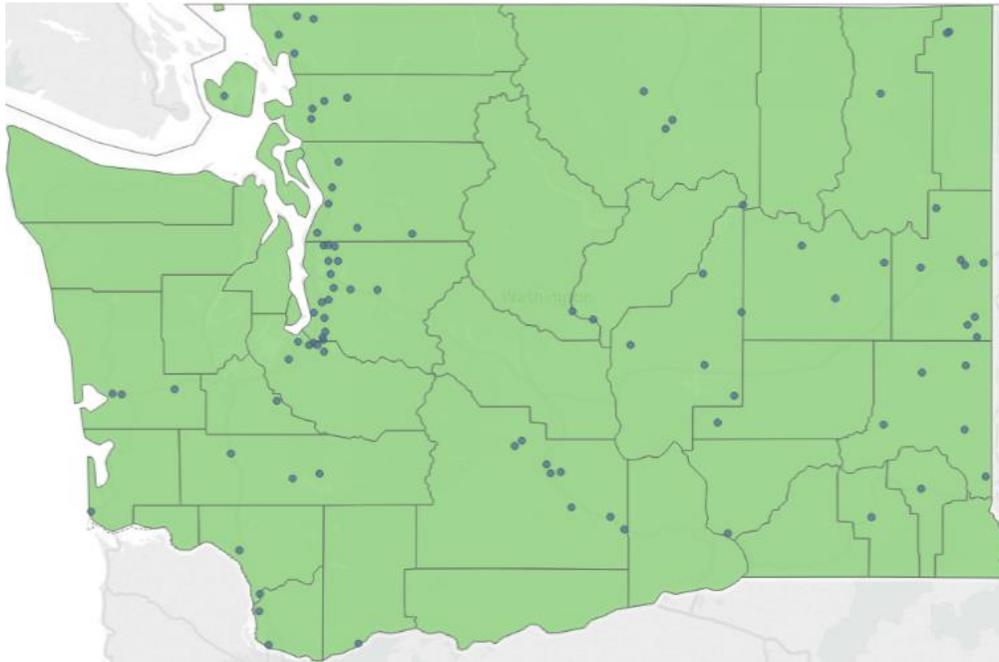
**Total Mitigation Payments and Number of Jurisdictions  
Fiscal Year 2009 through Fiscal Year 2018**



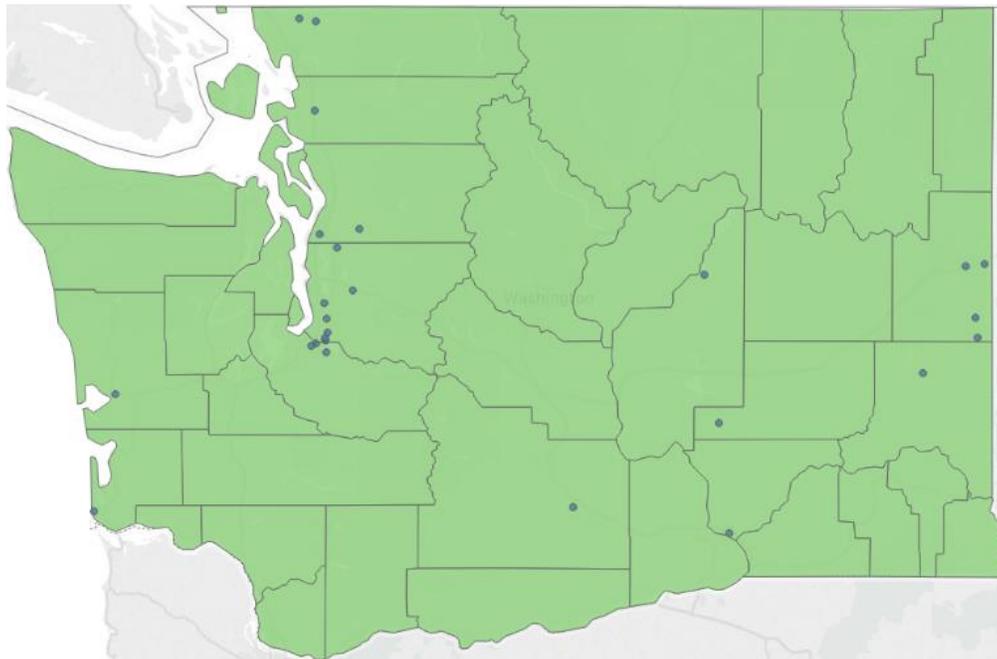
Department of Revenue, SST Mitigation payment data (includes counties, transit districts, cities, etc.)

The following two maps compare all the cities ever receiving an SST Mitigation payment to those that received a SST Mitigation payment June 30, 2018. As can be seen, the change to destination-based sourcing affected cities across Washington. The changes in Marketplace Fairness significantly reduced the number of jurisdictions receiving a payment.

**Cities Ever Receiving an SST Mitigation Payment**



**Cities Receiving an SST Mitigation Payment June 30, 2018**



Department of Revenue, SST Mitigation payment data

## CITIES EVALUATED IN THE REPORT

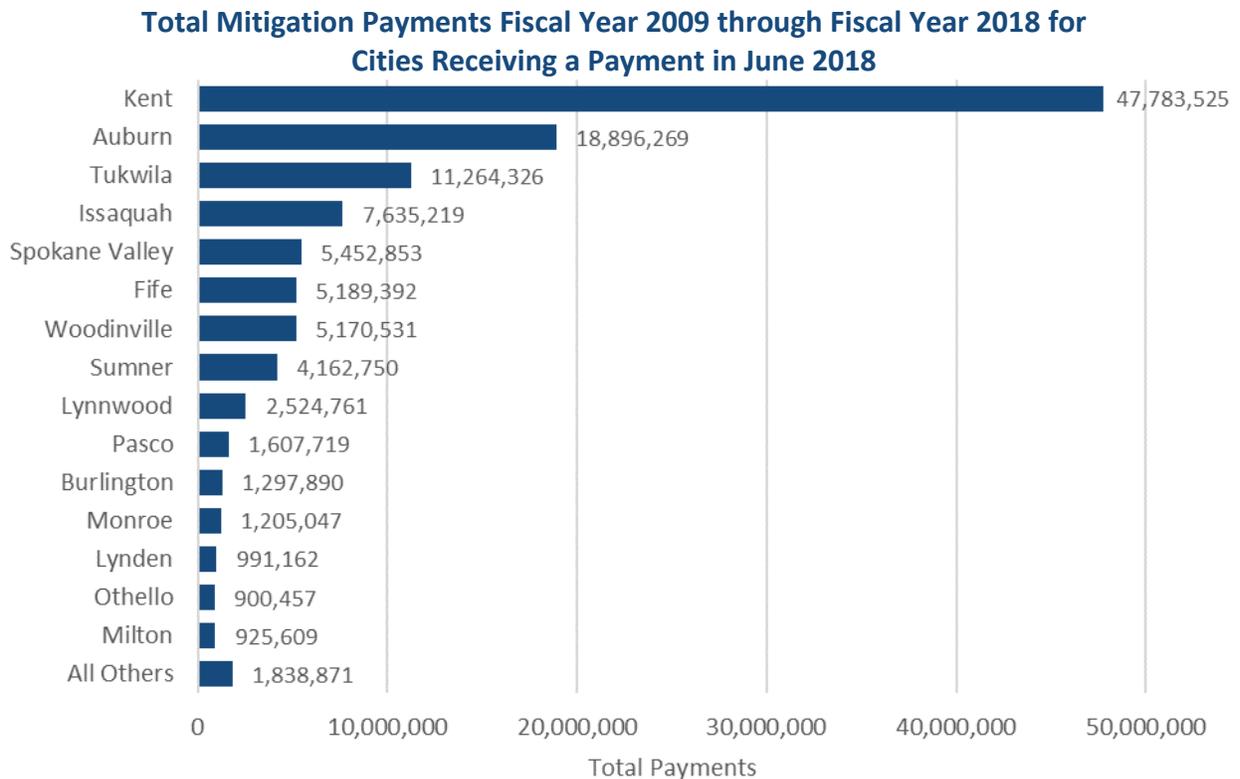
The Legislature requested this analysis focus on “areas with rich concentrations of warehousing distribution and manufacturing centers.” For that reason, this report focuses specifically on the top five cities receiving the highest mitigation payments on June 30, 2018: Kent, Auburn, Tukwila, Issaquah and Fife.

This report also includes data for all cities receiving a June 30, 2018, mitigation payment based on Quarter 1, 2018 sales.

The 26 cities receiving a June 30, 2018, mitigation payment include (\*Top five cities):

- Algona
- Auburn\*
- Burlington
- Coulee City
- Fairfield
- Fife\*
- Hoquiam
- Issaquah\*
- Kent\*
- Latah
- Liberty Lake
- Long Beach
- Lynden
- Lynnwood
- Milton
- Monroe
- Nooksack
- Othello
- Pacific
- Pasco
- Spokane Valley
- St. John
- Sumner
- Toppenish
- Tukwila\*
- Woodinville

The chart below summarizes the total payments received over the life of the program for those cities receiving an SST Mitigation Payment on June 30, 2018.

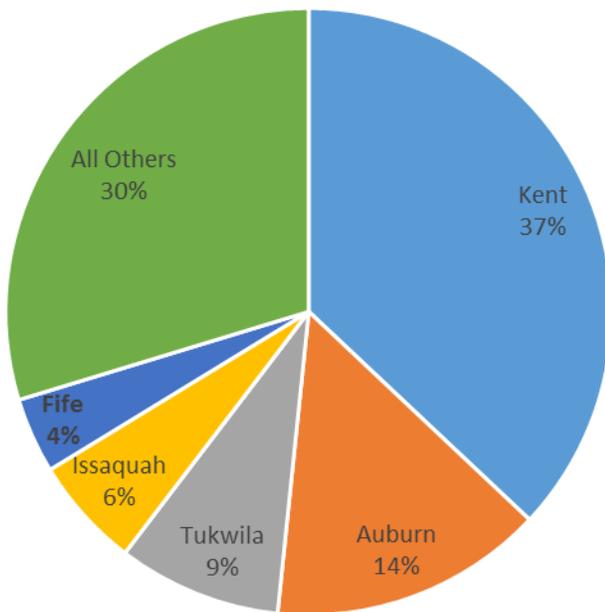


Department of Revenue, SST Mitigation payment data

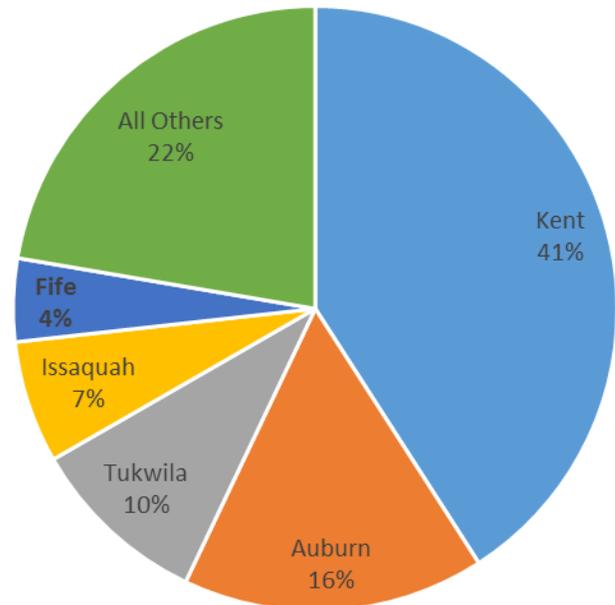
The following charts compare by percentage the top five cities receiving a mitigation payment in June 2018 to the rest of the cities that ever received a mitigation payment. The pie chart on the left computes the percentages based on all cities ever receiving a mitigation payment. Using all cities, Kent received a total of \$47,783,525 or 37% of all mitigation payments. The pie chart on the right computes the percentage using only the cities receiving a mitigation payment in June 2018. Using just these cities, Kent received 41% of the total of all the payments received by cities that continued to receive mitigation in June 2018. The top five cities receiving a mitigation payment in June 2018 now represent nearly 78% of the total mitigation payments.

### Percentage of SST Mitigation Payments Received

**When the Total Includes All Cities Ever Receiving a Payment**



**When the Total only Includes Cities Receiving a Payment in June 2018**



Department of Revenue, SST Mitigation payment data

The June 30, 2018, payments were the first to include the marketplace facilitator/remote seller revenues as an offset to the annual gain/loss amounts. Removing the cities that may not receive payments going forward shows an increase in the percentage received in total by the top five cities.

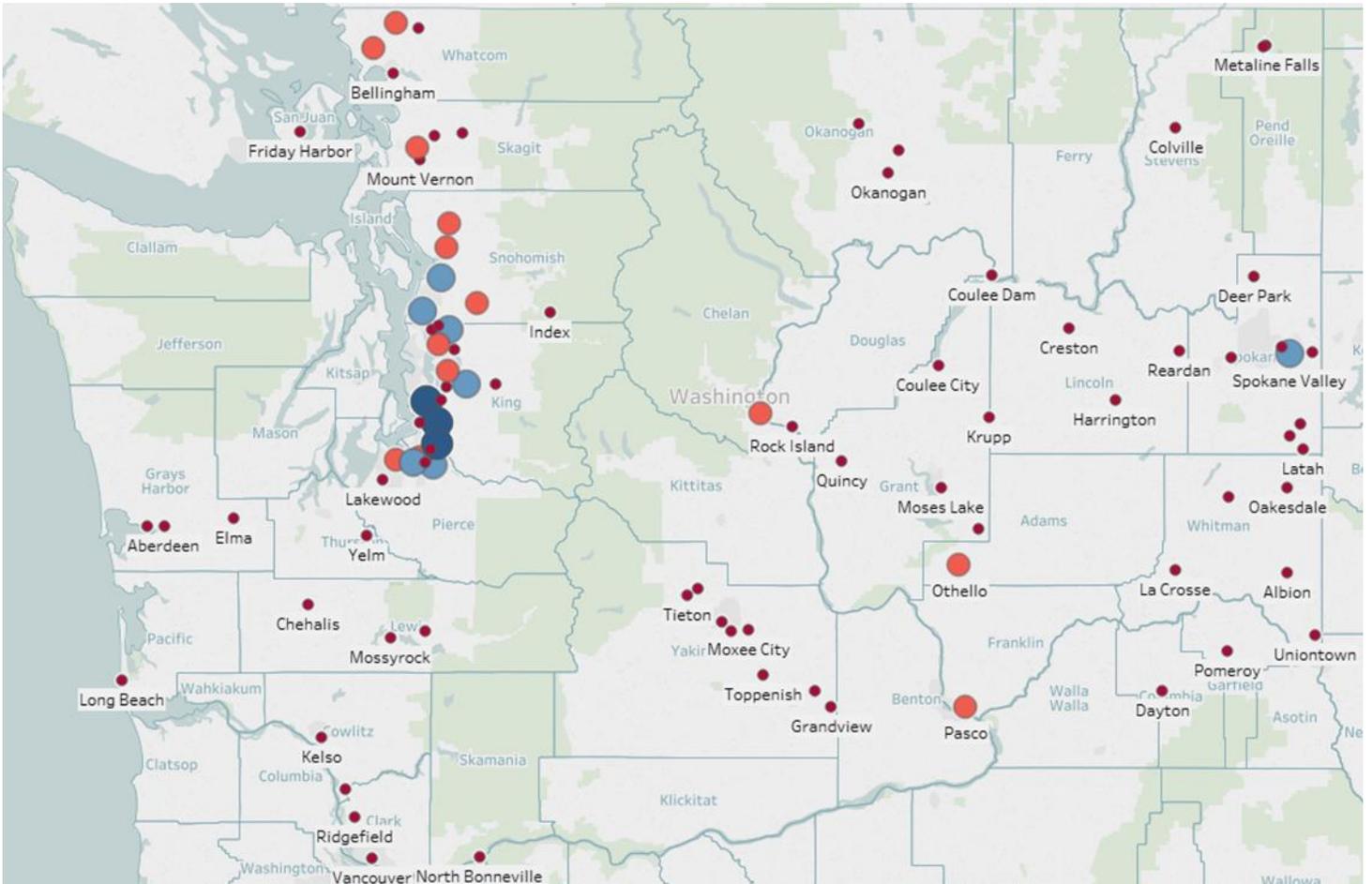
For comparison, in March 2018, the top five jurisdictions received 69 percent of the total mitigation payments (certain counties received payments in March) and in June 2018, the top five jurisdictions received 84 percent of the total payments (no counties received payments in June).

The top five cities received a total of \$90,768,731 through June 30, 2018.

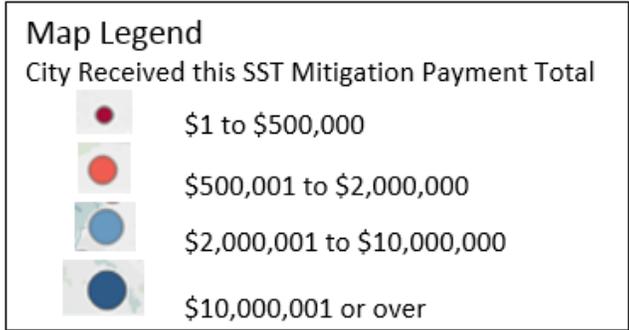
The following map shows all the cities ever mitigated. The different sized and colored dots represent the size of the cities total mitigation amounts from Fiscal Year 2009 to Fiscal Year 2018.

Due to the proximity of the cities receiving SST Mitigation in King County, the map on the next page shows just the cities receiving mitigation in King County.

**Map with Relative Size of SST Mitigation Payments for Cities**



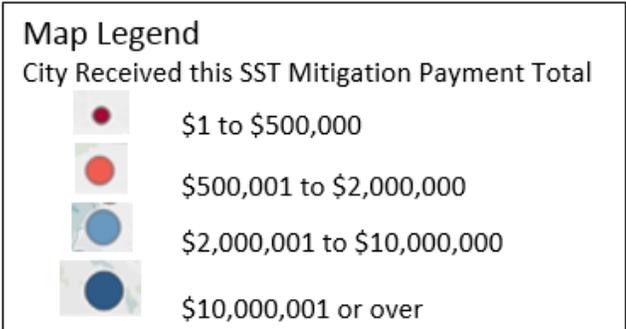
Department of Revenue, SST Mitigation payment data



**Map with Relative Size of SST Mitigation Payments – King County**



Department of Revenue, SST Mitigation payment data



## REVENUE GAINS EXCEEDING ANNUAL LOSSES

For the top five cities receiving SST Mitigation payments in June, the voluntary compliance offset for payments has been slow to lower payments. The table below on the left shows the overall decline (or growth) in SST Mitigation payments from 2015 to 2017.

Using updated data to compare the March to June SST Mitigation payments (the June payment is the first with the Marketplace Facilitator/Remote Seller offset included) showed increased decline, as shown in the table on the right.

**SST Mitigation Payment Percent Change  
By Fiscal Year  
Top Five Cities Receiving a  
Payment in June 2018**

City	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Kent	(0.1)%	(0.4)%	(0.1)%
Auburn	(1.4)%	(1.1)%	(0.9)%
Tukwila	(0.4)%	(0.2)%	(2.3)%
Issaquah	0.6%	(1.6)%	1.1%
Fife	(0.3)%	(0.2)%	(1.0)%

Department of Revenue, SST Mitigation payment data

**SST Mitigation Payment Change  
March 2018 to June 2018  
Top Five Cities Receiving a  
Payment in June 2018**

City	March to June 2018
Kent	(1.2)%
Auburn	(3.1)%
Tukwila	(3.2)%
Issaquah	(5.6)%
Fife	(0.7)%

Sales and use tax distributions have a certain amount of seasonality related to when consumers make more purchases (the holidays in December, for example). At this time, it is unclear whether the decline will increase once we have a full year of data with the Marketplace Fairness/Remote Seller offset included.

If we assumed the decline from March to June for each city receiving an SST Mitigation payment continued each year from Fiscal Year 2018 to Fiscal Year 2028, then overall SST Mitigation payments would decline from approximately \$9.97 million in Fiscal Year 2018 to \$7.69 million in Fiscal Year 2028.

However, it is likely that the declines will be larger once we have a full year of Marketplace Fairness/Remote Seller offset revenues included in the calculation.

This table shows higher percentage declines and the resulting drop in mitigation payments:

Year over year decline	5%	10%	20%
FY 2028 mitigation payments	\$5.97 million	\$3.47 million	\$1.07 million

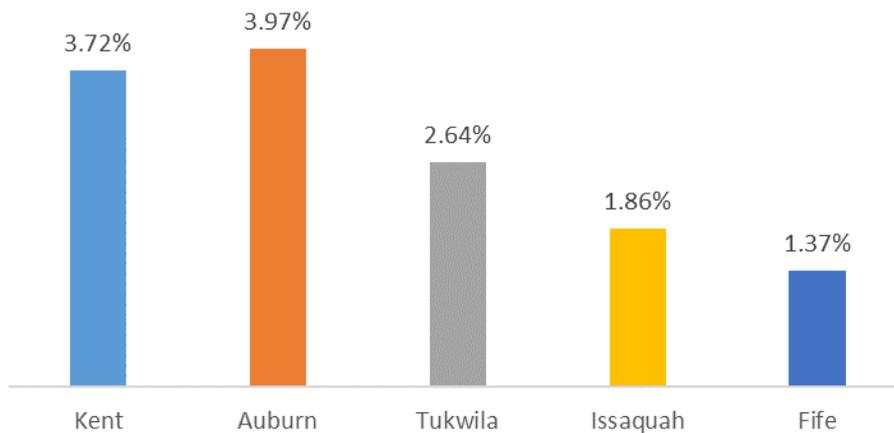
Because we only have six months of Marketplace Facilitator/Remote Seller revenues offsetting only two quarters of SST Mitigation payments, the Department cannot predict with any certainty when SST Mitigation payments would end (without the statutory end date) for the cities continuing to receive SST Mitigation payments in September 2018.

## ONLINE SALES TAX AND SST MITIGATION TRENDS

This report considers as the largest warehousing, distribution, and manufacturing centers in Washington the top five cities receiving an SST Mitigation payment in June. The two different offsets for the annual gain/loss amounts have different data confidentiality rules. This report only analyzed the Marketplace Fairness revenue offset.

Marketplace facilitator and remote seller taxable sales in the top five cities show compound monthly growth from January 2018 to June 2018 of between 1.37 percent (Fife) and 3.97 percent (Auburn). The chart below shows the compound monthly growth for each of the top five cities.

**Six Months Compound Growth  
Marketplace Facilitator/Remote Seller Taxable Sales  
Top Five Cities Receiving a June 2018 Payment**



Department of Revenue, SST Mitigation payment data

The next chart shows how the top five cities compare to all the cities mitigated in June, all the cities ever mitigated, and all the cities never mitigated. Comparing these four groups of cities, the marketplace facilitator and remote seller taxable sales have slightly higher compound monthly growth in the top five cities (3.82 percent) when compared to the other city groups with growth between 3.47 percent and 3.76 percent.

**Six Months Compound Growth  
Marketplace Facilitator/Remote Seller Taxable Sales  
City Groups**



Department of Revenue, SST Mitigation payment data

Cities and counties split various components of the sales tax revenues in different ways. Thus, a comparison of taxable retail sales as done above compares where sales occur and how sales grow in each area.

However, a comparison of the marketplace facilitator/remote seller revenues that offset the annual gains/losses for the cities shows considerable growth from the first quarter’s SST Mitigation payment to the second quarter’s SST Mitigation payment. Grouping the cities as before shows that the top five mitigated cities had slightly less growth (14.9%) than the other groups.

**Marketplace Facilitator/Remote Seller Offset Growth  
From the March 2018 Payment to the June 2018 Payment  
By City Group**



Department of Revenue, SST Mitigation payment data

## COMPREHENSIVE REVIEW

For the comparison of SST Mitigation payments above, we included data from Fiscal Year 2008 through Fiscal Year 2018. For the comprehensive review the Department analyzed, in as many areas as possible, 10 years of data from Fiscal Year 2008 through Fiscal Year 2017. When we could, we compared mitigated cities with non-mitigated cities. If the analyses below show less than the 10 years of data, the additional years are unavailable. The comprehensive review includes tax, wage, census, and economic data.

### Tax Data

We evaluated the following areas to analyze taxes:

- Taxable Retail Sales (TRS) taxable data,
- Local tax distribution (LTD) data, and
- Local property tax data.

### Taxable Retail Sales

Washington's change to destination based sourcing and the 2008 recession coincided. Over 84 percent of the Washington cities' taxable retail sales rebounded to 2008 values by 2017 if not sooner. Just over half of the mitigated cities taxable retail sales rebounded back to 2008 values by 2017. That leaves almost half of the mitigated cities having never recovered from the change to destination-based sales tax or the recession but it is unclear which one was the cause.

The following chart shows the compound annual growth in taxable retail sales from Fiscal Year 2008 through Fiscal Year 2017. We compared the top five mitigated cities to all cities mitigated in June 2018, all cities ever mitigated, and all cities never mitigated.

**Compound Annual Growth of Taxable Retail Sales  
Fiscal Year 2008 through Fiscal Year 2017 by City Groups**

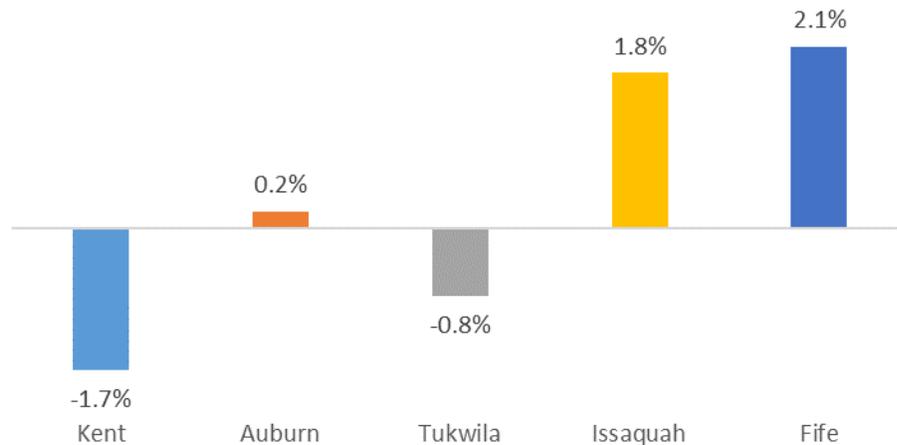


Department of Revenue, Taxable Retail Sales data

Taxable retail sales fell in the top five mitigated cities by 0.1 percent when compounded annually over the fiscal years. By comparison, the cities never mitigated had compound annual growth of 3.3 percent. This is considerably more than the compound annual rate of all the cities ever receiving mitigation (1.8 percent).

The chart below shows compound annual growth in taxable retail sales for each of the top five cities receiving mitigation payments in June 2018. Although Kent, Auburn and Tukwila received the highest mitigation payments, the compound annual growth rate for taxable retail sales in these jurisdictions is significantly lower compared to all Washington cities that ever received mitigation payments while Issaquah and Fife had higher compound annual growth rates than all cities ever mitigated.

**Compound Annual Growth of Taxable Retail Sales  
Fiscal Year 2008 through Fiscal Year 2017  
Top Five Cities Receiving a Mitigation Payment in June 2018**

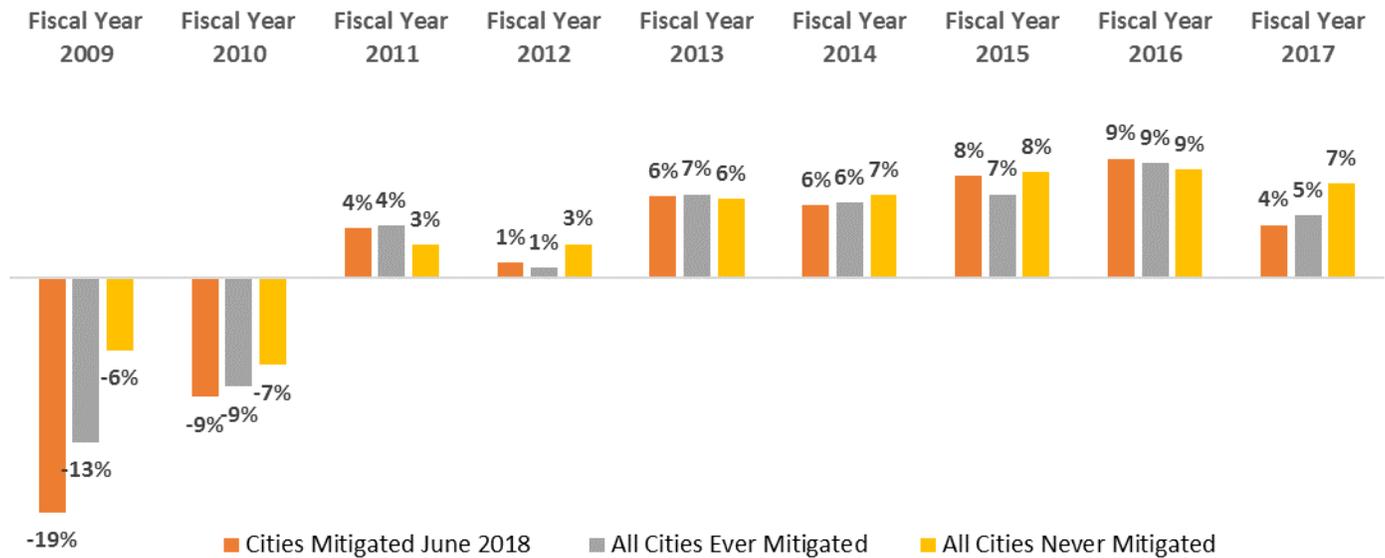


Department of Revenue, Taxable Retail Sales data

## Local Tax Distributions

Local tax distributions represent the revenues received through the various sharing of components of the local tax. The general trend of local tax distributions was similar for the cities mitigated in June 2018, all cities ever mitigated, and all cities never mitigated. The following chart shows the comparison of these three groups by fiscal year.

**Percent Change in Distributions of Regular and Optional Local Taxes from Fiscal Year 2009 to Fiscal Year 2017**



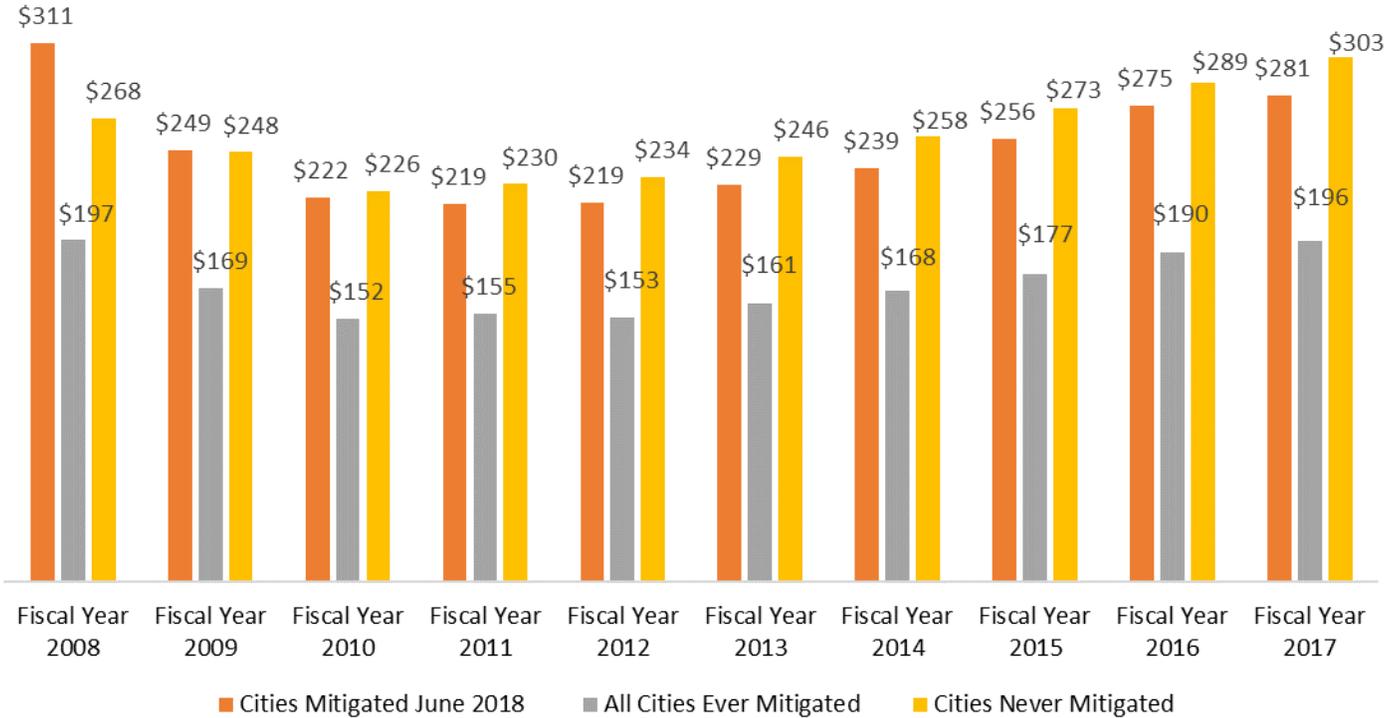
Department of Revenue, Local Tax Distribution data

Per capita local tax distributions show that those cities receiving mitigation payments in June 2018 have significantly higher per capita revenues than when you include all the cities that ever received a mitigation payment. Cities that never received a mitigation payment have nearly the same per capita local sales tax distributions as cities mitigated in June 2018.

Higher local tax distributions per capita indicates one of the following:

- 1) The cities mitigated in June and/or the cities that never received mitigation have less people than the combination of all the cities ever mitigated; or
- 2) People shopping in the cities mitigated in June and/or the cities that never received mitigation spend more per person than those in the group of all cities ever mitigated.

## Local Sales Tax Distributions Per Capita by Fiscal Year Regular and Optional Local Taxes



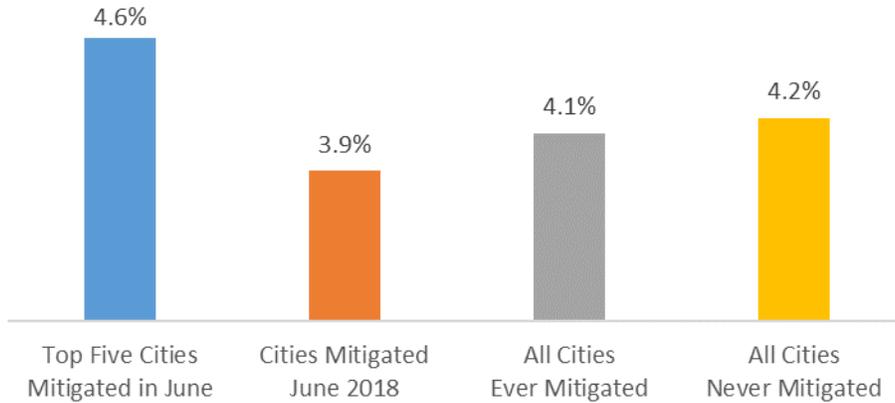
Department of Revenue, Local Tax Distribution data

### Property Tax

Within the comprehensive review, the Department reviewed two components of property taxes – Assessed Value and local taxes (levies). County Assessors determine assessed values each calendar year. This report reviews calendar year data for values and taxes for property taxes due in 2008 through property taxes due in 2018.

During this period, moderate compound annual value growth occurred. For the top five cities mitigated in June 2018, values grew by a compound annual growth rate of 4.6 percent. For all cities mitigated in June 2018, values grew by a compound annual growth rate of 3.9 percent, for all cities ever mitigated, values grew by a compound annual growth rate of 4.1 percent. For those cities never mitigated, values grew by a compound annual growth rate of 4.2 percent.

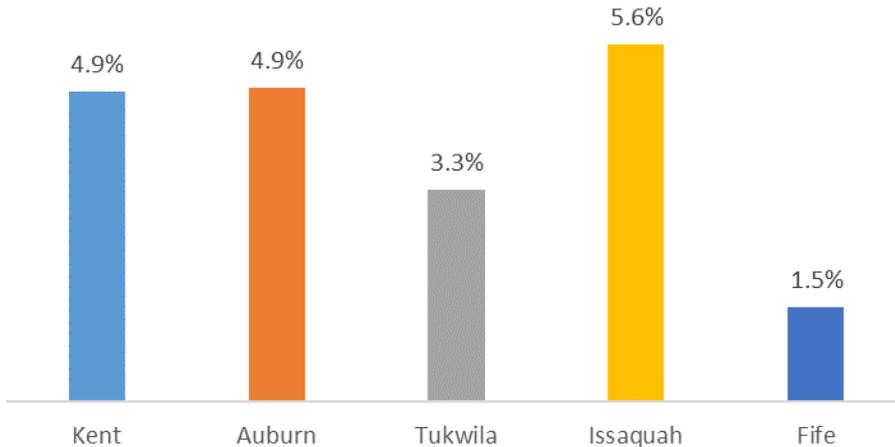
**Property Values - Compound Annual Growth for  
Calendar Year 2008 through Calendar Year 2018  
By City Groups**



County Assessor, Property Value data

Of the top five cities mitigated in June 2018, Issaquah had the highest compound annual value growth of 5.6 percent and Fife had the lowest compound annual value growth at 1.5 percent.

**Property Values - Compound Annual Growth for  
Calendar Year 2008 through Calendar Year 2018  
Top Five Cities Mitigated in June 2018**



County Assessor, Property Value data

The law limits increases in property taxes levied by cities. Most levies can increase by at most one percent each year plus an additional amount for new construction and the change in state assessed property value.

Cities receiving a mitigation payment in June 2018 had the lowest compound annual growth of 2.5 percent in property taxes between taxes due in Calendar Year 2008 and Calendar Year 2018.

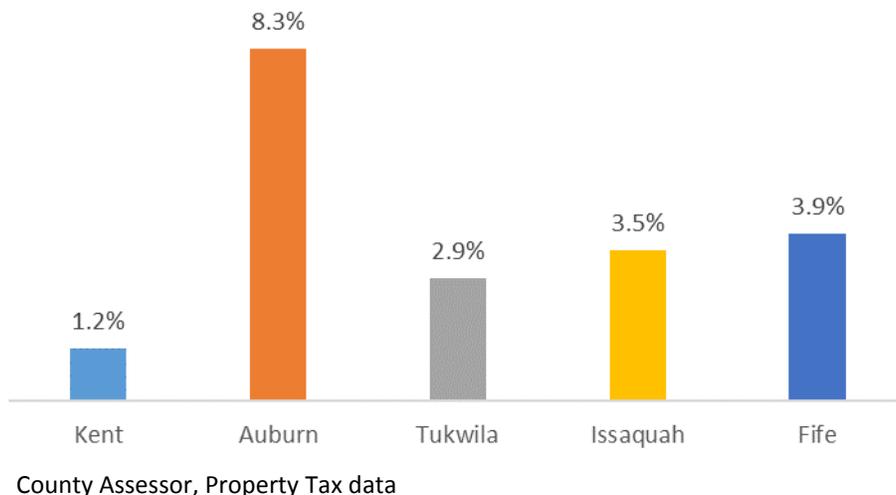
The top five mitigated cities in June had property tax compound annual growth of 3.5 percent and all cities ever mitigated had compound annual growth of 3.1 percent. The highest compound annual growth occurred in cities never mitigated with a compound annual growth rate of 3.9 percent.

**Property Tax Levy - Compound Annual Growth for  
Calendar Year 2008 through Calendar Year 2018  
By City Groups**



However, for the top five cities mitigated in June, this does not tell the whole story. For property taxes levied in 2008, the city of Auburn experienced a decrease in its levy due to the incorporation of the new Valley Regional Fire Authority. The following year, two annexations increased the property taxes levied by Auburn. The low total levy for Auburn in 2008 created a compound annual growth rate of 8.3 percent. However, removing the 2008 levy causes Auburn’s compound annual growth rate to drop to 5.8 percent.

**Property Tax Levy - Compound Annual Growth for  
Calendar Year 2008 through Calendar Year 2018  
Top Five Cities Mitigated in June 2018**



## Wage Data

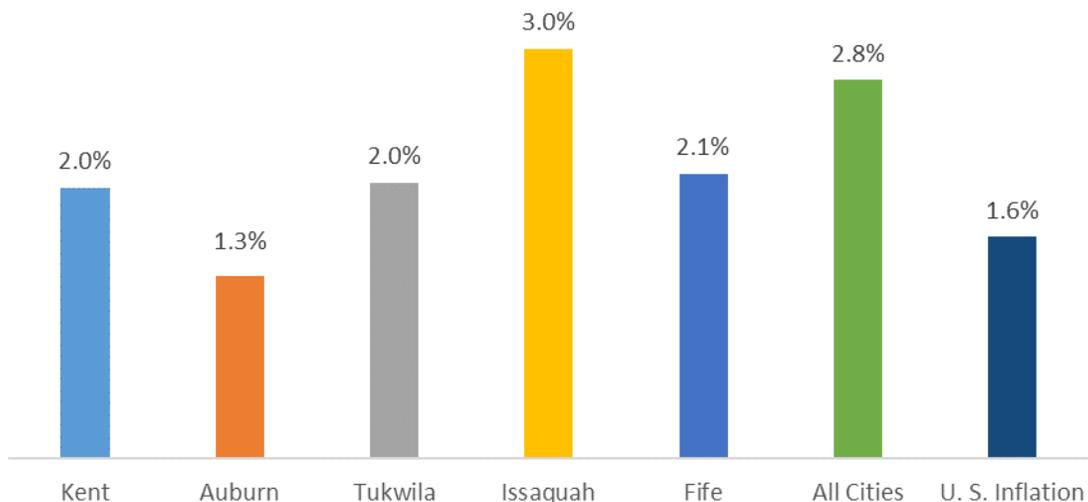
After discussions with the Employment Security Department, we evaluated the following areas to analyze wage data by city:

- Wages from the U.S. Census Bureau (American Community Survey)
- Household Income from the U.S. Census Bureau (American Fact Finder)

### Census Bureau Wage Data

The highest average wage occurs in Issaquah. Wages in Fife, Kent and Auburn are similar, with wages being within \$10,000 of each other. Tukwila lags behind at a little over \$60,000. In terms of growth, Issaquah again leads. Fife, Kent and Tukwila all have annual compound growth rates at almost exactly 2 percent. In this measure, Auburn lags behind with only 1.3 percent annual compound growth.

**Compound Annual Growth of Wages  
Calendar Year 2009 through Calendar Year 2016  
Top Five Cities Receiving a Mitigation Payment in June 2018  
Compared to U.S. Inflation**



U.S. Census Bureau, American Community Survey

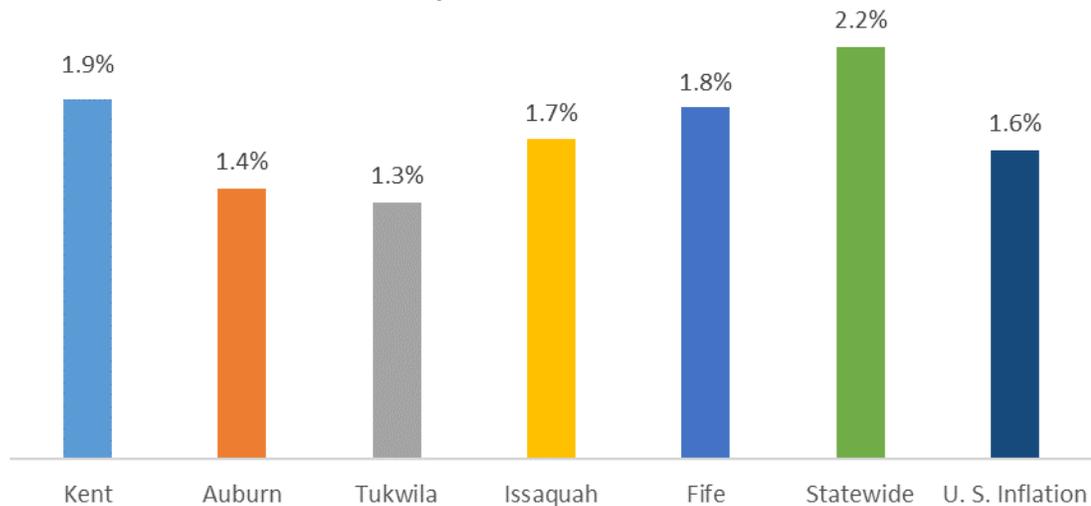
*U.S. Inflation is the compound annual growth in the Consumer Price Index (originally provided by the U.S. Bureau of Labor Statistics – data pulled from Federal Reserve Bank of Minneapolis)*

From Calendar Year 2009 to Calendar Year 2016, wages in all of the top five cities except Auburn grew faster than inflation. All of the top five cities except Issaquah were within 0.5% of U.S. Inflation.

## Census Bureau - Household Income Data

Another measurement by the Census Bureau is household incomes in various cities. Between Calendar Year 2009 and Calendar Year 2016, household income grew slower than inflation in Auburn and Tukwila. Of the other top five cities – Kent, Issaquah, and Fife – all household income grew faster than inflation, but slower than Washington State’s household income.

**Compound Annual Growth of Household Income  
Calendar Year 2009 through Calendar Year 2016  
Top Five Cities Receiving a Mitigation Payment in June 2018  
Compared to U.S. Inflation**



U.S. Census Bureau, American Fact Finder

*U.S. Inflation is the compound annual growth in the Consumer Price Index (originally provided by the U.S. Bureau of Labor Statistics – data pulled from Federal Reserve Bank of Minneapolis)*

## Census data

We evaluated population for the requested “Census data”; however, Washington’s Office of Financial Management (OFM) does population estimates each year. We used the OFM April 1 population estimates rather than the data available from the U.S. Census Bureau.

The wage data section above and the economic data section below include other U.S. Census data that seemed more appropriate in those categories.

## Population

The populations of the mitigated cities ranges from 195 in Latah to 128,900 in Kent. The following chart shows the compound annual growth in population for the top five mitigated cities, cities mitigated in June 2018, all cities ever mitigated and all cities never mitigated.

**Compound Annual Growth of Population  
Calendar Year 2008 through Calendar Year 2017**



Office of Financial Management, April 1 Population data

**Economic data**

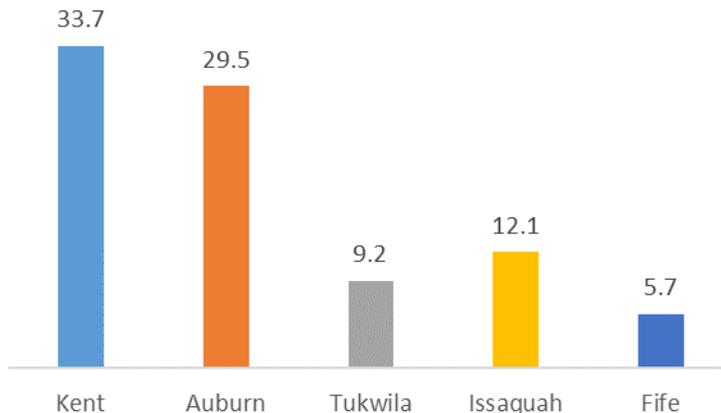
We evaluated the following areas for Census data:

- Land Area,
- New Home Values,
- Home Building Permits, and
- Marijuana Sales.

**Land Area**

We reviewed the number of new single resident homes as an economic indicator. When analyzing the number of buildings built in a city, the area of the city is important. For example, Kent has almost six times the land area of Fife. The following chart shows a size comparison of the top five mitigated cities by square mile.

**2017 City Land Area (Square Mile)  
Top Five Mitigated Cities Receiving a Payment in June 2018**

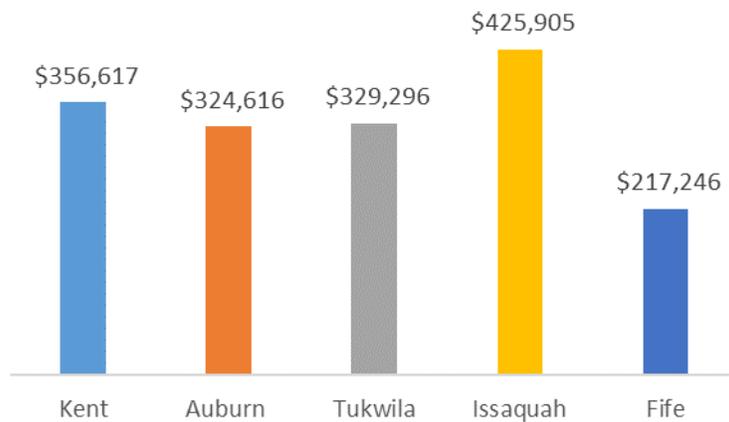


U.S. Census Bureau, U.S. Gazetteer Files

The value of new houses in the top five cities falls into three main groups, with Kent, Auburn, and Tukwila in the middle with comparable dollar values; Issaquah’s new houses being more valuable, and Fife’s new houses being significantly less valuable.

### New Home Values

**2017 Average New Home Value  
Top 5 Mitigated Cities Receiving a Payment in June 2018**

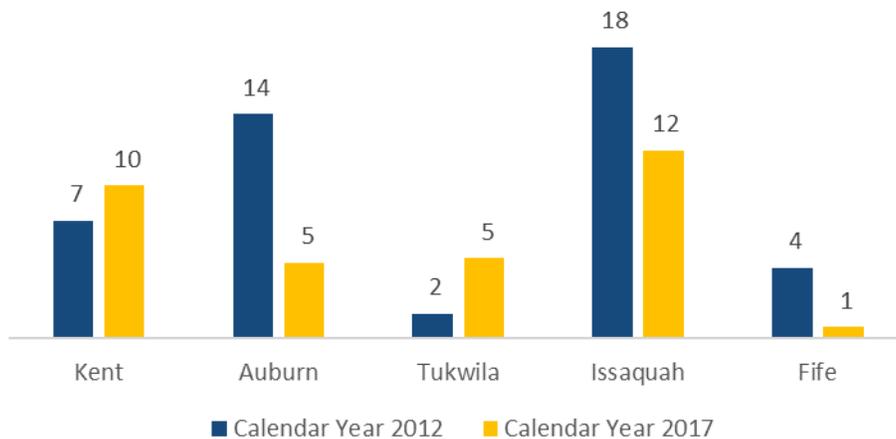


U.S. Census Bureau, American Community Survey

Issaquah leads the five cities in new housing buildings per square miles, and has since 2014. Kent and Tukwila have seen good growth since 2014, while Auburn and Fife’s numbers have fallen dramatically in the same period.

### Home Building Permits

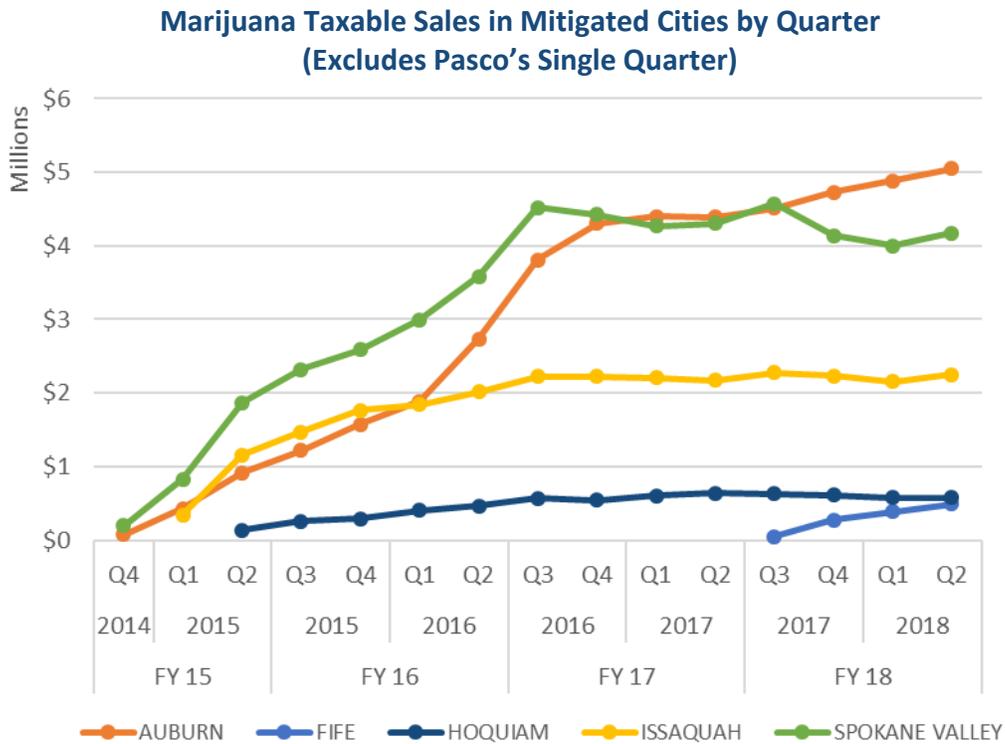
**New Home Builds per Square Mile  
For Top 5 Mitigated Cities Receiving a Payment in June 2018**



Calculated using U.S. Census Bureau, American Community Survey

## Marijuana Sales

A new source of city revenues since 2008 is marijuana sales. We included marijuana taxable sales in this report as an economic indicator. Of the 26 cities mitigated in June, in six taxpayers reported retail marijuana taxable sales (Pasco showed reporting in only one quarter, Q3 2015). Marijuana taxable sales occur more in Auburn and Spokane Valley than in Fife, Hoquiam, and Issaquah.



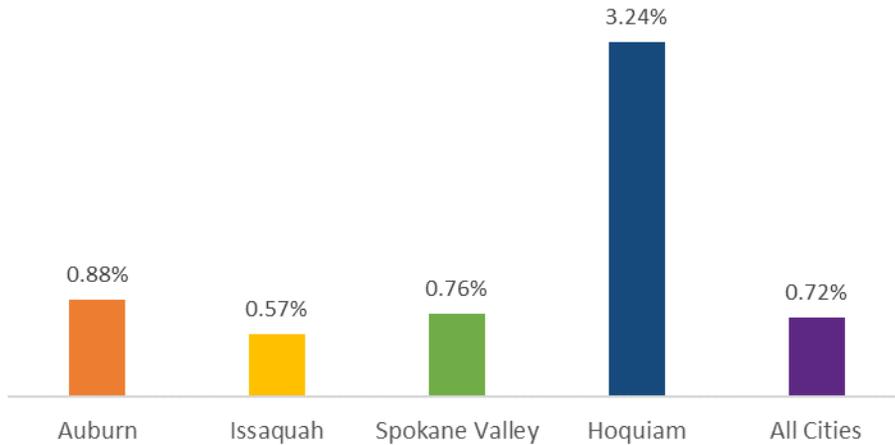
Washington Liquor and Cannabis Board, Cannabis Sales data

Marijuana taxable sales in Auburn and Spokane Valley grew swiftly from the end of 2014 through mid-2016, with much flatter growth in Fiscal Year 2017 and Fiscal Year 2018. Spokane Valley actually saw a decline in taxable sales between Fiscal Year 2017 and Fiscal Year 2018. Issaquah, with about half the sales of either Auburn or Spokane Valley, and Hoquiam followed much the same growth pattern.

Next, we compared the taxable marijuana sales to all taxable retail sales. Hoquiam's percentage of marijuana sales to all taxable retail sales of 3.24 percent appears unusually high.

The chart on the next page also gives an idea of the magnitude of marijuana sales in mitigated cities as a share of retail activity.

### 2017 Marijuana Sales as a Percentage of Taxable Retail Sales

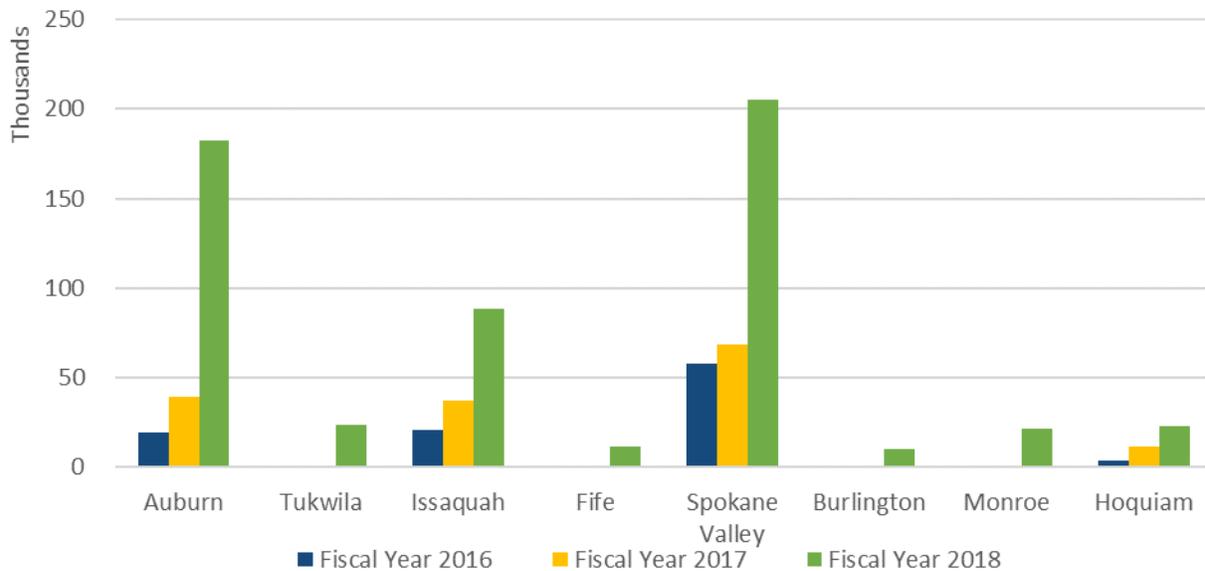


Calculated using Washington Liquor and Cannabis Board, Cannabis Sales data, and Department of Revenue, Taxable Retail Sales data

The next chart shows excise tax revenues for mitigated cities. Mitigated cities not shown on this chart have no taxable marijuana sales.

Cities receive revenues provided they “do not prohibit the siting of any state licensed marijuana producer, processor, or retailer” [RCW 69.50.540 (2) (g) (i) (B)]. Therefore, cities without taxable marijuana sales receive revenue as long as they do not prohibit state-allowed marijuana sites.

### Revenues from Marijuana Excise Tax (>\$2,000) for Cities Receiving a Mitigation Payment in June 2018



Washington Liquor and Cannabis Board, Cannabis Sales data

## DEPARTMENT RECOMMENDATIONS

The SST Mitigation program has been in existence for over 10 years. The cities still receiving mitigation will likely receive almost \$10 million in Fiscal Year 2019. While this amount is less than the over \$22 million received in Fiscal Year 2017, it does not appear that Marketplace Fairness revenues will equal or exceed the losses of these cities in the next ten years.

EHB 2163, Part IV, provides that the SST Mitigation program will end with the final payments made on September 30, 2019. If the Legislature decides to extend the SST Mitigation program beyond September 30, 2019, the Department recommends a set schedule for reducing each city's payment that does not rely on either offset. This allows cities to know the payment amounts and make future plans with certainty.

In addition, to help with local revenue certainty, the Department recommends removing the true-up requirement. As part of Marketplace Fairness, the Department must compare the total marketplace facilitator/remote seller revenues to the mitigation payments from January 1, 2018, through June 30, 2019, and reduce local sales tax revenues by any overpayments. Marketplace Fairness revenues require more estimating than revenues received from the registrants through the SSUTA portal. Initial analysis, as part of this report, shows very small differences in the SST Mitigation payments when recalculated using newer data. In order to reduce local sales tax revenues the Department will use more resources than the total repayments. Removing this requirement ensures certainty for local governments, allowing them to use the current SST Mitigation payments they receive instead of holding them or reducing future spending should they need to repay a portion of the payments.

Finally, the analysis in this report is limited due to Marketplace Fairness revenues only including six months of reporting at the time of this report. As an example, a major holiday season's sales are not within the six months of the analysis. With the *Wayfair* court decision and continued increases in Marketplace Fairness compliance, the Department expects revenues to continue to increase.

## Appendix A

Mitigation Status Table					
Location Code	City Name	Top Five City	Mitigated June 2018	Ever Mitigated City	Never Mitigated City
0101	Hatton				X
0102	Lind				X
0103	Othello		X	X	
0104	Ritzville				X
0105	Washtucna				X
0201	Asotin				X
0202	Clarkston				X
0301	Benton				X
0302	Kennewick				X
0303	Prosser				X
0304	Richland				X
0305	West Richland				X
0401	Cashmere				X
0402	Chelan				X
0403	Entiat				X
0404	Leavenworth				X
0405	Wenatchee			X	
0501	Forks				X
0502	Port Angeles				X
0503	Sequim				X
0601	Battle Ground				X
0602	Camas				X
0603	La Center				X
0604	Ridgefield			X	
0605	Vancouver			X	
0606	Washougal				X
0607	Yacolt				X
0701	Dayton			X	
0702	Starbuck				X
0801	Castle Rock				X
0802	Kalama				X
0803	Kelso			X	
0804	Longview				X
0805	Woodland			X	
0901	Bridgeport				X
0902	East Wenatchee				X
0903	Mansfield				X
0904	Rock Island			X	
0905	Waterville				X
1001	Republic				X
1101	Connell				X
1102	Kahlotus				X
1103	Mesa				X
1104	Pasco		X	X	

## Appendix A

Mitigation Status Table					
Location Code	City Name	Top Five City	Mitigated June 2018	Ever Mitigated City	Never Mitigated City
1201	Pomeroy			X	
1301	Coulee City		X	X	
1302	Electric City				X
1303	Ephrata				X
1304	George				X
1305	Grand Coulee				X
1306	Hartline				X
1307	Krupp			X	
1308	Mattawa				X
1309	Moses Lake			X	
1310	Quincy			X	
1311	Royal City				X
1312	Soap Lake				X
1313	Warden			X	
1315	Wilson Creek				X
1401	Aberdeen			X	
1402	Cosmopolis				X
1403	Elma			X	
1404	Hoquiam		X	X	
1405	McCleary				X
1406	Montesano				X
1407	Oakville				X
1408	Westport				X
1409	Ocean Shores				X
1501	Coupeville				X
1502	Langley				X
1503	Oak Harbor				X
1601	Port Townsend				X
1701	Algona		X	X	
1702	Auburn	X	X	X	
1703	Beaux Arts Village				X
1704	Bellevue			X	
1705	Black Diamond				X
1706	Bothell			X	
1707	Carnation				X
1708	Clyde Hill				X
1709	Des Moines			X	
1710	Duvall				X
1711	Enumclaw				X
1712	Covington				X
1713	Hunts Point				X
1714	Issaquah	X	X	X	
1715	Kent	X	X	X	
1716	Kirkland			X	

## Appendix A

Mitigation Status Table					
Location Code	City Name	Top Five City	Mitigated June 2018	Ever Mitigated City	Never Mitigated City
1717	Lake Forest Park				X
1718	Medina				X
1719	Mercer Island				X
1720	Maple Valley				X
1721	Normandy Park				X
1722	North Bend				X
1723	Pacific		X	X	
1724	Redmond			X	
1725	Renton			X	
1726	Seattle				X
1727	Skykomish				X
1728	Snoqualmie			X	
1729	Tukwila	X	X	X	
1730	Yarrow Point				X
1732	Federal Way				X
1733	SeaTac				X
1734	Burien				X
1735	Woodinville		X	X	
1736	Newcastle			X	
1737	Shoreline				X
1738	Kenmore			X	
1739	Sammamish				X
1801	Bremerton				X
1802	Port Orchard				X
1803	Poulsbo				X
1804	Bainbridge Island				X
1901	Cle Elum				X
1902	Ellensburg				X
1903	Kittitas				X
1904	Roslyn				X
1905	South Cle Elum				X
2001	Bingen				X
2002	Goldendale				X
2003	White Salmon				X
2101	Centralia				X
2102	Chehalis			X	
2103	Morton			X	
2104	Mossyrock			X	
2105	Napavine				X
2106	Pe Ell				X
2107	Toledo				X
2108	Vader				X
2109	Winlock				X
2201	Almira				X

## Appendix A

Mitigation Status Table					
Location Code	City Name	Top Five City	Mitigated June 2018	Ever Mitigated City	Never Mitigated City
2202	Creston			X	
2203	Davenport				X
2204	Harrington			X	
2205	Odessa				X
2206	Reardan			X	
2207	Sprague				X
2208	Wilbur				X
2301	Shelton				X
2401	Brewster				X
2402	Conconully			X	
2403	Coulee Dam			X	
2404	Elmer				X
2405	Nespelem				X
2406	Okanogan			X	
2407	Omak			X	
2408	Oroville				X
2409	Pateros				X
2410	Riverside				X
2411	Tonasket				X
2412	Twisp				X
2413	Winthrop				X
2501	Ilwaco				X
2502	Long Beach		X	X	
2503	Raymond				X
2504	South Bend				X
2601	Cusick				X
2602	Ione				X
2603	Metaline			X	
2604	Metaline Falls			X	
2605	Newport				X
2701	Bonney Lake				X
2702	Buckley				X
2703	Carbonado				X
2704	Du Pont				X
2705	Eatonville				X
2706	Fife	X	X	X	
2707	Fircrest				X
2708	Gig Harbor				X
2709	Milton		X	X	
2710	Orting				X
2711	Puyallup				X
2712	Roy				X
2713	Ruston				X
2714	South Prairie				X

## Appendix A

Mitigation Status Table					
Location Code	City Name	Top Five City	Mitigated June 2018	Ever Mitigated City	Never Mitigated City
2715	Steilacoom				X
2716	Sumner		X	X	
2717	Tacoma			X	
2718	Wilkeson				X
2719	University Place				X
2720	Edgewood			X	
2721	Lakewood			X	
2801	Friday Harbor			X	
2901	Anacortes				X
2902	Burlington		X	X	
2903	Concrete				X
2904	Hamilton				X
2905	La Conner				X
2906	Lyman			X	
2907	Mount Vernon			X	
2908	Sedro Woolley			X	
3001	North Bonneville			X	
3002	Stevenson				X
3101	Arlington			X	
3102	Brier				X
3103	Darrington				X
3104	Edmonds				X
3105	Everett			X	
3106	Gold Bar				X
3107	Granite Falls				X
3108	Index			X	
3109	Lake Stevens				X
3110	Lynnwood		X	X	
3111	Marysville			X	
3112	Monroe		X	X	
3113	Mountlake Terrace				X
3114	Mukilteo				X
3115	Snohomish				X
3116	Stanwood				X
3117	Sultan				X
3118	Woodway				X
3119	Mill Creek				X
3201	Airway Heights			X	
3202	Cheney				X
3203	Deer Park			X	
3204	Fairfield		X	X	
3205	Latah		X	X	
3206	Medical Lake				X
3207	Millwood			X	

Appendix A

Mitigation Status Table					
Location Code	City Name	Top Five City	Mitigated June 2018	Ever Mitigated City	Never Mitigated City
3208	Rockford				X
3209	Spangle				X
3210	Spokane				X
3211	Waverly			X	
3212	Liberty Lake		X	X	
3213	Spokane Valley		X	X	
3301	Chewelah				X
3302	Colville			X	
3303	Kettle Falls				X
3304	Marcus				X
3305	Northport				X
3306	Springdale				X
3401	Bucoda				X
3402	Lacey				X
3403	Olympia				X
3404	Rainier				X
3405	Tenino				X
3406	Tumwater				X
3407	Yelm			X	
3501	Cathlamet				X
3601	College Place				X
3602	Prescott				X
3603	Waitsburg				X
3604	Walla Walla				X
3701	Bellingham			X	
3702	Blaine				X
3703	Everson				X
3704	Ferndale			X	
3705	Lynden		X	X	
3706	Nooksack		X	X	
3707	Sumas				X
3801	Albion			X	
3802	Colfax				X
3803	Colton				X
3804	Endicott				X
3805	Farmington				X
3806	Garfield				X
3807	La Crosse			X	
3808	Lamont				X
3809	Malden				X
3810	Oakesdale			X	
3811	Palouse				X
3812	Pullman				X
3813	Rosalia				X

## Appendix A

Mitigation Status Table					
Location Code	City Name	Top Five City	Mitigated June 2018	Ever Mitigated City	Never Mitigated City
3814	St. John		X	X	
3815	Tekoa				X
3816	Uniontown			X	
3901	Grandview			X	
3902	Granger				X
3903	Harrah				X
3904	Mabton				X
3905	Moxee			X	
3906	Naches			X	
3907	Selah				X
3908	Sunnyside			X	
3909	Tieton			X	
3910	Toppenish		X	X	
3911	Union Gap			X	
3912	Wapato				X
3913	Yakima			X	
3914	Zillah				X

Source: Department of Revenue data

Appendix B

City Mitigation Payments by Jurisdiction (Fiscal Year 2009 through Fiscal Year 2018)

Location Code	City Name	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Total
1401	Aberdeen	0	3,296	0	0	0	0	0	0	0	0	3,296
3201	Airway Heights	182	0	0	0	0	0	0	0	0	0	182
3801	Albion	0	243	35	0	31	0	83	0	0	0	392
1701	Algona	2,230	6,023	7,554	8,317	8,149	8,364	8,245	7,971	7,740	6,179	70,772
3101	Arlington	89,826	117,693	104,857	97,788	96,282	99,303	98,743	94,330	94,316	65,666	958,803
1702	Auburn	1,445,931	1,986,316	1,983,127	1,922,924	1,922,755	1,981,675	1,954,581	1,932,292	1,914,607	1,852,062	18,896,269
1704	Bellevue	88,639	54,468	101,639	127,978	114,368	99,299	85,373	67,870	44,224	56,541	840,400
3701	Bellingham	6,246	0	0	0	0	0	0	0	0	0	6,246
1706	Bothell	66,534	0	0	0	0	0	0	0	0	0	66,534
2902	Burlington	113,986	123,081	136,776	131,835	132,001	136,688	134,598	131,865	133,648	123,413	1,297,890
2102	Chehalis	22,948	23,253	19,889	17,724	17,536	16,431	17,635	17,253	15,527	10,066	178,261
3302	Colville	4,683	8,929	12,485	13,600	12,660	11,559	10,974	11,925	11,646	8,069	106,530
2402	Conconully	125	0	0	0	0	0	0	0	0	0	125
1301	Coulee City	19,851	13,733	17,144	16,516	16,247	16,852	17,183	17,196	17,145	16,506	168,375
2403	Coulee Dam	1,281	0	0	0	0	0	0	0	0	0	1,281
2202	Creston	139	0	0	0	0	0	0	0	0	0	139
0701	Dayton	205	0	0	0	0	0	0	0	0	0	205
3203	Deer Park	4,762	5,715	8,930	9,603	9,258	9,674	9,731	8,781	8,019	5,898	80,371
1709	Des Moines	0	166	0	0	0	0	0	0	0	0	166
2720	Edgewood	0	225	0	0	0	0	0	0	0	0	225
1403	Elma	7,017	11,222	8,259	7,102	6,708	7,135	7,160	7,061	6,822	4,750	73,237
3105	Everett	240,272	367,971	346,609	339,769	329,901	335,685	329,362	327,764	326,809	242,514	3,186,655
3204	Fairfield	2,104	8,817	7,438	7,176	7,181	7,393	7,297	7,387	7,372	7,042	69,208
3704	Ferndale	62,533	62,396	69,399	66,698	65,465	67,328	67,198	67,022	65,684	48,759	642,481
2706	Fife	401,310	551,163	539,572	519,912	519,796	536,605	535,188	533,867	528,654	523,325	5,189,392
2801	Friday Harbor	17,854	1,151	0	0	0	0	0	0	0	0	19,005
3901	Grandview	7,965	9,450	920	0	0	0	0	0	0	0	18,335
2204	Harrington	255	792	385	217	223	221	193	208	123	76	2,695
1404	Hoquiam	19,178	19,869	24,486	23,963	24,073	24,989	24,948	23,299	23,949	17,258	226,013
3108	Index	501	0	0	0	0	0	0	0	0	0	501
1714	Issaquah	569,663	804,248	800,000	774,976	772,919	791,576	796,327	783,336	791,995	750,178	7,635,219
0803	Kelso	4,016	5,023	0	0	0	0	0	0	0	0	9,039

Appendix B

City Mitigation Payments by Jurisdiction (Fiscal Year 2009 through Fiscal Year 2018)

Location Code	City Name	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Total
1738	Kenmore	18,015	27,587	24,919	23,765	23,135	22,756	22,102	19,340	18,819	14,141	214,579
1715	Kent	3,666,684	4,840,372	4,929,427	4,812,695	4,826,059	4,976,079	4,971,780	4,952,953	4,946,549	4,860,926	47,783,525
1716	Kirkland	76,836	115,111	112,321	101,424	97,363	93,271	87,993	77,109	83,440	64,881	909,750
1307	Krupp	0	67	0	0	0	0	0	0	0	0	67
3807	La Crosse	173	156	313	370	366	368	365	377	358	248	3,096
2721	Lakewood	54,058	36,408	52,027	50,758	48,348	49,363	48,747	45,856	42,830	27,486	455,882
3205	Latah	2,474	2,160	3,000	3,006	2,999	3,094	3,096	3,108	3,098	2,980	29,014
3212	Liberty Lake	23,565	38,950	53,276	56,316	55,424	56,673	55,682	57,486	56,268	45,698	499,339
2502	Long Beach	9,011	9,462	10,575	10,389	10,277	10,031	10,543	10,429	10,319	8,589	99,625
2906	Lyman	1,059	179	60	0	0	0	0	0	0	0	1,299
3705	Lynden	91,583	93,190	105,583	102,687	101,216	103,655	104,933	104,040	102,695	81,580	991,162
3110	Lynnwood	219,251	280,797	261,359	250,456	257,301	261,785	263,250	258,468	257,585	214,509	2,524,761
3111	Marysville	150,374	100,465	165,157	170,493	166,590	164,163	166,672	159,067	150,583	106,177	1,499,742
2603	Metaline	335	516	156	136	134	100	25	0	0	0	1,403
2604	Metaline Falls	325	0	0	0	0	0	0	0	0	0	325
3207	Millwood	1,021	2,832	335	0	0	0	0	0	0	0	4,187
1731	Milton	65,678	107,448	97,646	93,292	93,211	96,277	95,998	94,157	94,297	87,606	925,609
3112	Monroe	89,128	100,753	127,838	129,804	129,041	133,492	133,148	130,819	128,041	102,984	1,205,047
2103	Morton	3,076	1,067	2,894	3,299	3,098	3,182	3,208	3,198	3,056	2,355	28,432
1309	Moses Lake	3,014	16,962	0	0	0	0	0	0	0	0	19,976
2104	Mossyrock	3,797	0	0	0	0	0	0	0	0	0	3,797
2907	Mount Vernon	16,007	0	0	0	0	0	0	0	0	0	16,007
3905	Moxee City	14,844	17,825	11,485	8,811	8,602	8,509	8,692	8,262	6,777	4,615	98,420
3906	Naches	3,257	0	0	0	0	0	0	0	0	0	3,257
1736	Newcastle	0	1,046	0	0	0	0	0	0	0	0	1,046
3706	Nooksack	6,429	6,920	7,710	7,405	7,315	7,554	7,568	7,539	7,249	6,251	71,939
3001	North Bonneville	250	0	0	0	0	0	0	0	0	0	250
3810	Oakesdale	229	0	0	0	0	0	0	0	0	0	229
2406	Okanogan City	114	4,219	0	0	0	0	0	0	0	0	4,333
2407	Omak	0	1,700	0	0	0	0	0	0	0	0	1,700
0103	Othello	70,742	84,148	94,830	89,138	92,407	95,506	94,711	95,203	94,224	89,547	900,457
1723	Pacific	17,388	37,078	38,656	38,561	38,039	39,391	38,456	39,383	38,925	26,368	352,244

Appendix B

City Mitigation Payments by Jurisdiction (Fiscal Year 2009 through Fiscal Year 2018)

Location Code	City Name	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Total
1104	Pasco	154,685	135,032	180,671	169,933	173,520	173,861	171,743	167,094	161,625	119,555	1,607,719
1201	Pomeroy	1,218	0	0	0	0	0	0	0	0	0	1,218
1310	Quincy	0	13,635	0	0	0	0	0	0	0	0	13,635
2206	Reardan	334	0	0	0	0	0	0	0	0	0	334
1724	Redmond	25,200	0	0	0	0	0	0	0	0	0	25,200
1725	Renton	9,402	0	0	0	0	0	0	0	0	0	9,402
0604	Ridgefield	34,208	33,712	37,201	35,340	34,780	36,007	35,646	35,279	34,390	25,721	342,284
0904	Rock Island	1,063	0	0	0	0	0	0	0	0	0	1,063
2908	Sedro Woolley	31,315	40,788	47,209	47,356	46,446	45,996	47,047	45,212	45,009	31,622	427,999
1728	Snoqualmie	44,909	0	0	0	0	0	0	0	0	0	44,909
3213	Spokane Valley	454,012	521,793	583,670	567,678	564,383	578,478	574,513	569,668	551,758	486,900	5,452,853
3814	St. John	7,805	7,366	8,581	8,324	8,271	8,605	8,613	8,643	8,626	7,929	82,765
2716	Sumner	314,964	447,809	431,864	417,086	415,336	427,950	429,928	428,904	428,330	420,579	4,162,750
3908	Sunnyside	0	23,854	6,606	7,070	4,646	4,468	4,420	4,134	2,459	497	58,153
2717	Tacoma	124,754	190,154	147,203	127,233	108,477	110,998	104,008	96,684	79,296	35,064	1,123,872
3909	Tieton	0	510	0	0	0	0	0	0	0	0	510
3910	Toppenish	18,135	14,103	19,067	18,627	18,148	17,894	16,604	17,110	16,615	13,274	169,578
1729	Tukwila	883,549	1,273,760	1,227,657	1,168,252	1,116,796	1,139,721	1,135,591	1,132,862	1,106,622	1,079,513	11,264,326
3911	Union Gap	20,288	13,604	7,257	6,853	4,983	6,049	4,399	4,128	3,992	3,199	74,752
3816	Uniontown	2,101	174	164	208	216	229	227	229	205	101	3,854
0605	Vancouver	36,429	10,320	263	0	0	0	0	0	0	0	47,012
1313	Warden	0	4,259	0	0	0	0	0	0	0	0	4,259
3211	Waverly	0	74	0	0	0	0	0	0	0	0	74
0405	Wenatchee	42,990	79,074	65,200	61,164	60,163	59,821	58,537	56,841	49,698	36,162	569,650
1735	Woodinville	453,264	514,810	539,201	518,107	512,053	533,521	533,870	530,504	528,749	506,452	5,170,531
0805	Woodland	6,677	1,767	2,370	2,097	917	1,219	162	656	670	0	16,533
3913	Yakima City	20,381	0	917	0	0	0	0	0	0	0	21,298
3407	Yelm	6,581	0	0	0	0	0	0	0	0	0	6,581
Total	All Cities	10,503,214	13,439,262	13,594,173	13,194,232	13,085,612	13,420,841	13,347,099	13,204,169	13,061,438	12,251,813	129,101,854

Source: Department of Revenue data

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
1401	Aberdeen	312,959	325,676	348,224	352,836	339,963	368,718
3201	Airway Heights	145,751	148,720	173,231	164,707	165,887	188,276
3801	Albion	C	10,810	12,073	11,244	11,808	10,031
1701	Algona	49,966	61,424	64,948	67,593	89,609	188,633
2201	Almira	14,251	11,751	15,364	10,500	15,329	13,846
2901	Anacortes	822,041	773,106	866,196	903,475	983,285	1,026,226
3101	Arlington	746,827	675,391	823,468	786,742	831,165	879,991
0201	Asotin	24,212	19,902	53,713	18,268	22,215	42,589
1702	Auburn	2,137,570	2,102,030	2,443,481	2,375,700	2,463,375	2,700,692
1804	Bainbridge Island	1,411,899	1,286,505	1,468,637	1,519,526	1,687,861	1,786,814
0601	Battle Ground	590,611	553,030	705,226	641,753	678,943	751,574
1703	Beaux Arts Village	16,572	11,534	14,618	11,002	12,288	26,230
1704	Bellevue	7,382,214	6,356,130	7,790,975	7,533,272	8,097,896	8,323,023
3701	Bellingham	3,374,922	2,894,232	3,367,894	3,466,451	3,424,171	3,535,818
0301	Benton City	105,212	117,135	128,264	121,312	116,102	132,025
2001	Bingen	40,071	42,246	56,656	39,345	37,794	39,637
1705	Black Diamond	167,847	148,067	187,482	184,342	189,510	202,943
3702	Blaine	1,569,095	1,404,263	1,570,028	1,622,070	1,717,258	1,678,129
2701	Bonney Lake	533,594	535,375	619,143	629,781	661,218	699,501
1706	Bothell	2,392,645	2,225,815	2,629,087	2,445,403	2,730,779	2,843,256
1801	Bremerton	1,093,424	1,164,590	1,360,361	1,282,325	1,341,897	1,427,218
2401	Brewster	43,682	44,719	53,952	58,992	51,905	46,775
0901	Bridgeport	15,221	18,286	24,143	17,518	14,896	19,857
3102	Brier	226,168	171,713	200,649	209,398	223,219	242,685
2702	Buckley	204,170	202,199	225,386	227,300	224,193	259,028
3401	Bucoda	9,127	9,517	8,617	8,913	8,631	8,729
1734	Burien	1,270,407	1,154,347	1,386,003	1,451,102	1,560,505	1,593,531
2902	Burlington	276,272	260,463	300,463	301,529	310,251	317,866
0602	Camas	819,831	744,719	871,615	855,148	976,658	998,680
2703	Carbonado	11,440	13,025	16,213	16,154	18,471	16,925
1707	Carnation	159,361	137,579	161,783	164,236	164,691	177,594

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
0401	Cashmere	113,587	101,029	111,066	100,877	137,223	139,968
0801	Castle Rock	95,421	91,739	105,296	94,876	115,935	105,368
3501	Cathlamet	36,880	38,097	52,906	37,090	46,450	50,100
2101	Centralia	329,772	370,949	426,180	381,790	387,417	428,180
2102	Chehalis	282,947	285,302	358,449	313,355	330,474	376,575
0402	Chelan	275,371	265,242	306,117	292,207	384,148	423,507
3202	Cheney	422,392	304,032	334,229	443,537	354,918	348,434
3301	Chewelah	82,922	80,242	93,098	82,925	87,572	98,530
0202	Clarkston	222,098	238,491	249,339	212,630	212,609	235,060
1901	Cle Elum	183,777	123,342	138,580	113,968	121,475	132,237
1708	Clyde Hill	205,553	187,619	205,853	217,549	207,904	184,000
3802	Colfax	98,119	87,796	110,629	100,512	108,571	107,593
3601	College Place	235,546	207,717	252,499	256,920	245,149	269,775
3803	Colton	12,441	12,022	12,166	10,087	11,157	13,543
3302	Colville	178,291	193,110	199,680	197,308	208,868	249,949
2402	Conconully	4,641	3,063	3,736	6,770	6,506	7,274
2903	Concrete	38,704	37,307	46,334	33,201	47,131	42,176
1101	Connell	42,148	44,889	57,762	43,834	49,099	64,393
1402	Cosmopolis	24,403	27,398	30,115	25,425	30,626	37,971
1301	Coulee City	22,242	18,441	27,491	27,736	24,063	29,852
2403	Coulee Dam	22,665	18,713	22,765	22,521	25,231	27,410
1501	Coupeville	142,899	140,287	167,390	161,735	173,042	191,403
1712	Covington	717,479	627,702	771,178	763,850	796,383	871,207
2202	Creston	6,688	8,808	7,090	10,303	12,467	13,592
2601	Cusick	13,567	12,624	13,664	16,133	12,663	5,707
3103	Darrington	31,845	37,633	38,573	37,414	41,476	47,824
2203	Davenport	67,865	60,698	74,551	58,978	65,154	75,075
0701	Dayton	79,193	72,895	95,229	84,366	91,068	104,292
3203	Deer Park	113,369	113,130	123,812	135,440	127,648	139,701
1709	Des Moines	774,782	709,018	855,690	855,059	878,861	970,622
2704	DuPont	319,116	297,575	365,278	356,491	358,356	366,636

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
1710	Duvall	411,911	352,252	419,129	439,081	447,334	501,297
0902	East Wenatchee	230,206	242,618	281,122	264,685	294,113	318,663
2705	Eatonville	141,716	147,895	179,994	152,303	161,998	168,899
2720	Edgewood	265,812	241,245	269,025	291,791	307,183	330,653
3104	Edmonds	1,850,607	1,655,874	1,975,740	1,982,015	2,086,653	2,211,170
1302	Electric City	27,782	23,259	24,638	32,178	29,304	27,426
1902	Ellensburg	610,752	525,379	603,319	635,329	614,229	562,921
1403	Elma	116,217	126,692	143,438	120,946	123,360	132,004
2404	Elmer City	5,136	6,799	10,368	8,931	7,503	7,804
3804	Endicott	10,614	7,810	9,216	8,207	11,369	10,296
0403	Entiat	37,207	37,345	40,161	43,750	46,172	47,972
1711	Enumclaw	510,758	452,490	542,953	515,082	574,854	579,920
1303	Ephrata	227,381	240,346	282,983	244,447	270,821	275,885
3105	Everett	2,937,114	2,857,389	3,332,666	3,241,859	3,351,925	3,503,182
3703	Everson	103,468	101,148	111,678	100,881	103,791	121,680
3204	Fairfield	7,583	11,407	8,649	11,664	10,664	11,876
3805	Farmington	3,720	3,241	4,206	3,899	4,952	6,651
1732	Federal Way	2,056,396	2,091,417	2,283,512	2,255,690	2,371,982	2,414,412
3704	Ferndale	507,644	513,993	581,424	563,930	574,699	615,079
2706	Fife	404,067	368,423	497,620	429,422	438,367	438,443
2707	Fircrest	169,884	146,038	172,884	181,122	187,901	198,002
0501	Forks	143,146	151,395	179,025	156,611	178,689	187,153
2801	Friday Harbor	263,326	262,950	313,565	323,281	408,059	432,561
3806	Garfield	12,579	12,326	14,277	11,730	19,375	13,233
1304	George	4,435	4,713	4,631	7,431	4,631	4,550
2708	Gig Harbor	802,602	585,639	693,421	677,490	740,630	793,263
3106	Gold Bar	76,671	77,407	83,819	81,976	73,353	92,616
2002	Goldendale	132,138	138,258	156,445	129,648	147,678	156,582
1305	Grand Coulee	38,641	38,680	44,875	46,143	40,877	43,483
3901	Grandview	121,653	108,934	145,574	130,036	145,216	150,333
3902	Granger	15,127	20,701	28,962	24,855	25,021	26,777

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
3107	Granite Falls	144,955	146,586	171,013	148,460	150,871	185,224
2904	Hamilton	7,273	4,928	10,470	4,550	6,970	6,305
3903	Harrah	15,061	6,343	8,410	8,535	10,203	8,148
2204	Harrington	10,625	9,630	16,940	11,745	12,945	13,388
1306	Hartline	3,811	6,351	6,039	5,506	6,185	7,916
0101	Hatton	1,713	C	1,819	794	1,346	1,486
1404	Hoquiam	124,493	139,171	154,343	142,839	148,095	163,651
1713	Hunts Point	36,855	25,356	29,731	26,590	54,425	78,311
2501	Ilwaco	38,875	57,280	58,437	43,521	47,256	47,157
3108	Index	14,345	17,485	13,487	17,813	17,662	16,412
2602	Ione	28,610	31,105	32,968	28,154	31,871	36,163
1714	Issaquah	1,909,056	1,680,964	1,981,049	1,858,094	2,058,238	2,132,229
1102	Kahlotus	3,054	3,084	2,738	4,062	3,164	4,016
0802	Kalama	60,164	51,621	59,162	60,924	61,107	64,057
0803	Kelso	262,885	271,663	325,478	311,795	299,107	346,192
1738	Kenmore	996,068	858,383	1,003,884	1,013,592	1,077,972	1,151,430
0302	Kennewick	1,925,247	1,840,906	2,113,352	1,964,171	2,053,731	2,170,800
1715	Kent	3,090,715	2,907,446	3,494,463	3,428,061	3,560,997	3,847,493
3303	Kettle Falls	56,577	59,501	66,980	68,288	67,238	75,415
1716	Kirkland	4,842,565	4,200,765	5,038,935	4,878,408	5,251,403	5,367,107
1903	Kittitas	21,343	23,626	29,231	23,942	23,020	30,306
1307	Krupp	1,223	1,501	C	C	2,152	C
0603	La Center	93,713	89,028	107,362	97,100	114,411	123,752
2905	La Conner	81,345	52,028	79,193	69,089	70,769	81,829
3402	Lacey	1,293,958	1,295,847	1,447,615	1,436,943	1,468,974	1,588,180
3807	LaCrosse	10,924	10,497	9,962	11,779	11,033	12,852
1717	Lake Forest Park	467,402	407,485	495,983	507,206	554,913	566,512
3109	Lake Stevens	1,180,111	1,112,509	1,266,255	1,258,572	1,342,047	1,396,983
2721	Lakewood	1,230,529	1,137,870	1,334,030	1,286,570	1,328,243	1,441,840
3808	Lamont	765	1,445	1,138	759	674	1,165
1502	Langley	150,959	129,371	154,828	141,358	161,107	153,155

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
3205	Latah	C	5,244	4,645	2,928	5,224	6,874
0404	Leavenworth	347,760	262,533	346,878	353,942	383,249	412,050
3212	Liberty Lake	393,344	355,926	380,239	421,891	432,637	454,550
0102	Lind	12,503	10,644	13,507	13,726	13,237	10,320
2502	Long Beach	121,893	100,674	123,206	113,604	121,758	125,936
0804	Longview	712,114	725,057	862,899	809,667	835,337	944,257
2906	Lyman	7,813	6,488	8,614	9,146	8,535	9,281
3705	Lynden	554,514	487,960	575,712	616,615	627,487	662,937
3110	Lynnwood	1,493,012	1,438,244	1,674,002	1,691,913	1,764,893	1,883,598
3904	Mabton	13,810	11,514	18,220	17,761	14,147	15,915
3809	Malden	1,952	C	1,868	1,800	3,547	3,557
0903	Mansfield	6,881	8,764	9,079	6,758	9,709	7,973
1720	Maple Valley	955,543	888,106	1,062,429	1,023,956	1,110,867	1,143,060
3304	Marcus	C	C	C	C	2,033	1,902
3111	Marysville	1,765,786	1,779,388	2,051,919	1,999,846	2,050,996	2,155,394
1308	Mattawa	15,966	17,218	15,642	19,659	21,999	22,431
1405	McCleary	55,718	58,656	59,616	66,121	54,131	64,769
3206	Medical Lake	115,881	111,555	143,144	127,584	126,888	138,140
1718	Medina	179,156	166,710	202,127	174,148	239,392	220,756
1719	Mercer Island	1,363,717	1,220,512	1,522,499	1,343,587	1,538,360	1,603,379
1103	Mesa	12,365	7,936	8,713	10,481	9,636	12,536
2603	Metaline	5,906	5,278	C	5,224	5,885	6,482
2604	Metaline Falls	20,506	11,964	20,816	17,530	22,056	24,381
3119	Mill Creek	624,517	590,362	695,204	664,308	710,376	780,290
3207	Millwood	28,339	32,566	26,316	26,516	39,491	36,998
2709	Milton	253,495	220,710	271,081	262,867	263,221	269,142
3112	Monroe	692,318	639,107	738,183	704,225	743,293	782,301
1406	Montesano	128,792	130,541	145,187	144,326	142,643	159,820
2103	Morton	36,664	28,834	34,902	38,049	39,327	43,056
1309	Moses Lake	631,399	634,031	768,595	722,681	729,482	764,563
2104	Mossyrock	25,542	24,965	30,809	27,744	28,470	29,596

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
2907	Mount Vernon	814,118	771,010	907,207	908,229	956,216	989,843
3113	Mountlake Terrace	691,321	657,878	724,229	736,209	753,170	779,040
3905	Moxee	77,471	78,640	94,831	81,174	87,596	101,439
3114	Mukilteo	816,624	770,870	947,400	916,537	974,821	996,751
3906	Naches	51,692	70,772	69,199	66,103	58,463	62,631
2105	Napavine	25,565	27,627	26,440	40,231	33,248	30,958
2405	Nespelem	11,799	8,455	15,932	16,640	12,674	13,786
1736	Newcastle	506,365	418,709	499,038	531,521	561,899	566,339
2605	Newport	102,785	80,980	120,602	98,581	111,788	107,026
3706	Nooksack	25,131	32,831	38,623	30,657	31,886	34,525
1721	Normandy Park	236,241	218,289	232,143	257,617	284,108	304,398
1722	North Bend	426,555	380,425	426,373	441,501	450,807	483,979
3001	North Bonneville	22,286	20,739	26,427	25,548	21,159	27,004
3305	Northport	24,453	33,234	37,870	31,300	33,577	34,627
1503	Oak Harbor	735,818	781,110	944,279	841,989	890,265	938,486
3810	Oakesdale	10,080	11,061	11,085	12,026	11,535	11,031
1407	Oakville	14,421	21,608	21,829	20,066	16,999	22,524
1409	Ocean Shores	267,623	243,570	319,342	262,124	311,987	378,022
2205	Odessa	24,585	31,076	30,326	26,329	27,931	35,886
2406	Okanogan	76,559	79,908	91,221	83,060	94,687	82,774
3403	Olympia	2,570,819	2,294,970	2,639,802	2,578,374	2,676,745	2,876,819
2407	Omak	101,467	102,161	116,060	112,559	123,120	137,106
2408	Oroville	121,912	104,097	147,232	143,742	164,097	143,958
2710	Orting	275,962	282,032	317,624	306,169	309,433	320,123
0103	Othello	135,885	135,211	150,460	181,568	163,572	196,192
1723	Pacific	139,933	139,520	165,748	163,077	177,366	186,777
3811	Palouse	41,075	35,161	42,257	32,814	39,511	38,025
1104	Pasco	1,280,842	1,173,117	1,390,459	1,350,341	1,442,736	1,472,218
2409	Pateros	18,148	16,239	22,159	18,476	17,181	24,379
2106	Pe Ell	14,404	10,431	10,032	13,113	15,590	10,887
1201	Pomeroy	31,086	36,828	38,058	37,639	36,376	44,825

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
0502	Port Angeles	640,428	640,345	755,519	758,849	849,142	884,398
1802	Port Orchard	522,041	555,417	640,703	630,320	466,215	507,405
1601	Port Townsend	557,699	478,943	588,226	593,111	620,829	628,232
1803	Poulsbo	561,158	550,203	640,564	617,543	639,335	699,716
3602	Prescott	16,243	13,409	14,137	12,726	12,486	12,658
0303	Prosser	177,615	145,453	189,912	196,998	195,508	196,798
3812	Pullman	1,373,096	985,030	1,004,251	1,023,483	889,034	911,225
2711	Puyallup	1,552,821	1,475,319	1,746,122	1,702,682	1,737,626	1,910,973
1310	Quincy	142,458	165,364	198,389	177,106	194,663	239,694
3404	Rainier	76,762	75,098	79,672	90,514	85,035	88,097
2503	Raymond	97,337	95,981	108,965	110,630	110,363	108,979
2206	Reardan	13,770	15,708	18,576	15,583	17,760	16,073
1724	Redmond	3,560,382	3,215,804	3,858,963	3,652,226	3,937,458	4,034,382
1725	Renton	3,388,450	3,124,935	3,735,358	3,563,255	3,818,822	4,012,999
1001	Republic	41,277	43,827	56,267	46,657	41,895	56,341
0304	Richland	1,741,219	1,613,069	1,908,474	1,795,740	1,920,232	2,025,000
0604	Ridgefield	379,641	357,904	456,871	389,247	425,075	465,003
0104	Ritzville	57,507	52,521	71,950	85,811	63,510	60,419
2410	Riverside	9,767	9,967	11,211	11,549	13,156	13,083
0904	Rock Island	12,057	12,302	13,712	13,271	10,919	13,162
3208	Rockford	10,910	10,818	10,009	10,842	10,297	8,548
3813	Rosalia	13,572	15,144	21,001	16,477	15,570	37,685
1904	Roslyn	41,541	39,569	38,075	44,252	52,401	53,753
2712	Roy	34,291	40,536	41,108	37,843	43,224	45,524
1311	Royal City	32,894	27,689	34,293	39,665	46,720	40,831
2713	Ruston	36,480	35,730	45,876	34,313	50,232	42,829
1739	Sammamish	2,639,018	2,282,936	2,652,682	2,530,967	2,849,868	3,010,896
1733	SeaTac	630,566	591,523	763,415	735,433	774,753	745,785
1726	Seattle	48,033,722	43,849,031	53,253,355	52,273,217	56,460,910	58,660,310
2908	Sedro Woolley	350,034	368,713	394,256	398,692	406,626	392,757
3907	Selah	240,513	247,698	278,254	269,970	279,948	324,087

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
0503	Sequim	294,104	285,418	359,921	334,790	398,706	415,031
2301	Shelton	217,244	221,339	253,049	250,332	258,730	296,025
1737	Shoreline	1,866,922	1,618,781	1,955,569	1,947,271	2,118,975	2,140,518
1727	Skykomish	73,225	53,453	55,786	49,737	60,125	59,223
3115	Snohomish	438,401	470,815	547,436	503,139	536,175	584,749
1728	Snoqualmie	672,868	580,750	672,993	650,982	720,765	716,139
1312	Soap Lake	39,865	37,394	45,700	37,610	46,474	39,757
2504	South Bend	39,272	38,956	46,594	46,477	55,886	41,938
1905	South Cle Elum	18,352	20,248	19,078	17,889	19,853	21,838
2714	South Prairie	21,368	25,927	20,107	23,106	20,339	25,147
3209	Spangle	9,022	11,615	15,521	14,408	16,330	11,892
3210	Spokane	5,323,471	5,118,144	5,787,874	5,751,008	5,844,143	6,192,343
3213	Spokane Valley	2,082,274	1,964,397	2,351,613	2,338,216	2,292,032	2,385,092
2207	Sprague	C	4,472	7,569	6,270	6,773	8,933
3306	Springdale	15,986	14,578	18,111	17,020	14,973	15,519
3814	St John	24,483	21,372	23,743	26,602	26,476	20,136
3116	Stanwood	356,030	347,050	403,801	375,102	409,971	414,536
0702	Starbuck	4,136	4,292	5,052	2,578	3,582	4,647
2715	Steilacoom	202,533	175,185	211,276	206,849	221,167	225,834
3002	Stevenson	76,615	65,863	79,064	81,104	87,212	91,836
3117	Sultan	158,149	144,230	174,516	157,891	189,232	196,257
3707	Sumas	510,899	512,447	490,976	539,232	603,508	546,186
2716	Sumner	501,421	477,985	525,191	515,618	613,145	639,496
3908	Sunnyside	161,277	157,443	189,445	168,662	184,464	224,686
2717	Tacoma	5,803,738	5,663,020	6,628,965	6,555,770	6,604,776	7,068,557
3815	Tekoa	15,412	17,195	17,361	19,450	21,960	18,768
3405	Tenino	75,977	76,833	89,016	73,032	84,060	90,430
3909	Tieton	15,270	21,049	19,216	18,101	17,742	21,580
2107	Toledo	38,791	39,883	54,615	53,340	47,987	68,889
2411	Tonasket	63,697	61,257	71,437	65,080	71,304	74,948
3910	Toppenish	67,998	71,289	89,660	78,568	80,297	94,270

Appendix C

Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018							
Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
1729	Tukwila	658,518	631,020	759,117	696,189	789,927	769,929
3406	Tumwater	732,035	730,950	812,307	808,174	823,735	848,846
2412	Twisp	55,805	59,521	65,109	56,909	70,910	72,432
3911	Union Gap	89,890	87,398	89,206	85,746	86,735	99,104
3816	Uniontown	9,008	7,433	8,566	6,504	7,878	8,589
2719	University Place	969,872	873,669	978,494	968,515	1,044,554	1,125,438
2108	Vader	9,444	12,275	15,730	13,775	19,150	16,686
0605	Vancouver	4,410,778	4,259,130	5,194,498	5,078,616	5,398,059	5,756,861
3603	Waitsburg	30,329	29,509	34,515	32,790	31,833	30,697
3604	Walla Walla	892,804	909,875	984,220	927,187	1,016,025	1,016,663
3912	Wapato	42,414	53,680	54,453	52,502	53,042	56,700
1313	Warden	25,804	26,649	38,411	38,718	33,094	32,613
0606	Washougal	511,759	492,447	562,714	558,691	582,632	588,377
0105	Washtucna	5,333	10,365	7,129	9,144	5,937	8,205
0905	Waterville	30,046	27,777	31,321	24,615	33,778	29,892
3211	Waverly	3,139	1,234	2,036	3,291	2,964	2,448
0405	Wenatchee	1,003,574	962,852	1,147,269	1,004,412	1,095,556	1,156,550
0305	West Richland	455,609	433,478	491,067	494,113	538,842	534,522
1408	Westport	79,874	83,637	113,911	114,722	124,871	136,609
2003	White Salmon	175,205	161,079	186,552	187,916	220,697	201,306
2208	Wilbur	29,494	34,342	36,678	35,592	39,134	43,958
2718	Wilkeson	11,978	11,280	15,910	14,574	14,663	17,459
1315	Wilson Creek	C	9,066	4,567	6,560	7,596	6,330
2109	Winlock	43,348	45,827	54,884	50,779	54,916	53,764
2413	Winthrop	97,584	72,968	84,295	100,133	127,058	120,925
1735	Woodinville	849,219	785,362	916,923	892,031	957,768	987,936
0805	Woodland	153,025	143,859	169,299	169,298	250,965	192,873
3118	Woodway	52,155	43,254	56,388	61,707	65,064	59,596
0607	Yacolt	39,738	49,884	49,685	55,127	48,650	55,625
3913	Yakima	1,540,747	1,580,896	1,794,629	1,742,470	1,801,399	1,858,949
1730	Yarrow Point	54,675	38,342	58,639	55,047	118,272	78,678

## Appendix C

### Marketplace Facilitator/Remote Seller Revenue Activity Occuring in January to June 2018

Location Code	City Name	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
3407	Yelm	338,399	345,967	396,075	368,290	408,236	424,677
3914	Zillah	70,942	71,967	78,050	81,425	106,416	99,698

Source: Department of Revenue data

C = Confidential Tax Information that cannot be disclosed.

Appendix D

Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
1401	Aberdeen	422,372,412	374,971,492	381,157,421	436,848,692	428,518,960	366,134,620	397,785,662	406,025,500	393,678,363	412,757,812
3201	Airway Heights	84,302,687	86,880,709	87,884,444	89,568,689	118,191,870	151,155,507	159,832,346	184,600,332	189,722,728	209,679,161
3801	Albion	709,557	1,037,947	867,521	895,440	745,371	766,244	921,693	943,590	934,636	1,306,321
1701	Algona	34,782,148	29,718,934	23,382,511	21,502,172	24,012,603	23,356,458	23,829,611	24,767,317	32,008,342	31,151,478
2201	Almira	1,983,316	2,078,748	2,255,204	2,605,391	2,998,978	4,606,918	3,253,749	2,598,184	2,353,425	2,094,832
2901	Anacortes	360,380,698	318,201,074	314,449,688	319,326,808	328,218,501	357,322,683	356,731,616	390,018,636	417,598,892	468,304,813
3101	Arlington	412,826,193	342,172,221	336,841,597	331,472,567	348,066,173	363,450,826	376,642,852	401,585,462	441,227,173	491,576,264
0201	Asotin	6,150,856	6,150,506	5,370,672	5,286,304	5,198,355	5,021,513	6,444,201	7,036,311	7,212,899	7,556,224
1702	Auburn	1,879,594,528	1,383,261,524	1,318,184,139	1,372,034,153	1,402,685,169	1,541,899,579	1,670,962,915	1,793,096,822	1,878,135,190	1,913,134,303
1804	Bainbridge Island	333,003,478	314,465,962	286,489,953	274,011,844	299,315,367	337,899,632	356,796,468	405,029,603	410,414,215	455,692,082
0601	Battle Ground	196,122,512	182,600,642	173,595,391	176,343,926	177,089,871	190,869,610	237,739,789	253,024,740	301,741,421	324,310,930
1703	Beaux Arts Village	4,268,772	6,207,495	7,436,731	9,462,353	6,243,825	7,314,694	7,596,348	8,186,654	8,942,605	8,491,472
1704	Bellevue	5,944,917,914	5,181,870,901	4,784,270,096	4,726,748,677	4,900,701,184	5,217,374,386	5,719,915,822	6,340,954,986	7,038,074,813	7,334,907,621
3701	Bellingham	2,152,399,498	1,898,182,422	1,880,937,684	1,977,431,451	2,081,176,110	2,247,308,314	2,268,706,407	2,363,564,872	2,461,885,078	2,629,790,091
0301	Benton	30,761,276	34,691,519	35,181,194	33,189,544	34,962,198	39,477,509	37,652,895	35,250,746	40,472,835	41,314,157
2001	Bingen	15,395,711	14,510,274	15,490,121	15,508,682	17,484,375	20,693,106	19,741,627	21,316,295	19,389,017	21,370,856
1705	Black Diamond	33,821,932	26,950,181	28,310,527	31,260,282	29,918,987	29,959,708	32,152,487	35,706,021	41,428,875	63,149,412
3702	Blaine	129,640,253	123,715,241	117,359,689	111,190,581	120,868,132	134,410,210	142,562,358	150,494,153	149,625,687	169,441,810
2701	Bonney Lake	361,483,686	326,409,662	341,075,769	350,792,996	338,959,011	377,702,926	395,961,347	423,472,578	454,134,436	490,218,769
1706	Bothell	1,157,568,064	1,090,852,815	1,028,918,539	1,077,478,579	1,027,751,469	1,070,922,380	1,170,893,863	1,103,661,354	1,180,412,695	1,192,553,529
1801	Bremerton	809,697,956	715,890,264	679,682,913	669,405,140	715,593,869	719,609,749	761,598,102	796,437,025	872,554,377	957,891,513
2401	Brewster	35,162,775	39,478,994	34,128,520	33,360,682	39,937,297	44,868,392	49,126,308	47,645,644	47,658,828	52,387,830
0901	Bridgeport	4,548,291	6,306,797	5,654,531	6,614,498	8,060,936	8,232,298	9,086,366	7,796,136	7,318,043	7,339,144
3102	Brier	16,845,219	19,993,682	20,827,833	21,012,999	22,213,890	21,689,340	25,357,316	29,013,126	26,726,190	30,042,461
2702	Buckley	51,735,956	45,997,299	43,383,681	43,982,682	47,964,782	50,456,083	57,854,189	71,277,936	79,643,906	89,732,421
3401	Bucoda	1,651,341	1,897,543	1,317,429	983,991	1,148,487	1,141,881	1,698,717	1,356,388	1,246,079	1,349,199
1734	Burien	582,903,418	513,759,318	449,135,350	488,494,873	514,221,298	556,866,588	634,047,500	670,298,425	755,634,669	848,487,448
2902	Burlington	841,193,873	693,166,576	662,615,809	690,841,114	738,743,188	811,215,865	847,054,836	894,384,080	904,214,360	957,774,246
0602	Camas	146,341,198	158,923,424	151,397,120	182,164,592	204,277,270	195,062,314	204,702,744	230,979,053	250,391,771	286,830,766
2703	Carbonado	1,316,359	1,843,986	1,794,845	2,400,129	2,653,419	2,620,891	2,638,427	2,678,572	4,205,731	3,851,773
1707	Carnation	48,124,140	45,449,569	31,921,933	32,644,813	32,439,290	28,154,922	30,996,985	35,825,967	42,910,948	50,865,653
0401	Cashmere	33,993,363	30,082,338	31,904,881	31,146,287	36,596,963	38,843,377	46,617,294	43,613,103	42,825,421	45,393,951
0801	Castle Rock	36,814,139	36,431,272	33,429,975	36,198,850	34,666,771	38,801,397	40,581,895	40,535,863	41,023,569	41,366,192
3501	Cathlamet	11,784,617	10,806,590	9,727,198	9,390,307	11,428,939	9,833,178	9,912,723	10,961,064	13,394,337	13,064,687
2101	Centralia	342,887,353	281,516,031	257,458,464	256,270,128	264,960,523	296,454,301	307,713,858	316,463,139	331,204,617	335,257,886

**Appendix D**

**Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)**

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
2102	Chehalis	479,444,367	403,373,494	347,725,462	336,912,210	344,276,995	375,697,108	401,381,635	421,154,274	446,914,018	511,992,795
0402	Chelan	143,859,187	150,358,362	121,758,265	122,107,906	129,405,951	140,911,106	152,543,156	167,834,240	178,624,738	200,796,894
3202	Cheney	116,560,103	121,706,434	115,697,224	124,793,792	143,122,527	143,069,969	127,909,157	127,240,697	143,124,940	160,820,349
3301	Chewelah	32,966,612	34,624,398	33,632,768	32,084,120	31,426,493	32,142,059	34,442,147	34,950,152	35,498,900	37,267,230
0202	Clarkston	151,614,489	157,260,055	198,787,179	214,719,516	210,901,304	218,310,607	227,043,796	234,346,847	237,365,959	249,789,900
1901	Cle Elum	123,917,286	93,104,152	79,243,525	77,002,147	69,996,190	77,802,904	81,771,755	85,886,524	92,477,473	102,760,606
1708	Clyde Hill	46,042,023	37,463,791	29,143,736	26,934,314	29,017,803	56,923,807	67,941,971	50,875,821	53,480,203	60,931,427
3802	Colfax	49,295,906	52,306,051	44,339,554	45,823,724	49,433,032	55,233,686	60,361,299	52,869,603	49,011,134	49,671,264
3601	College Place	85,572,055	91,347,246	85,756,284	98,440,174	95,494,137	100,926,829	119,851,649	133,822,924	133,059,688	131,729,831
3803	Colton	1,960,305	2,582,699	2,203,598	2,119,112	2,358,902	3,309,270	3,048,361	9,992,550	5,148,414	2,733,526
3302	Colville	195,789,005	189,143,303	171,569,394	169,777,587	174,078,465	185,599,680	190,968,012	195,600,990	201,210,117	211,162,301
2402	Conconully	1,054,763	1,071,206	1,057,675	1,165,653	1,056,081	1,134,751	1,423,624	1,613,606	1,719,265	1,780,026
2903	Concrete	13,104,997	13,203,982	24,449,008	32,156,180	37,960,523	41,890,927	14,255,503	14,378,380	10,901,613	13,134,174
1101	Connell	130,106,706	41,658,544	25,509,622	30,681,447	32,296,349	30,773,811	24,556,682	24,635,726	26,223,814	24,988,087
1402	Cosmopolis	8,648,462	6,213,113	5,828,924	17,229,822	17,772,148	11,102,553	11,412,825	11,912,414	15,612,968	18,416,102
1301	Coulee City	13,132,889	9,886,604	6,279,991	7,736,363	6,491,037	5,521,675	7,513,760	6,633,340	7,910,486	6,283,798
2403	Coulee Dam	4,908,988	4,913,412	5,028,979	5,290,924	5,299,557	7,857,664	25,017,895	9,674,138	5,146,954	6,153,887
1501	Coupeville	40,031,289	38,187,385	37,491,121	41,408,521	40,338,982	42,845,940	41,190,463	42,787,053	58,691,941	74,235,541
1712	Covington	289,186,537	334,053,534	321,754,618	322,457,596	361,783,178	387,815,893	380,287,467	414,440,194	489,394,688	538,371,544
2202	Creston	2,755,168	1,313,740	1,368,330	1,279,561	2,036,598	3,124,178	1,727,048	2,426,216	1,644,751	1,450,240
2601	Cusick	2,152,069	2,100,798	2,766,261	2,812,324	2,526,119	2,224,753	2,009,597	2,205,175	1,950,748	2,288,535
3103	Darrington	10,664,564	11,546,678	10,950,786	10,846,557	10,365,315	10,696,899	12,424,709	11,920,845	12,659,464	14,446,456
2203	Davenport	26,621,177	24,199,857	22,514,018	29,175,502	29,343,729	24,729,706	23,061,331	24,006,897	26,798,449	27,519,752
0701	Dayton	28,666,337	27,790,251	29,046,302	32,296,750	32,240,130	35,146,931	33,738,348	33,516,757	29,440,271	35,094,093
3203	Deer Park	68,232,552	90,836,969	78,382,021	68,190,526	66,356,775	73,407,960	75,492,603	87,781,180	87,132,646	95,484,091
1709	Des Moines	237,389,339	188,102,390	213,410,675	202,601,121	171,929,293	191,492,655	205,006,083	252,673,603	292,294,181	368,409,928
2704	Du Pont	113,860,654	91,907,723	72,518,739	75,437,421	85,676,795	125,035,377	138,136,844	96,497,110	94,422,847	94,200,967
1710	Duvall	64,794,221	66,831,774	61,297,784	66,649,275	74,889,525	76,333,885	74,661,616	76,401,341	85,143,077	101,149,286
0902	East Wenatchee	303,321,700	328,213,263	311,990,252	318,671,306	329,728,006	378,363,538	373,075,206	403,530,962	403,448,794	411,656,865
2705	Eatonville	45,913,868	52,864,939	50,324,966	36,946,762	29,299,582	33,358,314	33,997,011	36,713,123	38,407,076	39,342,454
2720	Edgewood	59,929,652	47,286,763	46,382,963	47,806,649	48,354,009	51,902,625	53,180,061	67,272,762	92,970,604	104,629,951
3104	Edmonds	590,565,174	514,545,279	498,245,917	510,220,608	554,302,070	581,608,325	638,598,332	733,957,518	792,236,879	825,095,866
1302	Electric	3,809,023	3,889,838	3,952,545	6,299,217	7,099,975	7,350,515	7,249,359	7,015,121	6,517,811	6,903,917
1902	Ellensburg	379,839,463	378,232,771	336,002,095	353,022,399	374,738,762	368,026,433	405,128,582	438,300,650	466,839,880	550,722,033
1403	Elma	51,296,255	46,330,154	43,379,085	45,234,069	49,618,625	53,423,541	49,602,915	52,740,909	57,053,773	59,206,075

**Appendix D**

**Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)**

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
2404	Elmer	317,132	301,120	396,300	445,266	451,642	452,308	417,292	446,714	676,254	536,447
3804	Endicott	935,296	916,861	1,333,066	1,335,103	1,322,023	1,360,995	1,387,258	1,313,688	1,599,200	1,586,593
0403	Entiat	8,580,201	9,259,502	5,828,197	6,814,003	7,562,062	9,252,028	10,455,499	15,734,448	10,736,810	9,619,841
1711	Enumclaw	239,547,028	223,829,408	226,395,145	225,575,617	201,958,015	218,820,981	232,590,177	250,177,550	279,655,672	306,314,237
1303	Ephrata	137,943,768	148,896,281	123,383,291	122,235,623	132,150,414	145,145,554	149,320,152	149,396,671	147,649,125	160,476,693
3105	Everett	2,836,394,694	2,390,416,820	2,270,301,832	2,315,057,001	2,318,374,021	2,464,274,956	2,407,333,054	2,587,579,446	2,776,651,166	2,832,729,588
3703	Everson	21,420,480	22,099,763	20,055,144	20,137,449	20,593,717	21,766,621	23,007,513	24,140,111	28,614,001	31,394,364
3204	Fairfield	5,795,980	4,415,210	3,998,185	5,718,596	6,900,970	6,091,411	5,934,274	5,441,088	4,931,178	5,563,745
3805	Farmington	515,093	587,828	588,878	621,326	561,686	1,806,194	900,558	654,771	677,691	860,813
1732	Federal Way	1,432,512,089	1,266,265,823	1,198,796,485	1,203,463,424	1,211,763,070	1,269,370,799	1,334,373,209	1,472,574,691	1,571,017,733	1,609,160,794
3704	Ferndale	183,511,852	161,579,744	136,259,546	138,915,937	160,413,795	165,596,654	181,016,053	187,479,485	196,253,175	216,081,130
2706	Fife	790,677,956	540,021,938	549,453,376	501,575,378	514,219,275	607,583,463	696,740,837	798,621,922	924,540,983	956,052,578
2707	Fircrest	30,755,528	32,072,260	30,359,037	29,826,915	29,385,263	31,051,424	34,483,832	37,079,392	52,284,518	53,288,471
0501	Forks	39,419,080	45,023,311	46,089,744	54,390,930	56,374,153	48,267,897	53,085,596	50,640,180	50,530,785	55,725,139
2801	Friday Harbor	118,278,116	103,236,336	94,029,131	95,546,345	109,862,245	112,303,091	106,404,848	123,139,497	123,641,037	132,694,510
3806	Garfield	1,786,519	2,010,592	2,553,036	2,127,507	2,654,374	2,664,463	2,692,096	2,187,497	2,168,809	2,280,067
1304	George	4,902,240	6,422,592	7,076,638	7,917,048	7,325,067	7,083,329	7,414,161	8,890,779	9,521,096	12,349,868
2708	Gig Harbor	652,082,657	577,436,300	507,657,548	540,594,958	535,470,341	557,122,613	595,646,837	627,241,659	698,875,399	789,735,999
3106	Gold Bar	13,588,523	12,293,249	10,033,160	10,327,229	11,629,465	10,654,865	11,973,917	12,112,142	13,782,262	17,741,445
2002	Goldendale	46,723,614	50,770,448	50,593,887	53,148,484	50,529,636	44,245,330	51,541,146	48,786,167	72,956,843	50,812,556
1305	Grand Coulee	20,289,885	21,562,618	33,163,671	30,807,102	23,707,387	27,797,461	25,882,899	28,176,294	30,313,971	30,978,452
3901	Grandview	77,353,387	80,683,249	75,202,301	83,392,409	79,234,191	84,052,530	96,289,755	98,269,357	104,716,164	95,712,604
3902	Granger	20,988,353	10,098,450	9,485,781	9,871,016	9,641,036	11,206,380	9,865,914	13,125,041	14,979,678	21,263,444
3107	Granite Falls	60,515,631	46,845,036	37,996,371	35,818,230	34,600,473	35,526,931	38,504,212	41,497,096	44,499,010	51,345,902
2904	Hamilton	1,062,112	1,446,827	685,046	1,254,925	5,014,012	2,665,946	2,098,050	3,250,201	3,372,501	3,959,940
3903	Harrah	2,828,865	4,304,853	3,616,349	3,323,963	3,827,040	4,115,609	3,971,606	3,177,835	3,099,908	4,329,942
2204	Harrington	2,146,829	1,854,552	1,981,782	1,991,486	2,393,473	2,361,397	2,543,508	2,659,158	2,655,005	3,358,142
1306	Hartline	610,834	666,861	806,597	1,076,191	813,183	896,047	1,202,947	3,010,287	692,083	749,756
0101	Hatton	196,009	418,420	229,070	325,781	267,172	307,197	892,568	350,201	521,649	318,422
1404	Hoquiam	81,350,339	69,307,802	66,768,061	65,037,077	66,960,449	64,963,810	67,165,696	75,515,161	76,495,894	72,510,207
1713	Hunts Point	23,713,638	18,999,886	14,347,515	13,623,336	16,733,641	17,148,668	22,455,792	25,274,024	23,044,083	19,198,390
2501	Ilwaco	18,240,068	17,913,038	15,932,642	12,289,723	12,659,545	13,497,085	15,509,663	17,396,294	14,945,075	16,422,458
3108	Index	1,328,818	1,404,757	1,053,059	1,365,710	1,287,322	1,500,254	1,240,168	1,243,418	1,626,452	1,867,139
2602	Ione	5,737,314	5,696,050	5,214,574	5,371,850	5,060,994	4,461,836	4,599,912	4,829,446	4,686,259	5,127,530
1714	Issaquah	1,314,286,840	1,019,454,598	1,033,808,419	1,210,628,977	1,063,517,306	1,172,927,524	1,232,117,116	1,398,953,837	1,551,331,605	1,546,090,784

Appendix D

Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
1102	Kahlotus	509,969	919,014	673,521	982,644	1,398,356	909,119	924,844	954,845	1,143,991	1,443,763
0802	Kalama	36,198,821	30,771,840	28,571,503	26,894,751	26,585,061	29,970,933	36,084,456	39,494,523	39,760,263	45,355,321
0803	Kelso	231,251,612	208,475,108	204,638,992	206,045,923	211,278,233	205,937,270	218,011,438	236,479,632	263,923,444	273,633,623
1738	Kenmore	242,212,835	215,522,345	213,572,221	183,045,843	195,518,379	190,593,275	197,729,807	229,036,743	251,253,391	267,755,760
0302	Kennewick	1,465,677,937	1,405,292,213	1,442,434,470	1,518,393,802	1,588,351,087	1,677,457,760	1,745,888,389	1,840,139,365	1,998,644,922	1,979,317,541
1715	Kent	2,558,002,045	1,690,146,203	1,533,039,337	1,583,994,026	1,640,704,242	1,741,064,063	1,823,726,393	1,997,202,051	2,176,100,492	2,201,631,198
3303	Kettle Falls	20,183,740	17,868,726	15,556,927	17,430,900	22,925,436	22,951,982	19,470,970	19,703,508	20,287,465	19,065,099
1716	Kirkland	1,753,335,664	1,475,331,182	1,445,778,068	1,457,683,532	1,648,898,798	1,864,137,355	2,006,231,221	2,093,930,595	2,262,966,925	2,440,334,629
1903	Kittitas	7,447,747	8,256,011	8,317,786	10,881,062	8,340,925	10,423,891	8,818,596	8,672,879	9,124,587	9,208,916
1307	Krupp	133,227	126,709	84,262	129,381	216,083	227,096	318,775	204,136	231,164	209,220
0603	La Center	17,542,057	15,729,509	22,652,651	19,068,931	16,089,268	17,484,797	20,872,191	20,559,409	27,781,853	60,501,236
2905	La Conner	44,857,694	44,914,987	40,227,777	38,444,468	39,196,900	41,746,633	53,858,439	62,465,508	56,902,124	57,502,782
3807	La Crosse	2,438,120	2,580,754	2,068,769	2,775,426	3,628,590	3,733,208	4,127,034	3,433,483	4,490,546	4,281,000
3402	Lacey	1,121,699,557	996,276,466	912,030,476	924,824,855	926,110,236	938,755,359	928,961,490	1,025,760,294	1,152,618,597	1,214,294,235
1717	Lake Forest Park	73,214,509	68,197,256	67,170,411	70,568,215	78,506,547	75,368,145	86,941,224	93,916,807	110,044,932	111,181,865
3109	Lake Stevens	230,436,343	242,641,607	234,599,338	245,664,482	227,081,921	236,289,599	251,919,262	274,889,479	311,256,607	357,084,341
2721	Lakewood	909,053,064	862,135,673	831,955,383	848,830,530	858,183,468	938,159,182	910,010,507	954,111,615	1,028,590,311	1,089,048,299
3808	Lamont	320,430	300,812	245,761	635,361	364,682	470,428	388,531	356,818	369,500	274,555
1502	Langley	36,073,061	39,956,919	32,156,826	34,055,465	34,772,980	34,274,179	37,353,623	37,511,926	41,651,340	46,598,257
3205	Latah	1,382,764	764,866	556,977	465,977	526,433	867,699	799,389	921,307	735,477	747,454
0404	Leavenworth	109,730,066	97,281,446	102,914,159	104,724,968	110,553,558	113,509,977	130,258,592	133,366,560	143,905,331	170,131,524
3212	Liberty Lake	236,932,214	195,084,879	185,664,032	204,312,569	218,194,255	239,710,736	267,123,297	287,183,698	317,236,343	373,436,789
0102	Lind	4,992,445	4,474,501	3,708,267	4,084,140	3,626,919	4,674,639	7,545,161	6,874,112	3,928,743	3,928,123
2502	Long Beach	67,574,098	45,417,522	42,007,352	39,586,953	40,726,688	44,302,251	48,825,095	52,780,957	55,841,373	56,926,790
0804	Longview	792,623,509	681,188,402	690,925,962	661,611,135	678,948,019	713,244,188	758,560,603	801,120,005	839,897,394	884,176,580
2906	Lyman	3,443,918	2,974,945	3,354,733	2,822,982	2,890,447	2,473,880	2,384,358	2,641,205	3,067,222	3,810,391
3705	Lynden	220,224,883	181,784,581	166,707,733	176,844,809	194,324,621	202,582,789	214,315,560	238,172,620	265,129,013	272,854,668
3110	Lynnwood	2,189,535,291	1,819,549,964	1,746,589,923	1,797,242,934	1,888,115,985	2,043,444,244	2,105,578,707	2,219,458,222	2,425,827,192	2,489,899,181
3904	Mabton	5,869,446	7,375,049	7,119,552	7,153,196	7,876,671	7,046,844	7,348,061	9,623,638	10,755,979	12,552,748
3809	Malden	101,128	193,295	216,917	272,389	225,586	750,179	929,137	314,354	251,937	242,446
0903	Mansfield	1,739,129	2,826,754	2,438,665	1,853,768	1,965,033	3,206,049	3,405,812	2,180,201	2,293,369	2,655,321
1720	Maple Valley	187,604,598	172,332,212	161,656,890	176,082,203	209,176,112	240,827,239	260,102,474	287,577,203	366,216,445	394,480,554
3304	Marcus	116,309	253,828	357,272	236,153	206,713	185,672	193,858	264,465	179,595	262,303
3111	Marysville	816,198,829	769,516,748	726,447,657	694,715,267	717,887,005	772,042,457	865,219,776	932,323,866	1,024,432,228	1,088,335,403
1308	Mattawa	23,380,647	24,780,876	24,727,270	25,785,075	26,304,443	26,907,991	27,843,225	28,427,360	28,125,187	28,396,638

Appendix D

Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
1405	McCleary	8,777,443	13,886,387	10,761,828	8,301,366	8,072,593	10,729,021	9,653,193	9,621,126	12,324,338	12,405,524
3206	Medical Lake	25,402,658	25,892,950	24,231,552	27,275,804	27,223,584	24,932,018	28,755,035	29,199,945	28,549,749	33,017,068
1718	Medina	114,856,836	90,070,561	86,863,604	84,635,029	82,411,056	100,647,583	128,007,740	132,330,200	117,281,866	110,014,656
1719	Mercer Island	360,943,569	320,695,670	278,731,713	285,664,996	298,178,489	324,053,109	353,402,323	422,999,855	524,177,570	511,922,729
1103	Mesa	6,523,980	6,634,883	6,275,503	6,822,664	7,605,103	9,249,726	8,226,098	8,998,364	8,281,213	8,044,136
2603	Metaline	1,917,391	1,450,372	2,034,223	1,007,686	1,857,755	1,035,264	1,231,868	1,833,505	975,752	1,209,504
2604	Metaline Falls	4,903,244	4,272,794	2,369,095	2,830,665	3,758,739	3,537,322	3,148,206	3,257,102	3,139,058	2,797,191
3119	Mill Creek	257,934,648	222,769,585	208,563,507	208,694,506	217,119,628	233,686,077	260,608,565	273,460,278	268,694,311	311,925,028
3207	Millwood	32,737,644	30,665,962	31,017,197	31,814,989	33,236,607	36,058,183	40,132,164	43,785,371	52,525,847	56,323,941
2709	Milton	99,586,517	85,077,006	80,771,993	72,046,018	76,281,979	78,937,146	85,288,034	90,032,307	98,607,443	96,328,351
3112	Monroe	456,756,950	357,030,449	333,343,055	337,018,102	337,358,855	382,741,943	407,539,341	448,361,794	500,954,439	571,575,478
1406	Montesano	47,279,442	54,773,725	50,349,152	45,165,497	46,050,950	46,578,608	51,441,681	52,151,889	50,067,190	52,250,532
2103	Morton	29,885,549	28,046,092	30,793,381	28,226,235	30,489,250	29,280,361	30,248,147	31,186,797	32,272,454	33,785,425
1309	Moses Lake	624,871,965	615,655,005	541,172,673	543,902,484	543,364,897	586,521,417	637,703,463	632,306,226	665,749,376	726,540,395
2104	Mossyrock	7,227,155	11,506,335	6,635,787	6,772,580	6,539,156	5,932,044	6,742,766	6,858,386	7,125,402	7,868,101
2907	Mount Vernon	666,663,360	606,645,435	533,623,409	529,182,126	546,218,306	582,328,117	634,633,844	645,587,951	729,805,981	794,028,454
3113	Mountlake Terrace	143,505,530	153,897,871	157,186,727	154,583,973	159,906,334	180,113,461	205,168,772	203,334,288	218,326,430	230,141,776
3905	Moxee	37,076,821	25,766,953	23,966,189	20,339,067	21,439,905	23,030,451	30,780,012	29,206,954	32,807,688	25,850,608
3114	Mukilteo	257,291,495	210,637,086	186,207,919	207,949,061	209,014,341	224,232,946	241,303,904	264,257,275	267,357,836	289,396,749
3906	Naches	14,538,546	16,513,451	16,256,686	16,289,438	16,022,203	18,886,517	16,229,124	17,347,083	31,885,046	24,338,868
2105	Napavine	28,186,593	23,221,427	20,198,574	22,070,028	27,288,403	26,317,080	27,218,598	31,459,016	31,121,126	35,853,256
2405	Nespelem	1,079,316	1,168,645	986,318	1,575,367	1,405,643	1,905,416	1,352,099	1,549,196	1,897,695	2,018,543
1736	Newcastle	108,454,163	91,782,554	73,615,629	75,597,627	84,211,925	98,735,925	104,434,845	118,199,987	171,613,707	188,544,761
2605	Newport	38,501,917	35,885,595	36,090,701	34,270,304	40,568,663	38,606,203	37,850,560	39,167,654	47,774,256	42,563,872
3706	Nooksack	9,002,088	8,715,614	7,304,001	6,736,351	7,130,887	7,317,164	8,119,862	8,996,219	9,782,285	22,447,034
1721	Normandy Park	46,732,956	60,785,706	42,170,299	33,486,184	35,451,172	43,787,305	53,775,008	49,722,793	59,021,225	61,543,718
1722	North Bend	191,066,539	178,249,886	187,234,556	192,158,436	192,002,221	215,752,113	222,502,404	228,926,863	236,111,007	244,415,649
3001	North Bonneville	8,120,549	7,188,219	9,778,580	8,912,888	6,813,007	8,032,169	6,780,345	7,829,639	9,456,770	12,287,115
3305	Northport	2,738,764	2,457,859	2,754,125	4,084,422	3,277,584	3,123,175	3,295,160	4,244,926	3,457,983	3,999,554
1503	Oak Harbor	337,966,281	335,257,632	320,593,114	301,148,956	287,963,523	303,538,894	313,778,785	328,514,311	371,818,643	411,220,181
3810	Oakesdale	2,207,235	2,328,251	2,483,162	2,288,403	2,767,538	3,003,802	3,084,629	2,332,352	2,288,097	2,567,593
1407	Oakville	4,422,327	5,107,561	4,769,366	5,530,055	5,185,744	4,604,705	4,723,543	4,776,367	4,763,990	5,013,440
1409	Ocean Shores	88,710,301	75,562,383	76,376,046	73,332,098	69,302,875	71,514,714	76,646,069	87,464,913	101,336,017	111,575,307
2205	Odessa	10,908,809	10,134,668	11,332,394	14,099,756	18,875,484	17,185,164	14,353,390	11,212,593	9,309,286	11,568,030
2406	Okanogan	55,092,682	48,541,671	49,547,698	42,298,425	42,529,008	41,091,581	34,848,225	40,710,681	41,033,047	42,783,031

Appendix D

Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
3403	Olympia	1,800,501,453	1,651,336,480	1,697,603,758	1,750,251,069	1,693,595,788	1,765,014,388	1,789,969,359	1,915,932,173	2,022,786,534	2,152,749,874
2407	Omak	175,619,451	162,006,048	155,213,303	158,477,835	166,407,563	176,870,910	196,253,388	206,682,371	202,303,613	207,262,731
2408	Oroville	30,301,466	31,448,974	30,752,770	33,223,172	34,866,875	34,068,882	32,859,898	30,080,797	27,484,431	26,702,216
2710	Orting	73,536,532	62,049,662	45,576,704	46,348,990	47,557,578	53,046,276	67,619,354	69,976,855	68,661,399	76,645,543
0103	Othello	133,598,468	146,500,104	129,388,492	130,363,021	139,993,398	138,280,686	147,613,937	155,581,770	158,324,811	169,615,776
1723	Pacific	94,485,604	62,337,634	53,964,789	55,249,684	71,612,158	71,780,116	73,074,907	81,791,096	97,655,431	100,538,445
3811	Palouse	4,860,611	4,928,906	4,654,004	4,928,834	5,752,203	6,021,408	5,515,372	4,969,254	5,670,537	7,003,663
1104	Pasco	889,207,004	796,090,564	840,520,387	822,799,882	842,367,491	901,783,284	966,575,954	1,081,009,005	1,176,863,403	1,298,185,928
2409	Pateros	5,566,044	7,075,632	9,623,329	6,784,625	7,146,200	8,070,438	8,367,154	13,059,210	13,274,610	10,715,845
2106	Pe Ell	4,029,413	3,284,010	2,531,154	2,808,609	2,529,686	3,688,736	3,476,398	2,624,973	2,935,075	2,906,505
1201	Pomeroy	12,976,533	13,251,218	13,042,960	21,043,355	27,168,515	18,932,613	15,866,582	14,213,731	14,690,606	15,890,836
0502	Port Angeles	367,625,235	318,486,445	299,531,075	316,653,864	299,633,345	311,243,295	299,883,284	340,983,717	388,057,120	381,830,158
1802	Port Orchard	328,680,837	295,284,992	310,453,499	317,754,624	314,611,648	411,731,357	432,350,192	467,148,180	514,256,554	537,258,286
1601	Port Townsend	180,764,629	192,620,904	185,255,202	189,496,666	187,279,176	189,043,850	193,127,130	208,907,708	252,831,865	256,817,434
1803	Poulsbo	371,374,360	321,208,889	319,636,701	331,312,045	316,328,666	315,902,843	342,831,646	370,412,024	385,538,091	414,560,385
3602	Prescott	3,496,106	9,986,557	4,122,033	5,495,346	6,797,317	7,082,343	6,950,297	5,741,170	5,196,530	5,136,542
0303	Prosser	104,691,542	109,912,628	107,480,415	113,367,517	111,797,867	118,464,915	132,821,165	139,276,268	150,156,758	161,579,816
3812	Pullman	365,488,968	344,163,415	300,513,216	336,136,216	403,333,469	441,084,822	469,089,649	494,902,334	487,963,625	584,799,581
2711	Puyallup	1,736,455,094	1,594,453,216	1,606,429,314	1,596,937,246	1,584,067,160	1,675,633,201	1,837,070,677	2,023,298,143	2,197,903,451	2,321,579,266
1310	Quincy	482,362,230	275,938,699	140,323,624	187,053,849	485,269,959	490,280,162	397,858,262	566,685,999	389,994,834	385,647,956
3404	Rainier	14,449,573	17,571,415	12,213,466	14,422,630	12,914,523	12,663,445	11,697,896	12,525,906	13,067,674	17,560,658
2503	Raymond	33,556,366	32,760,151	30,555,010	36,872,971	41,716,051	37,588,389	37,200,537	41,163,509	36,615,244	36,440,820
2206	Reardan	4,296,484	4,320,223	3,814,078	4,439,045	5,387,360	4,879,980	4,564,633	5,944,877	4,565,942	4,366,260
1724	Redmond	2,207,140,743	2,105,467,146	2,044,031,646	2,012,920,038	2,153,848,775	2,185,394,427	2,367,454,015	2,272,837,886	2,795,514,321	2,859,409,988
1725	Renton	2,363,743,576	2,077,549,225	1,951,945,327	1,882,856,837	2,000,133,381	2,206,555,765	2,250,525,591	2,441,436,779	2,746,369,151	2,918,164,020
1001	Republic	16,219,161	20,128,122	20,160,007	22,354,899	24,711,305	19,351,928	19,377,513	17,719,391	18,300,131	18,587,838
0304	Richland	814,171,088	810,289,100	826,220,502	937,351,195	915,388,520	960,487,076	995,690,210	1,094,909,791	1,165,247,573	1,228,790,301
0604	Ridgefield	67,531,946	51,577,324	54,306,897	56,052,948	53,907,888	85,964,085	104,029,525	113,777,990	127,523,256	142,895,216
0104	Ritzville	27,759,599	31,048,669	28,894,807	31,783,571	29,944,760	31,823,617	38,326,887	39,908,077	44,118,590	45,425,829
2410	Riverside	1,630,064	1,956,511	2,126,526	1,886,994	1,690,729	1,900,611	1,867,111	2,235,471	2,629,072	2,927,768
0904	Rock Island	4,300,559	4,392,001	5,398,897	6,692,227	7,340,801	5,615,381	4,926,792	5,932,875	6,102,137	6,301,939
3208	Rockford	4,902,034	6,388,189	5,846,772	5,800,361	5,882,972	5,639,123	5,621,690	5,729,346	6,283,005	6,287,823
3813	Rosalia	2,733,055	3,786,486	3,508,614	3,264,547	5,061,947	5,928,052	4,224,399	4,277,064	3,846,825	3,826,867
1904	Roslyn	19,303,924	12,483,497	8,771,340	9,927,650	8,753,127	8,849,071	9,426,809	10,527,313	12,265,475	14,741,044
2712	Roy	17,325,584	16,143,100	14,639,592	16,462,224	16,486,578	16,489,832	19,816,041	18,727,183	21,030,464	18,751,158

Appendix D

Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
1311	Royal	14,851,448	20,519,668	18,812,709	20,055,758	20,675,736	21,437,496	20,310,990	33,946,682	27,647,837	24,883,006
2713	Ruston	24,676,060	21,522,000	6,514,993	5,058,624	11,309,363	12,291,906	10,701,235	13,555,050	18,174,750	16,780,509
1739	Sammamish	342,780,293	298,199,573	307,653,724	282,442,764	323,196,315	356,982,110	396,020,413	455,323,068	549,431,713	631,770,836
1733	SeaTac	983,031,168	873,945,909	892,875,042	883,496,740	906,037,600	901,212,317	1,006,414,784	1,148,723,580	1,228,836,106	1,390,983,341
1726	Seattle	17,381,288,929	16,072,592,236	14,745,436,736	15,091,077,365	16,482,419,025	17,697,292,325	18,966,927,030	21,307,824,874	23,415,400,852	24,831,376,520
2908	Sedro Woolley	148,488,734	120,666,303	116,007,450	122,631,142	123,482,824	144,483,847	135,877,343	141,483,130	155,101,662	159,938,290
3907	Selah	85,984,697	90,448,879	84,660,901	88,192,267	98,206,592	99,017,411	134,075,477	129,647,313	123,693,880	137,983,529
0503	Sequim	293,296,303	259,558,824	261,951,236	258,744,743	253,788,216	257,916,496	267,010,322	290,243,614	304,588,309	325,802,043
2301	Shelton	223,093,642	220,924,564	207,617,398	209,071,622	216,683,568	212,998,766	206,330,733	213,636,281	220,106,829	232,288,986
1737	Shoreline	771,188,071	722,076,287	662,811,615	669,375,844	732,997,363	846,502,631	851,786,296	876,229,427	910,901,929	971,404,799
1727	Skykomish	7,399,363	23,182,461	18,635,921	11,808,921	11,608,361	6,197,075	6,615,156	5,768,980	10,118,301	7,248,981
3115	Snohomish	414,252,599	322,407,378	325,343,760	330,763,756	326,310,134	364,534,790	378,248,316	405,893,485	443,262,711	471,839,534
1728	Snoqualmie	188,386,868	167,874,061	168,597,423	185,007,429	200,324,188	242,318,861	217,393,562	216,393,244	208,517,199	226,988,625
1312	Soap Lake	7,191,217	8,183,258	7,038,796	7,977,872	8,484,745	9,471,854	9,079,738	9,780,584	9,123,993	9,309,528
2504	South Bend	16,740,804	19,304,310	17,912,127	13,891,190	14,744,614	14,369,433	15,697,111	15,931,851	18,443,769	17,805,106
1905	South Cle Elum	1,851,054	1,720,393	1,237,026	1,194,832	1,440,302	1,364,221	1,653,111	1,566,799	1,642,800	2,105,258
2714	South Prairie	2,801,560	3,408,670	3,116,547	3,629,461	5,655,531	5,479,410	4,651,597	4,550,896	4,587,994	5,054,446
3209	Spangle	6,127,399	5,323,881	5,551,002	5,234,494	5,103,546	5,979,337	5,973,895	5,656,409	5,769,863	6,548,420
3210	Spokane	3,953,990,278	3,834,880,042	3,680,171,687	3,645,219,355	3,728,998,025	4,008,627,304	4,212,442,050	4,498,095,961	4,676,124,176	4,898,203,541
3213	Spokane Valley	1,938,150,539	1,674,453,294	1,591,398,854	1,609,095,850	1,705,172,744	1,834,333,493	1,920,898,074	2,010,162,339	2,151,158,875	2,316,382,444
2207	Sprague	2,624,777	2,590,249	2,705,034	2,890,383	2,712,518	5,340,341	4,452,379	4,566,479	3,098,291	4,338,950
3306	Springdale	2,413,766	2,542,122	2,685,538	2,530,265	2,580,621	2,190,648	3,439,406	3,151,693	3,027,299	3,749,706
3814	St. John	7,263,020	5,512,784	5,398,619	5,796,093	6,374,730	6,913,338	7,084,541	6,549,147	5,321,038	4,898,374
3116	Stanwood	133,776,274	126,999,879	123,676,792	121,887,984	110,921,382	116,178,305	124,928,971	135,034,855	161,909,841	160,987,170
0702	Starbuck	524,873	674,888	675,640	809,202	801,488	683,911	645,837	897,527	744,679	580,937
2715	Steilacoom	38,089,020	35,769,970	31,755,045	28,647,510	27,405,239	28,871,185	33,649,699	31,936,693	34,102,000	37,238,030
3002	Stevenson	43,284,450	41,978,437	41,387,243	39,095,348	40,097,564	40,177,475	42,231,746	46,528,272	51,434,833	53,217,592
3117	Sultan	33,931,281	31,714,830	33,192,937	34,177,414	29,946,812	28,401,245	33,500,963	38,027,691	41,923,394	41,779,510
3707	Sumas	17,563,334	13,306,369	15,146,030	16,924,616	20,478,482	26,364,259	27,269,737	27,720,817	25,010,205	31,027,450
2716	Sumner	418,456,722	309,853,331	318,816,857	330,702,535	384,431,094	440,010,698	485,061,260	533,948,566	577,970,485	656,296,811
3908	Sunnyside	251,042,091	230,842,041	225,421,411	245,617,516	242,086,910	243,566,495	266,256,309	281,065,390	300,135,231	300,153,294
2717	Tacoma	4,535,962,258	4,024,972,421	3,724,483,253	3,908,586,629	3,896,540,684	4,163,427,792	4,295,434,901	4,459,303,858	4,798,743,836	5,242,082,788
3815	Tekoa	3,175,289	4,490,854	4,470,094	5,337,974	7,212,205	4,611,795	5,678,366	7,492,715	4,447,604	4,904,468
3405	Tenino	18,093,934	24,872,015	25,611,845	18,729,043	16,506,253	18,934,573	19,275,010	19,450,867	23,113,883	26,326,038
3909	Tieton	6,517,353	9,673,350	9,391,767	10,592,184	15,559,968	10,577,100	9,502,223	12,504,268	9,170,394	14,993,036

Appendix D

Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
2107	Toledo	7,914,933	9,562,149	9,480,595	9,025,394	8,600,888	9,416,302	10,864,759	16,316,895	10,812,843	11,202,914
2411	Tonasket	28,349,575	30,519,158	35,168,245	29,020,335	28,332,368	28,553,850	29,280,850	30,726,362	31,472,457	31,937,456
3910	Toppenish	82,990,245	75,684,045	64,111,522	58,879,570	69,955,745	74,231,178	78,895,864	90,262,908	86,670,998	81,343,486
1729	Tukwila	2,166,733,965	1,775,171,141	1,602,819,732	1,693,459,259	1,684,976,413	1,735,151,010	1,771,321,321	1,995,150,264	2,071,779,721	2,018,221,975
3406	Tumwater	449,127,674	411,804,318	400,945,509	407,882,552	433,192,785	467,566,314	466,132,798	515,908,928	593,387,255	693,972,722
2412	Twisp	26,766,926	26,189,848	24,337,920	23,356,327	23,632,720	23,368,905	24,213,422	28,574,652	30,092,271	27,424,727
3911	Union Gap	399,363,412	390,491,836	379,867,779	378,791,156	403,093,270	447,981,520	453,062,245	489,072,048	527,317,906	556,817,052
3816	Uniontown	3,174,928	2,823,371	2,746,545	6,180,782	5,134,195	4,388,854	4,619,982	4,592,577	3,870,216	3,549,499
2719	University Place	247,441,878	256,356,340	221,593,463	215,331,130	214,686,081	231,234,218	295,918,498	383,164,737	326,591,479	302,145,952
2108	Vader	2,050,405	1,704,682	2,045,158	1,731,256	1,768,607	2,078,909	2,114,899	2,351,056	2,022,728	2,356,573
0605	Vancouver	2,737,212,485	2,421,086,750	2,236,636,048	2,331,136,965	2,474,924,892	2,632,738,193	2,885,963,966	3,237,383,989	3,584,064,273	3,763,125,672
3603	Waitsburg	5,730,042	6,507,869	5,728,596	6,566,837	6,389,255	6,621,087	6,604,794	7,045,558	6,344,943	7,023,335
3604	Walla Walla	541,692,556	501,758,432	470,524,221	448,223,476	480,747,605	480,952,725	489,248,308	518,482,177	580,825,362	578,402,420
3912	Wapato	28,813,326	33,310,710	29,758,307	31,249,470	32,307,806	51,095,018	60,884,008	53,095,688	41,863,358	40,633,040
1313	Warden	21,225,499	24,868,756	21,622,605	19,528,340	23,852,565	26,243,746	25,588,614	23,514,580	24,782,823	22,104,300
0606	Washougal	122,720,641	106,921,215	94,295,185	95,363,846	104,226,243	113,621,298	123,172,914	144,338,057	161,575,370	173,381,967
0105	Washtucna	1,011,302	2,010,298	1,373,780	1,363,068	2,868,519	1,426,834	1,165,717	1,314,049	1,006,616	1,402,755
0905	Waterville	6,035,675	7,214,935	6,997,399	5,904,084	6,620,960	6,816,284	8,223,833	7,430,091	7,811,939	7,375,963
3211	Waverly	271,214	288,860	298,211	177,925	278,848	307,037	360,266	462,384	300,190	260,805
0405	Wenatchee	847,485,216	804,394,309	752,034,278	754,666,249	701,043,550	710,345,498	738,139,056	795,176,462	924,912,590	1,058,900,832
0305	West Richland	54,696,021	67,142,368	66,039,064	74,434,089	68,835,564	72,079,431	71,313,190	76,463,148	101,346,234	119,408,148
1408	Westport	42,607,435	37,045,547	34,653,052	37,221,430	39,430,901	40,869,086	42,873,656	49,912,581	47,797,345	49,589,888
2003	White Salmon	25,435,632	25,566,769	25,142,233	21,064,717	21,622,737	22,993,052	27,533,352	29,959,217	31,914,495	40,903,980
2208	Wilbur	7,501,905	8,525,173	10,252,136	12,139,333	9,737,901	10,586,493	9,989,734	9,493,206	9,426,260	9,739,360
2718	Wilkeson	2,847,138	2,390,717	1,985,986	2,544,108	2,536,752	2,259,162	2,153,159	1,959,003	2,136,412	2,031,018
1315	Wilson Creek	606,825	788,926	962,666	890,553	906,573	1,283,479	793,108	1,029,243	1,049,344	1,028,233
2109	Winlock	22,628,744	17,516,791	14,718,622	14,335,905	13,968,241	16,241,573	16,523,112	14,798,506	16,126,551	16,096,507
2413	Winthrop	32,301,671	27,841,217	27,976,801	28,539,331	29,946,738	32,098,986	31,040,834	33,485,081	36,202,640	40,920,819
1735	Woodinville	763,227,824	545,961,439	478,836,709	509,479,524	502,815,810	510,956,315	541,075,684	601,162,019	656,610,634	700,628,084
0805	Woodland	108,185,300	92,989,981	88,131,741	93,981,722	112,259,125	113,157,351	140,380,863	151,819,504	139,018,755	160,434,204
3118	Woodway	15,655,255	11,127,588	9,820,220	8,322,910	9,568,887	22,268,227	21,168,100	14,783,612	15,101,462	15,595,274
0607	Yacolt	6,696,642	7,678,944	8,407,534	6,642,820	7,162,152	7,521,539	8,503,322	9,543,062	11,615,869	13,322,397
3913	Yakima	1,550,695,877	1,465,984,204	1,420,942,529	1,412,903,621	1,463,701,192	1,585,396,917	1,671,627,559	1,789,894,840	1,818,154,097	1,861,637,405
1730	Yarrow Point	19,280,541	19,846,376	19,471,810	13,630,261	9,328,719	12,652,672	17,898,554	23,886,389	29,023,094	34,879,414
3407	Yelm	161,026,188	156,260,412	144,804,430	159,392,740	151,682,390	165,149,544	175,006,133	181,360,914	201,369,024	201,376,840

**Appendix D**

**Taxable Retail Sales for all Cities in Washington (Fiscal Year 2008 through Fiscal Year 2017)**

Location Code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
3914	Zillah	26,684,665	29,152,345	29,810,026	27,876,624	30,413,590	34,162,030	37,938,922	41,569,716	57,651,562	43,168,856
Total	All Cities	101,833,902,775	90,555,312,119	85,561,750,224	87,213,180,238	90,909,589,406	97,131,426,850	102,740,302,082	111,302,086,476	120,668,095,239	127,751,948,643

Source: Department of Revenue data

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
1401	Aberdeen	226	200	196	221	231	188	205	213	207	214
3201	Airway Heights	110	125	132	130	124	162	176	190	196	213
3801	Albion	15	21	17	19	19	27	23	20	21	27
1701	Algona	107	98	73	71	70	72	81	73	92	98
2201	Almira	61	69	67	77	99	111	141	83	82	74
2901	Anacortes	224	180	174	190	196	206	211	215	223	248
3101	Arlington	223	177	170	170	168	173	181	191	208	226
0201	Asotin	26	29	25	23	25	23	28	32	33	31
1702	Auburn	254	192	173	178	178	187	203	213	223	218
1804	Bainbridge Island	133	126	111	108	112	127	133	150	152	164
0601	Battle Ground	114	102	91	93	92	99	113	119	137	148
1703	Beaux Arts Village	127	183	199	294	197	209	224	237	263	250
1704	Bellevue	453	392	347	346	346	354	378	419	444	456
3701	Bellingham	239	216	202	214	223	233	240	246	252	262
0301	Benton	92	108	101	96	93	104	106	104	102	108
2001	Bingen	248	218	231	247	236	307	316	294	347	338
1705	Black Diamond	76	61	62	68	67	68	68	74	80	126
3702	Blaine	254	252	233	222	223	250	252	265	268	287
2701	Bonney Lake	191	171	169	174	168	178	180	186	191	206
1706	Bothell	306	264	246	256	241	242	233	229	239	254
1801	Bremerton	189	181	164	156	161	170	176	177	190	206
2401	Brewster	143	154	134	131	154	169	185	177	173	195
0901	Bridgeport	19	25	22	26	34	30	34	31	29	29
3102	Brier	26	30	30	33	32	31	36	40	37	37
2702	Buckley	117	99	90	89	97	105	118	140	150	168
3401	Bucoda	24	30	25	16	22	22	28	28	29	22
1734	Burien	155	140	119	88	93	100	112	119	128	144
2902	Burlington	922	739	694	708	747	822	852	893	896	938
0602	Camas	92	94	92	112	110	107	111	118	120	130
2703	Carbonado	26	26	29	37	37	44	38	39	56	59
1707	Carnation	250	235	167	163	162	140	153	170	190	221
0401	Cashmere	115	91	96	99	107	115	138	130	128	131
0801	Castle Rock	168	173	160	171	153	162	175	172	163	173
3501	Cathlamet	204	182	185	160	232	202	182	206	256	250

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
2101	Centralia	191	145	139	134	141	155	160	170	171	175
2102	Chehalis	556	498	433	410	413	434	457	500	513	577
0402	Chelan	322	353	275	277	286	305	324	350	373	409
3202	Cheney	107	104	104	100	119	115	110	100	107	122
3301	Chewelah	121	125	122	119	117	116	122	133	134	134
0202	Clarkston	98	155	196	212	208	213	223	227	231	246
1901	Cle Elum	563	475	366	371	318	351	374	400	423	486
1708	Clyde Hill	133	134	91	87	84	141	202	157	148	172
3802	Colfax	153	169	142	149	147	185	188	169	161	159
3601	College Place	89	95	90	101	95	102	115	130	129	125
3803	Colton	50	59	55	56	47	82	71	185	136	66
3302	Colville	359	361	325	321	322	334	357	354	369	388
2402	Conconully	55	66	66	43	47	45	48	64	69	74
2903	Concrete	147	139	299	360	442	549	208	175	139	151
1101	Connell	356	157	57	62	55	60	46	48	52	46
1402	Cosmopolis	61	48	37	81	128	68	74	83	80	111
1301	Coulee	201	168	105	113	108	89	113	104	126	111
2403	Coulee Dam	43	42	41	45	39	49	187	102	44	50
1501	Coupeville	213	183	180	198	184	197	187	194	250	345
1712	Covington	143	166	159	160	174	181	179	189	218	235
2202	Creston	52	114	48	54	72	116	61	112	59	62
2601	Cusick	121	96	121	143	100	94	97	95	94	100
3103	Darrington	119	75	80	78	77	84	82	79	95	96
2203	Davenport	133	119	119	140	150	134	117	128	133	140
0701	Dayton	106	106	109	116	128	122	119	119	111	122
3203	Deer Park	179	207	205	171	156	169	170	189	193	203
1709	Des Moines	72	58	61	62	53	54	60	70	81	104
2704	Du Pont	148	116	85	90	93	104	146	105	96	96
1710	Duvall	95	94	82	88	93	96	91	89	98	119
0902	East Wenatchee	211	224	210	209	209	239	236	255	257	260
2705	Eatonville	161	175	164	122	97	104	115	108	120	113
2720	Edgewood	59	50	43	47	46	50	52	58	84	89
3104	Edmonds	135	116	112	114	121	128	139	152	169	174
1302	Electric	38	39	39	51	61	69	60	70	59	58

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
1902	Ellensburg	191	185	163	170	178	175	190	199	211	239
1403	Elma	147	143	136	138	153	174	157	156	158	170
2404	Elmer	12	16	16	23	19	19	17	14	16	22
3804	Endicott	32	37	39	46	45	43	52	40	54	49
0403	Entiat	68	88	50	49	55	73	75	123	89	78
1711	Enumclaw	200	188	183	187	163	171	184	194	213	231
1303	Ephrata	170	175	146	144	155	165	171	169	169	181
3105	Everett	262	226	200	216	207	218	223	239	242	246
3703	Everson	83	80	73	73	72	75	78	81	93	107
3204	Fairfield	89	73	61	78	113	88	95	74	82	77
3805	Farmington	33	38	41	41	33	116	55	47	45	51
1732	Federal Way	140	124	118	120	119	122	128	139	146	148
3704	Ferndale	149	131	104	113	121	121	123	130	134	142
2706	Fife	871	605	520	497	475	544	630	710	800	828
2707	Fircrest	44	45	42	41	40	42	46	50	64	76
0501	Forks	102	110	114	133	148	120	133	125	124	138
2801	Friday Harbor	525	443	393	421	434	468	449	500	491	525
3806	Garfield	41	36	49	39	43	43	46	37	38	42
1304	George	84	100	116	120	92	88	88	107	115	136
2708	Gig Harbor	713	731	634	702	627	632	646	626	657	702
3106	Gold Bar	59	58	44	46	53	44	50	51	58	72
2002	Goldendale	141	150	162	160	163	136	136	157	216	155
1305	Grand Coulee	217	231	288	309	202	225	216	234	253	257
3901	Grandview	76	69	62	71	67	68	76	79	85	79
3902	Granger	29	30	26	29	27	31	27	32	34	48
3107	Granite Falls	178	125	112	101	92	91	106	108	116	126
2904	Hamilton	30	50	24	39	135	96	97	151	117	151
3903	Harrah	39	61	50	47	54	54	57	43	41	54
2204	Harrington	46	40	42	45	49	51	64	59	57	69
1306	Hartline	39	42	50	61	55	52	65	162	50	44
0101	Hatton	22	30	34	31	40	25	68	48	53	31
1404	Hoquiam	82	79	71	67	70	68	68	74	76	76
1713	Hunts Point	541	449	345	313	380	396	447	534	505	415
2501	Ilwaco	178	188	172	150	136	148	158	167	174	183

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
3108	Index	86	72	55	67	69	68	60	79	93	94
2602	Ione	122	104	110	141	93	93	92	98	95	99
1714	Issaquah	415	312	296	360	297	314	311	356	393	373
1102	Kahlotus	31	44	61	50	61	46	46	48	58	84
0802	Kalama	147	116	107	114	100	121	134	149	157	172
0803	Kelso	179	161	151	159	160	156	161	181	194	214
1738	Kenmore	114	96	95	82	83	80	79	90	96	106
0302	Kennewick	185	172	172	180	186	190	195	204	221	218
1715	Kent	269	192	164	126	126	132	138	150	158	161
3303	Kettle Falls	142	93	101	89	129	135	116	114	115	113
1716	Kirkland	322	279	258	265	171	194	210	218	232	247
1903	Kittitas	56	93	51	68	53	59	61	53	58	58
1307	Krupp	21	23	15	67	55	61	60	33	38	46
0603	La Center	71	61	72	80	56	58	68	69	79	176
2905	La Conner	448	460	422	420	393	408	519	577	575	515
3807	La Crosse	80	77	69	71	111	100	129	109	132	128
3402	Lacey	246	218	189	191	185	185	178	189	209	217
1717	Lake Forest Park	52	50	47	51	55	52	59	62	74	74
3109	Lake Stevens	139	129	77	78	72	72	75	79	86	98
2721	Lakewood	138	134	126	130	129	140	138	143	152	160
3808	Lamont	38	46	39	71	41	52	46	38	42	37
1502	Langley	294	351	272	283	284	275	289	295	310	343
3205	Latah	65	44	30	27	23	39	45	41	48	41
0404	Leavenworth	483	445	445	476	476	495	554	581	623	715
3212	Liberty Lake	309	249	216	219	248	255	259	289	301	330
0102	Lind	90	80	66	64	76	80	118	145	99	71
2502	Long Beach	467	307	271	260	254	273	302	328	344	349
0804	Longview	201	172	168	168	167	171	190	188	207	211
2906	Lyman	66	57	69	61	57	52	45	48	62	71
3705	Lynden	173	143	127	130	139	137	145	154	179	167
3110	Lynnwood	541	458	415	437	451	486	501	516	563	583
3904	Mabton	24	29	30	29	31	29	29	36	44	46
3809	Malden	5	10	8	14	9	35	28	34	13	12
0903	Mansfield	48	75	71	53	54	90	93	69	54	69

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
1720	Maple Valley	87	75	65	68	74	89	92	102	123	141
3304	Marcus	6	12	17	14	10	10	10	17	18	12
3111	Marysville	184	169	104	101	100	106	119	123	136	142
1308	Mattawa	52	52	51	53	52	53	57	55	55	53
1405	McCleary	61	76	63	45	47	60	53	51	66	64
3206	Medical Lake	47	47	46	47	53	42	53	53	55	58
1718	Medina	515	368	336	345	356	289	352	399	350	302
1719	Mercer Island	184	131	111	111	119	124	130	151	186	192
1103	Mesa	148	126	123	114	142	164	146	158	153	156
2603	Metaline	97	87	106	83	85	52	60	94	45	60
2604	Metaline Falls	173	158	92	133	165	120	112	120	116	103
3119	Mill Creek	131	111	103	100	102	108	119	119	118	131
3207	Millwood	171	179	163	165	173	180	201	221	259	276
2709	Milton	128	116	99	92	98	93	104	102	112	106
3112	Monroe	239	188	169	174	167	182	202	215	236	262
1406	Montesano	115	125	120	103	102	101	112	112	104	114
2103	Morton	227	231	247	213	252	236	237	239	253	264
1309	Moses Lake	293	289	239	238	235	240	258	250	259	278
2104	Mossyrock	118	128	79	81	78	73	75	80	82	88
2907	Mount Vernon	196	173	152	149	150	155	167	166	185	200
3113	Mountlake Terrace	66	70	69	71	69	78	90	85	91	97
3905	Moxee	128	77	74	61	57	63	74	76	80	63
3114	Mukilteo	115	95	83	91	93	97	112	112	113	120
3906	Naches	174	184	175	205	172	195	176	186	308	259
2105	Napavine	170	119	99	102	140	126	127	153	147	161
2405	Nespelem	23	24	24	29	48	72	51	52	74	74
1736	Newcastle	100	84	65	65	72	80	83	90	124	153
2605	Newport	172	164	152	145	171	162	167	158	192	181
3706	Nooksack	65	68	53	46	47	46	49	54	59	114
1721	Normandy Park	67	81	66	47	49	57	71	68	77	83
1722	North Bend	354	334	281	292	284	301	304	303	315	322
3001	North Bonneville	97	94	105	99	73	96	51	77	100	99
3305	Northport	84	87	90	125	105	90	107	138	98	123
1503	Oak Harbor	143	129	139	123	116	120	124	129	143	156

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
3810	Oakesdale	52	48	55	51	54	70	68	54	51	60
1407	Oakville	59	71	65	69	72	61	56	61	78	66
1409	Ocean Shores	163	136	130	114	107	106	113	123	144	161
2205	Odessa	111	103	102	145	194	186	152	110	97	110
2406	Okanogan	203	174	173	145	146	143	116	138	139	146
3403	Olympia	362	318	321	328	312	309	316	327	345	364
2407	Omak	321	290	278	287	300	311	343	365	352	361
2408	Oroville	175	167	157	178	182	185	171	164	152	137
2710	Orting	105	85	62	60	61	65	77	88	79	84
0103	Othello	171	185	158	158	173	170	168	176	176	185
1723	Pacific	137	99	79	71	96	92	100	108	125	137
3811	Palouse	49	51	49	48	55	59	54	46	54	66
1104	Pasco	147	130	129	127	127	128	130	146	149	162
2409	Pateros	77	93	122	91	102	99	114	203	222	160
2106	Pe Ell	56	52	46	114	89	103	94	58	51	42
1201	Pomeroy	85	92	85	125	174	142	98	100	106	109
0502	Port Angeles	178	154	142	152	141	144	143	148	186	177
1802	Port Orchard	343	293	236	248	231	263	286	291	317	329
1601	Port Townsend	183	187	181	181	185	167	182	190	222	240
1803	Poulsbo	409	313	304	310	284	281	302	317	326	338
3602	Prescott	85	278	146	145	180	177	200	172	143	141
0303	Prosser	171	178	167	177	187	177	201	206	224	231
3812	Pullman	118	112	94	108	113	129	134	139	134	157
2711	Puyallup	424	374	386	386	360	383	407	448	479	497
1310	Quincy	697	514	208	155	590	727	594	688	637	485
3404	Rainier	64	101	63	90	79	75	69	65	66	77
2503	Raymond	117	114	103	114	131	124	121	132	118	120
2206	Reardan	67	69	64	73	75	79	72	91	77	65
1724	Redmond	442	362	330	411	344	346	369	336	424	385
1725	Renton	256	223	194	188	191	204	214	227	245	262
1001	Republic	145	155	170	179	206	159	154	148	153	152
0304	Richland	173	164	160	182	179	168	178	184	201	211
0604	Ridgefield	183	111	74	129	100	138	146	164	166	187
0104	Ritzville	151	164	157	170	164	165	208	211	243	242

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
2410	Riverside	55	58	67	65	55	59	58	65	77	98
0904	Rock Island	59	47	53	86	77	60	62	56	61	56
3208	Rockford	93	110	113	120	113	103	108	104	118	120
3813	Rosalia	52	71	61	63	88	100	75	75	70	68
1904	Roslyn	204	138	94	100	93	87	90	112	133	171
2712	Roy	224	205	165	179	192	212	218	196	228	205
1311	Royal	69	96	85	86	86	91	80	121	112	102
2713	Ruston	233	323	89	57	134	153	118	148	179	151
1739	Sammamish	70	61	60	54	59	65	70	78	75	90
1733	SeaTac	386	355	332	344	331	356	375	415	422	463
1726	Seattle	265	251	220	225	238	253	266	287	303	314
2908	Sedro Woolley	127	107	100	101	104	120	115	116	124	131
3907	Selah	111	115	109	110	122	117	147	161	144	155
0503	Sequim	424	356	347	347	332	327	331	357	376	383
2301	Shelton	205	202	189	192	189	189	181	182	193	200
1737	Shoreline	129	122	109	110	118	135	136	140	143	153
1727	Skykomish	260	1,088	778	702	544	295	326	321	484	345
3115	Snohomish	430	357	316	315	307	334	352	366	388	409
1728	Snoqualmie	184	150	140	153	160	187	157	165	138	144
1312	Soap Lake	44	50	44	45	54	54	54	64	55	54
2504	South Bend	91	109	102	77	82	82	94	92	103	100
1905	South Cle Elum	29	30	20	21	24	25	31	25	29	36
2714	South Prairie	58	72	64	69	114	113	94	97	95	96
3209	Spangle	200	175	171	172	165	186	184	186	202	210
3210	Spokane	173	169	159	159	158	168	176	187	193	201
3213	Spokane Valley	195	172	157	158	166	174	183	188	202	215
2207	Sprague	54	54	57	59	69	103	115	91	61	85
3306	Springdale	82	83	82	85	84	72	106	109	92	112
3814	St. John	116	102	93	81	126	112	137	120	98	90
3116	Stanwood	203	189	178	173	155	153	168	178	202	217
0702	Starbuck	19	26	28	24	46	26	24	34	35	24
2715	Steilacoom	55	58	47	49	41	43	49	45	48	53
3002	Stevenson	139	132	123	119	117	226	249	269	306	332
3117	Sultan	69	65	63	70	58	57	62	73	81	77

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
3707	Sumas	117	91	102	115	130	167	163	173	148	173
2716	Sumner	400	309	293	305	357	398	442	462	529	576
3908	Sunnyside	140	134	128	134	137	131	143	153	161	161
2717	Tacoma	207	185	171	180	175	186	192	195	208	223
3815	Tekoa	42	54	52	60	84	60	65	82	77	58
3405	Tenino	96	128	144	116	86	98	110	98	112	122
3909	Tieton	36	67	54	88	127	66	60	104	54	106
2107	Toledo	110	126	108	109	116	121	127	184	151	131
2411	Tonasket	247	251	301	260	242	242	225	243	242	246
3910	Toppenish	76	79	67	60	66	76	76	87	85	81
1729	Tukwila	1,022	880	740	793	792	803	821	882	966	934
3406	Tumwater	287	218	208	214	214	225	218	233	223	261
2412	Twisp	274	271	238	220	225	217	222	250	270	253
3911	Union Gap	583	555	549	552	557	631	633	667	724	774
3816	Uniontown	157	93	108	216	196	117	187	163	125	120
2719	University Place	70	76	66	60	60	64	78	96	98	83
2108	Vader	31	31	30	30	28	33	30	36	32	34
0605	Vancouver	162	145	135	136	143	149	160	173	190	197
3603	Waitsburg	47	55	43	51	54	49	52	52	53	54
3604	Walla Walla	155	145	139	127	136	137	138	138	153	157
3912	Wapato	58	58	56	56	60	82	105	94	86	66
1313	Warden	62	92	77	62	112	82	96	81	99	82
0606	Washougal	95	80	66	68	71	76	79	90	98	107
0105	Washtucna	51	78	79	54	131	54	70	58	47	66
0905	Waterville	48	55	56	50	49	52	64	60	57	61
3211	Waverly	25	23	19	20	30	30	27	47	35	23
0405	Wenatchee	240	231	210	209	191	194	192	207	238	270
0305	West Richland	47	54	52	52	57	51	50	51	62	76
1408	Westport	191	164	148	167	165	174	184	208	205	206
2003	White Salmon	125	114	128	103	107	108	138	136	147	177
2208	Wilbur	77	85	101	136	102	102	100	98	93	94
2718	Wilkeson	61	50	43	48	49	45	42	42	41	39
1315	Wilson Creek	32	34	50	42	45	56	36	50	49	44
2109	Winlock	151	121	98	98	91	116	135	111	123	117

## Appendix E

### Regular and Optional Local Sales Tax Distributions Per Capita for All Cities in Washington State (Fiscal Year 2008 through Fiscal Year 2017)

Location code	City Name	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
2413	Winthrop	771	642	616	613	651	665	607	661	724	808
1735	Woodinville	676	521	378	400	405	402	415	443	490	531
0805	Woodland	202	168	155	162	172	192	218	238	217	238
3118	Woodway	113	83	62	63	62	132	150	96	99	96
0607	Yacolt	39	46	51	39	44	50	51	58	67	74
3913	Yakima	155	146	139	139	139	152	158	167	171	176
1730	Yarrow Point	200	192	175	131	81	116	170	214	238	297
3407	Yelm	246	219	183	201	185	192	193	185	206	203
3914	Zillah	86	90	93	86	94	97	106	113	152	126

Sources: Department of Revenue Local Tax Distributions and Office of Financial Management population estimates

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)

County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Grays Harbor	Aberdeen	16,825	16,836	16,896	16,870	16,890	16,860	16,850	16,780	16,780	16,740
Spokane	Airway Heights	5,635	5,976	6,114	6,220	7,780	7,935	7,970	8,385	8,425	8,460
Whitman	Albion	592	573	579	555	545	550	555	555	545	540
King	Algona	2,932	2,974	3,014	3,055	3,070	3,075	3,090	3,105	3,175	3,180
Lincoln	Almira	284	285	284	285	285	285	280	280	275	275
Skagit	Anacortes	15,807	15,862	15,778	15,860	15,960	16,080	16,190	16,310	16,580	16,780
Snohomish	Arlington	17,527	17,711	17,926	17,930	17,970	18,270	18,360	18,490	18,620	18,690
Asotin	Asotin	1,224	1,244	1,251	1,255	1,255	1,265	1,265	1,260	1,270	1,275
King	Auburn	68,405	69,059	70,180	70,705	71,240	73,235	74,630	75,545	77,060	78,960
Kitsap	Bainbridge Island	22,925	22,992	23,025	23,030	23,090	23,190	23,360	23,390	23,760	23,950
Clark	Battle Ground	16,682	17,201	17,571	17,780	17,920	18,130	18,680	19,250	19,640	20,370
King	Beaux Arts Village	297	295	299	300	300	290	295	300	300	300
King	Bellevue	119,973	120,872	122,363	123,400	124,600	132,100	134,400	135,000	139,400	140,700
Whatcom	Bellingham	78,739	79,383	80,885	81,070	81,360	82,310	82,810	83,580	84,850	86,720
Benton	Benton City	2,896	3,002	3,038	3,145	3,295	3,240	3,255	3,285	3,325	3,360
Klickitat	Bingen	694	707	712	720	730	725	730	735	735	735
King	Black Diamond	4,128	4,146	4,153	4,160	4,170	4,170	4,180	4,200	4,305	4,335
Whatcom	Blaine	4,591	4,648	4,684	4,705	4,760	4,785	4,865	4,905	4,930	5,075
Pierce	Bonney Lake	16,725	17,082	17,374	17,500	17,730	18,010	18,520	19,490	20,000	20,500
King	Bothell	33,037	33,361	33,505	33,720	34,000	34,460	41,630	42,640	43,980	44,370
Kitsap	Bremerton	38,099	37,944	37,729	38,790	39,650	37,850	38,180	39,410	40,500	40,630
Okanogan	Brewster	2,294	2,317	2,370	2,365	2,355	2,370	2,380	2,395	2,395	2,400
Douglas	Bridgeport	2,311	2,355	2,409	2,405	2,415	2,425	2,445	2,455	2,480	2,480
Snohomish	Brier	6,163	6,126	6,087	6,100	6,155	6,315	6,345	6,500	6,555	6,560
Pierce	Buckley	4,338	4,387	4,354	4,345	4,365	4,370	4,430	4,440	4,550	4,670
Thurston	Bucoda	580	577	562	560	560	560	560	565	570	580
King	Burien	32,847	33,314	33,313	47,660	47,730	48,030	48,240	48,810	50,000	50,680
Skagit	Burlington	7,983	8,321	8,388	8,420	8,435	8,445	8,445	8,485	8,675	8,715
Clark	Camas	18,367	18,844	19,355	19,620	20,020	20,320	20,880	21,210	21,810	23,080
Pierce	Carbonado	620	614	610	610	610	610	610	615	635	665
King	Carnation	1,802	1,790	1,786	1,780	1,785	1,785	1,790	1,790	1,850	2,030
Chelan	Cashmere	3,048	3,061	3,063	3,075	3,075	3,055	3,010	3,040	3,040	3,075

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)

County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Cowlitz	Castle Rock	2,007	1,995	1,982	1,995	2,135	2,135	2,145	2,175	2,190	2,200
Wahkiakum	Cathlamet	537	537	532	530	525	500	500	490	490	490
Lewis	Centralia	16,172	16,267	16,336	16,440	16,670	16,600	16,640	16,790	16,820	16,940
Lewis	Chehalis	7,276	7,268	7,259	7,310	7,345	7,355	7,370	7,365	7,460	7,500
Chelan	Chelan	3,811	3,795	3,890	3,930	3,940	3,955	4,020	4,045	4,115	4,150
Spokane	Cheney	10,049	10,478	10,590	10,790	10,820	11,070	11,310	11,440	11,650	11,880
Stevens	Chewelah	2,546	2,559	2,607	2,610	2,620	2,615	2,615	2,650	2,650	2,655
Asotin	Clarkston	7,226	7,228	7,229	7,200	7,205	7,210	7,225	7,235	7,260	7,250
Kittitas	Cle Elum	1,869	1,875	1,872	1,875	1,865	1,870	1,870	1,865	1,870	1,875
King	Clyde Hill	2,911	2,936	2,984	2,985	2,980	2,980	2,995	3,020	3,060	3,015
Whitman	Colfax	2,833	2,828	2,805	2,805	2,790	2,780	2,765	2,790	2,795	2,795
Walla Walla	College Place	8,613	8,690	8,765	8,780	8,845	8,875	9,050	9,110	9,245	9,440
Whitman	Colton	415	411	418	425	415	420	420	420	425	435
Stevens	Colville	4,741	4,701	4,673	4,690	4,695	4,685	4,690	4,705	4,730	4,730
Okanogan	Conconully	202	203	210	220	215	220	230	230	230	230
Skagit	Concrete	770	753	710	710	715	710	720	730	735	740
Franklin	Connell	3,243	3,413	4,209	5,150	5,320	5,350	5,330	5,405	5,365	5,450
Grays Harbor	Cosmopolis	1,654	1,644	1,649	1,645	1,640	1,650	1,645	1,640	1,650	1,660
Grant	Coulee City	567	565	562	565	560	570	565	560	560	565
Okanogan	Coulee Dam	1,095	1,092	1,098	1,095	1,100	1,100	1,100	1,095	1,100	1,100
Island	Coupeville	1,869	1,854	1,831	1,855	1,880	1,890	1,895	1,900	1,905	1,905
King	Covington	17,356	17,471	17,575	17,640	17,760	18,100	18,480	18,520	18,750	19,850
Lincoln	Creston	229	231	236	235	235	235	230	230	225	225
Pend Oreille	Cusick	220	207	207	210	210	205	205	200	200	205
Snohomish	Darrington	1,371	1,365	1,347	1,345	1,345	1,350	1,350	1,350	1,350	1,400
Lincoln	Davenport	1,751	1,755	1,734	1,735	1,730	1,700	1,685	1,685	1,690	1,700
Columbia	Dayton	2,561	2,546	2,526	2,535	2,535	2,545	2,545	2,550	2,545	2,555
Spokane	Deer Park	3,476	3,600	3,652	3,675	3,715	3,800	3,870	3,950	4,005	4,105
King	Des Moines	29,443	29,613	29,673	29,680	29,700	29,730	30,030	30,100	30,570	30,860
Pierce	DuPont	7,334	7,947	8,199	8,430	8,640	8,855	9,175	9,250	9,330	9,385
King	Duvall	6,480	6,613	6,695	6,715	6,900	7,120	7,325	7,345	7,425	7,500
Douglas	East Wenatchee	12,546	12,868	13,190	13,220	13,280	13,350	13,370	13,390	13,500	13,600

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)											
County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Pierce	Eatonville	2,646	2,727	2,758	2,775	2,785	2,815	2,840	2,880	2,925	2,950
Pierce	Edgewood	9,401	9,402	9,387	9,405	9,425	9,460	9,525	9,615	9,735	10,420
Snohomish	Edmonds	39,828	39,846	39,709	39,800	39,800	39,950	39,950	40,490	40,900	41,260
Grant	Electric City	964	962	968	1,065	995	1,010	1,010	1,010	1,010	1,020
Kittitas	Ellensburg	18,009	18,184	18,174	18,250	18,320	18,370	18,440	18,810	19,310	19,550
Grays Harbor	Elma	3,104	3,094	3,107	3,115	3,110	3,115	3,130	3,135	3,145	3,145
Okanogan	Elmer City	231	231	238	240	235	235	240	285	290	290
Whitman	Endicott	318	268	289	293	295	295	300	296	295	295
Chelan	Entiat	1,077	1,079	1,112	1,135	1,135	1,140	1,140	1,155	1,180	1,195
King	Enumclaw	10,804	10,709	10,669	10,920	11,030	11,100	11,110	11,140	11,410	11,450
Grant	Ephrata	7,530	7,643	7,664	7,690	7,750	7,870	7,930	7,985	8,020	8,005
Snohomish	Everett	101,413	102,520	103,019	103,100	103,300	104,200	104,900	105,800	108,300	109,800
Whatcom	Everson	2,296	2,443	2,483	2,495	2,520	2,550	2,570	2,580	2,600	2,630
Spokane	Fairfield	603	639	612	595	600	615	615	615	620	620
Whitman	Farmington	146	141	146	145	145	145	150	150	155	155
King	Federal Way	88,548	89,001	89,306	89,370	89,460	89,720	90,150	90,760	93,670	96,350
Whatcom	Ferndale	10,950	11,281	11,415	11,530	11,830	12,290	12,710	12,920	13,250	13,470
Pierce	Fife	8,248	8,426	9,173	9,220	9,235	9,290	9,405	9,545	9,910	10,100
Pierce	Fircrest	6,429	6,456	6,497	6,500	6,525	6,540	6,555	6,575	6,625	6,640
Clallam	Forks	3,467	3,486	3,532	3,500	3,545	3,545	3,565	3,565	3,580	3,595
San Juan	Friday Harbor	2,130	2,147	2,162	2,180	2,140	2,185	2,190	2,215	2,250	2,255
Whitman	Garfield	604	601	597	600	595	595	595	595	595	600
Grant	George	514	511	501	690	700	720	720	720	720	720
Pierce	Gig Harbor	6,623	6,873	7,126	7,200	7,340	7,670	7,985	8,555	9,065	9,560
Snohomish	Gold Bar	2,134	2,061	2,075	2,060	2,060	2,080	2,085	2,115	2,125	2,125
Klickitat	Goldendale	3,448	3,441	3,407	3,425	3,425	3,410	3,420	3,425	3,435	3,490
Grant	Grand Coulee	935	940	988	1,020	1,035	1,045	1,050	1,050	1,045	1,055
Yakima	Grandview	10,588	10,827	10,862	10,920	11,000	11,010	11,170	11,200	11,160	11,170
Yakima	Granger	3,158	3,186	3,246	3,270	3,285	3,315	3,495	3,640	3,880	3,905
Snohomish	Granite Falls	3,274	3,359	3,364	3,370	3,380	3,385	3,390	3,390	3,395	3,485
Skagit	Hamilton	331	307	301	300	300	304	305	305	305	300
Yakima	Harrah	636	603	630	630	650	645	645	650	650	660

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)

County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Lincoln	Harrington	431	445	424	420	420	420	415	420	415	415
Grant	Hartline	151	150	151	150	150	155	155	160	155	155
Adams	Hatton	96	98	101	100	105	110	110	110	110	110
Grays Harbor	Hoquiam	8,753	8,715	8,726	8,650	8,655	8,620	8,625	8,575	8,580	8,560
King	Hunts Point	415	400	394	390	390	395	405	410	415	415
Pacific	Ilwaco	929	915	936	935	940	940	945	945	945	945
Snohomish	Index	165	166	178	180	180	180	180	160	165	175
Pend Oreille	Ione	433	451	447	445	445	445	445	440	440	445
King	Issaquah	29,010	29,871	30,434	30,690	31,150	32,130	32,880	33,330	34,590	36,030
Franklin	Kahlotus	188	193	193	190	195	195	185	185	185	165
Cowlitz	Kalama	2,351	2,362	2,344	2,365	2,390	2,400	2,430	2,500	2,540	2,620
Cowlitz	Kelso	11,869	11,889	11,925	11,920	11,930	11,940	11,960	11,950	11,970	11,980
King	Kenmore	20,035	20,263	20,460	20,780	21,020	21,170	21,370	21,500	22,320	22,580
Benton	Kennewick	69,865	71,882	73,917	74,665	75,160	76,410	77,700	78,290	79,120	80,280
King	Kent	89,973	91,401	92,411	118,200	119,100	120,500	121,400	122,900	124,500	127,100
Stevens	Kettle Falls	1,589	1,597	1,595	1,605	1,600	1,595	1,610	1,615	1,615	1,620
King	Kirkland	48,114	48,449	48,787	49,020	81,480	81,730	82,590	83,460	84,680	86,080
Kittitas	Kittitas	1,297	1,328	1,381	1,430	1,450	1,450	1,475	1,455	1,460	1,500
Grant	Krupp	51	49	48	50	50	50	50	50	50	50
Clark	La Center	2,662	2,737	2,800	2,835	2,985	3,015	3,050	3,100	3,140	3,195
Skagit	La Conner	908	884	891	885	895	890	895	895	905	925
Whitman	La Crosse	323	315	313	315	315	315	320	320	315	310
Thurston	Lacey	39,870	41,301	42,393	42,830	43,600	44,350	45,320	46,020	47,540	48,700
King	Lake Forest Park	12,608	12,583	12,598	12,610	12,640	12,680	12,750	12,810	12,940	12,990
Snohomish	Lake Stevens	15,233	15,483	28,069	28,210	28,510	28,960	29,170	29,900	30,900	31,740
Pierce	Lakewood	58,270	58,218	58,163	58,190	58,260	58,310	58,360	58,400	58,800	59,280
Whitman	Lamont	87	74	81	80	80	80	80	80	80	80
Island	Langley	1,028	1,035	1,035	1,045	1,055	1,065	1,075	1,100	1,135	1,165
Spokane	Latah	194	189	193	195	195	195	195	195	195	195
Chelan	Leavenworth	2,015	1,985	1,965	1,970	1,970	1,970	1,970	1,980	1,990	2,015
Spokane	Liberty Lake	6,848	7,196	7,591	7,705	7,900	8,190	8,675	8,975	9,325	9,910
Adams	Lind	550	550	564	560	565	570	565	560	550	550

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)

County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Pacific	Long Beach	1,284	1,405	1,392	1,390	1,400	1,410	1,410	1,420	1,430	1,440
Cowlitz	Longview	36,428	36,515	36,648	36,730	36,910	36,940	37,040	37,130	37,230	37,510
Skagit	Lyman	437	440	438	440	440	440	445	445	450	455
Whatcom	Lynden	11,436	11,789	11,951	12,060	12,340	12,730	12,920	13,090	13,380	13,620
Snohomish	Lynnwood	35,411	35,430	35,836	35,860	35,900	35,960	36,030	36,420	36,590	36,950
Yakima	Mabton	2,174	2,199	2,286	2,290	2,290	2,305	2,310	2,310	2,315	2,315
Whitman	Malden	206	190	203	205	205	205	205	200	200	200
Douglas	Mansfield	331	319	320	320	325	325	325	325	330	330
King	Maple Valley	20,372	20,680	22,684	22,930	23,340	23,910	24,230	24,700	24,790	24,900
Stevens	Marcus	167	183	183	174	175	175	180	175	175	175
Snohomish	Marysville	39,019	39,628	60,020	60,660	61,360	62,100	62,600	64,140	64,940	65,900
Grant	Mattawa	4,145	4,310	4,437	4,460	4,495	4,540	4,460	4,535	4,625	4,805
Grays Harbor	McCleary	1,619	1,635	1,653	1,655	1,655	1,655	1,660	1,680	1,685	1,695
Spokane	Medical Lake	4,949	5,017	5,060	4,910	4,920	4,945	4,965	4,945	4,945	4,990
King	Medina	2,950	2,962	2,969	2,970	2,990	3,000	3,055	3,095	3,165	3,205
King	Mercer Island	22,704	22,680	22,699	22,710	22,690	22,720	23,310	23,480	23,660	24,210
Franklin	Mesa	472	482	489	495	495	495	495	495	495	495
Pend Oreille	Metaline	183	179	173	175	175	175	185	175	180	170
Pend Oreille	Metaline Falls	260	246	238	240	240	240	240	235	235	240
Snohomish	Mill Creek	17,526	18,036	18,244	18,370	18,450	18,600	18,780	19,760	19,900	19,960
Spokane	Millwood	1,766	1,772	1,786	1,785	1,785	1,790	1,785	1,790	1,790	1,790
Pierce	Milton	6,882	6,923	6,968	6,975	6,985	7,185	7,265	7,385	7,695	7,900
Snohomish	Monroe	17,038	17,272	17,304	17,330	17,390	17,510	17,660	17,620	18,120	18,350
Grays Harbor	Montesano	3,850	3,883	3,976	4,010	4,050	4,070	4,075	4,095	4,105	4,120
Lewis	Morton	1,126	1,121	1,126	1,125	1,125	1,120	1,120	1,125	1,120	1,120
Grant	Moses Lake	18,804	19,634	20,366	20,640	20,950	21,250	21,600	22,080	22,250	22,720
Lewis	Mossyrock	523	740	759	760	760	755	765	750	745	760
Skagit	Mount Vernon	30,630	31,448	31,743	31,940	32,250	32,710	33,170	33,530	33,730	34,360
Snohomish	Mountlake Terrace	20,084	20,009	19,909	19,990	20,090	20,160	20,530	21,090	21,090	21,290
Yakima	Moxee	2,825	3,024	3,308	3,415	3,505	3,655	3,720	3,810	3,955	4,010
Snohomish	Mukilteo	20,161	20,210	20,254	20,310	20,360	20,440	20,540	20,900	21,070	21,240
Yakima	Naches	756	795	795	805	805	805	815	830	845	860

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)

County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Lewis	Napavine	1,610	1,739	1,766	1,780	1,790	1,795	1,815	1,835	1,870	1,900
Okanogan	Nespelem	230	232	236	235	235	235	235	245	245	245
King	Newcastle	10,018	10,343	10,380	10,410	10,460	10,640	10,850	10,940	11,090	11,280
Pend Oreille	Newport	2,092	2,093	2,126	2,140	2,140	2,140	2,150	2,160	2,150	2,170
Whatcom	Nooksack	1,165	1,163	1,338	1,350	1,370	1,410	1,435	1,460	1,475	1,490
King	Normandy Park	6,298	6,314	6,335	6,345	6,350	6,350	6,375	6,420	6,540	6,595
King	North Bend	4,737	4,806	5,731	5,830	5,855	6,020	6,280	6,460	6,570	6,605
Skamania	North Bonneville	877	880	956	965	1,000	1,005	1,005	1,005	1,005	1,010
Stevens	Northport	300	299	295	295	295	290	290	295	295	295
Island	Oak Harbor	21,876	22,148	22,075	22,200	22,200	22,080	21,940	22,000	22,410	22,840
Whitman	Oakesdale	424	425	422	425	425	425	425	430	425	425
Grays Harbor	Oakville	692	686	684	685	690	690	690	685	695	690
Grays Harbor	Ocean Shores	5,294	5,416	5,569	5,615	5,745	5,815	5,880	5,935	5,955	6,055
Lincoln	Odessa	918	916	910	910	915	905	900	905	900	905
Okanogan	Okanogan	2,506	2,545	2,552	2,585	2,535	2,560	2,595	2,580	2,595	2,610
Thurston	Olympia	45,538	46,109	46,478	46,780	47,500	48,480	49,670	51,020	51,600	52,160
Okanogan	Omak	4,785	4,823	4,845	4,845	4,835	4,830	4,840	4,900	4,925	4,925
Okanogan	Oroville	1,645	1,694	1,686	1,690	1,715	1,715	1,700	1,695	1,710	1,705
Pierce	Orting	6,460	6,582	6,746	6,770	6,790	6,930	7,065	7,290	7,535	7,835
Adams	Othello	6,931	7,089	7,364	7,420	7,495	7,565	7,695	7,780	7,875	8,175
King	Pacific	6,349	6,463	6,514	6,520	6,535	6,675	6,750	6,770	6,835	6,855
Whitman	Palouse	1,017	993	998	1,005	1,020	1,020	1,030	1,030	1,040	1,050
Franklin	Pasco	54,993	57,579	59,781	61,000	62,670	65,600	67,770	68,240	70,560	71,680
Okanogan	Pateros	643	659	667	665	665	665	665	525	560	580
Lewis	Pe Ell	650	640	632	635	635	630	630	640	640	645
Garfield	Pomeroy	1,444	1,436	1,425	1,415	1,410	1,400	1,395	1,405	1,395	1,395
Clallam	Port Angeles	18,876	18,920	19,038	19,080	19,100	19,120	19,090	19,140	19,270	19,370
Kitsap	Port Orchard	8,731	8,794	11,157	11,440	11,780	12,870	13,150	13,510	13,810	13,990
Jefferson	Port Townsend	9,033	9,034	9,113	9,180	9,185	9,225	9,355	9,380	9,485	9,500
Kitsap	Poulsbo	8,110	9,106	9,200	9,245	9,360	9,585	9,775	9,950	10,210	10,510
Walla Walla	Prescott	307	309	318	320	325	325	325	325	325	330
Benton	Prosser	5,527	5,624	5,714	5,780	5,785	5,810	5,815	5,845	5,940	5,965

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)

County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Whitman	Pullman	28,850	29,021	29,799	29,820	31,000	30,990	31,420	32,110	32,650	33,280
Pierce	Puyallup	35,782	37,060	37,022	37,240	37,620	37,980	38,670	38,950	39,850	40,500
Grant	Quincy	6,126	6,489	6,750	6,815	6,945	7,000	7,235	7,270	7,345	7,370
Thurston	Rainier	1,728	1,747	1,794	1,825	1,825	1,840	1,850	1,880	1,885	1,930
Pacific	Raymond	2,847	2,837	2,882	2,870	2,890	2,895	2,890	2,905	2,900	2,885
Lincoln	Reardan	583	578	571	575	575	575	570	570	575	570
King	Redmond	51,592	51,985	54,144	55,150	55,360	55,840	57,700	59,180	60,560	62,110
King	Renton	82,384	87,668	90,927	92,590	93,910	95,540	97,130	98,470	101,300	102,700
Ferry	Republic	1,069	1,081	1,073	1,080	1,085	1,095	1,100	1,090	1,090	1,095
Benton	Richland	45,580	46,957	48,058	49,090	49,890	51,150	52,090	53,080	53,410	54,150
Clark	Ridgefield	4,232	4,552	4,763	4,975	5,210	5,545	6,035	6,400	6,870	7,235
Adams	Ritzville	1,681	1,675	1,673	1,705	1,695	1,700	1,680	1,670	1,660	1,660
Okanogan	Riverside	285	284	280	280	280	280	290	285	285	285
Douglas	Rock Island	795	799	788	790	790	790	790	865	965	1,005
Spokane	Rockford	499	493	470	470	470	470	470	470	470	480
Whitman	Rosalia	580	560	550	555	555	555	555	560	560	560
Kittitas	Roslyn	919	905	893	895	895	895	895	890	890	890
Pierce	Roy	791	796	793	795	805	805	805	805	805	815
Grant	Royal City	2,001	1,973	2,140	2,150	2,160	2,190	2,210	2,235	2,240	2,245
Pierce	Ruston	743	751	749	750	755	795	830	905	935	975
King	Sammamish	44,455	45,039	45,780	46,940	47,420	48,060	49,260	49,980	61,250	62,240
King	SeaTac	26,654	26,643	26,909	27,110	27,210	27,310	27,620	27,650	27,810	28,850
King	Seattle	591,870	598,539	608,660	612,100	616,500	626,600	640,500	662,400	686,800	713,700
Skagit	Sedro-Woolley	10,421	10,514	10,540	10,590	10,610	10,610	10,610	10,700	11,030	10,950
Yakima	Selah	7,063	7,158	7,147	7,205	7,290	7,340	7,395	7,495	7,530	7,630
Clallam	Sequim	6,211	6,378	6,606	6,625	6,795	6,855	6,910	6,915	7,075	7,280
Mason	Shelton	9,667	9,736	9,834	9,855	9,870	9,975	9,995	10,070	10,070	10,120
King	Shoreline	52,065	52,886	53,007	53,200	53,270	53,670	53,990	54,500	54,990	55,060
King	Skykomish	189	185	198	195	200	195	200	195	200	200
Snohomish	Snohomish	8,841	8,926	9,098	9,200	9,215	9,220	9,270	9,385	9,625	10,010
King	Snoqualmie	9,788	10,337	10,670	10,950	11,320	11,700	12,130	12,850	13,110	13,210
Grant	Soap Lake	1,546	1,538	1,514	1,515	1,520	1,530	1,530	1,520	1,535	1,550

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)

County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Pacific	South Bend	1,650	1,634	1,637	1,635	1,625	1,630	1,630	1,620	1,620	1,620
Kittitas	South Cle Elum	551	537	532	535	530	530	530	530	530	530
Pierce	South Prairie	441	436	434	435	435	435	435	435	435	435
Spokane	Spangle	280	279	278	280	280	280	280	280	275	275
Spokane	Spokane	206,083	207,433	208,916	209,100	210,000	211,300	212,300	213,100	214,500	217,300
Spokane	Spokane Valley	88,513	88,969	89,755	90,110	90,550	91,490	92,050	93,340	94,160	94,890
Lincoln	Sprague	453	451	446	445	445	445	440	445	440	440
Stevens	Springdale	281	288	285	280	280	280	285	290	293	313
Whitman	St. John	554	530	543	523	501	500	505	510	505	505
Snohomish	Stanwood	5,885	6,073	6,231	6,220	6,300	6,340	6,530	6,585	6,635	6,785
Columbia	Starbuck	131	129	129	130	130	130	130	130	130	130
Pierce	Steilacoom	6,005	6,004	5,985	6,000	6,015	6,040	6,060	6,115	6,170	6,410
Skamania	Stevenson	1,439	1,452	1,465	1,500	1,520	1,515	1,510	1,530	1,540	1,560
Snohomish	Sultan	4,600	4,624	4,651	4,655	4,660	4,660	4,665	4,680	4,860	5,030
Whatcom	Sumas	1,264	1,326	1,319	1,355	1,399	1,449	1,468	1,467	1,517	1,571
Pierce	Sumner	9,365	9,418	9,451	9,450	9,470	9,520	9,545	9,660	9,705	9,920
Yakima	Sunnyside	15,552	15,746	15,858	16,010	16,130	16,200	16,230	16,280	16,540	16,640
Pierce	Tacoma	198,021	198,155	198,397	198,900	199,600	200,400	200,900	202,300	206,100	208,100
Whitman	Tekoa	807	797	778	775	785	770	775	785	780	770
Thurston	Tenino	1,650	1,682	1,695	1,700	1,705	1,705	1,725	1,730	1,775	1,785
Yakima	Tieton	1,188	1,190	1,191	1,195	1,195	1,235	1,255	1,255	1,285	1,300
Lewis	Toledo	723	725	725	725	725	720	725	725	720	720
Okanogan	Tonasket	1,017	1,030	1,032	1,025	1,020	1,020	1,110	1,110	1,110	1,110
Yakima	Toppenish	9,055	8,975	8,949	8,950	8,950	8,950	8,955	8,965	9,050	9,085
King	Tukwila	18,814	18,939	19,107	19,050	19,080	19,160	19,210	19,300	19,540	19,660
Thurston	Tumwater	14,497	17,234	17,371	17,570	17,900	18,300	18,800	19,100	23,040	23,210
Okanogan	Twisp	926	918	919	925	930	940	945	945	950	970
Yakima	Union Gap	5,931	6,012	6,047	6,055	6,105	6,110	6,140	6,150	6,200	6,220
Whitman	Uniontown	296	282	294	300	305	320	335	335	335	340
Pierce	University Place	31,102	31,143	31,144	31,170	31,270	31,340	31,420	31,720	32,230	32,610
Lewis	Vader	607	613	621	625	625	620	620	615	615	610
Clark	Vancouver	159,840	161,593	161,791	162,300	163,200	164,500	167,400	170,400	173,500	176,400

Appendix F

Population estimates for all cities in Washington (Calendar Year 2008 through Calendar Year 2017)											
County	City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017
Walla Walla	Waitsburg	1,209	1,213	1,217	1,215	1,215	1,220	1,220	1,235	1,230	1,230
Walla Walla	Walla Walla	31,360	31,620	31,731	31,670	31,740	31,930	32,260	33,390	33,340	33,840
Yakima	Wapato	4,814	4,844	4,997	5,025	5,030	5,035	5,040	5,040	5,040	5,040
Grant	Warden	2,662	2,670	2,692	2,690	2,695	2,705	2,710	2,710	2,720	2,730
Clark	Washougal	13,459	13,883	14,095	14,210	14,340	14,580	14,910	15,170	15,560	15,760
Adams	Washtucna	214	210	208	205	210	215	215	205	210	210
Douglas	Waterville	1,140	1,137	1,138	1,140	1,145	1,145	1,155	1,160	1,165	1,175
Spokane	Waverly	127	119	107	102	98	107	111	108	108	117
Chelan	Wenatchee	31,358	31,659	31,925	32,090	32,400	32,520	33,070	33,230	33,510	34,070
Benton	West Richland	10,916	11,385	11,811	12,200	12,570	13,080	13,620	13,960	14,340	14,660
Grays Harbor	Westport	2,170	2,133	2,099	2,100	2,105	2,110	2,110	2,110	2,115	2,115
Klickitat	White Salmon	2,188	2,195	2,224	2,235	2,255	2,275	2,315	2,420	2,440	2,480
Lincoln	Wilbur	894	892	884	885	885	880	875	880	880	890
Pierce	Wilkeson	466	457	477	475	485	485	485	485	490	490
Grant	Wilson Creek	211	210	205	205	205	209	205	205	205	218
Lewis	Winlock	1,334	1,343	1,339	1,340	1,340	1,335	1,335	1,340	1,340	1,335
Okanogan	Winthrop	373	389	394	410	405	405	435	435	430	445
King	Woodinville	10,052	10,095	10,938	10,940	10,960	10,990	11,240	11,240	11,570	11,660
Cowlitz	Woodland	5,361	5,433	5,509	5,550	5,590	5,625	5,695	5,845	5,925	6,035
Snohomish	Woodway	1,266	1,283	1,307	1,305	1,310	1,300	1,310	1,335	1,335	1,340
Clark	Yacolt	1,515	1,522	1,566	1,585	1,605	1,615	1,620	1,620	1,655	1,715
Yakima	Yakima	89,138	90,271	91,196	91,630	91,930	92,620	93,080	93,220	93,410	93,900
King	Yarrow Point	976	971	1,001	1,005	1,060	1,015	1,015	1,020	1,040	1,040
Thurston	Yelm	5,761	6,401	6,848	7,005	7,100	7,470	7,915	8,165	8,480	8,665
Yakima	Zillah	2,859	2,923	2,964	3,000	3,035	3,115	3,140	3,140	3,145	3,150
Total	All Cities	4,102,016	4,158,715	4,246,125	4,313,182	4,379,138	4,432,614	4,497,329	4,564,301	4,666,743	4,752,779

Source: Office of Financial Management (OFM), April 1 population estimates

## Appendix G

### Property Tax Assessed Values by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Aberdeen	824,413,464	824,124,625	952,379,009	934,772,488	950,626,513	1,013,274,621	933,547,542	898,738,864	888,531,817	879,487,501	908,717,485	1.0%
Airway Heights	240,966,294	264,306,995	292,456,542	294,063,655	343,760,900	447,793,055	456,130,086	468,742,230	498,111,915	513,627,217	586,974,733	9.3%
Albion	16,648,641	18,274,472	18,369,330	18,346,695	18,788,645	19,241,166	20,574,468	20,786,767	21,016,037	21,035,116	21,049,266	2.4%
Algona	408,708,568	446,120,389	412,654,819	378,234,241	353,567,496	342,693,741	343,969,427	367,813,520	396,831,657	452,396,319	520,278,669	2.4%
Almira	9,276,841	9,229,754	9,307,263	9,298,977	9,414,598	9,889,369	10,246,274	10,857,405	11,038,926	11,738,967	11,980,964	2.6%
Anacortes	2,990,636,675	3,024,858,417	2,800,332,817	2,660,459,485	2,545,635,473	2,532,928,182	2,535,867,557	2,631,896,915	2,802,600,923	3,042,165,745	3,289,763,092	1.0%
Arlington	2,239,293,774	2,306,249,447	2,239,257,103	2,018,675,444	1,822,509,261	1,727,872,805	1,816,314,125	2,003,794,121	2,130,154,144	2,265,698,000	2,497,670,676	1.1%
Asotin	59,583,142	73,591,953	74,565,962	79,019,284	80,419,794	81,639,265	82,192,070	85,991,255	87,190,962	88,227,938	89,013,263	4.1%
Auburn	6,526,967,110	8,719,780,134	7,809,499,809	7,544,294,006	7,199,853,130	6,909,168,076	7,286,180,247	8,257,468,670	8,826,615,104	9,555,039,113	10,559,076,807	4.9%
Bainbridge Island	6,611,530,449	6,815,782,164	6,245,647,306	5,642,373,993	5,386,241,967	5,226,583,214	5,232,391,419	5,708,210,319	6,211,210,950	6,898,602,303	7,542,154,879	1.3%
Battle Ground	1,485,047,771	1,506,916,458	1,360,436,260	1,265,186,616	1,255,802,097	1,214,798,042	1,332,783,511	1,501,398,094	1,606,931,280	1,824,114,773	2,033,273,795	3.2%
Beaux Arts	115,357,391	128,757,953	103,095,865	90,865,754	90,974,584	93,405,263	104,343,959	137,961,007	147,266,013	148,678,086	170,662,601	4.0%
Bellevue	31,398,247,235	37,626,634,352	34,004,753,540	32,076,141,990	30,910,083,430	32,676,960,713	36,030,989,827	41,326,353,022	44,426,035,635	49,364,678,243	56,347,943,123	6.0%
Bellingham	7,070,686,278	8,079,556,522	8,596,997,698	8,416,799,032	8,327,291,360	8,348,628,061	8,554,046,711	8,881,187,639	9,301,737,832	9,868,874,883	10,821,250,697	4.3%
Benton City	98,896,657	101,731,657	103,015,749	108,047,544	112,535,102	123,145,246	126,233,437	126,356,803	128,870,207	132,375,126	134,483,711	3.1%
Bingen	69,129,072	106,892,612	109,663,902	104,135,223	94,073,843	92,093,586	90,411,002	93,539,175	104,247,450	102,056,146	104,470,850	4.2%
Black Diamond	575,006,069	643,196,160	560,993,682	532,915,592	536,877,804	499,715,546	547,590,253	601,738,864	659,796,088	708,420,173	757,566,459	2.8%
Blaine	894,973,781	913,217,853	921,330,117	809,312,926	782,263,424	774,011,259	784,554,379	772,392,221	790,166,213	829,274,488	867,714,606	(0.3)%
Bonney Lake	2,301,868,766	2,393,756,664	2,230,609,725	1,989,395,332	1,875,982,609	1,688,432,963	1,778,123,002	1,979,637,505	2,158,452,768	2,370,217,812	2,683,904,648	1.5%
Bothell	6,490,659,212	6,901,876,915	6,564,250,398	6,317,709,519	5,887,942,853	5,784,172,090	6,112,083,066	7,627,771,452	8,276,528,604	8,760,887,474	9,878,553,893	4.3%
Bremerton	3,114,776,428	3,084,741,017	2,899,484,508	2,748,747,794	2,548,965,492	2,394,781,600	2,293,000,729	2,354,542,747	2,503,409,559	2,736,605,137	3,073,499,584	(0.1)%
Brewster	96,475,407	100,237,951	105,287,848	110,256,467	124,065,313	120,660,479	123,091,471	138,379,667	146,845,348	145,748,691	156,587,698	5.0%
Bridgeport	38,285,525	38,927,422	41,529,583	41,162,013	46,675,453	46,977,890	45,920,358	46,493,900	48,712,192	56,159,434	59,272,789	4.5%
Brier	937,995,954	912,400,045	840,604,327	757,814,454	683,728,075	659,670,947	750,061,330	847,639,630	936,296,908	1,032,185,254	1,180,923,150	2.3%
Buckley	427,221,028	457,478,593	427,511,415	385,907,885	366,697,156	318,871,406	328,660,215	347,880,202	384,652,549	448,468,601	516,295,272	1.9%
Bucoda	31,344,457	29,784,108	30,761,289	28,079,596	24,887,256	22,254,579	21,518,777	22,596,551	22,283,865	24,315,377	27,065,260	(1.5)%
Burien	3,811,575,786	4,269,535,769	3,628,836,535	4,574,205,698	4,172,857,681	3,957,026,189	4,064,001,396	4,591,043,853	5,113,085,022	5,608,165,807	6,328,880,752	5.2%
Burlington	1,349,500,397	1,390,315,144	1,276,473,786	1,250,300,248	1,182,072,646	1,165,205,582	1,185,667,655	1,201,470,405	1,250,754,876	1,348,893,296	1,427,834,812	0.6%
Camas	3,240,409,832	3,148,909,719	2,748,150,894	2,555,385,949	2,539,499,571	2,521,320,324	2,757,083,055	3,057,792,812	3,332,685,140	3,776,699,698	4,151,141,637	2.5%
Carbonado	45,844,652	45,149,737	44,362,736	35,950,123	33,266,707	28,209,272	26,210,204	30,358,951	36,549,064	44,522,344	51,069,290	1.1%
Carnation	201,669,633	226,508,434	205,415,335	188,292,880	175,931,459	158,182,197	169,766,989	200,630,627	207,770,096	255,777,085	322,966,816	4.8%
Cashmere	164,383,533	167,669,521	230,068,376	227,723,939	209,897,366	208,207,118	239,040,302	234,919,519	246,962,307	259,037,168	276,304,761	5.3%
Castle Rock	99,531,140	122,696,283	116,218,201	118,915,777	128,005,353	118,877,750	119,837,212	126,606,824	126,453,041	127,349,987	147,389,203	4.0%
Cathlamet	43,114,580	63,210,980	64,810,332	64,816,879	63,909,067	43,469,260	43,197,091	49,428,352	53,113,972	58,232,283	56,178,583	2.7%
Centralia	1,025,481,485	1,056,773,377	1,072,135,903	1,083,701,516	1,053,650,942	1,040,770,478	1,000,820,368	1,007,975,532	1,021,334,776	1,091,717,928	1,059,990,378	0.3%
Chehalis	597,253,751	610,719,108	628,436,031	632,359,410	605,989,787	579,109,033	582,108,287	593,843,068	599,335,477	639,490,698	711,910,025	1.8%
Chelan	451,311,570	995,588,318	1,041,540,339	890,301,611	820,077,264	723,538,382	729,189,867	784,536,131	854,462,552	924,316,069	984,276,745	8.1%
Cheney	420,027,409	452,078,983	507,467,858	512,499,975	506,438,521	501,495,200	510,826,729	513,883,823	538,271,848	571,130,330	626,226,753	4.1%
Chewelah	174,657,777	202,564,238	203,758,387	201,486,399	190,907,846	186,556,134	187,844,620	179,142,443	173,692,203	173,201,833	184,228,843	0.5%
Clarkston	313,677,935	331,022,134	368,614,603	387,764,407	396,537,460	402,635,560	409,247,292	422,217,362	443,109,068	448,759,839	449,125,400	3.7%
Cle Elum	195,761,658	350,637,268	342,801,859	339,646,005	341,666,248	244,107,805	224,873,136	223,672,916	242,544,067	238,131,566	246,340,357	2.3%

## Appendix G

### Property Tax Assessed Values by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Clyde Hill	1,577,840,890	1,785,778,913	1,436,408,659	1,263,612,229	1,272,930,340	1,277,321,004	1,642,702,803	1,945,372,643	2,073,718,709	2,268,242,549	2,552,428,472	4.9%
Colfax	129,983,629	144,571,157	144,024,038	144,254,604	143,914,411	145,826,967	157,167,578	160,127,937	161,196,199	162,013,291	163,322,306	2.3%
College Place	393,402,404	545,046,694	520,811,281	534,058,542	539,916,299	535,295,331	531,531,228	539,700,523	549,203,100	581,144,904	616,246,143	4.6%
Colton	22,841,361	24,216,943	24,086,919	25,296,064	25,411,904	25,820,920	26,997,015	27,169,147	27,222,439	27,547,356	28,556,566	2.3%
Colville	282,626,686	382,223,666	380,121,841	379,049,540	365,176,990	363,444,778	364,004,503	370,531,624	368,825,172	367,228,783	371,350,701	2.8%
Conconully	15,366,586	22,566,497	22,960,678	23,008,685	23,494,753	23,250,687	22,773,219	23,198,356	22,805,950	23,073,795	23,161,094	4.2%
Concrete	76,568,224	90,390,694	65,943,336	66,830,614	57,509,516	72,422,381	98,620,834	148,819,419	154,833,706	151,707,505	157,833,863	7.5%
Connell	119,123,538	124,666,548	135,225,239	134,918,777	132,313,851	128,802,968	145,380,835	145,612,972	143,374,604	150,320,718	161,867,487	3.1%
Cosmopolis	101,898,223	102,734,011	103,122,394	119,843,102	117,825,843	164,275,192	149,700,371	132,240,537	123,116,996	124,418,626	126,488,805	2.2%
Coulee City	24,870,693	24,906,815	25,522,972	28,982,290	29,143,081	29,260,110	29,084,717	28,827,435	29,511,520	31,346,596	27,330,131	0.9%
Coulee Dam Joint	31,166,880	31,124,415	31,406,350	31,805,769	36,318,042	36,402,365	36,669,105	36,827,685	36,479,179	36,564,638	42,520,399	3.2%
Coupeville	271,719,100	283,819,449	285,804,461	263,362,160	262,499,029	254,030,192	245,042,491	249,013,441	251,984,926	270,944,752	278,669,597	0.3%
Covington	1,880,098,787	2,112,708,897	1,815,495,951	1,720,936,217	1,578,829,650	1,530,233,425	1,617,809,487	1,889,246,799	1,975,306,486	2,201,349,209	2,457,979,369	2.7%
Creston	6,258,300	6,256,559	6,415,969	6,619,143	6,861,834	7,032,639	7,193,557	7,352,838	7,420,299	7,888,165	8,052,538	2.6%
Cusick	9,186,507	9,105,879	10,543,034	12,169,529	12,094,842	11,984,822	12,061,090	12,482,106	12,434,167	11,161,836	11,095,971	1.9%
Darrington	150,003,555	171,461,744	140,765,886	139,710,846	127,848,097	104,943,496	99,202,198	89,647,428	100,621,130	110,824,499	119,867,257	(2.2)%
Davenport	69,201,897	70,494,655	70,081,306	71,011,508	71,780,447	72,765,747	73,856,115	74,688,011	74,880,474	77,386,722	78,650,726	1.3%
Dayton	116,248,600	119,197,326	120,278,211	143,779,226	144,336,860	145,575,873	147,763,575	149,719,015	151,065,836	150,086,987	152,748,407	2.8%
Deer Park	238,466,049	256,392,628	261,519,611	251,368,574	244,668,385	244,235,106	247,824,922	253,879,519	266,041,204	281,556,327	318,660,207	2.9%
Des Moines	2,908,318,026	3,239,532,997	2,728,550,347	2,665,187,506	2,428,741,940	2,262,054,010	2,224,000,070	2,668,582,572	2,871,883,857	3,194,299,789	3,786,485,943	2.7%
Dupont	1,212,061,693	1,271,721,694	1,295,118,066	1,278,881,240	1,206,369,869	1,176,714,772	1,291,637,605	1,401,029,820	1,417,237,621	1,457,913,443	1,500,124,864	2.2%
Duvall	821,337,091	962,839,875	816,274,662	816,694,888	769,014,184	699,978,432	792,904,866	969,287,425	977,054,105	1,044,091,565	1,201,348,107	3.9%
East Wenatchee	832,943,656	1,122,476,282	1,129,711,747	1,027,215,305	1,032,551,817	988,850,892	992,371,761	1,022,398,237	1,081,080,103	1,172,733,181	1,270,549,704	4.3%
Eatonville	222,700,004	230,640,572	221,413,104	197,038,758	183,009,213	160,564,705	155,223,485	177,994,810	191,183,234	211,689,700	233,020,758	0.5%
Edgewood	1,345,639,653	1,390,286,001	1,270,418,085	1,124,916,206	1,045,330,223	946,924,060	955,466,323	1,077,792,367	1,138,559,998	1,310,781,805	1,556,466,106	1.5%
Edmonds	7,615,549,203	7,709,209,490	6,955,482,717	6,433,258,853	5,794,644,465	5,545,239,847	6,102,411,700	6,775,485,646	7,369,027,390	8,177,283,180	9,107,284,679	1.8%
Electric City	34,091,371	34,590,397	46,507,181	58,297,282	62,624,499	59,531,299	60,607,928	61,223,169	62,363,879	70,326,399	70,052,733	7.5%
Ellensburg	1,194,400,244	1,225,498,404	1,235,786,858	1,240,861,642	1,190,097,922	1,196,222,885	1,222,714,435	1,244,884,915	1,270,554,665	1,279,920,253	1,481,783,012	2.2%
Elma	163,477,894	223,674,859	224,243,315	223,859,491	223,302,325	194,500,422	198,200,894	198,680,683	195,082,821	201,310,430	228,123,359	3.4%
Elmer City	6,627,879	6,693,792	6,787,808	6,706,253	8,090,945	8,085,482	8,732,791	8,764,743	8,587,235	8,662,690	9,443,241	3.6%
Endicott	10,018,706	10,558,393	9,939,009	11,025,878	11,615,679	11,904,428	12,949,099	10,942,863	11,080,547	12,219,619	12,276,569	2.1%
Entiat	66,695,586	70,673,249	73,693,622	101,372,419	102,259,526	96,850,182	99,533,448	102,323,011	103,676,482	115,795,893	116,939,306	5.8%
Enumclaw	1,057,723,190	1,166,421,185	1,048,066,209	1,033,012,084	1,043,838,399	973,818,078	954,404,720	1,127,312,347	1,192,584,380	1,263,302,955	1,374,053,978	2.7%
Ephrata	331,461,116	407,445,006	416,755,380	417,501,404	424,521,928	392,329,877	388,033,090	383,419,215	390,930,031	428,089,240	430,768,219	2.7%
Everett	13,421,441,112	14,261,787,954	13,591,131,763	12,363,443,145	11,220,994,458	10,626,808,542	11,511,536,706	12,519,157,882	13,726,861,571	14,864,164,291	16,741,280,387	2.2%
Everson	148,848,127	153,441,308	154,678,647	149,084,105	143,876,003	142,797,435	143,208,195	144,121,196	148,547,670	155,251,993	172,649,897	1.5%
Fairfield	31,868,493	33,663,470	33,921,490	37,366,370	33,583,426	32,342,998	29,870,667	30,172,215	32,372,408	32,826,240	35,103,174	1.0%
Farmington	5,358,427	5,981,978	5,330,911	6,234,012	5,702,500	6,670,689	10,903,476	11,530,523	8,764,730	8,366,386	4,927,176	(0.8)%
Federal Way	8,959,544,175	9,825,319,904	8,563,964,852	8,206,354,959	7,659,569,844	7,087,561,940	7,333,627,904	8,319,059,211	8,848,994,548	9,420,224,291	10,226,806,438	1.3%
Ferndale	1,015,563,816	1,060,113,522	1,094,033,940	1,049,104,195	1,089,663,156	1,096,951,832	1,122,838,797	1,162,486,960	1,195,134,774	1,270,949,709	1,392,149,216	3.2%
Fife	2,007,019,822	2,232,235,640	2,109,593,643	2,008,596,565	1,888,418,890	1,776,946,972	1,896,381,840	1,850,900,741	1,987,200,576	2,134,852,294	2,325,804,780	1.5%

# Appendix G

## Property Tax Assessed Values by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Fircrest	752,019,713	746,975,432	694,576,803	637,921,806	618,073,283	553,632,539	566,076,606	623,997,365	651,237,078	722,509,379	804,570,865	0.7%
Forks	118,376,632	158,393,699	149,334,156	154,486,360	153,649,956	154,644,448	153,358,661	155,956,552	157,214,864	154,411,002	156,785,712	2.8%
Friday Harbor	536,305,341	548,235,274	563,134,198	554,774,372	561,779,089	467,856,205	446,358,475	443,822,386	468,536,015	479,523,577	533,266,881	(0.1)%
Garfield	18,362,289	21,101,041	21,099,214	21,420,482	21,824,278	21,677,775	23,938,513	23,677,827	23,733,509	23,969,044	24,209,785	2.8%
George	11,721,422	17,663,714	17,851,767	21,543,452	17,862,700	17,440,733	17,288,784	17,227,112	25,332,007	32,397,405	32,948,376	10.9%
Gig Harbor	1,706,193,620	1,967,770,378	2,065,862,608	1,942,220,695	1,743,507,996	1,652,017,762	1,706,920,083	1,858,377,519	1,973,717,595	2,297,364,845	2,681,847,608	4.6%
Gold Bar	170,391,396	178,745,176	165,741,238	153,903,401	132,608,838	112,716,107	115,532,563	121,696,653	137,810,202	151,447,881	175,364,335	0.3%
Goldendale	300,751,989	285,484,692	250,966,166	291,198,616	275,405,378	284,945,680	290,402,593	299,000,916	316,014,919	301,010,416	296,771,153	(0.1)%
Grand Coulee	34,210,346	33,936,374	44,036,052	46,627,128	46,115,652	45,957,780	47,828,421	43,963,394	45,604,938	52,515,223	55,339,064	4.9%
Grandview	410,070,887	416,389,495	407,169,571	432,856,288	410,890,565	419,603,288	419,858,932	436,107,256	452,063,211	459,092,348	480,981,494	1.6%
Granger	75,519,993	82,384,463	81,055,704	84,557,863	77,284,409	80,303,462	80,649,247	84,840,819	94,621,450	93,137,291	100,460,913	2.9%
Granite Falls	304,649,889	324,923,902	300,055,680	279,528,569	242,675,177	214,392,304	222,062,202	248,567,527	265,487,732	285,572,980	331,346,034	0.8%
Hamilton	15,212,087	17,501,837	29,826,669	28,419,050	28,339,978	42,472,091	46,015,116	52,984,077	53,545,259	63,307,735	60,965,713	14.9%
Harrah	17,863,188	18,089,697	17,538,281	17,067,115	15,304,961	15,920,460	16,367,367	16,473,818	18,574,910	18,870,183	19,342,104	0.8%
Harrington	14,673,428	14,494,703	14,468,019	14,789,460	14,777,350	14,985,306	15,929,832	15,858,774	15,969,367	15,657,297	16,929,359	1.4%
Hartline	4,162,772	4,122,422	5,264,862	5,364,491	5,357,433	5,315,707	5,130,471	5,230,473	5,198,064	9,389,249	8,103,273	6.9%
Hatton	2,071,525	2,327,634	2,053,257	2,141,410	2,202,053	3,059,737	2,932,358	2,896,853	3,051,952	2,885,832	3,005,152	3.8%
Hoquiam	381,714,727	432,230,842	434,952,336	464,442,947	463,316,175	394,366,182	394,875,216	445,366,141	427,745,741	414,474,660	413,934,753	0.8%
Hunts Point	764,889,472	853,534,091	773,742,064	681,590,862	688,432,042	689,278,447	777,525,022	900,074,682	959,880,291	1,037,653,124	1,129,545,124	4.0%
Ilwaco	113,459,415	117,543,392	118,873,954	119,288,926	116,965,925	116,870,834	111,699,320	112,532,791	115,111,503	113,730,637	123,050,904	0.8%
Index	17,317,981	16,530,098	16,846,075	13,771,935	14,096,154	13,131,376	12,865,095	14,802,352	15,996,486	17,679,713	19,790,228	1.3%
Ione	13,339,281	13,853,161	17,158,882	17,158,238	17,359,867	17,705,313	19,115,269	19,982,244	20,380,407	20,370,868	20,328,998	4.3%
Issaquah	5,872,711,049	6,847,811,237	6,128,857,992	5,949,671,011	5,839,841,946	5,755,332,225	6,249,508,317	7,385,364,774	8,074,840,465	8,989,557,112	10,127,960,983	5.6%
Kahlotus	3,630,386	3,576,888	3,714,332	3,623,381	3,814,863	3,866,935	6,092,824	4,490,440	4,489,076	6,385,977	5,893,487	5.0%
Kalama	175,360,151	205,842,675	203,126,698	188,528,195	192,850,089	181,297,769	185,013,031	202,498,686	212,817,523	218,109,609	264,163,618	4.2%
Kelso	648,929,296	727,939,344	728,204,137	753,399,152	743,257,054	680,263,551	678,036,777	690,210,344	703,551,750	765,621,360	817,786,086	2.3%
Kenmore	2,925,150,583	3,346,634,810	2,818,869,345	2,779,389,739	2,612,450,738	2,564,591,619	2,763,922,563	3,253,631,603	3,606,487,174	3,903,901,850	4,244,318,072	3.8%
Kennewick	4,090,528,449	4,373,699,449	4,682,066,943	4,858,964,663	5,061,564,485	5,203,490,152	5,330,558,565	5,403,889,187	5,617,281,568	5,794,191,886	5,933,110,801	3.8%
Kent	11,516,918,025	12,758,738,254	11,691,502,191	13,064,483,188	12,685,209,949	11,950,707,491	12,580,912,497	14,010,737,103	14,990,785,331	16,335,686,545	18,521,965,624	4.9%
Kettle Falls	61,818,689	62,875,018	70,013,066	69,282,042	76,076,563	76,606,707	81,121,844	81,355,080	81,250,973	81,425,984	84,879,413	3.2%
Kirkland	11,411,209,075	13,112,363,966	11,312,202,748	10,710,832,316	14,669,656,470	14,255,032,174	15,774,360,007	18,457,291,655	20,253,626,993	22,212,373,381	25,234,642,663	8.3%
Kittitas	47,487,907	70,080,160	71,377,382	73,657,905	75,786,943	64,404,374	65,264,793	66,249,793	67,947,681	74,836,341	76,261,530	4.9%
Krupp(Marlin)	2,413,204	2,523,489	3,339,029	3,456,064	3,647,574	3,714,810	3,763,161	3,765,885	3,949,605	4,802,095	4,979,154	7.5%
La Center	299,202,156	287,381,292	236,207,587	229,627,589	224,564,643	242,795,143	255,348,632	289,029,309	306,358,720	339,703,879	370,805,513	2.2%
La Conner	170,472,610	171,878,754	168,742,592	147,601,089	139,264,787	132,784,442	127,779,012	134,918,034	139,240,578	152,113,873	169,379,200	(0.1)%
Lacey	4,485,388,734	4,892,602,232	4,925,326,651	4,579,019,599	4,322,780,788	4,076,496,444	4,339,111,925	4,609,370,743	4,919,604,019	5,266,599,967	5,743,443,053	2.5%
Lacrosse	15,293,547	10,803,592	10,447,069	10,494,166	10,646,151	10,472,698	13,240,031	12,962,323	12,637,585	12,836,901	12,777,789	(1.8)%
Lake Forest Park	2,146,258,180	2,404,727,673	2,084,037,729	2,005,849,832	1,850,777,308	1,852,136,254	1,916,422,463	2,278,258,001	2,445,471,920	2,612,925,677	2,924,943,550	3.1%
Lake Stevens	1,932,453,762	2,027,611,466	1,843,011,365	2,658,887,830	2,376,405,389	2,204,099,855	2,375,391,203	2,746,491,505	3,016,048,751	3,324,196,683	3,784,529,975	7.0%
Lakewood	5,748,937,233	5,948,981,404	5,693,170,433	5,316,770,509	4,884,317,013	4,420,933,057	4,494,673,400	4,748,231,614	4,943,143,201	5,410,414,843	6,002,783,089	0.4%
Lamont	3,487,951	3,027,483	3,068,627	4,222,400	4,549,780	4,509,019	3,856,028	4,213,270	3,827,054	2,951,773	2,907,477	(1.8)%

## Appendix G

### Property Tax Assessed Values by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Langley	262,075,162	267,208,989	273,090,849	257,275,812	249,975,127	238,646,812	233,238,604	235,487,493	249,310,799	256,362,314	273,976,168	0.4%
Latah	7,866,787	7,710,507	7,793,988	8,586,607	8,620,193	8,188,546	8,131,811	8,085,576	8,281,998	8,287,845	8,970,325	1.3%
Leavenworth	383,942,194	395,359,836	397,163,661	368,210,201	334,322,025	317,905,774	342,776,624	375,643,032	396,124,257	406,773,469	453,251,257	1.7%
Liberty Lake	1,036,698,255	1,167,407,349	1,166,382,675	1,103,669,615	1,075,193,005	1,075,222,305	1,114,307,278	1,196,298,024	1,264,073,927	1,351,103,792	1,509,145,338	3.8%
Lind	18,542,488	19,194,797	18,982,194	20,069,053	20,232,457	20,388,612	22,482,072	21,181,120	21,371,395	21,291,828	21,274,352	1.4%
Long Beach	226,930,373	249,064,174	287,404,311	295,701,586	272,436,112	267,987,620	257,770,749	255,689,204	256,583,384	261,993,436	279,226,705	2.1%
Longview	2,596,241,283	2,902,511,391	2,809,338,951	2,728,499,411	2,703,686,847	2,502,611,760	2,532,716,797	2,581,691,836	2,634,872,739	2,702,263,377	2,927,784,609	1.2%
Lyman	32,423,754	38,521,657	33,966,045	30,713,462	29,083,043	27,605,010	27,133,534	28,585,433	30,113,836	32,138,283	33,999,615	0.5%
Lynden	1,240,793,538	1,292,080,947	1,308,129,462	1,234,026,922	1,218,732,294	1,229,260,726	1,258,173,992	1,300,019,803	1,391,069,149	1,485,459,441	1,627,987,598	2.8%
Lynnwood	5,207,253,142	5,417,851,993	5,237,466,464	4,726,403,303	4,207,375,958	4,077,655,634	4,404,126,247	4,771,220,851	5,172,943,809	5,654,422,666	6,272,081,312	1.9%
Mabton	31,696,669	37,018,062	36,754,247	40,266,557	35,415,075	46,091,304	46,075,889	45,171,368	47,689,235	47,673,091	49,889,883	4.6%
Malden	3,989,376	4,048,712	4,124,155	5,088,635	4,403,996	4,405,555	4,946,355	4,667,549	4,538,234	4,481,789	4,452,603	1.1%
Mansfield	10,467,345	10,712,386	11,752,441	11,802,922	13,044,603	13,022,674	12,014,043	12,564,533	12,526,145	14,710,872	14,571,455	3.4%
Maple Valley	2,293,390,504	2,578,828,368	2,446,566,142	2,435,732,420	2,315,994,330	2,144,093,190	2,331,951,167	2,824,650,852	3,033,330,682	3,268,616,351	3,665,996,644	4.8%
Marcus	4,935,604	5,210,363	6,478,684	6,547,061	6,750,608	6,716,475	6,877,403	6,715,721	8,558,204	8,254,261	8,287,568	5.3%
Marysville	4,523,054,199	4,757,617,443	4,437,265,961	5,357,774,475	4,769,475,472	4,476,525,057	4,869,342,321	5,483,698,785	5,976,816,814	6,425,149,097	7,144,089,843	4.7%
Mattawa	42,630,229	42,242,305	47,946,058	49,425,065	49,342,672	46,187,040	45,174,256	49,587,174	51,184,643	54,933,034	58,665,389	3.2%
McCleary	85,027,580	91,786,842	112,016,651	112,919,544	113,707,516	115,384,744	98,550,007	93,503,200	95,189,734	94,846,925	104,695,062	2.1%
Medical Lake	220,322,019	241,746,968	238,589,733	239,613,963	237,409,175	231,790,209	233,364,611	232,349,565	238,811,816	247,312,302	259,760,929	1.7%
Medina	2,678,770,104	2,996,996,744	2,544,801,049	2,268,996,840	2,276,407,112	2,278,160,303	2,725,068,630	3,156,344,288	3,353,445,656	3,623,255,531	3,971,461,343	4.0%
Mercer Isl	8,879,646,232	10,310,337,535	8,711,071,329	8,488,446,213	8,109,699,744	8,134,661,713	8,802,828,376	9,859,171,595	10,869,105,593	12,083,477,559	13,299,646,572	4.1%
Mesa	12,409,362	12,688,036	12,998,918	11,698,331	13,762,470	13,811,576	16,596,348	16,441,802	16,431,948	17,089,459	18,344,359	4.0%
Metaline	6,161,126	6,099,476	7,407,376	7,453,642	7,546,166	7,654,629	10,359,451	9,712,869	9,749,071	9,693,843	10,011,531	5.0%
Metaline Falls	8,562,244	8,837,179	11,331,940	11,136,921	11,130,774	10,907,221	12,709,154	12,333,680	12,616,611	12,986,810	13,019,622	4.3%
Mill Creek	2,998,120,588	3,243,149,768	2,928,106,760	2,660,873,179	2,408,447,316	2,356,965,802	2,587,203,172	2,870,765,031	3,056,655,758	3,297,623,462	3,707,588,112	2.1%
Millwood	220,121,690	222,597,519	224,921,445	226,179,061	221,977,167	219,168,601	223,607,166	230,591,626	233,843,237	237,954,981	247,880,498	1.2%
Milton (King)	727,354,100	779,921,992	731,006,270	693,946,332	634,937,208	583,971,779	615,866,454	654,999,307	698,634,402	768,848,424	861,346,444	1.7%
Monroe	1,963,989,458	2,011,228,557	1,895,060,726	1,692,066,691	1,470,214,608	1,349,715,977	1,464,883,201	1,631,751,335	1,773,873,208	1,991,598,893	2,255,923,097	1.4%
Montesano	220,067,099	310,166,414	313,210,082	316,789,128	320,270,574	272,291,549	270,996,733	272,316,296	279,713,464	275,931,662	285,457,456	2.6%
Morton	75,463,874	76,864,560	94,470,647	95,081,265	94,194,809	94,286,867	96,429,367	100,042,983	99,264,755	96,633,485	96,828,441	2.5%
Moses Lake	1,080,369,113	1,779,747,198	2,809,290,237	3,185,018,910	2,735,223,789	2,163,776,315	2,355,291,370	1,936,754,023	2,143,919,575	2,068,181,390	2,082,206,538	6.8%
Mossyrock	18,474,627	32,504,225	31,436,779	31,822,541	31,127,949	27,730,188	27,370,626	28,210,092	29,642,914	27,584,899	29,724,598	4.9%
Mount Vernon	2,749,420,127	2,837,921,239	2,748,352,886	2,654,274,549	2,485,713,804	2,422,196,756	2,456,133,945	2,482,135,352	2,664,071,469	2,825,137,879	3,126,145,191	1.3%
Mountlake Terrace	2,342,855,639	2,403,174,145	2,238,900,368	2,033,992,888	1,795,193,718	1,660,705,992	1,799,934,852	2,024,952,820	2,269,834,482	2,538,499,849	2,860,458,321	2.0%
Moxee	200,974,828	232,215,097	233,007,989	256,970,710	256,730,328	265,678,460	269,777,430	282,931,249	299,629,645	319,113,238	327,735,891	5.0%
Mukilteo	4,044,382,739	4,164,912,117	3,910,934,509	3,541,494,541	3,242,759,403	3,173,293,219	3,439,006,432	3,770,965,470	4,043,482,123	4,354,213,237	4,745,542,557	1.6%
Naches	42,285,465	49,168,639	47,552,906	49,995,214	46,313,331	45,683,250	47,682,968	49,673,578	54,103,297	54,009,724	56,694,411	3.0%
Napavine	91,370,810	123,770,161	127,697,574	129,486,828	133,338,160	134,638,321	126,606,977	128,782,593	129,727,836	139,647,654	153,724,539	5.3%
Nespelem	2,958,037	2,944,733	3,026,818	2,911,404	2,756,198	2,762,379	3,092,287	3,156,669	3,192,711	2,980,554	2,828,767	(0.4)%
Newcastle	2,047,270,696	2,329,921,833	1,895,019,782	1,905,055,204	1,790,288,005	1,794,802,785	1,933,144,088	2,267,258,343	2,495,288,153	2,691,890,112	3,265,994,606	4.8%
Newport	80,040,513	128,346,147	129,223,796	130,696,164	124,465,456	119,826,042	120,369,619	120,313,027	117,673,230	119,049,491	120,183,908	4.1%

## Appendix G

### Property Tax Assessed Values by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Nooksack	74,845,775	77,642,145	82,680,341	80,123,108	77,636,201	81,138,986	82,397,870	83,495,024	88,761,638	94,681,091	102,759,531	3.2%
Normandy Park	1,273,981,354	1,449,290,493	1,152,524,433	1,199,551,647	1,132,008,900	1,090,663,677	1,063,558,243	1,240,585,777	1,365,844,685	1,434,374,564	1,537,843,720	1.9%
North Bend	676,604,235	781,511,817	840,577,628	832,095,802	829,518,981	812,577,555	851,135,542	1,020,593,910	1,088,843,088	1,189,953,929	1,356,738,455	7.2%
North Bonneville	69,596,299	86,188,361	86,774,645	81,619,921	79,164,962	80,061,259	78,457,776	79,729,877	87,648,022	91,500,187	99,537,437	3.6%
Northport	11,656,882	11,802,056	13,902,702	14,111,356	13,361,436	13,192,104	13,172,208	13,155,047	13,864,394	13,282,807	13,513,788	1.5%
Oak Harbor	1,918,845,230	1,897,999,833	1,832,165,652	1,640,900,593	1,619,266,260	1,637,065,421	1,590,666,301	1,596,639,892	1,637,380,904	1,739,180,817	1,847,696,946	(0.4)%
Oakesdale	14,318,564	15,611,213	15,744,604	16,058,149	16,258,299	16,806,497	19,480,122	17,501,321	17,989,319	17,680,762	18,606,978	2.7%
Oakville	34,717,048	35,093,311	36,444,069	42,161,601	41,579,486	42,414,248	40,699,721	46,709,644	35,694,463	35,749,543	36,094,843	0.4%
Ocean Shores	1,326,813,969	1,361,960,357	1,383,193,516	1,398,412,353	1,070,666,486	1,076,480,688	1,080,895,195	929,010,826	935,265,377	973,497,925	1,092,235,010	(1.9)%
Odessa	29,550,820	34,197,316	34,196,036	34,053,777	34,464,325	34,999,293	37,177,276	37,635,727	39,393,347	39,862,674	39,824,506	3.0%
Okanogan	104,185,557	106,377,065	106,641,903	106,490,400	106,623,981	111,206,151	111,286,662	113,461,758	113,825,790	115,214,206	116,014,186	1.1%
Olympia	5,622,288,722	5,963,060,847	5,999,359,843	5,552,078,378	5,308,051,162	5,060,434,532	5,313,341,232	5,671,256,103	5,785,389,448	6,361,555,378	6,690,364,182	1.8%
Omak	269,709,523	275,357,140	285,975,439	285,402,958	286,499,527	286,659,169	282,292,176	283,342,425	284,862,790	284,714,351	285,498,978	0.6%
Oroville	72,778,157	98,470,066	101,061,585	100,567,801	95,322,987	95,349,338	107,903,316	110,915,991	109,167,779	105,907,456	106,369,620	3.9%
Orting	558,253,887	577,187,234	539,525,876	469,133,016	435,048,557	378,099,092	393,369,675	478,822,707	521,947,708	585,603,519	675,107,252	1.9%
Othello	369,533,316	413,014,112	437,044,613	444,896,412	449,628,354	460,313,447	481,763,750	487,958,347	496,605,844	511,513,353	514,318,239	3.4%
Pacific (King)	600,072,865	669,939,847	600,842,098	584,257,736	528,442,788	525,337,117	543,973,499	566,315,154	609,373,776	639,872,044	723,395,234	1.9%
Palouse	39,905,934	47,520,032	46,870,830	48,554,258	49,070,515	49,040,607	58,461,762	54,487,129	54,673,025	57,495,995	59,261,502	4.0%
Pasco	2,483,166,932	2,863,125,470	2,934,792,310	3,100,250,228	3,214,780,310	3,300,169,365	3,543,038,495	3,679,413,343	3,937,446,202	4,227,977,752	4,800,880,942	6.8%
Pateros	41,841,355	42,253,635	42,260,342	43,429,260	51,022,482	51,651,661	52,589,672	50,257,541	52,236,551	54,276,093	57,466,083	3.2%
Pe Ell	31,213,360	32,175,649	32,765,878	34,493,792	33,552,065	33,662,613	29,528,569	29,839,384	29,737,671	27,111,605	27,494,466	(1.3)%
Pomeroy	55,500,377	62,508,431	65,531,466	67,296,052	68,765,386	68,634,905	70,946,142	70,722,879	71,053,045	70,503,738	70,162,477	2.4%
Port Angeles	1,952,176,500	1,994,259,574	1,757,276,293	1,735,945,788	1,595,868,974	1,519,228,137	1,451,933,471	1,438,413,451	1,475,541,073	1,536,921,111	1,667,859,147	(1.6)%
Port Orchard	814,625,858	833,125,854	1,165,037,143	1,239,258,364	1,192,138,362	1,312,770,504	1,319,792,155	1,347,919,629	1,405,166,175	1,532,610,083	1,631,598,525	7.2%
Port Townsend	1,221,864,640	1,239,858,735	1,455,136,315	1,463,343,405	1,468,539,440	1,469,136,180	1,219,761,437	1,299,381,068	1,340,801,391	1,441,602,061	1,528,558,379	2.3%
Poulsbo	1,337,337,310	1,378,218,255	1,310,033,708	1,280,709,278	1,244,257,146	1,211,141,601	1,230,099,929	1,282,347,366	1,346,103,503	1,487,955,331	1,633,068,314	2.0%
Prescott	10,574,771	11,995,713	11,470,885	11,950,073	12,391,164	12,623,534	12,547,392	13,913,035	15,036,263	14,152,428	14,916,388	3.5%
Prosser	330,821,655	365,389,454	411,141,272	417,262,490	412,423,986	444,413,791	472,724,254	493,162,138	501,554,797	481,478,503	496,453,614	4.1%
Pullman	1,133,131,234	1,282,687,595	1,314,040,526	1,324,941,099	1,334,549,225	1,365,362,414	1,514,893,689	1,569,845,813	1,615,523,756	1,754,142,330	1,817,222,168	4.8%
Puyallup	4,539,193,958	4,755,926,244	4,799,645,707	4,494,066,970	4,260,349,406	4,025,725,508	4,223,888,029	4,469,432,936	4,666,932,714	5,148,032,791	5,666,549,214	2.2%
Quincy	447,745,041	763,611,756	1,039,451,965	1,094,242,304	1,164,171,373	1,337,315,270	1,411,689,701	1,862,344,326	2,052,683,787	2,174,753,403	2,739,844,183	19.9%
Rainier	125,100,946	141,401,386	127,868,637	124,862,301	117,594,462	111,335,302	117,154,010	120,944,770	128,857,178	138,695,502	153,946,058	2.1%
Raymond	114,903,370	130,142,586	149,110,490	148,761,335	140,544,503	139,928,709	139,921,182	133,335,900	132,745,135	144,527,609	146,882,864	2.5%
Rearadan	23,575,196	24,085,639	24,442,078	25,091,393	25,054,222	25,238,866	25,658,706	25,737,077	26,232,321	27,117,738	27,272,039	1.5%
Redmond	12,753,636,245	14,514,484,055	13,302,921,102	12,793,235,572	12,643,351,775	12,944,359,470	14,099,573,276	15,887,420,578	17,270,387,965	18,631,080,894	20,728,368,765	5.0%
Renton	9,617,254,028	13,173,773,069	11,821,131,678	11,415,700,111	10,752,792,944	10,518,345,571	11,271,964,301	12,876,667,781	13,754,932,328	15,035,333,726	16,831,608,505	5.8%
Republic	33,869,916	33,844,199	46,477,529	46,568,325	46,843,459	46,578,793	46,886,205	46,801,154	46,415,394	49,538,669	49,399,407	3.8%
Richland	3,852,869,332	4,405,555,654	4,536,131,221	4,711,097,355	4,992,272,077	5,147,604,881	5,369,208,018	5,534,363,683	5,810,586,971	5,930,681,465	6,162,723,033	4.8%
Ridgefield	690,239,577	751,623,187	677,079,521	630,256,002	639,677,608	655,058,366	707,009,098	799,996,361	890,239,033	1,062,451,903	1,216,398,789	5.8%
Ritzville	91,104,856	96,285,978	96,173,267	98,838,026	100,362,794	102,907,289	104,865,902	108,888,192	108,075,456	106,851,941	107,083,263	1.6%
Riverside	7,155,434	11,560,664	11,553,322	11,626,065	11,873,671	11,881,149	11,861,352	11,444,986	11,873,826	11,972,959	12,199,895	5.5%

## Appendix G

### Property Tax Assessed Values by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Rock Island	21,574,224	26,240,374	27,515,589	25,783,244	26,293,088	25,027,258	27,019,033	28,449,625	32,897,315	35,487,460	38,013,997	5.8%
Rockford	24,693,128	25,588,772	26,169,358	25,737,323	25,270,913	22,997,660	23,001,518	24,455,867	24,390,504	25,918,498	29,091,762	1.7%
Rosalia	18,435,850	19,668,524	19,164,191	19,919,385	19,268,802	19,614,327	22,008,926	20,813,236	20,970,273	21,019,946	21,039,009	1.3%
Roslyn	83,763,139	155,760,757	155,517,257	154,931,434	154,091,554	87,734,761	87,758,254	87,715,860	89,246,764	90,870,462	92,166,823	1.0%
Roy	60,406,787	60,314,597	58,153,337	53,561,420	51,218,424	44,761,151	44,357,960	49,048,613	50,951,183	55,749,470	62,260,758	0.3%
Royal City	32,895,450	35,131,799	35,003,776	37,965,554	40,118,049	37,696,554	38,673,256	39,545,984	39,752,644	41,977,478	53,476,741	5.0%
Ruston	106,286,060	125,083,079	143,823,646	130,628,480	119,708,286	101,362,144	123,935,133	136,730,509	157,935,124	202,207,410	235,133,256	8.3%
Sammamish	8,727,679,951	9,814,079,429	8,384,705,329	8,588,298,544	8,384,888,314	8,405,865,121	9,271,209,168	11,177,272,998	13,734,334,662	14,487,351,093	16,647,057,763	6.7%
SeaTac	4,586,215,334	4,887,648,387	4,505,488,734	4,221,508,292	4,501,330,936	3,923,037,913	4,016,945,881	4,191,816,303	4,912,255,243	5,405,585,665	6,136,524,721	3.0%
Seattle	120,991,406,816	137,195,493,756	123,051,680,260	119,424,060,925	116,796,890,401	116,995,513,489	128,205,753,919	144,513,932,119	163,305,927,635	185,626,174,218	213,389,284,397	5.8%
Sedro Woolley	778,278,230	930,140,024	848,751,838	792,417,170	724,366,210	696,093,913	710,371,529	722,798,239	758,248,494	810,256,655	885,446,218	1.3%
Selah	486,766,844	515,395,639	530,298,526	546,387,489	549,909,334	559,747,773	563,871,437	586,885,359	596,044,868	598,310,552	640,029,974	2.8%
Sequim	851,183,997	900,145,266	882,919,973	907,241,564	883,664,857	826,359,277	812,601,422	807,498,734	835,517,579	906,086,629	973,941,010	1.4%
Shelton	487,075,136	759,590,237	747,488,950	748,320,217	750,541,800	613,053,005	579,388,622	572,064,148	577,446,539	563,299,953	652,529,064	3.0%
Shoreline	7,222,644,635	7,939,596,024	6,739,012,039	6,695,810,682	6,369,056,196	6,052,253,379	6,452,389,801	7,426,461,196	8,195,760,031	8,848,561,852	10,133,836,997	3.4%
Skykomish	24,111,629	32,626,858	23,847,965	23,592,129	23,138,377	22,278,170	22,939,809	22,540,488	23,793,186	24,637,919	27,451,907	1.3%
Snohomish	1,147,261,357	1,288,902,877	1,254,034,658	1,152,167,385	1,001,584,919	948,367,830	1,037,368,081	1,112,616,298	1,208,483,540	1,329,056,407	1,454,286,413	2.4%
Snoqualmie	1,723,670,171	2,095,348,765	1,858,556,507	1,873,249,553	1,803,026,623	1,821,151,796	1,922,496,779	2,382,917,890	2,636,443,807	2,723,065,402	3,066,431,480	5.9%
Soap Lake	57,082,910	58,151,516	58,179,082	65,732,066	66,140,718	63,019,224	61,859,616	64,413,507	64,733,226	69,474,597	72,628,738	2.4%
South Bend	63,318,835	80,617,622	82,175,194	82,266,239	80,414,586	80,441,763	76,320,129	76,188,130	76,768,065	82,193,374	85,909,942	3.1%
South Cle Elum	36,874,834	52,870,598	52,726,628	53,431,280	53,884,440	37,056,007	36,204,100	36,723,500	37,298,615	36,692,488	37,012,447	0.0%
South Prairie	35,148,767	38,448,898	37,004,258	31,943,095	29,911,331	24,599,058	22,616,520	25,952,055	27,594,287	31,801,248	33,759,314	(0.4)%
Spangle	13,922,115	14,683,181	15,898,051	15,275,933	15,237,836	14,270,553	14,510,316	14,391,485	15,038,803	15,287,254	15,954,947	1.4%
Spokane	14,388,299,710	15,348,603,178	15,539,837,018	15,194,337,010	14,906,141,902	14,700,985,219	14,954,871,525	15,362,810,721	15,940,859,306	16,671,166,480	17,857,537,242	2.2%
Spokane Valley	6,636,383,614	7,019,508,327	7,169,492,602	7,140,947,644	7,087,523,395	6,921,825,295	7,168,991,028	7,393,971,582	7,748,275,097	8,124,487,663	8,634,114,798	2.7%
Sprague	14,657,662	14,897,155	13,898,859	14,501,897	14,577,963	14,781,402	15,321,552	15,345,243	15,338,733	15,197,803	16,111,083	0.9%
Springdale	9,114,055	9,074,200	9,043,716	9,716,466	11,979,378	11,124,940	10,763,289	10,681,934	10,228,451	10,822,302	11,086,357	2.0%
St John	25,233,915	30,766,360	34,111,226	32,277,886	28,505,497	29,254,680	32,603,040	31,051,704	31,313,447	32,079,952	32,263,207	2.5%
Stanwood	837,739,709	857,788,432	775,776,040	714,934,054	639,696,397	591,926,022	638,609,620	687,073,355	737,294,990	788,790,152	858,722,419	0.2%
Starbuck	4,966,805	5,016,364	5,136,125	5,071,634	5,737,547	5,772,565	5,925,150	5,942,849	5,902,475	6,930,187	7,117,827	3.7%
Steilacoom	792,302,593	786,024,813	747,048,716	695,390,669	678,016,707	591,241,028	611,557,171	667,199,850	713,499,554	762,650,362	847,493,706	0.7%
Stevenson	175,264,109	191,355,166	204,976,744	206,409,976	203,943,382	201,430,758	199,950,507	201,194,519	198,298,712	201,350,107	214,756,455	2.1%
Sultan	458,778,620	477,593,091	436,027,064	384,796,176	334,667,395	290,655,964	302,489,053	327,892,300	368,880,936	400,440,069	448,108,729	(0.2)%
Sumas	178,763,630	163,668,806	163,128,546	159,791,480	156,059,841	156,351,330	163,234,516	171,084,232	177,120,453	178,437,078	185,169,359	0.4%
Sumner	1,941,281,690	2,014,010,234	2,013,998,040	1,942,950,979	1,742,966,905	1,655,317,256	1,846,797,748	2,063,513,005	2,214,927,740	2,432,337,185	2,841,586,221	3.9%
Sunnyside	587,709,508	612,170,687	602,606,855	617,601,120	585,669,463	625,318,268	625,864,102	663,561,422	694,945,313	740,511,015	773,014,448	2.8%
Tacoma	20,795,031,550	21,625,087,509	20,717,200,634	19,033,502,788	17,650,446,292	16,013,945,690	16,593,506,428	17,887,171,078	19,015,503,769	20,766,300,003	23,179,089,876	1.1%
Tekoa	22,029,530	23,729,603	23,465,002	23,649,503	23,772,826	24,759,200	28,739,820	27,682,447	30,698,410	29,952,617	30,304,572	3.2%
Tenino	115,734,437	120,554,120	117,532,684	111,117,836	104,611,540	90,178,769	93,684,838	97,063,967	100,960,550	107,677,484	117,344,048	0.1%
Tieton	50,726,573	56,614,040	58,952,381	64,041,506	63,876,805	65,009,808	67,368,678	75,318,568	79,652,783	80,360,728	86,058,390	5.4%
Toledo	43,479,684	43,587,041	43,909,885	43,544,117	43,414,374	43,397,774	38,924,718	35,559,640	36,858,933	39,636,566	40,765,178	(0.6)%

## Appendix G

### Property Tax Assessed Values by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Tonasket	36,289,779	36,754,533	43,817,100	44,456,140	44,525,287	44,528,897	53,500,132	51,488,313	52,285,110	52,672,426	52,616,147	3.8%
Toppenish	271,368,581	272,220,641	262,881,486	269,403,956	274,889,555	280,832,830	283,365,778	294,284,042	299,756,130	294,795,993	296,854,185	0.9%
Tukwila	4,437,340,786	5,175,709,975	4,969,600,046	4,775,732,512	4,660,649,637	4,636,398,317	4,734,684,229	5,039,912,101	5,370,106,504	5,736,568,228	6,155,900,176	3.3%
Tumwater	2,051,638,822	2,472,464,185	2,484,891,522	2,314,569,680	2,226,496,660	2,125,432,722	2,228,063,282	2,343,200,190	2,452,188,979	3,120,252,330	3,257,477,653	4.7%
Twisp	64,399,466	65,306,693	66,333,883	87,341,604	88,080,436	87,526,826	87,764,409	88,592,998	90,328,817	92,542,588	93,694,714	3.8%
Union Gap	516,343,353	546,353,843	528,127,448	550,326,067	532,647,077	542,032,188	558,506,389	606,080,515	630,767,028	674,909,857	738,432,833	3.6%
Uniontown	19,201,696	19,138,518	18,795,112	16,682,264	16,635,342	17,705,464	20,874,455	20,998,754	20,455,417	20,997,308	22,074,766	1.4%
University Place	3,484,320,169	3,521,778,468	3,340,424,196	3,098,693,277	2,892,079,444	2,655,070,281	2,779,532,023	3,006,617,787	3,159,537,693	3,409,933,671	3,801,950,766	0.9%
Vader	24,049,228	25,637,395	30,126,727	30,660,544	30,429,371	26,899,386	27,135,108	25,438,643	25,346,784	27,420,288	29,031,743	1.9%
Vancouver	16,824,321,164	16,895,019,331	15,384,105,994	13,884,845,470	13,704,224,212	13,222,265,791	14,326,177,779	15,812,154,819	16,823,220,855	18,642,704,534	20,979,612,099	2.2%
Waitsburg	48,673,558	57,724,500	54,748,613	58,566,774	59,600,343	59,773,231	60,783,815	61,584,347	64,286,827	64,809,822	72,193,417	4.0%
Walla Walla	1,794,567,326	2,045,373,327	1,941,465,273	1,989,718,123	1,998,943,250	2,005,723,860	2,007,583,808	2,097,912,830	2,182,570,791	2,337,391,519	2,436,757,258	3.1%
Wapato	138,468,725	152,762,927	148,058,551	147,544,224	140,824,734	143,729,012	146,250,442	158,921,185	158,385,184	170,643,629	176,196,379	2.4%
Warden	122,767,350	128,502,285	127,017,104	129,877,246	160,228,821	151,802,677	134,697,339	178,828,199	200,475,243	211,898,588	224,468,730	6.2%
Washougal	1,639,502,322	1,607,321,033	1,386,373,528	1,211,382,103	1,199,797,778	1,166,188,970	1,294,782,136	1,458,273,421	1,541,426,333	1,734,745,532	1,912,847,409	1.6%
Washtucna	6,257,167	6,372,607	6,632,388	6,802,050	6,855,458	6,684,523	6,766,288	7,042,540	7,347,476	7,665,835	7,682,275	2.1%
Waterville	51,303,902	52,976,875	60,614,175	60,699,015	61,133,815	60,886,848	60,714,190	62,057,629	63,385,646	67,411,628	72,304,015	3.5%
Waverly	5,443,101	5,829,605	6,326,213	6,295,429	6,075,392	5,433,135	5,471,996	5,419,207	5,468,945	5,708,626	5,936,681	0.9%
Wenatchee	1,894,796,901	1,980,222,931	2,205,578,539	2,368,109,827	2,314,624,543	2,209,418,665	2,142,462,856	2,281,382,751	2,409,916,482	2,892,690,819	2,999,055,290	4.7%
West Richland	666,066,037	714,801,732	746,660,816	781,187,543	868,347,162	922,553,321	977,558,279	1,008,958,750	1,058,288,029	1,089,615,594	1,122,815,209	5.4%
Westport	311,127,153	347,153,101	354,026,219	345,547,806	347,501,829	347,628,309	348,034,180	298,736,000	312,640,328	314,330,571	327,881,320	0.5%
White Salmon	178,931,787	349,904,068	350,593,573	304,079,630	279,054,092	264,999,032	259,489,478	279,791,690	294,696,999	315,863,520	344,031,867	6.8%
Wilbur	33,779,172	34,988,310	36,190,964	36,719,777	36,940,938	39,488,802	40,528,515	41,664,860	42,418,368	43,558,925	43,603,860	2.6%
Wilkeson	36,178,901	37,593,616	38,014,685	34,073,857	32,398,370	27,631,413	22,856,502	26,802,740	29,558,184	37,073,320	38,303,040	0.6%
Wilson Creek	6,392,386	6,398,088	9,566,107	8,914,338	9,147,504	8,168,409	8,118,521	8,205,798	8,291,906	9,107,115	8,760,303	3.2%
Winlock	54,322,720	81,107,572	82,419,153	82,339,714	74,158,087	72,743,239	71,999,728	67,695,371	67,438,338	71,081,852	76,270,430	3.5%
Winthrop	74,466,360	78,925,804	81,178,963	104,004,844	96,229,230	96,232,225	97,736,656	99,264,682	99,679,960	107,329,791	109,643,069	3.9%
Woodinville	2,549,394,246	2,873,635,116	2,654,504,372	2,546,803,303	2,450,221,373	2,439,100,101	2,600,746,512	2,909,563,681	3,156,062,493	3,318,941,234	3,681,522,207	3.7%
Woodland - Joint	509,735,333	569,426,303	593,315,465	587,958,723	586,345,222	553,610,662	571,327,606	607,024,395	628,075,248	663,912,001	735,875,602	3.7%
Woodway	639,355,034	615,093,594	510,488,112	471,163,064	442,629,334	421,687,813	462,791,427	509,286,662	540,894,922	623,160,392	639,446,893	0.0%
Yacolt	98,504,237	97,059,901	82,614,050	77,477,902	78,494,158	65,180,059	75,306,822	82,005,313	87,273,523	95,561,450	108,930,844	1.0%
Yakima	5,104,315,771	5,368,959,341	5,389,218,769	5,599,278,437	5,454,218,436	5,494,497,093	5,515,264,870	5,658,387,596	5,831,302,790	5,957,828,341	6,241,111,833	2.0%
Yarrow Point	760,281,402	873,486,255	746,477,938	670,291,171	673,195,276	673,941,157	824,179,449	929,336,644	992,822,601	1,090,668,829	1,229,517,005	4.9%
Yelm	631,770,467	681,798,924	689,913,817	638,351,776	609,619,347	567,993,293	629,530,100	665,903,609	709,609,078	801,499,848	827,148,177	2.7%
Zillah	133,812,436	153,035,839	154,894,546	164,768,349	159,103,190	168,784,176	178,765,864	184,128,618	194,394,327	208,537,403	229,818,410	5.6%

Source: County Assessor data

## Appendix H

### Property Tax Levies by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Aberdeen	2,364,830	2,448,474	2,510,857	2,519,780	2,562,630	2,711,559	2,751,096	2,840,388	2,868,686	2,815,010	2,967,330	2.3%
Airway Heights	560,447	608,401	645,154	679,232	697,369	966,458	1,001,642	1,028,508	1,082,872	1,112,555	1,180,210	7.7%
Albion	45,977	46,929	47,416	47,371	48,905	49,662	50,640	51,146	51,657	52,173	52,695	1.4%
Algona	600,931	614,741	625,202	636,430	643,235	659,996	662,262	671,163	682,641	694,614	705,358	1.6%
Almira	30,417	30,721	31,028	31,384	31,726	32,092	32,886	34,846	35,758	36,323	37,268	2.1%
Anacortes	3,970,369	4,111,993	4,203,823	4,267,697	4,356,950	4,438,208	4,532,661	4,642,472	4,777,878	4,918,345	5,038,279	2.4%
Arlington	2,180,378	2,239,628	2,315,625	2,360,662	2,392,478	2,453,331	2,496,863	3,917,418	3,970,410	4,047,304	4,104,341	6.5%
Asotin	141,706	155,942	158,480	165,722	167,857	169,854	171,550	174,998	176,366	178,518	182,749	2.6%
Auburn	9,685,018	12,964,390	14,239,521	14,595,051	14,941,655	14,509,249	15,791,951	17,182,572	18,069,755	20,989,380	21,460,161	8.3%
Bainbridge Island	6,213,042	6,382,360	6,454,776	6,544,866	6,655,741	6,746,578	6,859,383	6,992,449	7,125,445	7,312,111	7,500,402	1.9%
Battle Ground	2,123,381	2,253,991	2,354,560	2,428,816	2,486,187	2,542,871	2,612,427	2,747,180	2,807,748	2,893,525	3,052,811	3.7%
Beaux Arts	135,799	138,143	140,714	143,474	145,774	148,185	154,134	161,780	164,133	169,676	173,364	2.5%
Bellevue	28,903,905	35,250,035	36,059,644	36,632,291	37,000,934	38,407,977	38,727,827	40,535,116	47,374,780	56,335,451	57,843,818	7.2%
Bellingham	17,741,060	18,065,566	18,736,210	19,119,546	19,553,465	20,813,516	21,398,543	21,934,377	16,650,044	22,785,248	23,440,921	2.8%
Benton City	127,945	131,998	133,447	134,781	139,159	140,551	141,956	173,186	175,943	176,667	182,646	3.6%
Bingen	178,332	181,264	183,485	186,561	189,099	191,638	195,677	198,504	200,569	204,609	206,458	1.5%
Black Diamond	949,098	978,122	996,895	1,369,593	1,391,565	1,411,937	1,437,324	1,456,821	1,481,029	1,508,688	1,535,942	4.9%
Blaine	919,442	928,487	934,293	944,011	968,045	1,004,642	1,040,694	1,086,606	1,089,801	1,107,811	1,180,105	2.5%
Bonney Lake	2,328,747	2,457,756	2,469,660	2,516,516	2,580,173	2,639,650	2,734,944	2,837,654	2,936,103	3,005,625	3,120,278	3.0%
Bothell	8,016,488	8,159,945	8,492,550	8,646,664	8,735,163	8,917,584	9,114,814	10,767,740	11,039,996	15,641,601	16,173,491	7.3%
Bremerton	5,928,119	6,073,895	6,269,823	6,403,389	6,522,961	6,613,992	6,764,815	6,935,407	7,085,162	7,206,472	7,400,987	2.2%
Brewster	268,051	276,308	281,347	286,169	289,203	293,468	296,979	302,217	306,939	310,342	313,735	1.6%
Bridgeport	88,679	91,024	93,462	95,078	97,372	98,345	98,345	99,549	101,000	104,664	105,711	1.8%
Brier	910,139	920,900	932,468	947,011	962,706	994,404	1,026,059	1,048,497	1,060,000	1,109,984	1,135,524	2.2%
Buckley	682,191	718,551	743,899	754,496	774,485	779,657	799,653	824,027	854,357	890,563	937,618	3.2%
Bucoda	54,723	56,061	58,898	60,382	60,731	60,839	62,514	65,686	65,295	65,972	67,297	2.1%
Burien	5,303,105	5,399,571	5,517,068	7,113,504	6,676,586	6,331,250	6,502,402	7,302,054	7,442,998	7,639,869	7,817,186	4.0%
Burlington	2,260,413	2,355,611	2,382,031	2,406,524	2,417,693	2,430,068	2,453,385	2,484,994	2,550,000	2,571,545	2,592,368	1.4%
Camas	9,455,127	9,730,842	9,893,343	9,199,389	9,142,198	9,076,753	9,925,499	10,381,661	10,804,240	11,614,199	11,997,168	2.4%
Carbonado	44,989	45,489	46,413	47,354	47,428	48,075	49,300	50,320	52,742	57,719	60,997	3.1%
Carnation	232,075	236,084	238,229	243,058	245,656	248,400	251,037	254,475	270,019	307,588	358,500	4.4%
Cashmere	473,507	487,797	507,867	515,846	517,419	563,471	577,670	587,285	596,966	603,273	619,400	2.7%
Castle Rock	281,249	288,984	295,073	300,000	345,407	349,043	356,122	363,842	367,483	376,818	382,689	3.1%
Cathlamet	63,772	66,406	67,070	67,667	70,088	71,000	72,598	73,786	74,539	75,343	76,976	1.9%
Centralia	2,123,328	627,717	629,384	630,298	645,844	651,014	660,996	672,260	672,260	685,508	707,211	(10.4)%
Chehalis	1,123,931	1,157,417	1,185,669	1,192,344	1,343,492	1,346,725	1,355,983	1,366,008	1,377,115	1,462,224	1,465,306	2.7%
Chelan	528,400	1,008,486	1,055,584	1,080,732	1,087,125	1,093,610	1,175,984	1,204,936	1,258,411	1,312,558	1,379,173	10.1%
Cheney	974,895	1,034,936	1,076,137	1,132,190	1,152,412	1,189,682	1,214,860	1,235,259	1,668,643	1,770,504	1,941,300	7.1%
Chewelah	340,605	360,183	367,488	375,127	380,780	385,591	392,018	398,299	405,010	410,879	417,582	2.1%
Clarkston	782,011	802,780	834,709	851,446	868,059	889,609	902,792	920,388	937,502	997,000	1,023,449	2.7%
Cle Elum	413,000	454,791	462,220	467,109	477,101	482,742	505,248	511,156	676,698	690,451	687,699	5.2%

## Appendix H

### Property Tax Levies by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Clyde Hill	816,640	910,680	934,875	943,530	952,452	960,202	988,259	1,010,263	1,011,583	1,012,679	1,012,874	2.2%
Colfax	353,776	361,457	367,948	376,596	382,195	388,775	392,971	400,694	406,745	415,061	436,808	2.1%
College Place	1,029,607	1,081,237	1,108,512	1,136,802	1,175,515	1,198,661	1,222,334	1,256,099	1,295,588	1,355,443	1,386,879	3.0%
Colton	51,327	54,086	54,929	58,199	58,781	55,736	64,796	65,893	66,687	67,353	68,027	2.9%
Colville	929,325	954,912	970,910	990,688	1,004,482	1,009,577	1,020,867	1,051,580	1,083,834	1,108,100	1,119,945	1.9%
Conconully	29,847	31,969	33,191	33,768	34,458	35,363	35,753	36,559	36,986	38,066	38,487	2.6%
Concrete	194,996	225,001	222,559	225,553	194,095	194,100	275,000	336,201	479,995	476,954	501,547	9.9%
Connell	311,394	320,111	332,067	339,761	401,872	408,295	434,246	442,546	449,703	460,116	479,175	4.4%
Cosmopolis	332,035	336,023	336,288	388,665	379,046	405,424	445,023	415,922	392,809	398,232	407,022	2.1%
Coulee City	70,145	71,146	73,031	75,915	77,340	79,476	80,289	84,513	82,214	83,206	84,916	1.9%
Coulee Dam Joint	106,395	107,488	108,993	110,083	111,421	112,812	114,318	115,594	116,813	118,125	120,279	1.2%
Coupeville	312,186	335,536	328,786	337,907	347,121	352,372	357,155	364,584	368,636	376,188	381,568	2.0%
Covington	1,970,599	2,072,649	2,093,086	2,348,812	2,338,090	2,368,167	2,475,511	2,479,810	2,524,883	2,630,848	2,748,279	3.4%
Creston	18,789	18,977	20,046	20,984	21,287	21,538	22,129	22,663	23,009	23,350	24,651	2.8%
Cusick	21,710	21,873	25,902	26,985	27,254	27,527	28,243	28,798	29,021	29,300	21,263	(0.2)%
Darrington	229,624	233,818	239,119	272,612	248,418	241,683	226,444	203,067	236,051	251,244	254,889	1.0%
Davenport	220,025	222,227	224,449	226,694	228,961	243,802	247,130	249,372	252,722	257,053	260,601	1.7%
Dayton	316,110	323,802	328,370	331,806	332,358	337,547	338,816	344,858	347,954	342,572	347,283	0.9%
Deer Park	190,028	202,353	210,040	216,629	220,924	227,945	236,602	244,981	255,312	263,017	275,052	3.8%
Des Moines	4,364,367	4,605,161	4,578,836	4,264,299	3,885,979	3,619,294	3,558,390	4,409,919	4,745,014	4,825,818	4,942,965	1.3%
Dupont	1,187,503	1,268,412	1,326,740	1,371,863	1,405,681	1,446,403	1,566,413	1,633,269	1,732,022	1,715,649	1,723,177	3.8%
Duvall	1,191,556	1,284,863	1,306,041	1,306,713	1,230,423	1,119,970	1,268,650	1,343,186	1,368,543	1,731,766	1,798,738	4.2%
East Wenatchee	1,435,872	1,501,183	1,498,428	1,511,891	1,534,269	1,555,625	1,575,560	1,603,440	1,607,466	1,622,954	1,767,842	2.1%
Eatonville	375,196	625,036	635,123	610,820	567,329	497,751	481,193	551,193	584,876	657,362	670,317	6.0%
Edgewood	1,296,047	1,322,937	1,330,051	1,360,607	1,381,353	1,406,089	1,421,452	1,446,380	1,511,111	1,577,723	1,690,306	2.7%
Edmonds	9,057,961	9,250,299	9,383,000	9,499,558	9,623,702	9,767,873	9,819,162	9,970,971	10,064,874	10,218,549	10,368,699	1.4%
Electric City	90,693	92,660	95,000	119,800	128,244	129,418	133,078	133,717	135,553	137,688	139,930	4.4%
Ellensburg	2,283,753	2,366,450	2,420,999	2,472,430	2,544,890	2,587,717	2,650,856	2,717,621	2,808,306	2,855,873	2,936,897	2.5%
Elma	504,215	542,456	545,659	553,945	565,839	573,669	591,230	604,409	618,236	632,356	686,765	3.1%
Elmer City	17,147	17,335	17,508	17,683	18,349	18,532	19,213	19,647	19,843	20,041	20,609	1.9%
Endicott	31,645	31,961	32,237	32,369	32,604	32,930	33,870	33,923	34,278	34,619	34,603	0.9%
Entiat	126,233	134,819	140,985	150,700	154,783	157,815	161,403	165,509	169,709	176,280	181,883	3.7%
Enumclaw	2,070,854	2,119,070	2,113,330	2,181,265	1,341,478	1,344,234	1,393,257	1,771,327	1,824,279	1,871,829	1,932,877	(0.7)%
Ephrata	976,189	1,012,871	1,043,789	1,037,345	1,121,950	1,107,113	1,135,370	1,163,534	1,191,421	1,209,782	1,238,608	2.4%
Everett	30,603,607	31,327,720	31,687,511	32,238,578	33,160,531	33,298,620	33,741,264	34,424,927	35,635,248	36,241,947	36,869,047	1.9%
Everson	296,202	299,165	305,879	313,859	319,186	325,896	330,285	335,086	241,111	246,034	259,915	(1.3)%
Fairfield	79,475	80,222	82,344	83,586	84,764	85,493	87,515	89,033	90,543	91,039	91,944	1.5%
Farmington	14,294	16,160	16,243	19,325	17,766	20,909	32,916	34,784	27,171	25,936	15,464	0.8%
Federal Way	9,299,962	9,549,097	9,688,664	9,827,070	9,966,127	10,080,897	10,239,658	10,378,165	10,486,423	10,656,000	10,856,945	1.6%
Ferndale	1,827,771	1,984,755	2,040,625	2,078,884	2,164,545	2,276,281	2,360,265	2,447,382	1,039,805	1,087,406	1,302,262	(3.3)%
Fife	2,225,261	2,559,391	2,588,462	2,652,564	2,779,882	2,843,115	2,967,298	2,961,441	3,081,455	3,183,267	3,275,884	3.9%

## Appendix H

### Property Tax Levies by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Fircrest	1,375,375	1,400,908	1,418,104	1,433,737	1,450,092	1,467,634	1,493,841	1,503,706	1,522,710	1,552,290	1,571,635	1.3%
Forks	293,994	303,094	307,416	312,000	314,840	322,088	336,287	340,865	343,728	349,665	357,995	2.0%
Friday Harbor	395,471	408,139	415,879	430,972	436,649	448,039	458,343	479,690	476,905	486,339	498,773	2.3%
Garfield	53,776	55,489	57,438	57,929	59,492	60,760	62,566	64,449	65,093	65,734	66,390	2.1%
George	23,803	30,310	31,388	29,415	36,892	37,385	35,592	34,160	38,859	47,606	48,598	7.4%
Gig Harbor	1,598,969	1,737,590	1,915,808	1,961,844	2,285,574	2,323,722	2,207,695	2,318,352	2,404,765	2,534,525	2,768,188	5.6%
Gold Bar	194,610	203,933	209,012	212,286	212,180	180,346	184,852	198,599	200,794	206,388	220,720	1.3%
Goldendale	944,339	931,063	808,041	902,716	853,757	883,332	900,248	926,903	950,000	933,132	951,286	0.1%
Grand Coulee	91,781	93,102	97,432	103,477	106,377	110,892	117,934	133,105	132,895	122,791	129,730	3.5%
Grandview	1,279,409	1,313,961	1,353,396	1,373,800	1,386,756	1,398,253	1,417,024	1,463,907	1,508,140	1,514,963	1,545,914	1.9%
Granger	174,831	184,007	190,832	195,802	199,595	202,929	202,929	217,001	236,030	250,943	266,291	4.3%
Granite Falls	392,127	417,369	423,393	436,517	388,291	343,028	355,300	411,232	440,719	449,911	461,175	1.6%
Hamilton	33,178	39,066	39,000	49,759	51,154	54,965	56,516	57,104	57,707	60,897	58,977	5.9%
Harrah	44,112	45,413	46,374	46,876	47,724	49,088	49,764	51,031	51,635	53,311	55,755	2.4%
Harrington	47,924	48,920	48,830	49,318	49,874	50,575	51,081	53,523	53,897	52,843	54,867	1.4%
Hartline	12,741	12,868	12,997	14,060	14,064	14,727	15,849	15,367	16,071	15,928	15,736	2.1%
Hatton	6,296	7,000	6,930	7,227	7,300	10,327	9,897	9,777	10,300	9,740	10,072	4.8%
Hoquiam	1,374,173	1,403,972	1,420,322	1,488,750	1,508,556	1,256,056	1,346,252	1,520,609	1,381,006	1,326,625	1,365,000	(0.1)%
Hunts Point	250,442	255,525	257,155	264,068	269,039	273,106	280,800	285,784	288,461	291,014	292,397	1.6%
Ilwaco	179,992	187,722	191,400	195,774	198,766	201,407	204,791	208,651	210,667	213,825	216,960	1.9%
Index	20,463	20,622	20,581	20,581	24,295	25,023	25,781	26,801	26,983	27,000	27,270	2.9%
Ione	32,958	34,310	35,000	35,350	36,501	37,644	39,125	39,777	40,277	40,806	41,540	2.3%
Issaquah	6,226,544	6,587,465	6,673,479	6,755,598	6,970,697	7,076,945	7,501,065	7,768,138	8,114,201	8,492,955	8,816,229	3.5%
Kahlotus	11,049	11,159	11,272	11,385	11,605	11,721	11,884	12,030	12,150	12,500	12,625	1.3%
Kalama	290,054	348,489	358,022	364,361	375,230	380,050	388,527	402,183	417,021	422,600	459,833	4.7%
Kelso	1,182,285	1,316,848	1,309,655	1,329,252	1,347,579	1,368,390	1,393,874	1,412,682	1,450,135	1,472,804	1,511,643	2.5%
Kenmore	3,876,922	4,014,888	4,066,173	4,124,126	4,172,195	4,218,730	4,323,323	4,440,064	4,537,115	4,677,050	4,837,624	2.2%
Kennewick	9,582,055	9,992,066	10,152,724	10,492,011	10,709,815	11,054,255	11,412,425	11,716,379	12,128,715	12,575,103	12,879,734	3.0%
Kent	26,625,683	27,215,142	27,615,865	19,386,866	19,892,252	20,247,896	20,695,705	22,083,823	22,656,885	23,055,505	30,135,896	1.2%
Kettle Falls	205,725	206,079	208,140	211,935	229,335	235,168	241,260	243,848	249,087	254,648	265,425	2.6%
Kirkland	13,109,451	13,446,427	13,681,173	13,938,466	20,063,144	25,596,077	26,168,427	26,928,079	27,627,747	28,344,967	29,195,908	8.3%
Kittitas	124,511	135,504	139,258	145,750	149,301	152,620	155,645	159,463	163,852	168,600	174,261	3.4%
Krupp(Marlin)	6,600	6,777	7,167	8,986	9,732	9,849	9,970	10,081	10,469	11,251	11,690	5.9%
La Center	350,850	357,609	365,570	367,404	359,303	368,098	375,552	405,484	411,144	424,206	437,413	2.2%
La Conner	275,347	275,350	283,377	283,479	291,082	297,161	306,246	307,526	306,000	308,305	309,816	1.2%
Lacey	8,438,484	9,001,828	9,345,671	4,971,848	5,179,573	5,370,029	5,533,994	5,707,368	33,941	6,185,582	6,467,937	(2.6)%
Lacrosse	30,925	31,234	31,563	31,513	31,861	32,465	33,272	33,605	5,931,654	34,280	34,622	1.1%
Lake Forest Park	2,703,869	2,742,646	2,783,787	2,799,174	2,819,541	2,875,874	2,920,505	2,957,905	3,022,152	3,110,827	3,171,506	1.6%
Lake Stevens	2,399,592	2,498,042	2,603,862	4,110,792	3,802,355	3,526,560	3,800,626	4,238,570	4,316,206	4,493,016	4,637,804	6.8%
Lakewood	5,785,991	5,925,000	6,048,818	6,177,007	6,234,623	6,347,649	6,432,914	6,536,605	6,644,634	6,711,836	6,915,523	1.8%
Lamont	10,549	10,218	10,321	14,251	15,356	15,218	12,225	12,348	11,864	9,151	9,125	(1.4)%

## Appendix H

### Property Tax Levies by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Langley	340,170	365,527	377,286	374,729	378,815	383,589	389,869	399,742	408,095	416,732	426,707	2.3%
Latah	15,628	15,624	15,700	16,769	17,206	17,609	17,722	18,255	18,350	19,245	19,543	2.3%
Leavenworth	455,352	472,537	478,789	484,555	499,101	507,017	401,815	418,786	445,571	475,772	553,265	2.0%
Liberty Lake	1,639,340	1,762,839	1,816,230	1,899,855	1,948,932	1,956,426	2,017,881	2,109,329	2,163,409	2,285,185	2,402,603	3.9%
Lind	55,255	62,500	63,483	64,709	65,949	66,774	68,000	71,486	70,000	71,860	71,801	2.7%
Long Beach	476,032	527,136	540,482	552,500	560,696	568,069	576,793	584,788	586,782	620,249	613,733	2.6%
Longview	7,472,453	7,906,394	8,134,755	8,284,505	8,419,451	8,533,948	8,671,020	8,846,766	8,946,920	9,064,378	9,249,161	2.2%
Lyman	32,190	33,129	33,656	34,321	34,829	35,230	35,883	36,912	37,507	38,268	39,196	2.0%
Lynden	2,150,543	2,348,047	2,408,790	2,462,016	2,529,719	2,606,047	2,687,850	2,772,700	2,929,348	3,034,016	3,156,970	3.9%
Lynnwood	7,593,567	7,728,130	7,879,076	8,836,120	9,044,225	9,123,646	9,123,646	9,469,615	9,634,739	9,768,189	3,600,000	(7.2)%
Mabton	92,739	96,867	124,046	129,176	119,526	155,558	155,506	152,453	154,375	156,443	162,650	5.8%
Malden	11,160	11,271	11,350	11,210	11,348	11,275	11,275	11,275	11,275	10,939	10,939	(0.2)%
Mansfield	24,186	25,123	26,267	26,591	27,319	28,196	28,625	29,189	29,481	31,500	32,000	2.8%
Maple Valley	2,680,542	2,774,063	3,059,587	3,142,475	3,205,618	3,320,019	3,419,695	3,526,601	3,617,863	3,690,957	3,795,666	3.5%
Marcus	16,232	16,394	17,042	17,212	17,385	17,558	15,364	14,781	15,674	15,921	16,285	0.0%
Marysville	8,676,586	8,882,307	8,984,650	12,537,199	12,829,246	13,006,996	13,229,176	13,363,444	13,612,886	13,885,346	14,071,602	5.0%
Mattawa	98,624	102,415	105,531	109,718	112,335	113,768	116,310	121,000	124,419	130,329	132,940	3.0%
McCleary	219,907	227,071	235,030	238,431	240,830	244,726	251,964	256,476	263,082	267,063	336,893	4.4%
Medical Lake	450,409	469,651	487,717	496,911	505,832	512,918	520,501	530,362	537,397	544,360	549,803	2.0%
Medina	2,191,267	2,246,940	2,294,096	2,401,057	2,436,479	2,473,560	2,539,874	2,615,027	2,666,948	2,724,166	2,775,331	2.4%
Mercer Island	10,095,153	10,352,321	10,465,068	10,564,047	10,797,071	11,674,328	11,941,766	12,378,262	12,662,687	13,018,618	13,341,297	2.8%
Mesa	34,633	35,868	36,683	37,505	44,311	44,492	48,852	49,351	50,744	51,362	55,045	4.7%
Metaline	9,457	9,712	10,115	10,216	10,318	10,612	11,490	11,741	12,282	11,958	12,489	2.8%
Metaline Falls	18,640	21,304	21,565	21,781	21,999	22,219	23,155	23,715	23,486	23,846	24,510	2.8%
Mill Creek	4,817,832	4,993,833	5,024,193	5,100,963	5,294,413	5,448,716	5,534,477	5,748,412	6,025,879	6,117,409	6,234,264	2.6%
Millwood	354,616	381,601	371,855	361,887	355,163	350,670	357,831	368,947	376,961	391,000	416,465	1.6%
Milton	1,141,784	1,184,480	1,205,430	2,081,838	1,968,305	1,810,313	985,387	1,047,999	1,117,815	1,131,695	1,341,900	1.6%
Monroe	1,826,995	1,874,988	1,902,677	1,942,287	1,962,624	1,969,615	1,991,453	2,013,295	2,047,724	2,577,719	2,674,640	3.9%
Montesano	634,145	663,601	673,999	686,597	697,109	703,550	734,842	745,031	762,413	772,597	918,559	3.8%
Morton	201,000	201,000	204,224	207,142	223,509	223,500	230,000	231,060	231,401	238,803	241,981	1.9%
Moses Lake	3,197,428	5,196,417	9,076,339	10,222,955	8,681,816	6,813,394	7,418,904	6,133,579	6,797,813	6,796,274	6,918,721	8.0%
Mossyrock	45,241	55,872	55,910	57,322	57,908	58,624	60,002	60,002	60,002	60,602	63,899	3.5%
Mount Vernon	6,129,282	6,395,256	6,539,763	6,611,151	6,671,186	6,853,583	6,964,042	7,066,195	7,177,901	7,291,559	7,602,182	2.2%
Mountlake Terrace	2,976,058	3,050,945	3,088,497	3,128,130	3,175,047	3,214,694	3,305,338	3,387,657	3,440,300	4,529,562	5,026,621	5.4%
Moxee	290,903	317,873	325,250	344,251	355,181	374,000	416,326	432,173	450,821	472,215	479,381	5.1%
Mukilteo	4,336,486	4,431,694	4,482,340	4,555,800	4,714,785	4,808,411	4,859,508	4,892,497	4,935,983	4,943,846	4,966,960	1.4%
Naches	108,253	111,281	113,049	115,019	116,659	117,931	121,773	125,022	130,124	132,462	134,418	2.2%
Napavine	211,422	232,334	242,823	249,508	252,656	263,594	269,179	275,140	276,758	291,222	301,290	3.6%
Nespelem	9,984	9,939	10,216	9,648	9,302	9,323	9,454	9,548	9,644	9,740	9,546	(0.4)%
Newcastle	3,826,473	3,958,962	3,982,062	4,045,653	4,125,636	4,173,439	4,245,378	4,509,194	4,647,949	4,724,890	5,283,282	3.3%
Newport	237,218	249,566	252,347	256,328	260,701	267,646	273,315	276,471	280,189	290,436	293,743	2.2%

## Appendix H

### Property Tax Levies by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Nooksack	135,492	145,105	154,711	161,551	164,935	168,576	174,135	177,581	122,064	126,672	130,104	(0.4)%
Normandy Park	1,378,732	1,423,934	1,448,441	1,467,983	1,480,140	1,745,063	1,701,695	1,785,407	1,811,495	2,294,989	2,394,939	5.7%
North Bend	925,507	958,799	1,194,727	1,230,033	1,265,816	1,296,327	1,365,914	1,470,303	1,512,864	1,529,794	1,653,838	6.0%
North Bonneville	172,012	180,657	183,954	186,088	191,107	195,261	201,614	206,194	210,001	213,345	220,045	2.5%
Northport	35,584	35,940	37,763	38,157	39,323	41,621	41,253	41,679	42,096	42,537	42,962	1.9%
Oak Harbor	3,459,707	3,795,967	3,745,985	3,749,999	3,832,080	3,913,753	3,965,375	4,061,649	4,138,193	4,178,556	4,260,838	2.1%
Oakesdale	41,899	41,899	42,016	42,804	43,246	43,679	47,489	51,141	52,009	52,529	53,055	2.4%
Oakville	73,538	75,714	77,392	79,650	80,673	81,913	83,257	83,763	85,519	86,750	87,843	1.8%
Ocean Shores	2,071,813	2,343,796	2,411,991	3,230,332	3,297,406	3,333,873	3,414,410	2,992,339	2,609,695	3,131,176	2,884,351	3.4%
Odessa	93,023	95,107	96,058	97,524	98,957	100,145	102,873	107,389	108,722	115,795	115,711	2.2%
Okanogan	259,085	264,910	270,155	275,585	275,585	280,894	284,380	290,142	294,976	300,592	304,625	1.6%
Olympia	11,202,137	11,552,227	11,811,849	12,387,039	12,710,167	12,938,026	13,198,051	13,598,436	13,933,700	14,403,552	17,397,569	4.5%
Omak	697,577	717,152	728,405	738,162	751,526	767,628	777,477	788,785	802,593	814,794	827,804	1.7%
Oroville	228,950	236,808	240,256	244,111	250,240	254,105	284,650	290,399	294,971	299,689	304,936	2.9%
Orting	1,121,547	1,181,851	1,214,365	638,638	652,000	604,959	629,391	766,116	835,116	942,618	1,082,557	(0.4)%
Othello	1,016,817	1,254,607	1,316,301	1,368,592	1,418,005	1,452,659	1,518,912	1,539,086	1,559,063	1,610,228	1,617,768	4.8%
Pacific	596,003	736,933	832,648	842,127	851,445	861,849	884,966	907,323	939,797	936,700	954,676	4.8%
Palouse	102,558	103,584	106,916	116,630	119,686	122,080	172,128	168,910	169,486	174,243	179,363	5.7%
Pasco	5,513,967	5,738,336	5,865,306	6,112,376	6,327,851	6,492,512	6,931,249	7,158,785	7,625,727	7,949,354	8,380,928	4.3%
Pateros	108,636	111,402	113,280	117,261	118,433	119,876	121,453	126,943	128,419	141,981	145,073	2.9%
Pe Ell	64,366	65,000	66,000	70,080	70,600	71,200	72,000	72,720	72,720	70,490	71,869	1.1%
Pomeroy	148,640	152,120	154,689	157,257	159,932	162,156	166,117	168,841	171,208	174,638	177,289	1.8%
Port Angeles	3,901,483	4,014,245	4,027,381	4,090,073	4,109,716	4,225,781	4,288,631	4,357,192	4,406,100	4,468,737	4,547,478	1.5%
Port Orchard	1,543,671	1,623,607	2,495,925	2,626,274	2,202,693	2,306,876	2,240,898	2,325,380	2,458,007	2,699,057	2,722,025	5.8%
Port Townsend	1,908,308	2,405,326	2,738,567	2,979,953	3,656,795	3,711,582	3,759,719	3,840,553	3,884,353	3,967,951	4,078,880	7.9%
Poulsbo	1,925,683	1,976,836	2,047,161	2,067,897	2,136,380	2,069,703	2,088,608	2,192,652	2,269,477	2,350,679	2,482,638	2.6%
Prescott	28,398	29,890	30,984	31,294	31,607	32,295	32,618	35,969	36,330	36,693	37,060	2.7%
Prosser	974,819	1,056,763	1,182,123	1,224,070	1,264,916	1,295,858	1,386,668	1,468,460	1,216,270	1,175,971	1,242,083	2.5%
Pullman	3,426,476	3,587,934	3,725,627	3,856,437	3,914,882	4,029,201	5,453,617	5,651,445	5,800,826	5,961,093	6,190,520	6.1%
Puyallup	9,452,485	9,626,340	6,933,681	7,071,278	7,249,953	7,481,864	7,642,770	7,944,130	8,162,928	8,440,027	8,650,098	(0.9)%
Quincy	1,418,232	2,247,576	2,659,999	2,487,935	2,798,532	3,264,777	3,370,920	3,674,611	3,924,417	4,008,895	4,286,516	11.7%
Rainier	196,674	205,351	213,593	217,650	202,150	187,600	197,324	204,311	220,389	231,271	244,709	2.2%
Raymond	362,463	417,899	422,662	430,378	435,542	441,568	449,645	456,660	462,182	459,065	471,330	2.7%
Reardan	68,270	71,306	74,824	76,517	77,987	78,795	80,311	82,190	83,580	86,234	87,931	2.6%
Redmond	18,436,508	19,264,456	20,718,774	21,695,933	22,261,493	22,362,373	22,956,943	23,648,298	24,354,665	25,162,578	25,927,028	3.5%
Renton	24,721,333	31,211,716	32,057,010	32,330,089	33,333,628	32,606,827	35,524,457	36,477,361	37,269,743	24,199,972	19,417,686	(2.4)%
Republic	107,283	109,100	123,435	125,619	127,714	129,881	132,005	135,044	137,715	151,133	151,340	3.5%
Richland	11,287,381	11,957,068	12,283,328	12,611,998	13,034,879	13,443,053	14,105,610	14,474,719	15,260,939	15,799,972	16,428,522	3.8%
Ridgefield	666,502	699,899	719,477	750,130	777,418	810,569	862,535	914,806	960,587	1,052,384	1,139,742	5.5%
Ritzville	241,165	275,642	278,937	282,423	285,711	290,593	295,032	316,614	322,297	326,767	330,377	3.2%
Riverside	17,639	25,981	26,396	26,942	27,497	27,977	28,257	28,541	29,480	29,646	29,942	5.4%

## Appendix H

### Property Tax Levies by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Rock Island	50,777	51,322	53,862	54,587	55,377	56,480	57,993	61,497	62,112	66,526	72,108	3.6%
Rockford	57,766	58,638	59,224	61,068	62,620	63,416	65,021	65,400	66,181	66,843	67,710	1.6%
Rosalia	59,393	59,391	58,119	60,976	62,215	62,838	66,467	67,667	68,850	54,987	54,987	(0.8)%
Roslyn	173,237	178,859	181,490	183,875	185,713	188,910	191,000	193,477	197,640	204,283	209,856	1.9%
Roy	84,520	86,824	87,405	89,145	91,189	93,722	93,152	94,786	96,073	98,294	101,399	1.8%
Royal City	54,654	55,268	56,275	56,847	58,500	59,972	61,738	63,052	77,239	72,150	68,590	2.3%
Ruston	169,755	203,160	255,543	279,206	269,229	289,699	384,681	400,930	450,944	450,522	469,962	10.7%
Sammamish	19,509,318	19,978,815	20,347,475	21,178,274	21,453,563	21,778,240	22,315,095	22,927,954	27,270,709	27,904,930	28,699,683	3.9%
SeaTac	11,220,835	11,433,716	11,650,108	11,826,941	12,954,824	12,161,401	12,452,506	13,235,784	14,714,271	15,645,315	16,892,230	4.2%
Seattle	306,127,162	335,773,713	343,225,253	347,857,655	365,519,521	368,271,284	372,912,870	360,289,955	423,852,524	456,148,333	473,552,142	4.5%
Sedro Woolley	1,668,940	1,727,177	1,735,760	1,739,520	1,761,866	1,774,725	1,781,561	1,795,654	1,811,869	1,838,995	1,870,115	1.1%
Selah	1,238,496	1,275,869	1,317,584	1,342,032	1,372,751	1,400,297	1,427,444	1,472,173	1,527,127	1,566,125	1,606,875	2.6%
Sequim	1,152,614	1,233,208	1,262,973	1,297,951	1,315,974	1,343,705	1,360,360	1,342,327	1,371,065	1,413,614	1,462,655	2.4%
Shelton	1,649,275	1,738,239	1,761,585	1,800,533	1,804,813	1,829,503	1,856,193	1,824,476	1,842,362	1,802,976	2,007,145	2.0%
Shoreline	7,333,815	7,519,039	7,589,019	9,909,804	10,190,444	9,683,566	10,323,818	10,644,239	10,908,375	12,299,529	12,844,792	5.8%
Skykomish	51,850	53,046	40,020	38,124	39,542	38,237	37,029	37,249	40,124	42,978	43,420	(1.8)%
Snohomish	942,547	1,006,153	1,043,818	1,054,328	1,060,813	1,069,536	1,094,802	1,148,248	1,178,068	1,212,823	1,224,952	2.7%
Snoqualmie	3,971,197	4,410,150	4,599,041	4,767,808	4,950,665	5,445,238	5,724,926	6,405,175	6,717,212	7,570,121	7,813,866	7.0%
Soap Lake	124,721	128,016	132,110	132,967	135,935	137,224	140,679	143,189	146,100	106,100	159,581	2.5%
South Bend	205,850	207,992	210,114	212,286	214,363	216,544	218,732	219,209	237,466	240,141	241,597	1.6%
South Cle Elum	93,943	94,883	96,063	98,000	99,108	102,094	103,155	105,573	108,629	109,938	111,917	1.8%
South Prairie	72,724	105,996	108,887	99,024	92,725	76,257	70,111	80,451	85,542	99,631	107,035	3.9%
Spangle	37,093	46,349	36,019	36,679	37,143	40,522	41,814	42,677	43,557	44,637	44,802	1.9%
Spokane	38,590,680	39,678,814	40,334,662	41,257,966	42,423,131	42,950,918	45,314,925	55,306,119	56,179,935	57,751,977	59,028,539	4.3%
Spokane Valley	9,901,473	10,528,505	10,826,708	10,732,863	10,818,717	10,919,932	11,077,144	11,279,152	11,489,518	11,646,122	11,804,402	1.8%
Sprague	45,828	46,286	46,909	47,377	49,201	49,693	50,386	51,790	51,768	51,293	52,308	1.3%
Springdale	18,876	19,065	18,106	19,159	19,350	19,594	19,818	20,244	18,363	20,315	20,518	0.8%
St John	68,826	69,514	69,817	70,057	70,911	72,481	75,200	76,845	78,352	78,807	79,595	1.5%
Stanwood	1,751,677	1,805,957	1,438,719	1,908,874	1,944,075	1,961,447	2,050,502	2,098,487	2,289,915	2,485,517	2,537,140	3.8%
Starbuck	8,944	9,100	9,357	9,706	10,000	10,100	10,642	10,836	10,959	11,070	12,648	3.5%
Steilacoom	1,615,853	1,667,848	1,691,013	1,711,129	1,735,994	1,765,794	1,784,128	1,827,915	1,852,919	1,884,695	1,924,610	1.8%
Stevenson	365,608	382,158	392,795	401,519	407,837	413,550	421,814	427,147	433,675	442,558	452,687	2.2%
Sultan	643,650	665,156	678,348	634,666	535,483	465,050	483,982	545,577	598,681	679,434	706,588	0.9%
Sumas	507,396	533,747	515,486	497,584	483,786	484,689	506,027	530,361	549,788	555,429	569,679	1.2%
Sumner	3,755,869	897,532	951,584	996,620	1,055,796	1,105,631	1,143,161	1,212,217	2,702,965	2,858,656	3,693,584	(0.2)%
Sunnyside	1,724,622	1,780,717	1,837,916	1,886,323	1,831,734	1,875,013	1,921,987	2,020,613	2,102,434	2,124,276	2,168,198	2.3%
Tacoma	46,476,865	47,930,876	48,988,602	50,045,520	52,363,395	52,240,093	53,614,528	54,612,137	59,871,344	61,464,420	63,225,619	3.1%
Tekoa	63,075	63,704	65,696	66,675	67,305	69,606	70,695	70,695	72,315	71,000	71,586	1.3%
Tenino	226,541	238,883	241,407	246,263	249,936	250,475	254,971	265,835	269,413	278,557	284,723	2.3%
Tieton	150,135	157,947	172,215	171,882	176,226	179,689	186,331	195,828	198,720	206,666	219,133	3.9%
Toledo	59,085	61,634	63,542	64,823	65,553	66,208	66,208	67,210	67,210	67,210	71,743	2.0%

## Appendix H

### Property Tax Levies by City (Taxes due in Calendar Year 2008 through Taxes Due in Calendar Year 2018)

City Name	Calendar Year 2008	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Compound Annual Growth
Tonasket	112,498	113,939	115,802	115,802	115,802	118,399	146,337	149,851	151,026	153,118	154,898	3.3%
Toppenish	698,597	712,416	729,432	742,960	755,155	777,157	794,281	804,376	815,243	828,719	832,944	1.8%
Tukwila	11,400,022	12,283,193	13,236,283	13,494,599	13,767,929	13,852,526	14,099,837	14,322,188	14,556,901	14,834,298	15,160,885	2.9%
Tumwater	3,864,479	4,593,528	4,718,388	4,875,839	6,558,671	6,588,841	6,906,378	7,248,352	7,573,140	9,030,966	9,259,598	9.1%
Twisp	150,208	152,743	155,835	158,879	162,208	164,851	168,720	172,500	177,041	185,829	189,171	2.3%
Union Gap	1,364,103	1,427,144	1,447,042	1,467,008	1,487,199	1,509,213	1,585,938	1,604,526	1,642,745	1,711,188	1,814,530	2.9%
Uniontown	49,725	50,221	50,355	47,963	47,704	50,773	56,582	59,582	60,178	60,965	61,575	2.2%
University Place	3,678,101	3,748,944	3,745,905	3,804,780	3,857,832	3,908,520	3,980,549	4,045,432	4,144,269	4,200,791	4,297,743	1.6%
Vader	63,868	67,532	70,602	72,305	73,028	73,034	73,765	70,985	70,266	74,718	74,450	1.5%
Vancouver	37,998,234	39,120,201	39,506,185	40,213,881	40,957,344	41,943,790	43,295,235	44,267,755	44,861,498	46,005,012	48,770,484	2.5%
Waitsburg	130,000	133,000	140,000	142,883	144,159	144,965	145,674	147,415	148,901	149,785	152,537	1.6%
Walla Walla	4,104,220	4,575,220	4,649,972	4,737,642	4,769,722	5,047,547	5,134,851	5,444,421	5,739,598	5,929,391	6,383,256	4.5%
Wapato	423,841	415,481	435,452	440,861	440,442	446,801	456,124	481,598	493,399	503,166	504,115	1.7%
Warden	308,403	341,921	336,176	336,174	358,127	370,463	353,657	501,642	466,208	438,757	431,946	3.4%
Washougal	3,881,964	4,032,999	4,066,517	3,755,285	3,719,373	3,615,186	3,758,651	4,022,520	4,117,450	4,292,669	4,425,585	1.3%
Washtucna	17,705	20,002	20,211	20,413	20,852	21,145	21,505	22,934	23,000	24,309	24,552	3.3%
Waterville	130,460	133,904	137,960	139,523	171,175	174,433	173,900	178,766	183,877	186,548	189,944	3.8%
Waverly	10,258	10,318	10,445	10,586	10,727	11,002	11,302	11,431	11,638	11,754	11,872	1.5%
Wenatchee	5,119,836	5,380,695	5,422,852	5,554,701	5,705,089	5,795,434	5,880,872	6,042,144	2,779,431	3,220,000	3,343,174	(4.2)%
West Richland	1,077,055	1,146,364	1,201,718	1,271,817	1,358,185	1,427,383	1,509,019	1,565,303	1,638,588	2,179,231	2,258,885	7.7%
Westport	483,834	513,717	526,267	539,869	547,550	554,595	566,548	572,128	590,341	608,895	328,860	(3.8)%
White Salmon	284,670	289,426	294,122	298,717	301,704	360,929	376,279	375,552	377,898	369,492	373,120	2.7%
Wilbur	108,271	109,354	110,847	112,023	118,936	120,829	124,999	129,797	130,632	133,359	136,068	2.3%
Wilkeson	43,626	45,697	46,547	47,012	47,895	48,673	70,855	72,412	73,644	74,490	75,428	5.6%
Wilson Creek	19,204	19,596	20,300	20,517	21,396	21,697	21,636	21,966	22,602	25,651	24,289	2.4%
Winlock	144,406	149,569	154,533	154,843	156,807	160,180	161,782	163,483	162,828	138,001	136,192	(0.6)%
Winthrop	136,892	143,825	149,790	154,005	158,256	161,037	163,931	168,227	171,520	176,013	181,815	2.9%
Woodinville	2,860,014	2,934,231	2,934,850	2,944,026	2,961,237	2,979,681	3,005,755	3,055,889	3,091,316	3,155,489	3,331,188	1.5%
Woodland	1,047,415	1,093,794	1,116,742	1,139,088	12,548	1,240,830	1,275,927	1,305,676	1,330,007	1,369,413	1,420,542	3.1%
Woodway	451,639	462,188	975,032	988,599	2,213,505	1,014,928	1,032,126	1,052,325	1,070,000	1,090,434	1,106,150	9.4%
Yacolt	211,083	216,004	197,862	171,188	169,172	133,444	159,241	176,215	189,373	194,174	200,704	(0.5)%
Yakima	15,082,850	15,508,982	15,816,566	16,341,342	16,667,323	16,975,232	17,200,931	17,676,090	18,006,396	18,367,991	18,686,841	2.2%
Yarrow Point	449,446	473,492	484,217	489,529	503,642	512,069	527,489	539,180	549,451	567,888	597,313	2.9%
Yelm	1,209,924	1,300,185	1,388,512	1,112,724	1,047,964	957,069	1,048,320	1,112,055	1,206,832	1,363,142	1,420,916	1.6%
Zillah	339,556	357,284	370,370	379,166	389,088	400,144	431,695	442,678	472,222	508,304	516,042	4.3%

Source: County Assessor data

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Aberdeen	201,057,200	224,677,100	221,773,200	229,627,500	217,067,500	229,693,900	220,220,300	238,891,900
Airway Heights	39,145,600	46,104,800	49,794,000	47,922,600	45,421,800	48,821,700	45,105,000	48,817,600
Albion	10,945,200	11,047,800	9,639,600	11,603,600	10,759,700	11,594,900	11,370,400	13,568,500
Algona	53,583,600	55,230,800	59,792,600	63,743,800	51,421,500	51,382,700	50,439,200	51,884,200
Almira	2,779,100	2,687,900	1,775,400	1,900,900	2,659,900	2,163,000	2,348,900	3,292,100
Anacortes	281,645,200	280,618,100	287,790,600	292,771,000	294,075,900	302,897,400	320,271,700	340,114,700
Arlington	316,512,100	322,650,000	321,317,100	338,017,300	341,812,900	340,646,900	374,526,000	398,582,100
Asotin	12,287,000	12,293,500	9,551,500	13,739,800	14,913,800	17,659,800	19,959,600	23,579,600
Auburn	1,269,852,500	1,401,433,200	1,469,127,700	1,404,685,400	1,492,823,600	1,505,486,900	1,561,072,800	1,622,740,700
Bainbridge Island	783,868,600	797,050,200	834,977,900	837,006,600	844,864,600	813,688,800	843,425,200	849,333,200
Battle Ground	288,014,100	279,064,500	292,044,700	296,439,800	306,450,900	320,729,000	313,154,800	336,020,300
Beaux Arts Village	10,007,700	13,920,800	17,654,300	21,094,600	22,099,900	24,234,600	21,925,200	24,723,500
Bellevue	4,103,147,200	4,193,605,300	4,393,976,700	4,674,760,900	4,887,589,300	5,154,977,000	5,509,288,000	5,870,366,800
Bellingham	1,186,006,500	1,248,135,000	1,312,305,300	1,333,336,400	1,348,857,300	1,397,318,900	1,414,477,900	1,467,167,900
Benton	45,242,000	46,927,300	49,236,900	51,303,600	48,668,300	50,625,300	52,610,900	61,648,600
Bingen	11,243,100	13,124,300	13,576,800	12,438,500	13,865,700	11,912,700	13,749,000	10,403,100
Black Diamond	106,433,800	110,820,700	116,976,200	122,375,700	107,417,300	106,367,400	112,252,200	117,266,400
Blaine	97,565,700	96,437,100	108,136,600	109,864,800	110,168,700	103,938,300	115,640,300	113,389,100
Bonney Lake	380,466,000	402,782,500	420,226,000	411,485,400	441,944,600	452,009,900	462,405,200	492,031,200
Bothell	930,330,100	983,889,400	989,170,800	1,005,121,800	1,055,427,900	1,086,018,000	1,286,090,300	1,403,361,100
Bremerton	518,014,300	550,551,700	555,259,100	574,436,100	580,825,700	603,531,600	634,438,900	650,103,900
Brewster	19,813,700	16,427,400	17,689,600	19,607,100	19,014,400	22,414,400	28,741,100	27,214,000
Bridgeport	21,025,200	22,745,900	23,127,700	23,707,000	23,534,600	22,452,900	20,586,500	22,799,200
Brier	197,603,600	188,517,400	181,710,600	179,571,600	184,683,500	188,372,400	200,544,200	223,054,200
Buckley	64,421,000	66,949,100	84,452,600	80,487,500	77,911,100	76,795,100	78,335,500	79,955,800
Bucoda	9,305,000	8,640,900	7,108,900	9,204,600	7,679,900	6,640,900	6,777,600	6,794,800
Burien	667,326,200	713,137,300	742,204,600	811,902,800	891,012,000	931,159,800	952,171,500	1,021,009,600
Burlington	120,936,400	124,054,100	128,052,900	128,394,500	129,173,700	134,016,200	131,049,800	140,798,600
Camas	459,049,200	489,263,800	508,707,900	552,048,600	556,529,300	580,592,200	617,262,800	648,610,000
Carbonado	18,085,600	11,847,400	11,123,100	11,155,700	10,391,500	7,996,200	9,987,500	12,532,800
Carnation	50,016,600	45,534,300	48,173,800	49,495,400	50,114,700	43,266,000	48,357,100	53,926,700
Cashmere	43,334,800	43,579,200	45,581,900	42,211,400	46,684,500	51,946,500	45,477,700	47,162,100
Castle Rock	27,828,500	28,372,000	26,525,500	31,738,600	32,433,700	28,747,900	38,990,000	42,423,800
Cathlamet	7,612,500	7,857,100	5,942,000	4,446,600	5,052,200	6,009,700	6,853,700	6,866,000

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Centralia	175,529,400	189,091,400	191,366,600	182,596,500	191,873,800	187,242,400	189,436,200	211,156,800
Chehalis	107,299,800	106,448,200	107,780,800	105,206,200	101,086,900	93,671,800	95,111,700	95,998,800
Chelan	61,418,300	66,255,600	71,985,300	67,040,700	66,239,100	58,721,900	64,699,700	66,743,600
Cheney	117,696,300	118,841,800	116,585,100	121,715,800	119,029,000	120,197,800	119,947,400	125,653,000
Chewelah	17,125,800	23,965,400	24,480,700	21,869,600	24,070,200	21,002,000	23,995,200	25,589,100
Clarkston	67,563,900	72,473,200	69,254,900	69,389,900	64,857,700	70,585,300	76,359,800	81,289,700
Cle Elum	48,689,200	51,337,000	52,084,100	30,573,500	34,913,900	44,561,100	43,764,900	43,444,900
Clyde Hill	154,306,600	176,483,400	190,608,400	193,079,600	203,977,000	199,458,000	211,143,400	223,222,600
Colfax	38,532,800	42,318,400	40,396,900	40,184,600	48,477,300	49,254,700	47,940,300	45,357,900
College Place	121,018,700	117,965,400	126,490,600	122,257,300	127,229,000	123,849,100	129,205,800	132,449,900
Colton	6,435,200	5,036,100	5,349,500	7,025,100	6,904,900	7,317,400	9,074,100	9,309,300
Colville	66,580,800	63,119,700	68,636,700	67,984,000	67,203,200	67,060,600	67,474,800	71,305,500
Conconully	3,355,400	2,992,400	1,630,700	1,625,900	1,043,700	990,300	1,244,300	2,041,600
Concrete	8,523,400	9,790,300	11,333,400	9,817,700	9,422,800	8,493,400	7,976,600	7,543,800
Connell	28,254,200	32,558,800	39,852,200	45,760,200	50,555,500	55,967,400	51,848,500	45,379,000
Cosmopolis	22,837,500	23,920,900	22,992,100	23,407,500	25,907,100	24,977,100	22,968,700	24,977,400
Coulee	6,554,400	7,218,400	7,741,100	7,961,200	6,821,800	7,164,200	7,537,200	6,335,100
Coulee Dam	18,873,300	23,399,600	20,912,800	19,315,200	20,918,000	21,699,800	21,830,200	23,932,900
Coupeville	19,718,500	22,102,700	24,124,400	25,479,000	30,923,100	34,758,700	36,319,100	34,089,000
Covington	452,350,300	447,939,600	493,058,000	498,871,000	505,923,300	499,623,500	503,164,000	571,329,400
Creston	2,692,500	2,489,500	2,766,100	2,647,200	2,331,800	2,957,000	3,031,500	2,789,500
Cusick	2,344,200	4,067,300	3,272,100	1,178,400	966,000	689,500	560,700	737,100
Darrington	12,975,200	14,541,300	16,414,900	15,449,100	17,725,900	18,659,400	21,441,900	21,680,000
Davenport	28,314,000	28,932,500	30,865,400	29,397,700	28,731,900	29,033,700	26,451,900	27,512,200
Dayton	33,482,300	34,188,500	35,881,500	39,245,500	33,787,800	37,223,800	34,176,900	33,790,700
Deer Park	32,218,000	32,531,900	32,079,100	31,714,400	32,858,900	40,747,000	48,683,500	50,761,400
Des Moines	609,180,300	620,046,400	630,792,200	599,957,500	587,164,300	614,241,800	625,600,300	660,520,600
DuPont	175,498,100	202,033,500	225,755,400	232,540,000	229,164,200	232,939,100	236,878,900	233,377,800
Duvall	199,859,500	200,367,100	234,240,500	233,877,800	256,067,200	256,932,700	290,019,400	321,113,600
East Wenatchee	180,826,600	202,305,600	218,438,600	213,012,400	208,922,100	205,571,400	204,137,800	201,821,500
Eatonville	36,050,000	44,901,800	47,047,900	50,116,800	49,006,400	52,464,200	55,875,500	55,698,800
Edgewood	289,633,900	246,124,600	249,589,500	242,940,200	241,384,600	232,468,600	246,989,000	244,933,200
Edmonds	1,188,174,300	1,162,222,500	1,139,847,800	1,178,624,400	1,177,476,100	1,184,638,500	1,230,292,200	1,339,062,300
Electric	11,464,600	18,512,700	27,954,000	23,527,400	19,160,500	22,243,600	22,195,400	14,282,600

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Ellensburg	185,433,500	213,733,900	216,238,400	206,651,300	209,353,700	198,990,300	208,074,700	227,819,100
Elma	45,917,500	39,572,100	43,729,400	37,770,200	40,747,400	42,497,200	40,234,500	36,945,000
Elmer	5,249,100	3,936,800	7,060,600	4,625,300	5,864,900	5,109,600	4,752,300	4,961,100
Endicott	3,327,200	3,518,600	3,137,200	3,234,800	3,494,200	3,322,900	3,277,100	2,991,300
Entiat	13,403,700	14,904,700	16,684,000	21,385,600	19,108,500	15,894,000	16,122,500	17,476,500
Enumclaw	223,873,700	233,366,400	226,087,100	240,819,800	235,792,700	240,601,900	239,839,100	242,856,100
Ephrata	88,848,800	95,016,700	105,736,200	105,010,400	111,149,900	120,098,800	127,228,600	118,937,700
Everett	1,823,849,700	1,875,622,400	1,974,062,900	1,977,382,300	1,996,553,600	2,038,136,600	2,138,951,000	2,218,687,900
Everson	36,544,000	43,063,200	39,993,500	37,662,600	39,877,700	42,047,200	40,375,000	42,249,500
Fairfield	8,975,800	9,705,700	8,150,500	7,944,000	7,275,000	6,604,900	7,205,300	8,593,700
Farmington	2,186,600	3,445,800	3,822,200	3,694,900	1,928,700	1,523,700	1,603,500	1,630,300
Federal Way	1,794,516,400	1,855,019,500	1,847,369,600	1,883,160,000	1,858,951,100	1,899,607,600	1,946,780,500	2,043,834,500
Ferndale	186,348,900	186,176,800	198,795,800	200,922,900	211,884,000	202,352,200	223,892,800	251,160,400
Fife	150,932,900	179,872,300	189,953,200	204,622,600	198,272,900	194,499,800	199,809,600	214,662,400
Fircrest	140,300,500	154,064,300	143,678,500	138,696,500	137,745,600	142,845,700	163,547,200	170,863,100
Forks	45,344,400	52,662,800	50,724,100	49,984,400	52,051,300	44,269,800	42,913,400	41,191,500
Friday Harbor	33,158,400	44,649,000	44,812,900	46,083,300	37,913,700	36,324,200	36,164,500	40,042,100
Garfield	6,005,000	7,295,300	6,579,100	8,015,200	7,648,300	7,448,400	8,052,300	8,280,300
George	8,943,400	7,073,100	9,865,900	9,811,600	8,674,800	7,506,800	6,763,100	7,710,200
Gig Harbor	155,120,300	162,943,900	173,253,700	189,473,200	176,630,500	177,720,400	196,807,100	223,266,400
Gold Bar	40,257,500	38,633,200	39,603,100	38,835,100	40,285,500	43,752,200	42,816,300	42,691,900
Goldendale	35,302,100	38,128,900	39,612,500	40,112,700	38,691,800	38,661,300	31,862,000	34,886,500
Grand Coulee	9,512,100	14,943,000	14,291,900	14,829,600	14,781,700	11,343,400	12,429,100	12,586,400
Grandview	87,241,100	90,667,500	96,769,600	99,177,000	110,365,000	108,366,100	119,045,200	119,714,000
Granger	23,940,500	29,329,700	29,469,000	30,066,100	27,269,900	28,267,300	32,070,600	32,676,300
Granite Falls	59,247,500	64,706,100	74,439,300	74,537,900	78,723,400	76,615,500	80,277,000	87,019,600
Hamilton	3,613,400	4,156,500	3,938,100	4,430,100	3,840,000	2,982,600	2,872,000	2,064,000
Harrah	6,865,800	6,417,900	5,472,800	7,483,600	8,038,100	8,266,300	8,055,000	8,134,900
Harrington	6,472,800	5,733,400	5,987,600	5,551,000	6,491,000	6,361,700	6,201,900	6,169,600
Hartline	1,366,300	1,175,300	1,699,500	1,630,400	1,330,900	1,659,800	1,903,400	2,468,400
Hatton	734,200	774,900	925,300	1,188,000	1,447,300	874,000	1,059,100	1,092,600
Hoquiam	101,182,300	100,461,300	95,688,000	95,068,600	90,324,500	88,015,300	89,934,500	106,781,200
Hunts Point	31,449,300	25,181,400	24,639,500	30,436,200	26,001,500	33,257,600	29,915,600	30,802,300
Ilwaco	16,581,500	17,942,000	12,664,900	13,435,200	13,086,300	12,523,800	11,192,700	12,155,800

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Index	2,141,300	2,592,000	2,890,100	2,997,900	3,223,000	3,796,600	3,763,900	4,174,700
Ione	5,337,300	5,353,700	5,718,600	5,748,800	5,041,600	5,248,600	4,308,800	5,352,100
Issaquah	776,856,500	986,034,900	1,094,591,900	1,192,440,800	1,243,877,400	1,340,804,500	1,342,524,200	1,405,553,600
Kahlotus	1,893,000	2,342,000	3,021,600	2,598,100	2,738,200	1,968,200	3,190,300	3,069,100
Kalama	27,530,700	27,954,000	35,527,600	36,788,200	43,534,700	40,011,100	48,994,200	49,423,100
Kelso	163,390,000	160,016,800	142,580,300	133,545,600	125,582,900	118,346,800	127,377,700	133,479,100
Kenmore	579,133,800	594,566,700	590,961,700	610,563,200	627,394,100	646,074,000	669,471,400	731,273,600
Kennewick	1,136,817,200	1,251,111,600	1,277,909,800	1,333,220,600	1,362,613,800	1,394,751,500	1,359,555,800	1,418,321,400
Kent	1,802,769,000	1,879,754,900	2,177,378,500	2,277,604,500	2,303,823,900	2,436,585,100	2,547,201,600	2,686,987,800
Kettle Falls	18,646,500	21,370,100	21,226,000	17,659,100	18,241,500	22,250,900	18,921,500	20,003,300
Kirkland	1,840,222,100	1,912,753,600	2,088,263,800	2,015,872,700	2,981,526,800	3,282,062,200	3,461,669,900	3,592,145,400
Kittitas	16,446,400	16,579,700	16,237,200	17,870,900	17,562,900	17,325,000	19,162,800	17,400,700
Krupp	112,800	114,700	543,200	762,100	676,600	457,500	791,900	512,800
La Center	47,900,700	53,722,400	54,996,400	55,252,200	61,139,100	66,625,000	72,873,000	75,319,600
La Conner	14,357,400	14,104,700	15,534,700	10,374,400	11,225,600	11,034,400	10,144,500	9,795,000
LaCrosse	3,299,800	3,650,800	3,880,900	3,976,700	4,299,800	4,450,200	4,265,900	4,790,000
Lacey	682,235,700	778,409,900	811,068,700	802,445,100	803,775,200	830,150,200	846,486,400	873,941,100
Lake Forest Park	421,124,100	423,419,900	456,161,300	443,925,700	449,625,900	452,416,900	464,785,300	475,701,200
Lake Stevens	346,639,200	628,649,900	637,916,700	620,351,700	646,771,700	670,247,000	713,249,400	783,377,700
Lakewood	1,057,352,800	1,092,118,900	1,018,708,900	996,481,400	999,901,900	984,156,300	992,423,900	1,044,210,800
Lamont	2,057,200	1,875,000	1,049,500	937,900	270,100	786,100	797,400	956,800
Langley	15,084,200	19,747,500	15,206,800	11,467,400	10,491,900	16,767,600	16,433,800	20,257,800
Latah	1,857,700	1,232,500	1,345,400	1,566,700	1,553,500	1,730,500	1,554,200	1,374,200
Leavenworth	38,203,500	39,370,300	40,360,000	36,586,800	37,140,900	41,147,500	43,631,900	44,427,600
Liberty Lake	176,327,300	185,966,000	192,153,700	198,833,900	200,595,400	196,388,700	220,513,600	228,517,400
Lind	6,023,600	4,948,800	5,269,900	5,133,700	6,290,700	8,243,400	7,713,300	7,981,800
Long Beach	18,461,200	19,300,900	16,954,400	19,844,800	19,331,100	17,653,700	15,563,500	14,010,700
Longview	554,164,900	577,781,500	570,064,200	563,973,800	529,825,000	513,551,800	514,548,100	494,058,100
Lyman	6,139,200	6,056,200	8,301,300	7,755,900	7,965,900	9,918,300	9,583,000	9,539,700
Lynden	162,352,500	175,007,000	186,075,300	196,665,200	207,801,100	220,995,600	223,860,300	248,606,700
Lynnwood	659,644,300	683,996,400	679,153,600	676,907,500	672,185,900	689,523,000	689,802,900	739,986,800
Mabton	12,732,100	13,723,300	13,924,200	17,103,800	17,515,300	15,607,400	16,808,000	16,537,400
Malden	597,800	1,050,700	937,600	1,208,100	1,288,400	1,627,200	998,200	1,447,000
Mansfield	2,204,800	3,241,800	3,083,100	2,935,200	3,149,300	3,714,900	3,694,500	3,810,600

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Maple Valley	588,532,700	634,573,200	671,198,500	694,303,300	727,150,200	751,113,300	794,991,100	824,298,900
Marcus	906,100	1,446,600	975,100	1,353,200	1,568,300	1,451,500	1,316,400	1,102,900
Marysville	694,391,600	1,177,784,900	1,220,930,100	1,275,146,500	1,287,961,400	1,332,275,300	1,375,836,100	1,415,391,500
Mattawa	22,169,200	30,837,700	33,982,500	34,529,300	36,520,500	38,104,300	38,502,200	37,970,700
McCleary	21,122,100	22,854,900	23,202,800	25,473,900	27,874,500	27,058,900	28,812,300	31,243,200
Medical Lake	64,519,400	72,498,300	73,777,600	74,604,800	74,397,100	77,495,900	69,609,300	74,571,200
Medina	162,214,900	179,988,100	176,795,400	167,242,100	169,539,000	186,358,700	169,297,800	189,250,400
Mercer Island	1,204,533,900	1,160,690,300	1,202,606,700	1,201,630,500	1,176,357,200	1,226,104,600	1,251,185,100	1,279,117,800
Mesa	2,719,200	3,560,200	4,640,600	4,388,900	5,528,000	4,591,600	4,753,000	4,491,200
Metaline	2,237,300	3,010,500	4,163,500	3,339,300	4,330,700	4,446,800	4,482,700	2,998,200
Metaline Falls	2,706,500	5,094,200	4,831,500	5,292,100	4,408,600	3,173,100	1,488,700	3,104,000
Mill Creek	498,029,600	528,100,400	569,840,800	576,362,400	581,073,300	581,412,800	596,081,500	645,668,500
Millwood	34,893,500	32,691,700	33,298,100	31,475,900	31,747,900	32,132,000	30,022,000	33,058,000
Milton	138,645,900	163,652,000	171,975,400	171,573,300	167,272,800	170,638,900	174,965,500	177,550,000
Monroe	313,838,200	281,480,200	322,691,100	317,073,800	312,776,700	306,897,200	298,388,300	315,014,100
Montesano	61,515,400	62,307,600	63,267,600	64,564,600	66,890,500	85,540,800	89,470,900	90,720,500
Morton	12,589,500	11,702,400	12,531,500	12,756,600	11,926,600	13,926,500	15,495,800	10,678,400
Moses Lake	260,151,200	312,783,300	338,625,700	343,968,900	338,557,700	350,250,200	345,496,900	342,413,900
Mossyrock	3,765,700	4,687,000	5,691,000	5,866,800	7,151,800	7,828,600	9,846,800	8,670,600
Mount Vernon	440,537,300	468,071,500	497,390,400	481,980,000	470,285,100	455,779,100	493,086,200	505,183,000
Mountlake Terrace	426,684,900	412,510,900	420,068,100	442,780,700	444,583,500	474,199,600	514,368,300	524,637,100
Moxee	30,551,700	39,410,900	45,991,000	51,943,700	54,839,200	57,382,200	52,818,300	59,951,900
Mukilteo	713,780,900	651,641,800	706,656,300	681,118,800	689,566,500	728,284,500	736,440,600	766,624,200
Naches	9,174,300	9,020,300	10,756,900	11,615,900	12,353,100	14,497,400	12,488,300	8,916,700
Napavine	23,245,900	21,568,400	22,426,000	21,865,000	24,508,800	21,637,300	24,446,400	26,610,800
Nespelem	5,106,100	1,846,900	740,600	1,459,600	2,130,100	1,924,400	2,178,000	3,100,800
Newcastle	398,310,700	405,998,000	440,823,000	448,260,100	474,222,300	489,181,500	509,304,600	545,559,600
Newport	16,396,600	21,516,300	16,212,100	18,159,100	21,666,400	23,618,500	20,133,000	20,669,000
Nooksack	15,437,500	18,094,100	17,605,200	21,072,300	22,153,100	25,067,300	27,488,300	26,186,300
Normandy Park	168,572,700	163,410,600	175,223,900	182,964,500	205,596,100	220,397,100	222,149,300	240,393,100
North Bend	139,846,100	168,971,100	183,595,700	205,044,500	199,839,600	187,779,600	218,128,100	233,619,000
North Bonneville	10,377,700	11,144,800	12,911,700	14,572,400	18,110,200	20,141,800	24,527,500	20,990,700
Northport	3,167,700	3,830,100	3,831,500	2,809,300	2,666,600	3,238,000	2,761,300	2,994,900
Oak Harbor	315,198,600	370,414,900	373,622,100	368,119,000	369,466,700	367,767,700	377,039,500	388,859,700

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Oakesdale	5,658,400	5,307,700	5,732,700	5,259,000	5,457,500	6,495,100	8,129,400	7,371,900
Oakville	8,002,300	8,325,400	8,297,000	8,110,100	8,106,200	7,777,500	9,810,400	8,839,600
Ocean Shores	71,255,700	76,373,800	67,227,300	73,387,100	69,752,200	61,767,000	58,062,000	52,394,900
Odessa	11,376,100	14,044,500	12,235,300	12,989,100	12,001,900	12,202,800	10,327,800	11,638,600
Okanogan	32,934,700	30,080,100	30,806,500	30,169,300	25,606,100	26,928,100	27,328,200	28,869,500
Olympia	942,580,700	998,933,800	1,019,574,300	1,031,237,300	1,034,943,600	1,050,131,500	1,051,123,700	1,094,744,600
Omak	34,822,100	49,362,600	52,835,300	54,319,300	58,165,100	63,215,300	59,854,300	81,321,300
Oroville	17,819,700	16,995,300	16,364,200	16,790,700	20,593,400	20,880,100	21,799,300	24,241,300
Orting	110,838,400	128,103,600	130,344,200	138,045,800	135,932,400	141,011,500	140,251,600	144,897,200
Othello	72,264,800	77,082,100	76,406,000	82,794,800	90,148,000	91,586,800	97,569,700	99,767,300
Pacific	93,881,500	95,611,900	108,980,100	102,707,900	116,944,100	129,367,800	132,790,900	131,636,600
Palouse	15,087,600	14,347,700	14,684,400	16,748,100	18,532,200	21,563,200	22,171,100	22,689,100
Pasco	663,114,100	692,431,200	755,885,600	799,931,000	908,363,900	973,316,000	1,023,413,200	1,062,959,400
Pateros	8,605,800	5,584,400	6,353,300	9,661,700	9,261,700	7,708,100	9,327,600	12,157,400
Pe Ell	3,324,100	4,904,500	5,407,900	5,955,000	6,730,400	7,872,100	6,068,700	7,607,900
Pomeroy	13,387,900	14,059,900	17,070,700	19,046,700	18,041,000	15,914,800	15,103,300	15,532,200
Port Angeles	244,591,700	246,011,100	282,867,300	277,880,600	291,966,600	285,220,400	284,263,600	272,163,900
Port Orchard	118,259,100	188,955,600	207,811,100	221,380,500	226,757,200	230,865,300	251,202,000	246,856,200
Portsend	105,493,600	114,765,600	121,355,100	119,018,900	122,855,800	131,862,200	131,002,100	151,247,300
Poulsbo	159,280,100	179,610,300	183,141,500	181,260,200	184,012,100	181,737,400	180,420,000	189,117,800
Prescott	3,950,100	4,346,200	3,701,800	2,951,100	2,865,200	2,917,900	3,860,400	4,083,200
Prosser	61,980,100	66,610,100	78,692,500	73,394,700	77,858,200	96,872,100	98,445,000	102,353,900
Pullman	308,404,500	347,965,600	365,603,000	383,754,400	402,783,000	410,988,200	419,081,500	424,785,600
Puyallup	828,668,900	815,708,500	849,780,500	870,347,200	860,013,000	872,205,600	895,900,300	949,725,400
Quincy	66,605,100	62,734,300	66,071,500	71,941,300	72,133,800	77,429,900	84,180,800	85,653,500
Rainier	28,879,600	27,878,500	30,862,100	34,278,500	34,536,900	35,270,500	39,062,100	35,844,000
Raymond	37,865,800	38,458,500	36,613,800	39,332,000	31,548,200	32,322,900	25,985,000	25,147,000
Reardan	7,066,200	8,040,000	9,330,300	9,859,800	10,057,100	12,378,700	9,595,000	9,597,700
Redmond	1,752,742,600	1,940,358,600	2,085,212,300	2,199,159,600	2,354,020,500	2,435,434,200	2,532,780,200	2,671,324,500
Renton	1,433,062,700	2,091,915,400	2,258,346,800	2,332,163,500	2,355,605,500	2,471,462,800	2,568,220,300	2,667,988,200
Republic	10,578,600	13,753,800	12,985,400	13,491,300	9,205,400	11,058,900	11,190,300	9,296,600
Richland	1,064,671,200	1,160,778,500	1,224,687,500	1,305,543,400	1,340,361,200	1,389,563,200	1,397,673,700	1,434,241,100
Ridgefield	86,615,300	110,689,200	102,466,600	117,758,100	132,742,500	141,879,900	133,912,300	154,043,000
Ritzville	22,484,800	23,145,200	24,419,600	25,399,500	23,930,000	26,174,300	25,023,800	25,253,800

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Riverside	4,276,100	4,840,100	5,417,000	5,903,000	5,142,200	4,614,700	4,246,100	5,539,800
Rock Island	9,438,600	9,831,000	9,732,200	9,530,900	9,369,500	11,123,700	8,876,900	10,371,600
Rockford	7,348,700	7,429,900	8,762,700	8,034,800	7,560,100	7,625,400	6,385,900	6,533,800
Rosalia	6,304,300	6,574,800	8,227,800	6,379,100	7,493,400	7,608,200	8,673,800	7,677,000
Roslyn	16,796,400	17,323,100	16,937,300	13,916,800	11,025,200	14,368,700	13,101,900	10,615,400
Roy	4,131,500	11,450,100	13,857,600	16,772,600	11,624,100	12,647,000	12,649,300	14,412,500
Royal	14,214,800	12,721,500	15,408,100	16,789,500	18,993,600	17,845,900	15,752,600	15,512,800
Ruston	19,174,000	24,873,700	24,434,400	24,148,800	25,966,100	30,721,100	30,062,100	32,528,200
Sammamish	1,776,561,800	1,926,141,700	2,034,085,600	2,210,882,100	2,332,437,700	2,398,791,100	2,500,970,400	3,184,709,400
SeaTac	417,434,400	457,604,700	451,694,600	448,462,700	443,434,000	429,057,800	442,363,400	472,525,200
Seattle	17,917,785,900	18,507,989,400	19,324,734,600	19,951,984,500	20,877,916,400	21,883,080,600	23,237,943,000	25,358,152,500
Sedro-Woolley	168,769,500	182,572,200	180,381,500	183,421,400	183,470,600	166,616,800	167,900,000	179,071,100
Selah	107,504,900	117,475,700	135,458,200	131,374,500	134,191,900	157,974,400	154,416,800	183,618,600
Sequim	55,075,300	62,602,900	67,034,100	60,309,200	62,746,000	58,584,300	75,004,800	86,199,700
Shelton	85,017,600	97,739,000	104,501,200	101,931,500	109,841,400	108,363,500	109,443,600	115,240,000
Shoreline	1,248,319,800	1,304,547,600	1,350,279,200	1,354,730,800	1,301,424,100	1,324,913,200	1,368,091,300	1,436,887,300
Skykomish	1,531,400	1,051,300	1,289,500	1,433,200	1,710,700	2,085,100	1,750,700	1,476,700
Snohomish	180,530,800	182,793,300	187,082,600	194,636,200	192,462,800	190,818,200	198,452,500	194,709,500
Snoqualmie	303,055,000	360,660,300	414,446,100	435,792,900	474,241,100	504,408,300	503,031,700	545,033,300
Soap Lake	9,892,800	10,595,900	11,250,400	12,106,600	9,929,400	11,335,900	12,200,000	12,074,200
South Bend	17,284,400	17,487,600	15,350,400	17,458,200	19,264,400	17,962,900	17,026,300	17,216,500
South Cle Elum	6,236,700	9,445,300	9,290,400	8,899,400	9,599,600	9,082,900	9,884,100	9,950,400
South Prairie	8,675,700	7,412,300	9,826,000	8,390,900	8,135,700	7,211,900	5,722,100	4,978,100
Spangle	2,732,500	2,073,300	1,994,900	2,040,200	2,528,000	2,443,400	2,320,400	3,255,900
Spokane	3,292,054,500	3,452,029,100	3,522,583,700	3,604,454,000	3,575,576,300	3,658,126,700	3,666,634,600	3,796,177,200
Spokane Valley	1,412,213,200	1,468,766,800	1,503,796,500	1,531,135,300	1,522,009,900	1,514,517,400	1,535,090,400	1,597,460,900
Sprague	5,407,800	6,193,800	5,979,700	5,021,900	5,502,400	4,620,000	4,264,800	4,253,100
Springdale	1,698,000	2,402,700	2,221,100	2,749,700	2,598,400	763,500	998,900	1,705,800
St. John	5,649,500	5,866,900	6,654,200	6,385,500	6,413,900	7,442,100	9,866,500	9,918,800
Stanwood	86,672,900	107,953,900	118,131,700	117,657,100	114,074,200	116,598,000	121,281,300	131,776,600
Starbuck	523,400	295,600	139,900	504,500	470,400	673,600	814,300	760,000
Steilacoom	110,574,700	120,175,400	126,208,100	144,649,600	145,784,100	151,371,900	149,325,800	148,785,600
Stevenson	21,061,400	27,042,800	27,137,600	27,341,700	22,824,700	24,064,000	22,669,400	22,681,200
Sultan	76,419,000	79,552,300	74,658,300	75,114,200	77,725,300	86,461,300	91,224,800	109,821,100

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Sumas	13,015,000	13,192,000	14,961,600	21,554,300	20,166,000	20,258,600	24,506,200	26,356,300
Sumner	180,057,600	179,140,600	173,677,900	184,749,000	199,933,700	209,067,400	210,517,700	232,942,300
Sunnyside	152,383,900	157,284,800	161,139,500	164,863,200	162,313,300	166,980,800	178,318,900	180,977,500
Tacoma	3,745,928,400	3,793,976,300	3,892,364,300	3,855,697,000	3,870,507,700	3,947,212,300	3,998,588,700	4,190,034,900
Tekoa	9,297,900	10,382,200	8,124,200	7,721,500	7,047,800	11,339,700	11,943,800	12,857,300
Tenino	28,233,800	32,767,500	35,161,400	33,525,500	33,955,700	32,824,500	34,148,300	31,468,600
Tieton	14,152,800	13,653,800	14,412,700	13,348,100	12,535,200	13,427,500	14,165,500	14,734,800
Toledo	9,343,000	10,988,600	12,291,600	11,808,100	10,745,200	10,411,900	10,854,900	9,520,900
Tonasket	8,904,900	9,787,400	16,684,800	11,921,800	11,736,200	10,571,400	8,991,700	9,081,600
Toppenish	73,064,000	70,948,500	72,196,400	70,552,100	75,390,200	81,555,800	86,832,800	96,374,800
Tukwila	289,099,400	302,181,200	316,864,200	312,405,400	318,802,800	328,375,200	344,643,500	356,419,300
Tumwater	314,024,300	385,677,700	391,396,800	396,513,900	401,265,700	430,089,100	398,977,300	499,919,300
Twisp	11,146,300	11,385,900	11,628,100	13,074,900	12,267,100	13,768,000	13,035,300	14,263,400
Union Gap	54,886,500	57,251,100	57,533,700	56,018,300	62,873,600	57,710,100	57,534,600	61,829,100
Uniontown	3,215,600	4,264,500	4,388,100	5,060,500	5,535,500	7,692,600	7,732,400	7,967,900
University Place	691,688,000	680,070,500	714,605,200	737,356,400	740,853,800	732,364,700	733,829,200	770,406,300
Vader	8,170,700	6,911,500	8,496,600	6,322,500	5,547,800	7,325,500	7,780,400	7,198,800
Vancouver	2,846,342,100	2,920,540,700	2,970,799,000	2,965,309,900	2,990,953,400	3,070,707,500	3,143,707,500	3,366,196,000
Waitsburg	15,925,000	16,391,400	18,412,700	19,285,600	18,950,500	19,339,200	21,013,200	18,597,400
Walla Walla	379,484,300	407,854,200	434,107,700	439,240,700	435,544,400	443,960,200	432,194,100	443,302,000
Wapato	37,229,700	35,273,700	37,738,800	35,300,600	36,643,600	39,208,000	41,428,800	52,834,900
Warden	26,833,500	26,569,500	30,099,800	31,564,100	33,437,700	30,579,100	33,662,900	30,925,100
Washougal	281,563,900	319,078,600	322,040,600	301,781,200	299,852,600	303,580,700	302,050,400	336,030,600
Washtucna	1,508,500	1,695,400	1,710,600	1,821,600	4,388,100	3,883,000	5,132,900	5,888,600
Waterville	15,835,700	15,570,300	17,226,800	23,968,400	26,926,100	26,747,000	28,522,500	25,953,800
Waverly	1,042,100	1,782,200	2,169,300	1,836,600	2,127,200	2,030,900	1,396,000	1,019,900
Wenatchee	447,432,400	480,083,400	505,169,600	509,796,200	504,847,700	509,881,400	510,805,100	540,756,900
West Richland	230,092,700	271,144,400	273,008,900	292,592,600	318,190,100	319,827,000	327,454,400	350,642,900
Westport	32,282,700	23,704,800	18,491,400	19,004,000	19,597,900	19,368,900	22,240,500	29,394,500
White Salmon	26,599,900	29,038,800	30,864,400	34,371,500	34,726,700	34,330,000	33,330,600	35,577,000
Wilbur	13,677,600	12,279,900	10,481,700	8,652,300	6,560,000	7,254,300	6,338,600	8,477,900
Wilkeson	5,850,500	7,600,100	8,227,100	7,548,700	8,428,400	9,389,000	8,772,000	8,700,800
Wilson Creek	4,768,900	3,604,300	3,067,900	3,352,700	2,825,600	2,803,900	2,277,900	3,688,200
Winlock	13,701,300	14,469,000	16,767,800	17,025,300	15,477,700	15,440,100	14,293,700	16,383,700

## Appendix I

### Wage Data for all cities in Washington (Calendar Year 2009 through Calendar Year 2016)

City Name	Calendar Year 2009	Calendar Year 2010	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Winthrop	3,748,500	4,043,100	4,996,200	5,653,400	6,594,000	7,593,800	6,571,400	5,660,200
Woodinville	357,158,900	363,309,300	388,794,400	416,509,000	446,886,700	448,993,000	494,801,200	509,268,200
Woodland	70,988,500	69,749,900	77,883,600	75,294,800	81,525,000	93,721,700	95,218,500	102,576,400
Woodway	53,459,600	53,780,700	55,049,500	54,426,300	59,039,900	60,072,300	66,919,100	71,210,700
Yacolt	18,000,000	18,816,200	22,082,500	29,553,300	27,540,800	31,350,500	32,690,700	31,700,600
Yakima	1,098,568,300	1,264,805,700	1,294,266,600	1,289,700,100	1,247,689,500	1,329,332,200	1,270,947,700	1,314,529,600
Yarrow Point	58,217,800	41,519,400	43,373,700	57,910,700	74,016,600	77,594,100	96,636,900	98,435,800
Yelm	92,523,100	99,339,500	106,379,900	112,021,100	109,533,100	118,567,200	120,343,400	130,454,000
Zillah	45,575,700	47,113,800	49,976,100	47,704,600	50,566,300	50,042,300	52,297,000	52,245,600

Source: U.S. Census Bureau, American Community Survey

Appendix J

Household Income for Available Cities in Washington (Calendar Year 2010 through Calendar Year 2016)

Estimates (in each year's inflation-adjusted numbers)

City Name	Calendar Year 2010		Calendar Year 2011		Calendar Year 2012		Calendar Year 2013		Calendar Year 2014		Calendar Year 2015		Calendar Year 2016	
	Median Household Income	Margin of Error												
Algona	63,942	9,400	63,971	11,575	63,600	12,398	56,658	8,864	57,098	8,105	56,667	10,999	55,938	13,807
Auburn	54,613	2,580	56,677	3,157	54,329	2,276	55,483	1,954	57,635	2,066	59,347	2,175	60,262	2,050
Burlington	47,266	4,926	47,521	5,300	47,051	4,849	44,740	4,833	48,399	5,772	43,439	3,318	47,500	6,762
Coulee City	38,000	17,109	38,929	13,453	42,885	11,975	40,833	9,996	43,269	8,764	43,929	7,915	42,857	11,189
Fairfield	42,292	6,743	37,969	6,313	35,417	4,913	36,397	3,948	35,556	5,948	34,821	7,483	36,406	4,146
Fife	52,294	3,536	55,520	3,614	57,653	3,731	57,275	4,746	57,500	4,803	55,603	3,396	56,871	2,827
Hoquiam	32,366	3,824	32,626	3,431	31,329	3,172	32,086	2,974	33,194	3,256	32,238	3,392	37,628	5,781
Issaquah	84,001	3,581	87,038	4,741	87,074	6,520	86,865	4,059	88,770	4,044	89,776	4,385	92,071	4,579
Kent	53,711	2,097	58,622	1,399	58,477	1,905	57,553	2,425	57,490	2,551	60,191	1,919	61,033	1,687
Latah	29,167	8,369	33,929	7,479	34,000	6,445	34,306	4,956	42,917	16,118	44,107	9,978	42,750	7,979
Liberty Lake	79,746	9,336	84,094	9,356	79,535	11,349	77,230	19,130	71,898	12,918	64,270	7,912	62,428	5,585
Long Beach	36,908	5,063	34,821	9,826	30,500	7,268	28,429	4,536	24,813	5,446	23,889	5,354	26,838	7,402
Lynden	51,780	5,399	52,477	4,129	54,129	4,717	55,128	4,528	59,021	3,169	58,604	3,908	61,828	3,122
Lynnwood	47,920	2,716	47,701	3,535	49,839	2,208	49,931	3,144	50,562	3,282	50,554	2,624	53,308	3,782
Milton	60,924	5,185	62,801	6,393	62,730	5,772	63,253	5,893	67,069	6,474	66,050	6,286	66,744	7,016
Monroe	67,988	3,633	69,278	4,350	70,283	4,060	67,238	5,841	66,649	3,740	67,844	3,616	70,270	5,881
Nooksack	53,594	11,443	55,074	9,192	57,386	12,753	63,600	9,006	65,368	5,353	61,146	9,236	63,355	6,658
Othello	38,285	3,986	39,681	5,228	41,064	4,898	42,432	5,146	42,414	4,565	48,012	4,006	48,495	4,133
Pacific	49,402	2,980	52,517	2,975	48,311	8,273	53,438	5,284	55,907	7,503	57,755	8,058	53,301	6,405
Pasco	44,659	2,067	47,252	3,892	49,220	3,158	53,571	3,217	54,700	2,635	55,319	3,189	57,440	3,219
St. John	36,625	6,086	34,766	12,222	32,188	12,919	29,464	12,131	26,136	12,222	30,417	13,591	37,614	11,619
Spokane Valley	45,819	1,289	47,759	1,321	48,690	1,367	47,897	1,579	48,274	2,010	47,430	1,970	47,567	1,803
Sumner	50,943	6,867	49,727	5,542	51,692	4,664	50,206	5,604	52,275	6,090	53,445	6,657	57,303	7,130
Toppenish	28,896	3,989	30,768	4,016	29,595	4,504	29,692	5,721	29,135	4,529	34,152	3,443	37,109	2,764
Tukwila	44,271	3,586	43,887	3,893	43,333	3,460	43,331	3,279	44,820	4,170	45,923	3,318	48,490	4,709
Woodinville	88,221	9,415	91,049	9,419	93,045	11,508	96,993	12,453	97,604	8,665	99,394	8,642	106,341	12,100

Source: U.S Census Bureau, American Fact Finder

2017 City Area	
City Name	Land Square Mile
Aberdeen	25
Airway Heights	25
Albion	43
Algona	25
Almira	43
Anacortes	25
Arlington	25
Asotin	25
Auburn	25
Bainbridge Island	25
Battle Ground	25
Beaux Arts Village	43
Bellevue	25
Bellingham	25
Benton City	25
Bingen	25
Black Diamond	25
Blaine	25
Bonney Lake	25
Bothell	25
Bremerton	25
Brewster	25
Bridgeport	25
Brier	25
Buckley	25
Bucoda	43
Burien	25
Burlington	25
Camas	25
Carbonado	43
Carnation	25
Cashmere	25
Castle Rock	25
Cathlamet	43
Centralia	25
Chehalis	25
Chelan	25
Cheney	25
Chewelah	25
Clarkston	25
Cle Elum	25
Clyde Hill	25
Colfax	25
College Place	25

2017 City Area	
City Name	Land Square Mile
Colton	43
Colville	25
Conconully	43
Concrete	43
Connell	25
Cosmopolis	25
Coulee City	43
Coulee Dam	43
Coupeville	43
Covington	25
Creston	43
Cusick	43
Darrington	43
Davenport	25
Dayton	25
Deer Park	25
Des Moines	25
DuPont	25
Duvall	25
East Wenatchee	25
Eatonville	43
Edgewood	25
Edmonds	25
Electric City	25
Ellensburg	25
Elma	25
Elmer City	43
Endicott	43
Entiat	25
Enumclaw	25
Ephrata	25
Everett	25
Everson	25
Fairfield	43
Farmington	43
Federal Way	25
Ferndale	25
Fife	25
Fircrest	25
Forks	25
Friday Harbor	43
Garfield	43
George	25
Gig Harbor	25

2017 City Area	
City Name	Land Square Mile
Gold Bar	25
Goldendale	25
Grand Coulee	25
Grandview	25
Granger	25
Granite Falls	25
Hamilton	43
Harrah	43
Harrington	25
Hartline	43
Hatton	43
Hoquiam	25
Hunts Point	43
Ilwaco	25
Index	43
Ione	43
Issaquah	25
Kahlotus	25
Kalama	25
Kelso	25
Kenmore	25
Kennewick	25
Kent	25
Kettle Falls	25
Kirkland	25
Kittitas	25
Krupp	43
La Center	25
Lacey	25
La Conner	43
LaCrosse	43
Lake Forest Park	25
Lake Stevens	25
Lakewood	25
Lamont	43
Langley	25
Latah	43
Leavenworth	25
Liberty Lake	25
Lind	43
Long Beach	25
Longview	25
Lyman	43
Lynden	25

2017 City Area	
City Name	Land Square Mile
Lynnwood	25
Mabton	25
McCleary	25
Malden	43
Mansfield	43
Maple Valley	25
Marcus	43
Marysville	25
Mattawa	25
Medical Lake	25
Medina	25
Mercer Island	25
Mesa	25
Metaline	43
Metaline Falls	43
Mill Creek	25
Millwood	25
Milton	25
Monroe	25
Montesano	25
Morton	25
Moses Lake	25
Mossyrock	25
Mountlake Terrace	25
Mount Vernon	25
Moxee	25
Mukilteo	25
Naches	43
Napavine	25
Nespelem	43
Newcastle	25
Newport	25
Nooksack	25
Normandy Park	25
North Bend	25
North Bonneville	25
Northport	43
Oakesdale	43
Oak Harbor	25
Oakville	25
Ocean Shores	25
Odessa	43
Okanogan	25
Olympia	25

2017 City Area	
City Name	Land Square Mile
Omak	25
Oroville	25
Orting	25
Othello	25
Pacific	25
Palouse	25
Pasco	25
Pateros	25
Pe Ell	43
Pomeroy	25
Port Angeles	25
Port Orchard	25
Port Townsend	25
Poulsbo	25
Prescott	25
Prosser	25
Pullman	25
Puyallup	25
Quincy	25
Rainier	25
Raymond	25
Reardan	43
Redmond	25
Renton	25
Republic	25
Richland	25
Ridgefield	25
Ritzville	25
Riverside	43
Rockford	43
Rock Island	25
Rosalia	43
Roslyn	25
Roy	25
Royal City	25
Ruston	43
St. John	43
Sammamish	25
SeaTac	25
Seattle	25
Sedro-Woolley	25
Selah	25
Sequim	25
Shelton	25

2017 City Area	
City Name	Land Square Mile
Shoreline	25
Skykomish	43
Snohomish	25
Snoqualmie	25
Soap Lake	25
South Bend	25
South Cle Elum	43
South Prairie	43
Spangle	25
Spokane	25
Spokane Valley	25
Sprague	25
Springdale	43
Stanwood	25
Starbuck	43
Steilacoom	43
Stevenson	25
Sultan	25
Sumas	25
Sumner	25
Sunnyside	25
Tacoma	25
Tekoa	25
Tenino	25
Tieton	25
Toledo	25
Tonasket	25
Toppenish	25
Tukwila	25
Tumwater	25
Twisp	43
Union Gap	25
Uniontown	43
University Place	25
Vader	25
Vancouver	25
Waitsburg	25
Walla Walla	25
Wapato	25
Warden	25
Washougal	25
Washtucna	43
Waterville	43
Waverly	43

## Appendix K

2017 City Area	
City Name	Land Square Mile
Wenatchee	25
Westport	25
West Richland	25
White Salmon	25
Wilbur	43
Wilkeson	43
Wilson Creek	43
Winlock	25
Winthrop	43
Woodinville	25
Woodland	25
Woodway	25
Yacolt	43
Yakima	25
Yarrow Point	43
Yelm	25
Zillah	25

Source: U.S Census Bureau, Gazetteer Files

2017 Building Permits for All Washington Cities		
City Name	1-unit	
	Buildings	Value
Aberdeen	6	889,620
Airway Heights	31	8,457,640
Albion	0	0
Algona	9	2,130,594
Almira	0	0
Anacortes	85	28,271,265
Arlington	92	22,800,385
Asotin	0	0
Auburn	139	45,121,624
Bainbridge Island	88	38,821,648
Battle Ground	153	38,007,684
Beaux Arts Village	0	0
Bellevue	373	162,755,165
Bellingham	217	44,954,879
Benton City	21	4,669,208
Bingen	0	0
Black Diamond	12	4,778,482
Blaine	45	11,622,576
Bonney Lake	54	14,789,823
Bothell	161	68,295,307
Bremerton	112	27,843,472
Brewster	0	0
Bridgeport	0	0
Brier	21	11,353,000
Buckley	49	16,047,637
Bucoda	0	0
Burien	58	18,045,107
Burlington	22	4,767,582
Camas	235	62,854,704
Carbonado	4	1,204,896
Carnation	24	9,236,000
Cashmere	9	2,698,200
Castle Rock	4	777,400
Cathlamet	0	0
Centralia	37	7,039,835
Chehalis	1	160,000
Chelan	53	17,563,650
Cheney	55	11,782,201
Chewelah	6	1,795,858
Clarkston	0	0
Cle Elum	3	635,507
Clyde Hill	22	45,668,555
Colfax	1	148,000

2017 Building Permits for All Washington Cities		
City Name	1-unit	
	Buildings	Value
College Place	41	10,161,856
Colton	0	0
Colville	2	214,000
Concrete	1	208,279
Connell	10	1,652,093
Cosmopolis	2	353,214
Coulee City	0	0
Coulee Dam	1	168,000
Coupeville	9	4,075,233
Covington	85	37,302,575
Creston	0	0
Darrington	4	736,000
Davenport	1	242,000
Dayton	1	150,000
Deer Park	24	5,097,314
Des Moines	45	17,046,389
DuPont	0	0
Duvall	78	28,648,810
East Wenatchee	4	896,848
Eatonville	6	2,416,136
Edgewood	165	59,710,433
Edmonds	60	21,183,884
Electric City	2	317,033
Ellensburg	93	19,103,937
Elma	3	585,000
Elmer City	0	0
Endicott	0	0
Entiat	13	3,170,587
Enumclaw	31	9,053,093
Ephrata	34	5,762,661
Everett	261	61,119,455
Everson	20	5,639,833
Fairfield	1	150,000
Farmington	0	0
Federal Way	52	21,580,716
Ferndale	124	31,452,109
Fife	3	651,738
Fircrest	2	464,409
Forks	1	154,301
Friday Harbor	7	1,160,000
Garfield	0	0
George	1	354,000
Gig Harbor	245	65,656,871

2017 Building Permits for All Washington Cities		
City Name	1-unit	
	Buildings	Value
Gold Bar	13	1,870,089
Goldendale	2	390,000
Grand Coulee	1	91,713
Grandview	7	1,566,129
Granger	0	0
Granite Falls	75	18,221,310
Hamilton	0	0
Harrah	2	243,522
Harrington	0	98,967
Hartline	0	0
Hoquiam	1	130,000
Hunts Point	1	2,400,000
Ilwaco	4	1,386,664
Issaquah	125	53,238,085
Kahlotus	0	0
Kalama	0	0
Kelso	9	1,434,178
Kenmore	74	23,987,309
Kennewick	217	58,103,945
Kent	319	113,760,904
Kettle Falls	2	360,000
Kirkland	328	154,532,699
Kittitas	3	569,061
La Center	17	4,413,295
LaCrosse	0	0
Lacey	163	47,087,777
Lake Forest Park	26	9,549,001
Lake Stevens	167	53,882,819
Lakewood	49	13,702,197
Langley	4	737,864
Latah	0	0
Leavenworth	10	2,122,168
Liberty Lake	138	38,013,079
Lind	0	0
Long Beach	5	1,047,578
Longview	25	5,721,124
Lyman	0	0
Lynden	78	20,044,262
Lynnwood	43	13,513,830
Mabton	0	0
Malden	0	0
Mansfield	0	0
Maple Valley	117	38,098,330

2017 Building Permits for All Washington Cities		
City Name	1-unit	
	Buildings	Value
Marcus	0	0
Marysville	77	21,284,391
Mattawa	0	0
McCleary	11	2,422,441
Medical Lake	2	412,000
Medina	8	17,125,493
Mercer Island	78	64,614,298
Mesa	0	0
Mill Creek	36	10,764,767
Millwood	0	0
Milton	3	930,845
Monroe	132	44,618,072
Montesano	11	2,130,309
Moses Lake	117	24,855,518
Mount Vernon	159	26,122,587
Mountlake Terrace	3	1,001,798
Moxee	2	763,909
Mukilteo	3	1,151,807
Napavine	13	1,584,407
Nespelem	13	3,790,629
Newcastle	49	22,675,761
Newport	2	357,657
Nooksack	4	1,000,000
Normandy Park	0	0
North Bend	120	35,903,784
North Bonneville	3	603,000
Northport	0	0
Oak Harbor	30	8,291,714
Oakesdale	0	0
Oakville	0	0
Ocean Shores	105	19,598,749
Odessa	0	0
Okanogan	5	1,081,389
Olympia	94	23,213,776
Omak	5	767,253
Oroville	1	111,638
Orting	139	42,089,550
Othello	17	2,712,126
Pacific	7	1,687,268
Palouse	8	1,344,500
Pasco	468	119,363,572
Pateros	2	154,847
Pomeroy	0	0

2017 Building Permits for All Washington Cities		
City Name	1-unit	
	Buildings	Value
Port Angeles	32	3,967,899
Port Orchard	77	21,370,775
Port Townsend	53	8,768,317
Poulsbo	101	29,503,486
Prescott	2	419,487
Prosser	8	1,802,589
Pullman	54	15,531,809
Puyallup	117	32,049,978
Quincy	38	6,447,095
Rainier	19	3,988,537
Raymond	0	0
Redmond	93	39,957,277
Renton	122	46,827,141
Republic	0	0
Richland	271	81,280,217
Ridgefield	159	47,252,639
Ritzville	0	0
Riverside	0	0
Rock Island	8	1,360,000
Rockford	2	314,034
Rosalia	0	0
Roslyn	7	2,023,668
Roy	0	0
Royal City	0	0
Ruston	7	2,520,697
Sammamish	367	148,545,072
Seatac	18	6,886,809
Seattle	593	162,452,219
Sedro-Woolley	32	7,170,600
Selah	68	19,791,515
Sequim	80	16,612,276
Shelton	19	4,014,551
Shoreline	90	31,202,485
Skykomish	0	0
Snohomish	15	3,816,619
Snoqualmie	80	30,843,173
Soap Lake	4	626,667
South Bend	0	0
South Cle Elum	1	342,681
South Prairie	0	0
Spokane	333	87,445,919
Spokane Valley	126	27,725,754
Springdale	1	135,000

2017 Building Permits for All Washington Cities		
City Name	1-unit	
	Buildings	Value
St. John	1	62,000
Stanwood	29	5,899,620
Steilacoom	11	5,089,000
Stevenson	13	4,126,657
Sultan	12	3,193,092
Sumas	8	2,317,576
Sumner	26	7,708,413
Sunnyside	25	4,579,114
Tacoma	139	38,079,241
Tekoa	0	0
Tenino	0	0
Tieton	3	405,000
Tonasket	0	0
Toppenish	0	0
Tukwila	46	15,147,624
Tumwater	111	23,631,646
Twisp	3	425,000
Union Gap	0	0
Uniontown	1	239,942
University Place	118	34,616,078
Vancouver	177	18,417,930
Waitsburg	7	700,000
Walla Walla	45	10,783,360
Wapato	2	269,428
Warden	6	981,182
Washougal	73	22,545,952
Washtucna	0	0
Waterville	0	0
Waverly	0	0
Wenatchee	61	11,858,317
West Richland	91	29,740,926
Westport	3	367,590
White Salmon	15	4,494,112
Wilbur	1	125,000
Wilkeson	0	0
Winlock	4	142,004
Winthrop	8	2,854,618
Woodinville	121	50,577,419
Woodland	229	10,899,312
Woodway	0	0
Yacolt	22	4,352,988
Yakima	122	25,795,006
Yarrow Point	7	13,679,690

## Appendix L

2017 Building Permits for All Washington Cities		
City Name	1-unit	
	Buildings	Value
Yelm	52	16,015,851
Zillah	10	2,873,311

*Source: U.S. Census Bureau, American Community Survey*

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
Aberdeen	Total		627,455	2,496,178	4,130,858	2,175,625	9,430,116
	Q1			353,234	993,233	1,093,692	2,440,158
	Q2			483,851	1,004,753	1,081,933	2,570,538
	Q3		316,946	821,633	1,094,767		2,233,347
	Q4		310,509	837,460	1,038,105		2,186,073
Airway Heights	Total		1,418,318	3,497,835	4,741,811	2,492,221	12,150,185
	Q1		120,568	537,612	1,117,950	1,236,299	3,012,429
	Q2		360,865	726,234	1,203,339	1,255,922	3,546,360
	Q3		455,023	1,069,128	1,269,771		2,793,922
	Q4		481,862	1,164,861	1,150,751		2,797,474
Anacortes	Total		1,272,556	2,405,907	3,059,786	1,538,841	8,277,090
	Q1		140,518	383,529	734,221	748,598	2,006,866
	Q2		379,929	554,562	728,434	790,243	2,453,168
	Q3		385,256	767,624	834,083		1,986,963
	Q4		366,853	700,192	763,048		1,830,093
Arlington	Total			2,162,863	7,941,892	6,860,277	16,965,031
	Q1				1,314,702	3,339,957	4,654,658
	Q2			281,706	1,461,654	3,520,320	5,263,680
	Q3			785,265	2,004,799		2,790,064
	Q4			1,095,891	3,160,737		4,256,628
Auburn	Total	75,604	4,141,502	12,734,473	18,033,165	9,935,037	44,919,780
	Q1		427,438	1,885,287	4,396,341	4,883,810	11,592,875
	Q2		917,322	2,733,687	4,391,911	5,051,227	13,094,146
	Q3		1,221,604	3,809,341	4,516,110		9,547,055
	Q4	75,604	1,575,138	4,306,158	4,728,804		10,685,704
Bainbridge Island	Total		1,442,641	2,904,813	2,978,391	1,372,435	8,698,280
	Q1			652,043	700,840	662,164	2,015,046
	Q2		30,973	689,608	735,202	710,272	2,166,054
	Q3		624,300	794,042	790,157		2,208,499
	Q4		787,368	769,121	752,192		2,308,680
Battle Ground	Total	163,966	2,004,039	2,386,735	2,585,522	1,234,580	8,374,841
	Q1		320,131	522,799	595,007	597,620	2,035,557

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q2		581,282	567,995	658,051	636,960	2,444,288
	Q3		589,799	669,484	701,129		1,960,412
	Q4	163,966	512,827	626,457	631,334		1,934,585
Bellevue	Total	310,941	4,193,249	4,822,160	10,803,930	9,732,684	29,862,964
	Q1		1,021,396	1,117,247	1,307,994	4,550,662	7,997,300
	Q2		1,145,598	1,200,498	2,351,410	5,182,022	9,879,528
	Q3		960,463	1,242,687	3,522,832		5,725,981
	Q4	310,941	1,065,792	1,261,728	3,621,694		6,260,154
Bellingham	Total	2,594,014	8,747,517	16,324,778	20,157,278	10,372,985	58,196,572
	Q1		1,403,580	3,278,273	4,826,607	5,166,606	14,675,066
	Q2		2,200,508	3,688,414	4,982,820	5,206,379	16,078,120
	Q3	1,451,450	2,351,867	4,633,628	5,126,674		13,563,619
	Q4	1,142,564	2,791,562	4,724,463	5,221,177		13,879,766
Bingen	Total	441,035	1,444,847	1,275,423	1,205,350	514,216	4,880,871
	Q1		290,284	250,927	266,115	235,223	1,042,549
	Q2		425,661	314,663	292,679	278,993	1,311,996
	Q3	199,759	488,664	414,784	374,505		1,477,713
	Q4	241,276	240,237	295,049	272,051		1,048,613
Blaine	Total		593,364	687,909	1,235,164	770,345	3,286,781
	Q1		91,901	135,647	197,676	374,766	799,991
	Q2		191,230	177,946	286,999	395,579	1,051,753
	Q3		167,057	200,931	384,482		752,470
	Q4		143,176	173,384	366,007		682,567
Bothell	Total			553,703	2,293,721	1,723,135	4,570,559
	Q1				449,300	827,846	1,277,146
	Q2				520,791	895,289	1,416,080
	Q3			128,933	696,886		825,819
	Q4			424,770	626,744		1,051,513
Bremerton	Total		1,545,324	7,518,899	8,645,544	4,198,806	21,908,572
	Q1			1,450,224	2,189,121	2,079,769	5,719,114
	Q2		390	1,698,289	2,210,307	2,119,037	6,028,022
	Q3		500,747	2,140,960	2,148,922		4,790,628

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q4		1,044,187	2,229,426	2,097,195		5,370,808
Buckley	Total	64,892	2,060,330	2,988,669	7,460,544	4,982,492	17,556,926
	Q1		377,282	650,489	764,452	2,437,958	4,230,181
	Q2		572,718	695,423	1,885,847	2,544,534	5,698,522
	Q3		513,721	832,711	2,374,250		3,720,682
	Q4	64,892	596,609	810,046	2,435,995		3,907,541
Burien	Total			738,761	7,999,088	5,481,761	14,219,611
	Q1				1,186,243	2,631,767	3,818,009
	Q2				1,798,882	2,849,995	4,648,877
	Q3			27	2,384,130		2,384,157
	Q4			738,734	2,629,834		3,368,568
Chehalis	Total		993,523	3,548,547	5,247,911	2,743,062	12,533,044
	Q1			477,302	1,255,553	1,343,802	3,076,657
	Q2		208,480	783,927	1,282,998	1,399,260	3,674,665
	Q3		378,236	1,151,157	1,398,760		2,928,154
	Q4		406,807	1,136,161	1,310,600		2,853,568
Cheney	Total			158,391	1,638,024	907,372	2,703,787
	Q1				390,785	450,681	841,466
	Q2				429,962	456,691	886,653
	Q3				397,788		397,788
	Q4			158,391	419,489		577,880
Clarkston	Total		480,321	5,764,401	8,925,242	4,585,300	19,755,263
	Q1			699,904	1,941,022	2,375,672	5,016,597
	Q2		78,390	1,288,670	2,184,500	2,209,628	5,761,188
	Q3		83,219	1,855,374	2,436,640		4,375,233
	Q4		318,711	1,920,454	2,363,081		4,602,246
Cle Elum	Total			194,201	1,406,026	897,983	2,498,209
	Q1				225,440	399,094	624,534
	Q2				318,919	498,889	817,807
	Q3			7,839	454,441		462,280
	Q4			186,361	407,226		593,587
Colville	Total				1,256,925	730,071	1,986,996

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q1				153,994	346,151	500,146
	Q2				349,973	383,919	733,893
	Q3				399,609		399,609
	Q4				353,348		353,348
Covington	Total		1,294,732	4,720,813	7,538,654	4,429,353	17,983,552
	Q1		35,154	755,683	1,663,702	2,131,761	4,586,300
	Q2		297,020	1,053,812	1,817,838	2,297,592	5,466,262
	Q3		384,651	1,346,768	1,986,417		3,717,836
	Q4		577,907	1,564,550	2,070,696		4,213,154
Davenport	Total					54,513	54,513
	Q2					54,513	54,513
Des Moines	Total	350,097	8,175,694	10,485,434	9,484,545	4,295,194	32,790,964
	Q1		1,474,592	2,456,560	2,409,316	2,130,155	8,470,623
	Q2		2,244,674	2,640,868	2,435,060	2,165,039	9,485,640
	Q3		2,099,856	2,855,962	2,345,292		7,301,110
	Q4	350,097	2,356,572	2,532,044	2,294,876		7,533,589
East Wenatchee	Total	697,342	1,565,658	2,001,152	2,524,226	1,389,921	8,178,299
	Q1		363,795	390,578	543,709	637,025	1,935,106
	Q2		452,659	502,566	632,284	752,897	2,340,406
	Q3	383,039	387,093	599,608	716,983		2,086,722
	Q4	314,303	362,111	508,401	631,250		1,816,065
Edmonds	Total			356,147	1,956,257	1,164,919	3,477,324
	Q1				415,048	572,408	987,456
	Q2				468,360	592,510	1,060,871
	Q3			13,710	487,344		501,054
	Q4			342,437	585,506		927,943
Ellensburg	Total		461,223	4,465,113	5,027,902	2,584,843	12,539,081
	Q1			596,027	1,188,419	1,242,154	3,026,600
	Q2			1,203,801	1,299,611	1,342,689	3,846,101
	Q3		86,134	1,430,417	1,290,232		2,806,784
	Q4		375,089	1,234,867	1,249,640		2,859,596
Elma	Total					16,229	16,229

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q2					16,229	16,229
Ephrata	Total	105,230	917,646	1,507,720	2,132,275	1,220,021	5,882,892
	Q1		172,593	241,907	437,003	581,252	1,432,756
	Q2		237,462	318,985	514,794	638,769	1,710,009
	Q3	6,759	264,614	503,602	615,852		1,390,826
	Q4	98,471	242,978	443,225	564,626		1,349,300
Everett	Total	497,015	9,642,876	16,455,424	17,320,591	8,201,523	52,117,429
	Q1		1,581,262	3,528,593	4,191,032	4,112,584	13,413,471
	Q2		2,259,384	3,905,923	4,287,911	4,088,939	14,542,157
	Q3	3,660	2,606,324	4,526,846	4,428,818		11,565,648
	Q4	493,355	3,195,906	4,494,063	4,412,829		12,596,153
Ferndale	Total		181,785	1,260,540	1,462,405	803,930	3,708,660
	Q1			264,928	331,904	400,840	997,672
	Q2			296,188	323,940	403,090	1,023,218
	Q3		18,226	356,820	397,190		772,237
	Q4		163,559	342,603	409,370		915,533
Fife	Total				326,337	877,858	1,204,195
	Q1					390,335	390,335
	Q2					487,523	487,523
	Q3				49,359		49,359
	Q4				276,978		276,978
Forks	Total		79,067	598,203	925,817	412,312	2,015,398
	Q1			103,415	191,217	198,260	492,891
	Q2			104,929	232,932	214,052	551,913
	Q3		1,871	215,433	283,392		500,696
	Q4		77,196	174,426	218,276		469,898
George	Total				260,662	102,875	363,536
	Q1					57,951	57,951
	Q2				38,634	44,924	83,557
	Q3				133,228		133,228
	Q4				88,801		88,801
Gold Bar	Total			1,461,941	2,693,764	1,451,155	5,606,860

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q1			8,378	597,817	701,735	1,307,930
	Q2			323,730	645,355	749,420	1,718,505
	Q3			559,145	744,013		1,303,158
	Q4			570,688	706,579		1,277,267
Goldendate	Total	9,763	186,507	656,487	858,000	389,273	2,100,030
	Q1		24,034	100,203	180,637	182,543	487,417
	Q2		47,572	148,846	212,244	206,731	615,392
	Q3		70,703	230,874	256,188		557,765
	Q4	9,763	44,198	176,564	208,931		439,456
Grand Coulee	Total		1,485	333,357	383,365	186,899	905,106
	Q1			55,678	102,273	90,817	248,768
	Q2			77,625	98,987	96,082	272,694
	Q3			106,734	92,888		199,622
	Q4		1,485	93,320	89,217		184,022
Granite Falls	Total		1,324,831	2,209,482	2,883,400	1,269,284	7,686,997
	Q1		147,961	459,129	650,563	741,312	1,998,965
	Q2		293,368	491,597	700,782	527,972	2,013,720
	Q3		424,512	603,206	768,184		1,795,902
	Q4		458,989	655,550	763,871		1,878,410
Hoquiam	Total		689,201	1,981,122	2,482,462	1,153,035	6,305,820
	Q1			405,985	602,370	574,990	1,583,345
	Q2		139,998	468,805	642,008	578,045	1,828,856
	Q3		254,676	565,634	625,900		1,446,210
	Q4		294,528	540,697	612,183		1,447,408
Ilwaco	Total			358,005	1,721,398	662,953	2,742,356
	Q1				432,697	323,021	755,719
	Q2				440,900	339,931	780,831
	Q3			899	482,122		483,021
	Q4			357,106	365,678		722,785
Issaquah	Total		4,739,949	8,316,153	8,878,718	4,405,747	26,340,567
	Q1		347,518	1,845,633	2,205,984	2,153,087	6,552,222
	Q2		1,155,805	2,015,852	2,170,381	2,252,660	7,594,697

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q3		1,469,693	2,228,214	2,272,321		5,970,229
	Q4		1,766,933	2,226,454	2,230,032		6,223,419
Kelso	Total				135,878	215,014	350,892
	Q1					105,416	105,416
	Q2					109,599	109,599
	Q3				44,517		44,517
	Q4				91,360		91,360
Kenmore	Total		652,301	1,745,918	1,871,135	930,603	5,199,958
	Q1			404,758	446,015	469,941	1,320,715
	Q2		18,120	402,838	457,009	460,662	1,338,630
	Q3		244,699	471,170	481,124		1,196,994
	Q4		389,482	467,151	486,986		1,343,619
Kirkland	Total		532,744	10,232,068	13,508,359	6,439,206	30,712,377
	Q1			981,189	3,353,366	3,191,364	7,525,919
	Q2		2,047	2,500,786	3,316,502	3,247,842	9,067,177
	Q3		163,892	3,204,482	3,448,331		6,816,705
	Q4		366,805	3,545,611	3,390,160		7,302,575
Lacey	Total	8,358	2,156,165	4,189,829	4,593,263	1,935,098	12,882,713
	Q1		299,490	870,124	1,187,440	916,848	3,273,902
	Q2		596,723	976,363	1,185,675	1,018,250	3,777,011
	Q3		639,669	1,115,037	1,177,221		2,931,927
	Q4	8,358	620,283	1,228,305	1,042,926		2,899,873
Lake Forest Park	Total		87,927	1,192,698	1,223,046	683,108	3,186,779
	Q1			271,900	291,450	339,376	902,725
	Q2			271,192	284,957	343,733	899,882
	Q3			329,981	317,813		647,794
	Q4		87,927	319,624	328,826		736,377
Lake Stevens	Total	198,718	1,801,760	2,060,805	1,905,043	869,080	6,835,405
	Q1		325,834	530,981	487,870	422,442	1,767,127
	Q2		517,797	489,345	495,192	446,638	1,948,972
	Q3		463,992	525,595	477,187		1,466,775
	Q4	198,718	494,136	514,884	444,793		1,652,531

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
Lakewood	Total			1,458			1,458
	Q1			1,291			1,291
	Q4			167			167
Longview	Total	373,069	5,710,075	9,553,224	12,511,050	6,304,498	34,451,916
	Q1		895,692	1,721,415	2,927,103	3,161,787	8,705,998
	Q2		1,522,426	2,338,432	3,112,327	3,142,711	10,115,895
	Q3	27,726	1,732,587	2,799,812	3,370,551		7,930,676
	Q4	345,343	1,559,370	2,693,564	3,101,069		7,699,347
Maple Valley	Total			1,352,352	4,317,292	2,109,147	7,778,792
	Q1				960,445	1,050,852	2,011,297
	Q2				1,078,999	1,058,296	2,137,294
	Q3			489,238	1,161,624		1,650,862
	Q4			863,114	1,116,225		1,979,339
Millwood	Total	1,409,338	12,221,210	15,333,272	13,282,418	5,502,016	47,748,253
	Q1		2,013,325	3,607,970	3,449,624	2,757,241	11,828,160
	Q2		3,244,767	3,712,182	3,355,789	2,744,775	13,057,512
	Q3	300,690	3,378,976	4,223,278	3,427,949		11,330,893
	Q4	1,108,648	3,584,143	3,789,842	3,049,056		11,531,689
Moses Lake	Total		2,336	2,200,253	4,967,125	2,702,797	9,872,511
	Q1			210,716	1,009,199	1,310,070	2,529,984
	Q2			472,105	1,233,991	1,392,728	3,098,824
	Q3			667,706	1,404,877		2,072,582
	Q4		2,336	849,726	1,319,058		2,171,120
Mount Vernon	Total	521,414	4,027,750	6,342,301	5,805,137	2,621,999	19,318,601
	Q1		722,317	1,405,765	1,495,585	1,306,826	4,930,494
	Q2		1,017,268	1,501,968	1,427,402	1,315,173	5,261,811
	Q3	51,434	1,033,479	1,719,294	1,487,634		4,291,842
	Q4	469,980	1,254,685	1,715,274	1,394,516		4,834,454
Mountlake Terrace	Total			1,610,612	4,072,909	2,131,146	7,814,668
	Q1			37,911	938,324	1,066,325	2,042,560
	Q2			288,975	1,010,166	1,064,821	2,363,962
	Q3			545,481	1,043,676		1,589,158

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q4			738,245	1,080,743		1,818,987
Mukilteo	Total				166,661	423,955	590,616
	Q1					196,299	196,299
	Q2					227,656	227,656
	Q3				7,578		7,578
	Q4				159,082		159,082
North Bonneville	Total		885,502	1,002,420	907,715	319,080	3,114,718
	Q1		62,545	198,232	193,951	149,699	604,426
	Q2		289,050	257,525	250,673	169,381	966,629
	Q3		336,491	313,633	280,839		930,963
	Q4		197,417	233,030	182,252		612,700
Oak Harbor	Total		1,564,537	3,694,281	4,427,688	2,291,654	11,978,160
	Q1			769,270	882,921	1,229,100	2,881,291
	Q2		284,340	885,705	1,134,265	1,062,555	3,366,864
	Q3		605,289	994,625	1,194,358		2,794,272
	Q4		674,908	1,044,681	1,216,144		2,935,733
Ocean Shores	Total		787,466	883,588	1,314,326	738,253	3,723,633
	Q1		125,358	163,893	276,132	342,889	908,271
	Q2		266,462	187,848	315,903	395,364	1,165,577
	Q3		241,601	291,933	407,651		941,185
	Q4		154,044	239,915	314,641		708,600
Olympia	Total	587,419	4,197,660	6,502,058	8,470,714	4,327,931	24,085,783
	Q1		735,309	982,937	2,014,430	2,192,221	5,924,897
	Q2		1,244,772	1,491,677	2,104,326	2,135,710	6,976,486
	Q3	137,772	1,126,612	2,026,259	2,173,009		5,463,653
	Q4	449,647	1,090,967	2,001,185	2,178,948		5,720,747
Omak	Total				862,734	896,328	1,759,061
	Q1					427,934	427,934
	Q2				16,333	468,393	484,727
	Q3				447,567		447,567
	Q4				398,834		398,834
Pasco	Total		123,213				123,213

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q3		123,213				123,213
Port Angeles	Total		383,631	886,068	1,581,228	961,557	3,812,484
	Q1		9,597	145,943	320,239	445,608	921,388
	Q2		118,907	173,298	370,364	515,949	1,178,519
	Q3		126,512	257,474	459,435		843,420
	Q4		128,615	309,353	431,190		869,158
Port Orchard	Total	632,569	5,192,865	8,374,983	9,150,728	4,047,487	27,398,633
	Q1		834,860	1,719,311	2,220,023	2,176,230	6,950,425
	Q2		1,304,301	1,952,519	2,293,539	1,871,256	7,421,615
	Q3	128,895	1,456,763	2,368,927	2,367,960		6,322,545
	Q4	503,674	1,596,941	2,334,227	2,269,206		6,704,048
Port Townsend	Total		405,953	1,554,274	1,656,014	707,028	4,323,270
	Q1			305,318	387,319	354,347	1,046,985
	Q2			411,276	418,977	352,681	1,182,934
	Q3		113,885	438,343	466,379		1,018,608
	Q4		292,068	399,337	383,339		1,074,743
Prosser	Total	1,144,012	3,494,317	3,376,702	2,679,172	1,572,907	12,267,108
	Q1		755,039	881,313	570,826	757,023	2,964,202
	Q2		941,321	1,005,396	622,292	815,884	3,384,893
	Q3	537,618	965,589	839,122	763,306		3,105,635
	Q4	606,393	832,368	650,870	722,747		2,812,379
Pullman	Total	380,502	4,163,595	6,039,680	6,377,705	2,887,721	19,849,204
	Q1		615,979	1,323,479	1,687,676	1,522,176	5,149,311
	Q2		1,021,188	1,434,721	1,650,608	1,365,545	5,472,062
	Q3		1,238,178	1,607,483	1,505,561		4,351,222
	Q4	380,502	1,288,250	1,673,996	1,533,860		4,876,608
Redmond	Total				2,212,308	2,544,778	4,757,086
	Q1				120,286	1,122,836	1,243,122
	Q2				486,797	1,421,942	1,908,740
	Q3				718,378		718,378
	Q4				886,847		886,847
Renton	Total		4,909,789	12,343,962	17,230,419	9,918,991	44,403,161

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q1			2,304,240	3,711,800	4,839,130	10,855,169
	Q2		852,263	2,644,699	3,982,041	5,079,861	12,558,863
	Q3		1,749,907	3,599,319	4,656,332		10,005,559
	Q4		2,307,619	3,795,704	4,880,246		10,983,569
Ritzville	Total			362,287	1,268,092	682,081	2,312,460
	Q1				211,885	313,270	525,155
	Q2				344,457	368,811	713,269
	Q3			126,577	390,085		516,662
	Q4			235,710	321,664		557,374
Roslyn	Total			152,988	368,156	138,786	659,930
	Q1				90,922	63,201	154,123
	Q2				89,795	75,585	165,380
	Q3			39,373	108,638		148,012
	Q4			113,614	78,801		192,415
Seattle	Total	6,757,700	47,737,892	87,707,936	111,252,478	57,546,206	311,002,213
	Q1		8,139,731	16,564,888	25,322,941	27,893,425	77,920,985
	Q2		11,789,598	20,298,621	27,434,283	29,652,781	89,175,284
	Q3	1,200,888	12,998,895	25,044,930	29,722,356		68,967,068
	Q4	5,556,812	14,809,669	25,799,498	28,772,897		74,938,875
Sedro Woolley	Total	131,504	1,674,593	2,700,648	4,275,643	2,243,967	11,026,355
	Q1		321,166	534,029	962,220	1,113,840	2,931,255
	Q2		426,240	633,182	1,070,723	1,130,127	3,260,272
	Q3		438,213	767,345	1,145,435		2,350,993
	Q4	131,504	488,974	766,092	1,097,265		2,483,834
Sequim	Total			2,404,621	4,375,967	2,460,819	9,241,406
	Q1			115,150	945,993	1,186,831	2,247,973
	Q2			546,685	1,095,528	1,273,988	2,916,201
	Q3			836,322	1,181,535		2,017,857
	Q4			906,463	1,152,911		2,059,374
Shelton	Total		1,079,032	1,918,405	2,490,850	1,500,807	6,989,094
	Q1			436,536	519,148	748,065	1,703,749
	Q2		186,222	435,640	584,885	752,742	1,959,489

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q3		433,072	544,344	691,419		1,668,835
	Q4		459,737	501,886	695,398		1,657,021
Shoreline	Total	80,861	3,751,239	5,169,199	7,679,367	4,432,143	21,112,808
	Q1		732,519	945,584	1,698,821	2,139,129	5,516,053
	Q2		1,088,895	1,072,141	1,848,151	2,293,014	6,302,201
	Q3		925,707	1,304,360	1,942,734		4,172,801
	Q4	80,861	1,004,118	1,847,114	2,189,661		5,121,754
South Bend	Total		391,151	676,147	999,838	470,740	2,537,876
	Q1			134,831	237,036	225,515	597,383
	Q2		100,095	148,732	238,565	245,225	732,618
	Q3		173,569	196,578	281,108		651,255
	Q4		117,487	196,005	243,128		556,620
Spokane	Total	575,513	5,051,908	17,374,247	29,037,271	15,702,624	67,741,562
	Q1		769,864	2,239,118	6,305,819	8,108,369	17,423,170
	Q2		1,369,825	3,858,778	6,716,346	7,594,255	19,539,203
	Q3	132,885	1,437,461	5,598,979	7,913,921		15,083,245
	Q4	442,628	1,474,758	5,677,373	8,101,186		15,695,944
Spokane Valley	Total	194,968	7,608,381	15,524,900	17,285,382	8,168,627	48,782,258
	Q1		826,095	2,994,347	4,271,099	3,996,813	12,088,353
	Q2		1,872,905	3,584,501	4,301,499	4,171,814	13,930,719
	Q3		2,320,690	4,522,245	4,575,842		11,418,777
	Q4	194,968	2,588,691	4,423,808	4,136,942		11,344,408
Sprague	Total					62,902	62,902
	Q1					33,264	33,264
	Q2					29,638	29,638
Sunnyside	Total		415				415
	Q2		415				415
Tacoma	Total	1,476,676	15,619,437	39,526,755	55,381,296	26,938,310	138,942,474
	Q1		1,953,942	6,929,472	13,624,273	13,931,541	36,439,229
	Q2		3,369,426	7,826,025	13,555,329	13,006,769	37,757,548
	Q3	408,854	4,259,445	11,978,611	14,094,670		30,741,580
	Q4	1,067,822	6,036,624	12,792,646	14,107,025		34,004,117

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
Tenino	Total		340,698	752,498	777,127	298,881	2,169,204
	Q1			152,929	188,859	146,501	488,288
	Q2		64,209	182,609	205,466	152,381	604,664
	Q3		132,901	222,871	205,687		561,459
	Q4		143,588	194,090	177,115		514,793
Tonasket	Total					208,218	208,218
	Q1					31,304	31,304
	Q2					176,913	176,913
Tumwater	Total		896,937	1,391,321	3,382,122	2,972,767	8,643,146
	Q1		106,793	316,128	353,999	1,451,275	2,228,194
	Q2		230,164	334,727	449,930	1,521,493	2,536,314
	Q3		261,198	377,594	1,211,348		1,850,140
	Q4		298,782	362,871	1,366,845		2,028,499
Union Gap	Total	565,058	5,000,768	8,282,182	7,181,127	2,833,199	23,862,335
	Q1		656,192	1,719,233	1,877,292	1,421,565	5,674,283
	Q2		1,329,803	2,051,305	1,858,048	1,411,634	6,650,790
	Q3	257,102	1,526,951	2,445,916	1,915,798		6,145,766
	Q4	307,956	1,487,822	2,065,728	1,529,990		5,391,497
Vancouver	Total	6,011,625	34,295,931	35,715,594	41,945,966	23,165,469	141,134,585
	Q1		6,112,100	7,495,070	9,821,487	11,209,547	34,638,204
	Q2		9,771,748	8,794,827	10,194,027	11,955,922	40,716,524
	Q3	2,614,917	11,645,324	9,631,849	11,172,240		35,064,329
	Q4	3,396,709	6,766,760	9,793,847	10,758,213		30,715,527
Walla Walla	Total		476,093	1,818,407	2,956,278	3,538,840	8,789,619
	Q1			306,552	405,003	1,632,511	2,344,066
	Q2			440,212	459,374	1,906,329	2,805,915
	Q3		81,624	559,349	576,989		1,217,962
	Q4		394,469	512,294	1,514,913		2,421,677
Wenatchee	Total	140,955	2,746,865	5,170,591	6,888,900	3,597,665	18,544,976
	Q1		203,242	931,260	1,513,388	1,767,623	4,415,513
	Q2		687,132	1,135,607	1,667,060	1,830,042	5,319,841
	Q3	43,032	990,897	1,632,622	1,933,916		4,600,467

Appendix M

Marijuana Tax by City by Quarter							
City Name	Total/Quarter	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Grand Total
	Q4	97,923	865,594	1,471,102	1,774,536		4,209,155
Winthrop	Total	79,182	209,787	434,252	381,704	156,009	1,260,934
	Q1		24,467	69,932	96,619	70,842	261,859
	Q2		41,323	102,400	91,668	85,167	320,558
	Q3	41,356	67,913	147,647	112,436		369,353
	Q4	37,826	76,084	114,274	80,981		309,164
Yakima	Total			395,133	8,542,556	6,495,887	15,433,576
	Q1				1,343,601	2,981,546	4,325,147
	Q2				1,894,588	3,514,341	5,408,930
	Q3			36,134	2,567,997		2,604,130
	Q4			359,000	2,736,370		3,095,370
Yelm	Total				153,329	1,309,139	1,462,469
	Q1					743,528	743,528
	Q2					565,611	565,611
	Q4				153,329		153,329
Grand Total		26,579,340	240,407,562	458,282,652	622,460,461	337,326,534	1,685,056,548

Source: Washington State Liquor and Cannabis Board (LCB)

## **AWC Addendum**

### **PLEASE NOTE:**

The information contained in the following pages is an addendum to the Department of Revenue's Streamlined Sales Tax Mitigation Program Report. This report was provided to the Department by the Association of Washington Cities on behalf of a group of stakeholders.

The Department has not reviewed or verified any of the information contained in the report and has no position regarding the materials included or recommendations made.

August 31, 2018

Mr. David Duvall  
Legislative Liaison  
Washington State Department of Revenue  
PO Box 47450  
Olympia, Washington 98504-7450

**Re: SSB 5883 Streamlined Sales Tax Report**

Dear Mr. Duvall:

On behalf of the SST Mitigation Executive Committee, I am submitting the group's report and recommendation. We respectfully request the report be included as an appendix to the Department of Revenue (DOR) report on impacts by the State's implementation of Marketplace Fairness, required by **SSB 5883 Sec. 136 (3)**, as agreed to by DOR and cities.

The SST Mitigation Executive Committee included representatives of cities, the business community, ports, the Washington State Department of Commerce, and legislative staff.

The Committee recommends that the Washington State Legislature should continue to fund streamlined sales tax mitigation payments for the limited number of cities that have not yet received adequate WA Marketplace Fairness Act and voluntary compliance revenue to offset the loss of streamlined sales tax mitigation payments. Ongoing data on the WA Marketplace Fairness Act and voluntary compliance revenue collections in comparison to streamlined sales tax mitigation payments should inform the continuation of streamlined sales tax mitigation payments in future biennia.

We look forward to the Department of Revenue's final report. We believe this report meets the goals of the proviso in **Sec. 136 (3) of SSB 5883** and the report addresses this important policy tool for sales tax fairness.

Sincerely,



Peter B. King  
Chief Executive Officer

Cc: Vikki Smith, Director, Department of Revenue  
Victoria Lincoln, AWC, co-chair of Executive Committee  
Derek Matheson, City of Kent, co-chair of Executive Committee

# SSB 5883 Streamlined Sales Tax Report

Prepared by the SST Mitigation Executive Committee  
August 31, 2018



## Executive Summary

This report was prepared in response to 2017-19 Operating Budget, SSB 5883, Sec. 136(3) directing the Department of Revenue (DOR) to evaluate sections 201-213 of EHB 2163 signed into law in the 2017 legislative session.

The SST Mitigation Executive Committee met between December 2017 and August 2018 and agreed to a single recommendation:

- The Washington State Legislature should continue to fund streamlined sales tax mitigation payments for the limited number of cities that have not yet received adequate WA Marketplace Fairness Act and voluntary compliance revenue to offset the loss of streamlined sales tax mitigation payments. Ongoing data on the WA Marketplace Fairness Act and voluntary compliance revenue collections in comparison to streamlined sales tax mitigation payments should inform the continuation of streamlined sales tax mitigation payments in future biennia.

The Committee looked at and did not approve four other options:

1. Expand existing tax authority;
2. Provide new tax authority;
3. Reset Land Use (rezoning); and
4. No action.

## Overview

The study in Sec. 136(3) of SSB 5883 directed DOR to examine and report back on two core issues:

- Analysis of revenue gains under remote sales tax fairness vis-à-vis SST Mitigation; and
- Consideration of online sales and streamlined sales tax mitigation trends for areas with a significant concentration of warehousing distribution and manufacturing centers.

The SST Mitigation Executive Committee felt the study, of the second core issue as stated above, should involve a review of the impacts and how to best address them. DOR believed the cities would be better positioned to lead this portion of the study, and DOR would include the cities' recommendations in the report.

The city-convened workgroup, which became the SST Mitigation Executive Committee, consisted of:

- Cities;
- Association of Washington Cities and other city representatives;
- Chamber of Commerce; and
- Ports of Seattle and Tacoma.

The Committee reviewed:

- What is at stake in the most affected communities;
- History;
- Legal challenges;
- What other states are doing; and
- Alternatives for moving forward.

In making its recommendations, and selecting mitigation payments as the preferred option, the SST Mitigation Executive Committee relied on the following guiding policy principles:

- 1) Valuing the economic model that makes Washington a critical player in international trade, manufacturing, warehousing, and the location of distribution centers;
- 2) Ensuring local jurisdictions can continue to make land use, zoning, infrastructure investment, and economic development planning decisions that support this model;
- 3) Attempting to hold local communities harmless, to the maximum extent practical. Local communities built around a previous, origin-based-sourcing model of local sales tax were simply living by and following the rules put in place by the State of Washington;
- 4) Attempting to minimize unfair or disproportionate tax burdens on businesses that have followed those same rules and had nothing to do with the tax-policy decision made by the state;
- 5) Recognizing that local elected officials should not be asked to disproportionately bear the burden of a fundamental change in tax policy at the state level;
- 6) Asking the State of Washington to continue to follow, and recognize, a system and structure of Mitigation Payments established under SSB 5089, Laws of 2007 – one that is, in fact, working as intended.

## Recommendation: Continue Limited Mitigation

The SST Mitigation Executive Committee met between December 2017 and August 2018 and agreed to a single recommendation:

- The Washington State Legislature should continue to fund streamlined sales tax mitigation payments for the limited number of cities that have not yet received adequate WA Marketplace Fairness Act and voluntary compliance revenue to offset the loss of streamlined sales tax mitigation payments. Ongoing data on the WA Marketplace Fairness Act and voluntary compliance revenue collections in comparison to streamlined sales tax mitigation payments should inform the continuation of streamlined sales tax mitigation payments in future biennia.

The Committee looked at and did not approve four other options:

1. Expand existing tax authority;
2. Provide new tax authority;
3. Re-set Land Use (rezoning); and
4. No action.

## SST Mitigation Executive Committee Membership

The Committee membership included members from the affected cities and business community, The Northwest Sea Port Alliance. The Association of Washington Cities and the City of Kent served as co-chairs. See Exhibit A for complete list of committee members.

## Introduction

### What is at Stake

Washington State's economy relies significantly on trade, which is facilitated by the warehousing distribution and manufacturing centers in the impacted cities. According to the March 2015 PSRC Industrial Lands Report, the Puget Sound regional industrial land area serves as a significant economic engine for the regional and state economy.

- 28,615 net acres of industrial-zoned and designated lands spread across four counties, 65 jurisdictions, and military and tribal lands;
- In 2012, total wages paid out by industrial activities on industrial lands were \$24.4 billion, or 23.2 percent of all wages paid out in the region in 2012;
- Estimated state tax revenues generated by industrial activities on industrial lands totaled over \$2.25 billion in 2012;
- Kent-Renton Subarea Profile;
  - 5,970 acres (8 percent of Region's Industrial Land)
  - 49,300 industrial jobs (10 percent of Region's jobs)
  - 14,500 non-industrial jobs
  - Ownership by parcel area (Private – 91 percent; Public – 9 percent)
  - Average parcel size is 4.2 acres.
  - Specialization – Aerospace, Wholesaling, and Transportation Distribution and Logistics (TDL)

The PRSC report also included estimated 2012 sales tax gains and losses for 10 selected cities in the Puget Sound area attributed to the change in sourcing. These estimates were compiled based on information provided by the Washington State Department of Revenue, the Association of Washington Cities, and Community Attributes, Inc.

The estimated loss for the City of Kent was \$12.7 million. The City of Kent's FY 2017 SST Mitigation payments only represent approximately \$4.9 million, or 39 percent, of the actual estimated sourcing losses experienced by the City. This report also reflected the following:

- A significant sourcing loss for one city which did not receive any SST mitigation
- A significant sourcing gain for two cities which received SST mitigation
- FY 2017 SST mitigation payments exceeding sourcing losses for one city

The Committee believes that these three observations reflect potential errors with respect to estimated 2012 sourcing losses rather than in the calculation of FY 2017 mitigation payments based on the following:

- Pursuant to RCW 82.14.500, the Department of Revenue determined sourcing losses by analyzing and comparing data from tax return information and tax collections for each local taxing jurisdiction before and after July 1, 2008, on a calendar quarter basis. This was an extensive process involving review and input by each respective mitigated jurisdiction.

- These measurements were made during the trough of the Great Recession and were not adjusted for subsequent recovery, growth and potential expansion of manufacturing, warehousing and distribution activities within the mitigated jurisdictions. Therefore, the expectation is that the actual sourcing losses would increase during periods subsequent to July 1, 2008.

Therefore, the Committee felt that anomalies with respect to 2012 sourcing loss estimates included in this report do not diminish the expectation that mitigation payments received are less than the actual sourcing losses experienced by the mitigated cities included in this report.

Prior to the implementation of streamlined sales tax in 2008, jurisdictions received sales tax revenue as general fund revenue. When streamlined sales tax mitigation payments began, many jurisdictions used the mitigation payments to backfill the loss of general fund revenues. Some of the largest receivers of streamlined sales tax mitigation payments continue to allocate this funding to their general fund to provide basic services, including law enforcement services. For these jurisdictions, eliminating these payments could result in a significant impact on city services and a need to replace general fund revenues.

#### History

In the 1992 *Quill Corp. v. North Dakota* decision the U.S. Supreme Court held that states cannot require retailers with no in-state physical presence (nexus) to collect and remit sales and use tax. The U.S. Congress did not respond by passing legislation to give authority to require collection to states. In response, in 2000, a number of states and stakeholders formed the Streamlined Sales and Use Tax Project which was designed to simplify, modernize and standardize sales and use tax laws, definitions, and practices.

In 2002, a collection of states formed the Streamlined Sales and Use Tax Agreement (SSUTA). The agreement would become effective when 10 states representing at least 20 percent of the population became substantially compliant. One of the main components of SSUTA was to make the “sourcing” of sales tax based on the final destination of the product. This was at odds with half the states, including Washington, that used an origin-based system.

In 2003, the Washington State Legislature adopted SB 5783, directing the Department of Revenue to undertake a comprehensive study on the impacts of the sourcing change. DOR’s study found that 120 cities, counties, transit agencies, and Public Facility Districts would be negatively impacted by the change in sourcing.

In 2006, a compromise was made between the jurisdictions that would be negatively impacted with those that would be positively impacted. The resulting compromise was enacted in SSB 5089 and signed into law in 2007 with the promise of the legislature funding full mitigation. Mitigation was a critical step to the upkeep of warehousing, distribution centers, and industrial areas throughout the state. The mitigation strategy was designed to provide payments until such a time as the gains met or exceeded the losses due to the sourcing change.

## Legal Issues and Challenges

The passage of SSB 5089 was intended as a step in implementing sales tax collection requirements on internet sales. Under the national agreement, companies could “voluntarily” collect sales tax on behalf of the member states. If companies chose to “voluntarily” comply they would receive in return: 1) vendor compensation or financial assistance in the costs of collection; and 2) liability protection against back taxes in the event the state came under legal question.

The negatively-impacted jurisdictions were hit particularly hard. The Legislature began appropriating approximately \$50 million per biennium in streamlined sales tax mitigation based on 2008 estimates. The actual amount of mitigation was determined by actual loss of sales and use tax, reduced by voluntary compliance. If the Legislature acted on requiring internet retailers to collect and remit sales and use tax, the additional tax collection would be attributed to mitigation.

As of 2017, there were 57 jurisdictions, including 49 cities, receiving mitigation. Initial revenue estimates resulting from new sales tax collections provided by EHB 2163 indicate that at least 11 cities receiving mitigation will be at a loss when attributing the new revenue source to the mitigation calculation.

The Washington State law was based on a case involving Colorado information reporting requirements, *Direct Marketing Association v. Brohl*, that provides that the individual taxpayer is responsible for paying tax directly to the jurisdiction or through the intermediary. If the intermediary does not collect and remit the tax then they would be required to report sales and amount due to the taxing authority. In the concurring statement, Justice Kennedy wrote “the legal system should find an appropriate case for this Court to reexamine Quill.”

The U.S. Supreme Court accepted a legal challenge to Quill, *South Dakota v. Wayfair*, heard in April 2018. The challenge is whether a seller without a physical presence is required to collect and remit taxes. The ruling in *Brohl* allows for jurisdictions that have destination-based taxes to collect taxes from either voluntary compliance from sellers or mandatory compliance from payers.

On June 21, 2018 in *South Dakota v. Wayfair, Inc.*, the U.S. Supreme Court reversed the *Quill Corporation v. North Dakota* (No. 91-194) decision which required that retailers have a physical presence in the state in order for the state to require collection and remittance of sales tax.

## Review of Other States

The Committee reviewed options that other states implemented in response to changes in sales tax. Each state was guided by the relationship between the cities and state and cities’ local authority. Washington’s heavy dependence on sales tax limited the options and increased impacts on local governments. Most states took one of three actions: 1) increased taxes at the state level; 2) closed tax loopholes; or 3) provided authority, if the authority did not already exist, to the local level to increase taxes.

## Minnesota:

- Cities have authority to raise local taxes;
  - Raise the local portion of the base [example .005 to .006.]
- Created new classes of taxable items
  - Added candy
  - Closed loopholes

## Alabama:

- Multi-tier tax system
  - Sales
  - Business
  - Corporate Income
- Chose to increase base rates such as capital gains and utilities

## California:

- Cities have a base rate of 1 percent and can raise to 2 percent;
  - City option
- Changed nexus standards to tax servers

## Arkansas:

- Raised taxes.
  - Sales and Use
  - Income
  - Gross receipts [similar to Washington's B&O]

## Georgia:

- Allows for taxes on items intended for resale
  - This allows for items to be taxed at the warehouse.
- Multi-tier tax system
  - Capital gains
  - Personal income
  - Sales tax
  - Excise tax
  - Corporate income tax
  - Property tax

## Discussion Topics & Process

As stated in the charter (Appendix A), the SST Mitigation Executive Committee determined it would meet the requirements of SSB 5583 Sec. 136(3) by discussing the following topics:

- What is at stake for the communities most affected;
- History;
- Legal issues and challenges; and
- How have other states reacted.

The Committee agreed to approach each topic:

- With a member presentation;
- Discussion of topic to evaluate advantages and/or challenges; and
- Develop options or recommendations by consensus, if possible and by a majority with a minority report on select topics if a consensus could not be reached.

## SST Mitigation Executive Committee Recommendation and Alternative Options

The SST Mitigation Executive Committee members felt strongly that the State should continue to fund streamlined sales tax mitigation payments for the limited number of cities that have not yet received adequate WA Marketplace Fairness Act and voluntary compliance revenue to offset the loss of streamlined sales tax mitigation payments. Ongoing data on the WA Marketplace Fairness Act and voluntary compliance revenue collections in comparison to streamlined sales tax mitigation payments should inform the continuation of streamlined sales tax mitigation payments in future biennia. Committee members noted that this option would not require additional legislation.

- 1) The State of Washington made this policy decision in the best interest of the state, recognizing there was an obligation to assist impacted local governments. The State should continue to uphold the original agreement until local governments can recover their losses through increased sales tax collections.
- 2) The number of jurisdictions needing mitigation continues to drop. The initial study of SST destination-based-sourcing by the Department of Revenue projected that as many as 120 cities, counties, transit agencies, and Public Facility Districts would experience adverse fiscal impacts. The actual number of mitigated jurisdictions was 86 in 2009, had narrowed to 57 in the first quarter of 2017, and then compressed even further with the projected remote sales tax revenue projections under EHB 2163 – to 11 jurisdictions. Initial revenue collections indicate that some of those 11 may no longer need mitigation payments, or may not need them for more than a biennium or two. There were 26 jurisdictions (all cities) that collectively received \$2.5 million on June 29, 2018, representing the first mitigation payment incorporating WA Marketplace Fairness Act revenues. This included 10 cities that each received at least \$20,000 for a collective total of \$2.4 million.
- 3) A general fund allocation continues to help the dwindling number of adversely-impacted jurisdictions cope with the aftereffects of SST and destination-based sourcing, without placing new burdens on businesses, ports, truckers/shippers, industrial office properties, etc.

- 4) A general fund allocation helps local jurisdictions, counties, regions and the entire State of Washington continue to support a land use and economic development model built over decades. That economic model relies heavily on international trade and entire complexes of manufacturing, warehousing, and distribution centers that support farm-to-market product movements, shipping and trucking of goods, port imports/exports, etc.

In making its recommendations, and selecting mitigation payments as the preferred option, the SST Mitigation Executive Committee relied on the following guiding policy principles:

- 1) Valuing the economic model that makes Washington a critical player in international trade, manufacturing, warehousing, and the location of distribution centers;
- 2) Ensuring local jurisdictions can continue to make land use, zoning, infrastructure investment, and economic development planning decisions that support this model;
- 3) Attempting to hold local communities harmless, to the maximum extent practical. Local communities built around a previous, origin-based-sourcing model of local sales tax were simply living by and following the rules put in place by the State of Washington;
- 4) Attempting to minimize unfair or disproportionate tax burdens on businesses that have followed those same rules and had nothing to do with the tax-policy decision made by the state;
- 5) Recognizing that local elected officials should not be asked to disproportionately bear the burden of a fundamental change in tax policy at the state level;
- 6) Asking the State of Washington to continue to follow, and recognize, a system and structure of Mitigation Payments established under SSB 5089, Laws of 2007 – one that is, in fact, working as intended.

#### Continue Some Form of SST Mitigation Payments

SST Mitigation Executive Committee members discussed an option of continuing to mitigate destination-based-sourcing impacted jurisdictions through the State Operating Budget. Such an option could be structured either as a budget-cycle-to-budget-cycle mitigation approach, or through a statutory mechanism utilizing the State Operating Budget.

The option to utilize the State Operating Budget would involve a state sales tax credit mechanism. It would require legislation and would further require a majority of the Legislature to see the benefits of such legislation. A state sales tax credit could be structured in a way that assisted only the remaining handful of local jurisdictions that continue to be adversely impacted by destination-based sourcing – even with the arrival of new remote sales tax revenues.

The option to continue SST mitigation payments would not require legislation but would require impacted jurisdictions and groups allied with them (e.g., ports, NAIOP, Washington Trucking Association), to mount advocacy efforts annually to keep the Operating Budget mitigation in effect.

While Committee members saw value in having a structural, statutory mechanism such as a state sales tax credit to address the SST Mitigation issue, there was a concern that such an approach would be

extremely difficult to enact. It would require many state legislators whose districts are either minimally affected or not at all affected by the destination-based-sourcing changes to agree to this change.

#### Expand Existing Taxing Authority Granted to Cities to Cover Ongoing SST Sourcing Losses

The Committee also discussed the alternative of addressing ongoing SST local-sourcing losses by recommending that certain adversely impacted cities be granted new taxing authority.

One example of a possible expansion in authority cited by Committee members involved the utility tax. Under current state law, cities are provided with authority to impose a tax of up to 6 percent on three utilities (natural gas, electricity, telecommunications) – and to go beyond that 6 percent threshold requires a public vote. There is a “nexus” argument that, since facilities accommodating warehousing, distribution centers, manufacturing and wholesaling are significant users of utilities, it makes sense to ask those users to pay a higher level of utility taxes.

The Committee identified several potential benefits of this type of “expand existing taxing authority” alternative: 1) avoids impact to state general fund; 2) could help keep adversely-impacted local jurisdictions whole in terms of overall revenues; and 3) a jurisdiction could draw some logical nexus between the types of businesses being taxed and the application of the tax itself.

However, Committee members also raised several concerns with this alternative which, in the view of the Committee, outweigh the perceived benefits. These included:

- 1) Such an alternative would force local jurisdictions to accept tax-policy decisions that place new burdens on area businesses. Local elected officials who had nothing to do with the local sales tax sourcing decision in the first place would be asked to play the role of “bad cop”;
- 2) In many cases, new tax burdens would be placed upon some of the most productive and important industry sectors in a local community – if not the entire state. For example, existing data shows that the cluster of warehousing distribution and manufacturing facilities in the Green River Valley comprise 12.5 percent (one-eighth) of the entire state Gross Domestic Product and are a pivotal component of the international trade that connects Washington’s ports to overseas nations in the Asia-Pacific and throughout the world;
- 3) Local elected officials pointed out that jurisdictions imposing higher taxes to cover SST sourcing losses would in effect be paying a “double penalty,” first covering for a decision made by the state, and second, drawing criticism and ire from industrial sectors that play a mission-critical role in the state’s economic well-being;
- 4) The expanded taxing authority exercised by local jurisdictions might well cost them in economic competitiveness and recruitment in the future. To use the utility tax example, since those utility taxes would be markedly higher in certain jurisdictions, businesses would decide in certain cases to locate in the jurisdiction without the tax markup;
- 5) It would be difficult, if not impossible, to structure an expanded tax to affect just those commercial businesses that are involved in destination-sourcing activities. As a result,

businesses not involved with or affected by the issue could end up paying an additional tax burden with no “nexus” or policy rationale to support that additional burden.

#### Provide New Taxing Authority to Jurisdictions that Continue to be Adversely Impacted by Sourcing

The SST Mitigation Executive Committee also considered and discussed the option of statutorily providing new taxing authority to jurisdictions that continue to be negatively impacted by the switch to destination-based sourcing.

Like the expanded authority option, this option carries with it several potential benefits including:

- Avoiding state general fund impacts
- Keeping adversely-impacted municipalities “whole”
- Drawing a nexus, to a point, between the activities being taxed and the application of the tax

Committee members also discussed potential ways the new tax could be placed directly on remote sellers, through some type of surcharge or point-of-collection charge.

However, Committee members saw this option causing an even greater shift of tax burdens onto the business sector, in response to a decision made by state government. Committee members also foresaw significant difficulty in devising a tax-collection system that would be efficient and workable. Those concerns, and the five concerns already noted under the ‘expanding taxing authority’ option, led committee members to conclude that this option should not be a preferred option.

#### Re-set Land Use Priorities to Deal with the Aftereffects of the Change to Destination Sourcing

The SST Mitigation Executive Committee discussed an additional option which would not involve any tax-policy measures or revenue shifts per se, but rather would involve a reset on land use policies through which jurisdictions host large concentrations of manufacturing, warehousing, and distribution facilities.

The theory behind this option is that local communities would have the ability to react to a new, sales-tax-driven, service-based economic model by rezoning their communities to host those businesses that flourish under the new model and to discourage and ultimately phase out those businesses built and clustered around an outdated economic model. Additionally, such a model would not require the state to make general fund allocations, and it would not create or shift tax burdens.

However, there were several major concerns that led Committee members to conclude this option was not only unworkable, but perhaps one of the most damaging options in the long run:

- 1) City officials pointed out that such an option would cause them to violate countywide planning policies, regional Growth Management, land use, and employment/growth center policies approved by Metropolitan Planning Organizations (MPOs) or Regional Planning Organizations (RPOs). Additionally, the state’s own economic cluster strategy, administered through the Department of Commerce, could be undermined. In other words, individual localities would be asked to take actions that would be in direct conflict with strategies, land use plans, economic

development and job-center strategies that entire counties and regions, and the State of Washington are dependent upon;

- 2) City officials noted that such an option would also cause their jurisdictions to absorb negative revenue impacts and re-shuffle their entire economic and job-center strategies in return;
- 3) The “reset land use policies” option would not just impact clusters of businesses – it would upend an entire system put in place to support Washington’s international-trade-based economy. In particular, the Ports of Seattle and Tacoma import and export a vast supply of goods that come from or destined for the warehouses, distribution centers, and manufacturing facilities in the Green River Valley. Major industrial sectors such as trucking and shipping are built around the commerce of that very system;
- 4) While this option might not have an immediate impact on the state general fund, Committee members felt it could certainly have longer-term and potentially more harmful general fund impacts by disrupting whole sectors such as manufacturing, distribution, supply firms, etc.;
- 5) Business representatives also saw this option unfairly penalizing commercial sectors and undercutting a system that so many types of industries depend upon. Ports, trucking organizations and the National Association of Industrial Office Properties (NAIOP) have been supportive of SST Mitigation Payments because they help compensate the very jurisdictions that host and support large concentrations of their businesses.

#### No-Action Alternative

The no-action alternative assumes that the number of cities dealing with revenue dislocations will diminish over time as remote sales tax revenues under EHB 2163 grow and as a growing trend of online-based purchasing continues unabated.

While this alternative could be seen as beneficial to the State of Washington by eliminating any general-fund or policy responsibility for ongoing losses, and while this alternative may be workable for many cities, there are at least two major flaws with the “no-action” approach:

- 1) DOR’s analysis to date shows that jurisdictions with a particularly high concentration of warehousing, distribution, and manufacturing will continue to experience significant overall losses well into the foreseeable future – even with the advent of new sales tax under “remote sales,” and
- 2) The no-action alternative fundamentally undermines several core principles that form the underpinnings of the Legislature’s 2007 Session SST legislation, SSB 5089. The Part IX Sales and Use Tax Mitigation portion of SSB 5089, while concluding that participation in the SST compact of states was “in the best interests of the state” also found that “there will be an unintended adverse impact” on numerous jurisdictions and that “changes in sourcing laws may have negative implications for industry sectors such as warehousing and manufacturing, as well as jurisdictions that house a concentration of these industries and have made zoning decisions, infrastructure investments, bonding decisions, and land use policy decisions based on point of origin tax rules in place before the effective date of this section”.

In establishing the SST Mitigation program and SST Mitigation Payments, the Legislature intended to have mitigation in place until a jurisdiction’s new revenue from either “voluntary compliance” or remote

sales met or exceeded its ongoing loss from sourcing. As a DOR “Frequently Asked Questions” document put it in 2008, “When a jurisdiction’s voluntary compliance revenue exceeds its loss of local sales tax revenue, the jurisdiction will not receive mitigation.” That has already resulted in the number of mitigated jurisdictions decreasing from 86 in 2009 to 57 in the first quarter of 2017 (Source: Department of Revenue).

The Committee concluded that a “no-action” alternative, while beneficial in some ways, would be harmful to a number of jurisdictions and would undermine the Legislature’s own policy and statutory direction laid out in SSB 5089.

## Conclusion

The SST Mitigation Executive Committee recommends continued streamlined sales tax mitigation payments for the limited number of cities that have not yet received adequate WA Marketplace Fairness Act and voluntary compliance revenue to offset the loss of streamlined sales tax mitigation payments. Ongoing data on the WA Marketplace Fairness Act and voluntary compliance revenue collections in comparison to streamlined sales tax mitigation payments should inform the continuation of streamlined sales tax mitigation payments in future biennia.

## Exhibits

Exhibit A – SST Mitigation Executive Committee Membership List

Exhibit B – Streamlined Sales Tax Mitigation Executive Committee Charter

Exhibit C – RCW 82.14.500

Exhibit D – Legislation SSB 5089

Exhibit E – History, Impacts, and Legal

Exhibit F – 2015 Industrial Lands Report: Chapter 4 pg 4-26 to 4-28

Exhibit G – Mitigation Payments Q1 2018

## Exhibit A

## SST Mitigation Executive Committee Membership List

City or Organization	Name	Position
Auburn Area Chamber of Commerce	Julia Jordan	CEO
Burlington Chamber of Commerce	Peter Browning	CEO
City of Auburn	Nancy Backus	Mayor
City of Auburn	Shelley Coleman	Finance Director
City of Auburn	Kevin Fuhrer	Assistant Finance Director
City of Auburn	Mike Welch	Government Relations
City of Fife	Hyun Kim	City Manager
City of Fife	Patty Luat	Finance Director
City of Kent	Dana Ralph	Mayor
City of Kent	Derek Matheson	Chief Administrative Officer
City of Kent	Aaron BeMiller	Finance Director
City of Kent	Robert Goehring	City Auditor
City of Kent	Dana Neuts	Communications Manager
Cities of Kent, Fife, and Issaquah	Doug Levy	Government Relations
City of Pasco	Richa Sigel	Finance Director
City of Spokane Valley	Briahna Murray	Government Relations
Cities of Spokane Valley, Pasco, Lynden, Othello	Chelsea Hager	Government Relations
City of Tukwila	Jennifer Ziegler	Government Relations
City of Woodinville	Blaine Fritts	Finance Director
City of Woodinville	Brynn Brady	Government Relations
Fife Milton Edgewood Chamber of Commerce	Lora Butterfield	CEO
Seattle Southside Chamber of Commerce	Andrea Reay	CEO
The Northwest Seaport Alliance	Sean Eagan	Director Government Affairs
Association of Washington Cities	Victoria Lincoln	Government Relations
Association of Washington Cities	Sheila Gall	Legal Counsel
Association of Washington Cities	Andrew Pittelkau	Analyst

## Exhibit B

## Streamlined Sales Tax Mitigation Executive Committee Charter

## Purpose:

- The Streamlined Sales Tax Mitigation Executive Committee is to produce a report for consideration by the Department of Revenue reflecting the impacts of sourcing on jurisdictions with a high concentration of manufacturing and warehousing facilities, and development of recommendations for addressing the disproportionate impact of sourcing on these jurisdictions. This report and recommendations are due to the Department of Revenue by September 1, 2018, and DOR's final report is due to the Governor and eight appropriate legislative committees by November 1, 2018.

## Scope:

- By September 1st, develop viable recommendation options for the State Legislature to mitigate the impact of the Streamline Sales Tax initiative on Cities with significant manufacturing and warehousing business activity. Additionally, to develop communications messages to use as those cities discuss the recommendations with the legislators and other stakeholders.

## Members:

<b>City or Organization</b>		<b>City or Organization</b>	
City of Kent		City of Issaquah	
Association of Washington Cities		Gordon Thomas Honeywell	
City of Woodinville		City of Fife	
Ceiba Consulting		City of Spokane Valley	
City of Pasco		City of Tukwila	
The Northwest Seaport Alliance		Outcomes by Levy, LLC	
City of Sumner		City of Auburn	
Burlington Chamber of Commerce		City of Othello	
Jennifer Ziegler Public Affairs		Fife/Milton Chambers of Commerce	
Seattle Southside Chamber of Commerce			

Representatives from Dept. of Commerce and legislative caucuses staff also attended some meetings.

Result:

- Measurable impact of whether goal has been achieved.

Resources:

- Identify outside experts on topics that need to be addressed. Industry experts.
- City of Fife will provide location
- AWC will provide support services

Communication Plan:

- Electronic meeting notices
- Meetings in person when available with a phone line for individuals who cannot be physically present

Deliverables:

- Formal report due to the Department of Revenue on or before September 1, 2018 to be incorporated into a legislative report

Decision Making:

- By consensus if possible and if not then by majority

Meeting Dates:

- December 15, 2017
- January 12, 2018
- March 16, 2018
- August 21, 2018

## Exhibit C

## RCW 82.14.500

Streamlined sales and use tax mitigation account—Funding—Determination of losses. (Effective until October 1, 2019.)

(1) In order to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement . . . .

(2) Beginning July 1, 2008, and continuing until the department determines annual losses under subsection (3) of this section, the department must determine the amount of local sales tax net loss each local taxing jurisdiction experiences as a result of the sourcing provisions of the streamlined sales and use tax agreement under this title each calendar quarter. The department must determine losses by analyzing and comparing data from tax return information and tax collections for each local taxing jurisdiction before and after July 1, 2008, on a calendar quarter basis. The department's analysis may be revised and supplemented in consultation with the oversight committee as provided in subsection (4) of this section. To determine net losses, the department must reduce losses by the amount of voluntary compliance revenue for the calendar quarter analyzed. Beginning December 31, 2008, distributions must be made quarterly from the streamlined sales and use tax mitigation account by the state treasurer, as directed by the department, to each local taxing jurisdiction, other than public facilities districts for losses in respect to taxes imposed under the authority of RCW [82.14.390](#), in an amount representing its net losses for the previous calendar quarter. Distributions must be made on the last working day of each calendar quarter and must cease when distributions under subsection (3) of this section begin. . . . .

(6)(a) As a result of part II of chapter 28, Laws of 2017 3rd sp. sess., local sales and use tax revenue is anticipated to increase due to additional tax remittance by marketplace facilitators, remote sellers, and consumers. This additional revenue will further mitigate the losses that resulted from the sourcing provisions of the streamlined sales and use tax agreement under this title and should be reflected in mitigation payments to negatively impacted local jurisdictions.

(b) Beginning January 1, 2018, and continuing through September 30, 2019, the department must determine the increased sales and use tax revenue each local taxing jurisdiction experiences from marketplace facilitator/remote seller revenue as a result of RCW [82.08.053](#), [82.08.0531](#), [82.32.047](#), and [82.32.763](#), chapter [82.13](#) RCW, and sections 201, 211, and 213, chapter 28, Laws of 2017 3rd sp. sess. each calendar quarter. The department must convene the mitigation advisory committee before January 1, 2018, to receive input on the determination of marketplace facilitator/remote seller revenue. Beginning with distributions made after March 31, 2018, distributions from the streamlined sales and use tax mitigation account by the state treasurer, as directed by the department, to each local taxing jurisdiction, must be reduced by the amount of its marketplace facilitator/remote seller revenue reported during the previous calendar quarter. No later than December 1, 2019, the department will determine the total marketplace facilitator/remote seller revenue for each local taxing jurisdiction for reporting periods beginning January 1, 2018, through reporting periods ending June 30, 2019. If the total distribution made from the streamlined sales and use tax mitigation account to a local taxing jurisdiction was not fully reduced by its total amount of marketplace facilitator/remote seller revenue for reporting periods beginning January 1, 2018, through reporting periods ending June 30, 2019, the department must reduce the local taxing jurisdiction's distribution of local sales and use tax under RCW [82.14.060](#) by the excess amount received.

**Exhibit D**

**Legislation SSB 5089**

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5089**

Chapter 6, Laws of 2007

60th Legislature  
2007 Regular Session

STREAMLINED SALES AND USE TAX AGREEMENT

EFFECTIVE DATE: 07/01/08 - Except sections 301, 1301, 1602, and 1701 through 1703, which take effect 7/22/07; and sections 302, 1003, 1006, 1014, and 1018, which have a contingent effective date.

Passed by the Senate February 2, 2007  
YEAS 45 NAYS 3

BRAD OWEN

**President of the Senate**

Passed by the House March 16, 2007  
YEAS 76 NAYS 15

FRANK CHOPP

**Speaker of the House of Representatives**

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5089** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

**Secretary**

Approved March 22, 2007, 2:05 p.m.

FILED

March 22, 2007

CHRISTINE GREGOIRE

**Governor of the State of Washington**

**Secretary of State  
State of Washington**

---

**SUBSTITUTE SENATE BILL 5089**

---

Passed Legislature - 2007 Regular Session

**State of Washington**

**60th Legislature**

**2007 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Regala, Zarelli, Eide, Shin, Franklin, Keiser, Rockefeller, Weinstein, Pridemore, Marr, Hobbs, Rasmussen, Murray, Prentice, Fairley, Fraser, Spanel, Berkey, Tom, Kohl-Welles, McAuliffe and Kline; by request of Governor Gregoire)

READ FIRST TIME 01/22/07.



1 manufacturing, as well as jurisdictions that house a concentration of  
2 these industries and have made zoning decisions, infrastructure  
3 investments, bonding decisions, and land use policy decisions based on  
4 point of origin sales tax rules in place before the effective date of  
5 this section, and the mitigation provided by sections 901 through 905  
6 of this act is intended to help offset those negative implications; and

7 (h) It is important that the state of Washington maintain its  
8 supply of industrial land for present and future economic development  
9 activities, and local governments taking advantage of the mitigation  
10 provided by sections 901 through 905 of this act should strive to  
11 maintain the supply of industrial land available for economic  
12 development efforts.

13 (2) The legislature intends that the streamlined sales and use tax  
14 mitigation account established in section 902 of this act have the sole  
15 objective of mitigating, for negatively affected local taxing  
16 jurisdictions, the net local sales tax revenue reductions incurred as  
17 a result of section 503 of this act and the chapter ..., Laws of 2007  
18 (this act) amendments to RCW 82.14.020.

19 NEW SECTION. **Sec. 902.** A new section is added to chapter 82.14  
20 RCW to read as follows:

21 (1) The streamlined sales and use tax mitigation account is created  
22 in the state treasury. The state treasurer shall transfer into the  
23 account from the general fund amounts as directed in section 903 of  
24 this act. Expenditures from the account may be used only for the  
25 purpose of mitigating the negative fiscal impacts to local taxing  
26 jurisdictions as a result of section 503 of this act and the chapter  
27 ..., Laws of 2007 (this act) amendments to RCW 82.14.020.

28 (2) Beginning July 1, 2008, the state treasurer, as directed by the  
29 department, shall distribute the funds in the streamlined sales and use  
30 tax mitigation account to local taxing jurisdictions in accordance with  
31 section 903 of this act.

32 (3) The definitions in this subsection apply throughout this  
33 section and RCW 82.14.390 and section 903 of this act.

34 (a) "Agreement" means the same as in RCW 82.32.020.

35 (b) "Local taxing jurisdiction" means counties, cities,  
36 transportation authorities under RCW 82.14.045, public facilities

1 districts under chapters 36.100 and 35.57 RCW, public transportation  
2 benefit areas under RCW 82.14.440, and regional transit authorities  
3 under chapter 81.112 RCW, that impose a sales and use tax.

4 (c) "Loss" or "losses" means the local sales and use tax revenue  
5 reduction to a local taxing jurisdiction resulting from the sourcing  
6 provisions in section 502 of this act and the chapter ..., Laws of 2007  
7 (this act) amendments to RCW 82.14.020.

8 (d) "Net loss" or "net losses" means a loss offset by any voluntary  
9 compliance revenue.

10 (e) "Voluntary compliance revenue" means the local sales tax  
11 revenue gain to each local taxing jurisdiction reported to the  
12 department from persons registering through the central registration  
13 system authorized under the agreement.

14 (f) "Working day" has the same meaning as in RCW 82.45.180.

15 NEW SECTION. **Sec. 903.** A new section is added to chapter 82.14  
16 RCW to read as follows:

17 (1) In order to mitigate local sales tax revenue net losses as a  
18 result of the sourcing provisions of the streamlined sales and use tax  
19 agreement under this title, the state treasurer shall transfer into the  
20 streamlined sales and use tax mitigation account from the general fund  
21 the sum of thirty-one million six hundred thousand dollars on July 1,  
22 2008. On July 1, 2009, and each July 1st thereafter, the state  
23 treasurer shall transfer into the streamlined sales and use tax  
24 mitigation account from the general fund the sum required to mitigate  
25 actual net losses as determined under this section.

26 (2) Beginning July 1, 2008, and continuing until the department  
27 determines annual losses under subsection (3) of this section, the  
28 department shall determine the amount of local sales tax net loss each  
29 local taxing jurisdiction experiences as a result of the sourcing  
30 provisions of the streamlined sales and use tax agreement under this  
31 title each calendar quarter. The department shall determine losses by  
32 analyzing and comparing data from tax return information and tax  
33 collections for each local taxing jurisdiction before and after the  
34 effective date of this section on a calendar quarter basis. The  
35 department's analysis may be revised and supplemented in consultation  
36 with the oversight committee as provided in subsection (4) of this  
37 section. To determine net losses, the department shall reduce losses

1 by the amount of voluntary compliance revenue for the calendar quarter  
2 analyzed. Beginning December 31, 2008, distributions shall be made  
3 quarterly from the streamlined sales and use tax mitigation account by  
4 the state treasurer, as directed by the department, to each local  
5 taxing jurisdiction, other than public facilities districts for losses  
6 in respect to taxes imposed under the authority of RCW 82.14.390, in an  
7 amount representing its net losses for the previous calendar quarter.  
8 Distributions shall be made on the last working day of each calendar  
9 quarter and shall cease when distributions under subsection (3) of this  
10 section begin.

11 (3) (a) By December 31, 2009, or such later date the department in  
12 consultation with the oversight committee determines that sufficient  
13 data is available, the department shall determine each local taxing  
14 jurisdiction's annual loss. The department shall determine annual  
15 losses by comparing at least twelve months of data from tax return  
16 information and tax collections for each local taxing jurisdiction  
17 before and after the effective date of this section. The department  
18 shall not be required to determine annual losses on a recurring basis,  
19 but may make any adjustments to annual losses as it deems proper as a  
20 result of the annual reviews provided in (b) of this subsection.  
21 Beginning the calendar quarter in which the department determines  
22 annual losses, and each calendar quarter thereafter, distributions  
23 shall be made from the streamlined sales and use tax mitigation account  
24 by the state treasurer on the last working day of the calendar quarter,  
25 as directed by the department, to each local taxing jurisdiction, other  
26 than public facilities districts for losses in respect to taxes imposed  
27 under the authority of RCW 82.14.390, in an amount representing one-  
28 fourth of the jurisdiction's annual loss reduced by voluntary  
29 compliance revenue reported during the previous calendar quarter.

30 (b) The department's analysis of annual losses shall be reviewed by  
31 December 1st of each year and may be revised and supplemented in  
32 consultation with the oversight committee as provided in subsection (4)  
33 of this section.

34 (4) The department shall convene an oversight committee to assist  
35 in the determination of losses. The committee shall include one  
36 representative of one city whose revenues are increased, one  
37 representative of one city whose revenues are reduced, one  
38 representative of one county whose revenues are increased, one

1 representative of one county whose revenues are decreased, one  
2 representative of one transportation authority under RCW 82.14.045  
3 whose revenues are increased, and one representative of one  
4 transportation authority under RCW 82.14.045 whose revenues are  
5 reduced, as a result of section 503 of this act and the chapter ...,  
6 Laws of 2007 (this act) amendments to RCW 82.14.020. Beginning July 1,  
7 2008, the oversight committee shall meet quarterly with the department  
8 to review and provide additional input and direction on the  
9 department's analyses of losses. Local taxing jurisdictions may also  
10 present to the oversight committee additional information to improve  
11 the department's analyses of the jurisdiction's loss. Beginning  
12 January 1, 2010, the oversight committee shall meet at least annually  
13 with the department by December 1st.

14 (5) The rule-making provisions of chapter 34.05 RCW do not apply to  
15 this section.

16 **Sec. 904.** RCW 82.14.390 and 2006 c 298 s 1 are each amended to  
17 read as follows:

18 (1) Except as provided in subsection (~~((6))~~) (7) of this section,  
19 the governing body of a public facilities district (a) created before  
20 July 31, 2002, under chapter 35.57 or 36.100 RCW that commences  
21 construction of a new regional center, or improvement or rehabilitation  
22 of an existing new regional center, before January 1, 2004, or (b)  
23 created before July 1, 2006, under chapter 35.57 RCW in a county or  
24 counties in which there are no other public facilities districts on  
25 June 7, 2006, and in which the total population in the public  
26 facilities district is greater than ninety thousand that commences  
27 construction of a new regional center before February 1, 2007, may  
28 impose a sales and use tax in accordance with the terms of this  
29 chapter. The tax is in addition to other taxes authorized by law and  
30 shall be collected from those persons who are taxable by the state  
31 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable  
32 event within the public facilities district. The rate of tax shall not  
33 exceed 0.033 percent of the selling price in the case of a sales tax or  
34 value of the article used in the case of a use tax.

35 (2) (a) The governing body of a public facilities district imposing  
36 a sales and use tax under the authority of this section may increase  
37 the rate of tax up to 0.037 percent if, within three fiscal years of

1 the effective date of this section, the department determines that, as  
2 a result of section 503 of this act and the chapter ..., Laws of 2007  
3 (this act) amendments to RCW 82.14.020, a public facilities district's  
4 sales and use tax collections for fiscal years after the effective date  
5 of this section have been reduced by a net loss of at least 0.50  
6 percent from the fiscal year before the effective date of this section.  
7 The fiscal year in which this section becomes effective is the first  
8 fiscal year after the effective date of this section.

9 (b) The department shall determine sales and use tax collection net  
10 losses under this section as provided in section 903 (2) and (3) of  
11 this act. The department shall provide written notice of its  
12 determinations to public facilities districts. Determinations by the  
13 department of a public facilities district's sales and use tax  
14 collection net losses as a result of section 503 of this act and the  
15 chapter ..., Laws of 2007 (this act) amendments to RCW 82.14.020 are  
16 final and not appealable.

17 (c) A public facilities district may increase its rate of tax after  
18 it has received written notice from the department as provided in (b)  
19 of this subsection. The increase in the rate of tax must be made in  
20 0.001 percent increments and must be the least amount necessary to  
21 mitigate the net loss in sales and use tax collections as a result of  
22 section 503 of this act and the chapter ..., Laws of 2007 (this act)  
23 amendments to RCW 82.14.020. The increase in the rate of tax is  
24 subject to RCW 82.14.055.

25 (3) The tax imposed under subsection (1) of this section shall be  
26 deducted from the amount of tax otherwise required to be collected or  
27 paid over to the department of revenue under chapter 82.08 or 82.12  
28 RCW. The department of revenue shall perform the collection of such  
29 taxes on behalf of the county at no cost to the public facilities  
30 district.

31 ~~((3))~~ (4) No tax may be collected under this section before  
32 August 1, 2000. The tax imposed in this section shall expire when the  
33 bonds issued for the construction of the regional center and related  
34 parking facilities are retired, but not more than twenty-five years  
35 after the tax is first collected.

36 ~~((4))~~ (5) Moneys collected under this section shall only be used  
37 for the purposes set forth in RCW 35.57.020 and must be matched with an  
38 amount from other public or private sources equal to thirty-three

1 percent of the amount collected under this section, provided that  
2 amounts generated from nonvoter approved taxes authorized under chapter  
3 35.57 RCW or nonvoter approved taxes authorized under chapter 36.100  
4 RCW shall not constitute a public or private source. For the purpose  
5 of this section, public or private sources includes, but is not limited  
6 to cash or in-kind contributions used in all phases of the development  
7 or improvement of the regional center, land that is donated and used  
8 for the siting of the regional center, cash or in-kind contributions  
9 from public or private foundations, or amounts attributed to private  
10 sector partners as part of a public and private partnership agreement  
11 negotiated by the public facilities district.

12 ~~((+5))~~ (6) The combined total tax levied under this section shall  
13 not be greater than ~~((0.033))~~ 0.037 percent. If both a public  
14 facilities district created under chapter 35.57 RCW and a public  
15 facilities district created under chapter 36.100 RCW impose a tax under  
16 this section, the tax imposed by a public facilities district created  
17 under chapter 35.57 RCW shall be credited against the tax imposed by a  
18 public facilities district created under chapter 36.100 RCW.

19 ~~((+6))~~ (7) A public facilities district created under chapter  
20 36.100 RCW is not eligible to impose the tax under this section if the  
21 legislative authority of the county where the public facilities  
22 district is located has imposed a sales and use tax under RCW  
23 82.14.0485 or 82.14.0494.

24 NEW SECTION. Sec. 905. A new section is added to chapter 44.28  
25 RCW to read as follows:

26 (1) During calendar year 2010, the joint legislative audit and  
27 review committee shall review the mitigation provisions for local  
28 taxing jurisdictions under RCW 82.14.390 and section 903 of this act to  
29 determine the extent to which the mitigation provisions address the  
30 needs of local taxing jurisdictions for which the sourcing provisions  
31 in section 503 of this act and the chapter ..., Laws of 2007 (this act)  
32 amendments to RCW 82.14.020 had the greatest fiscal impact. In  
33 conducting the study, the committee shall solicit input from the  
34 oversight committee created in section 903 of this act and additional  
35 local taxing jurisdictions as the committee determines. The department  
36 of revenue and the state treasurer shall provide the committee with any  
37 data within their purview that the committee considers necessary to

1 conduct the review. The committee shall report to the legislature the  
2 results of its findings, and any recommendations for changes to the  
3 mitigation provisions under RCW 82.14.390 and section 903 of this act,  
4 by December 31, 2010.

5 (2) The definitions in section 902 of this act apply to this  
6 section.

7 (3) This section expires July 1, 2011.

Passed by the Senate February 2, 2007.

Passed by the House March 16, 2007.

Approved by the Governor March 22, 2007.

Filed in Office of Secretary of State March 22, 2007.

## Exhibit E

## History, Impacts, and Legal

A History Lesson on Streamlined Sales Tax (SST) Mitigation  
& Overlap with Remote (Internet) Sales Tax Collection  
How the SST Agreement Came to Be, Legal Issues, and More  
Doug Levy, Outcomes By Levy; Sheila Gall, AWC; Robert Goehring, City of Kent

## Why SST – and why an Agreement among states? – Doug Levy, Outcomes By Levy, LLC

- The SST compact (aka Streamlined Sales and Use Tax Agreement) was triggered by two key factors:
  - 1) The 1992 Quill decision by the U.S. Supreme Court held that states cannot require retailers with no in-state physical presence to collect sales and use tax. Only the U.S. Congress could take that action; and
  - 2) The phenomenal growth in the use of the internet as a means to buy goods online vs. in-store – what might be called the “Bezos effect.”
- In March 2000 a number of states and other stakeholders formed the Streamlined Sales and Use Tax Project. This project was designed to simplify, modernize, and standardize sales and use tax laws, definitions, and practices, to bolster the state’s case with Congress that it should allow for internet sales to be subject to sales tax;
- States recognized that the growth of “e-tail” or online sales was going to be revolutionary. Back in 2003, a Department of Revenue study done for the Legislature estimated annual losses to Washington State from internet sales of \$191 million for the State of Washington and \$59 million for local governments;
- Increasingly, “Main Street” businesses realized that online sellers who didn’t pay taxes were increasingly taking away their business as the ease of shopping online became more and more apparent;
- In 2002, a collection of states formed the Streamlined Sales and Use Tax Agreement (SSUTA), a compact of states designed to achieve a simplified sales tax collection system. The Agreement would become effective when 10 states representing at least 20 percent of the U.S. population became substantially compliant with the SSUTA.
- One key factor in making Washington and many other states compliant was to make the “sourcing” of sales tax based the final destination/delivery of a product – which is in harmony with how online transactions take place but at odds with the fact that half the states in the U.S., including Washington, had been using an “origin-based” system to credit sales tax at a local level;
- So what does that mean? If a customer purchases a shirt at a retail store located in Spokane, the “point of origin” and the “point of destination” are the same and the sales tax continues

to be credited to the City of Spokane. However, if the customer purchases a couch from a furniture store located in Auburn and the store has it delivered from its warehouse located in Fife to the customer's home or business in Des Moines, then sales tax is credited to the City of Des Moines rather than the City of Fife. Why? Under the SSUTA for which Washington is a member, with certain exceptions sales tax for retail deliveries are credited based on the point of destination (Des Moines) rather than the point of origin (Fife warehouse);

- The change in sourcing from origin-basis to destination-basis has an immediate and significant adverse impact to sales tax revenues to communities with high concentrations of warehousing, distribution and manufacturing activities including but not limited to, the cities of Auburn, Kent, Tukwila, Fife and Sumner. In fact, those communities form the nucleus of the 2<sup>nd</sup>-largest warehousing distribution complex on the West Coast. Noting that communities such as Spokane Valley and Pasco are also significantly impacted;
- In 2003, after the Department of Revenue initially estimated a “sourcing” change was only going to impact a “few” warehousing-based cities, the Legislature considered legislation to adopt several provisions of the SSUTA, including sourcing. A number of adversely impacted cities urged the Legislature to first study and better understand the full impacts of a sourcing change;
- The 2003 Legislature did indeed adopt a bill on Streamlined Sales Tax – Senate Bill 5783 (Chapter 168, Laws of 2003). But, based on the concerns over the sourcing issue, the Legislature directed that DOR undertake a comprehensive study of the impacts of a sourcing change.
- The DOR's study, completed in December 2003, showed that in fact more than 120 cities, counties, transit agencies, and Public Facility Districts (PFDs) would be negatively impacted by a local sales tax sourcing change from “origin-based” to “destination-based” – with severe impacts to some. The study identified a series of different possible ways to mitigate the impacts of the sourcing change;
- In 2004 and 2005, the Legislature debated – but did not adopt – SST legislation that included the local sales tax sourcing change. Fundamental disagreements among local governments – with some recommending partial mitigation and others insisting on full mitigation – precluded legislation from being adopted.
- Heading into the 2006 Session of the Legislature, cities and counties coalesced around a “full mitigation” approach with regard to the SST, one endorsed and requested by then-Governor Gregoire. 2006 legislation was not enacted – but this was more over timing issues than substantive disagreement;

- In 2007, the Legislature enacted SSB 5089, bringing Washington State in line with the national SSTA with respect to sourcing rules. The promise of a full mitigation approach was a key underpinning of the legislation, which clearly would not have been agreed to or adopted without such an approach;
- The Governor and the Legislature made a strong commitment to SST full mitigation; based on the fact that the sourcing change was a major and fundamental change in local sales tax rules that had been in place for decades. The Legislature also recognized that mitigation was critical to the upkeep of numerous warehousing, distribution center, and industrial areas throughout the state.
- The full mitigation was based on an “actual loss” and “actual experience” approach, and involved use of an advisory committee to work with the DOR on mitigation policies;
- The mitigation program was designed so that jurisdictions would receive mitigation payments until such time as their gains from the “voluntary compliance” provisions of the SSTA (voluntary compliance is calculated from sales tax accruing from voluntary sales tax collection by companies coming into the SSTA compact) met or exceeded their losses from the sourcing change. A DOR “Frequently Asked Questions” document from 2008 confirms this: “When a jurisdiction’s voluntary compliance revenue exceeds its loss of local sales tax revenue, the jurisdiction will not receive mitigation.”

Legal Issues and Challenges – and Along Comes the “Marketplace Fairness Act” – Sheila Gall, Legal Counsel, AWC

- Washington State made changes to its sales tax system, including changing from an origin-based sales tax sourcing system to a destination-based sales tax sourcing in 2007 (SSB 5089);
- This was intended as a step in implementing sales tax collection requirements on internet sales and a way to further the case for state and local governments working to convince Congress to act on federal legislation requiring sales tax collection by internet retailers which became known as “Main Street” or “Marketplace Fairness” in sales tax policy. Passage of SSB 5089 also was to give a voice to Washington on the governing board of the national streamlined agreement;
- Under the national agreement, companies could “voluntarily” join and collect sales tax on behalf of the member states. They would get two big benefits in return:
  - 1) “vendor compensation” -- financial assistance in the costs of sales tax collection; and
  - 2) relief from liability against back taxes in the event their actual “nexus” in a state came under legal question;

- The sourcing change from original to destination resulted in dislocations of sales tax revenues at the local level – both negative and positive. The negative impacts were particularly hard-hitting for jurisdictions with large warehouses or a retail base that included delivery based items such as furniture that had previously sourced sales tax to those warehouse or store jurisdictions;
- As part of the agreement with impacted jurisdictions in implementing the Streamlined Sales Tax changes, the Legislature began appropriating approximately \$50 million per biennium in SST mitigation;
- The program mitigates actual sales tax losses based on 2008 estimates, reduced by actual voluntary compliance new revenues. The calculation would also include new revenues if Congress acts to require collection by internet retailers;
- Mitigation was designed to ramp down and would end when voluntary compliance new revenues exceeded losses. In 2009, 86 jurisdictions, including 55 cities, received mitigation. In the first quarter of 2017, 57 jurisdictions, including 49 cities, received mitigation. The largest mitigation recipient has been King County Metro. For cities, the largest payments go to Kent, Auburn, Tukwila, Issaquah, Spokane Valley, Fife, Woodinville, Sumner, Everett, Lynnwood, and Pasco;
- Regarding the EHB 2163 legislation we referenced earlier, for at least 11 of the mitigation jurisdictions, the new revenue resulting from new sales tax collections from out of state retailers in EHB 2163 would not cover the loss of their expected SST mitigation payments;
- AWC has included passage of a requirement for sales tax collection on internet and other remote sales purchases as a federal priority for many years. While there has been a new push to enact federal Marketplace Fairness legislation again this year, to date Congress has not taken action;
- The stakes of remote sales tax collection are very high, though, and tell you why this is so critical. An early 2014 DOR estimate of a Congressional Marketplace Fairness bill showed it would have resulted in \$493.2 million in new biennial sales taxes to the State of Washington in 2015-17 and \$542.6 million in 2017-19;
- While Congress has not taken action on the Marketplace Fairness issue, other legal precedents surfaced;
- In 2015, Justice Kennedy wrote a concurrence in [Direct Marketing Association v. Brohl](#) in a case involving Colorado information reporting requirements stating that the “legal system should find an appropriate case for this Court to reexamine Quill”;
- The concurrence recognized the changed circumstances of the last 20 years of Quill has had on state and local governments due to rise of internet purchases, Congress’s failure to pass the Marketplace Fairness Act, and states’ need to improve use tax collection;

- Two states, South Dakota and Alabama, have enacted sales tax collection requirements that are moving through the courts, with the expectation of review by the US Supreme Court as a “Quill challenge.” The South Dakota case is currently before the U.S Supreme Court waiting for a decision on whether the court will accept review;
- Several more states have taken other steps to improve collections by out of state businesses. Colorado, Oklahoma, South Dakota, and Vermont—and now Washington-- have enacted reporting or registration requirements on remote sellers;

A Case Study on why “Full Mitigation” isn’t necessarily full – and the hardships on certain cities even with SST Mitigation and the promise of remote sales tax – Robert Goehring, City of Kent

1. According to the March 2015 PSRC Industrial Lands Report the Puget Sound regional industrial land area serves as a significant economic engine for the regional and state economy. Specifically:
  - 28,615 net acres of industrial-zoned and designated lands spread across four counties, 65 jurisdictions, and military and tribal lands.
  - In 2012, total wages paid out by industrial activities on industrial lands were \$24.4 billion, or 23.2% of all wages paid out in the region in 2012.
  - Estimated state tax revenues generated by industrial activities on industrial lands totaled over \$2.25 billion in 2012.
  - Kent-Renton Subarea Profile:
    - 5,970 acres (8% of Region’s Industrial Land)
    - 49,300 industrial jobs (10% of Regions jobs)
    - 14,500 non-industrial jobs
    - Ownership by parcel area (Private - 91%; Public – 9%)
    - Average parcel size 4.2 acres
    - Specialization – Aerospace, Wholesaling and Transportation Distribution and Logistics (TDL)
2. The City of Kent Green River Valley is one of eight PSRC Regional Manufacturing/Industrial Growth Centers and, as such, is a vital component of the regional and state economy.

The City continues to spend a significant amount of money related to the impacts of warehousing, manufacturing and related transportation activities, including, but not limited to, construction and maintenance of roads.

3. Effective July 1, 2008 and pursuant to RCW 82.14.490 and as required by the SSUTA, local sales tax distribution for retail deliveries switched from origin-based sourcing to destination based sourcing resulting in a significant decrease in sales/use tax and local business and occupation tax for jurisdictions with high concentrations of warehousing and manufacturing facilities.
4. Effective July 1, 2008 and pursuant to RCW 82.14.500 and 82.14.390, mitigation for sourcing losses for negatively impacted local governments was established as follows:
  - All except PFDs – Direct quarterly payments from the state calculated as the sourcing loss (“measurement period” - comparison of FY 2008 v. 2009 sales/use tax at the individual business level) less the local portion of “voluntary compliance” (from businesses registering under the SSUTA)
  - PFDs – Eligible if the sourcing loss is at least .5% between the measurement period and current annual revenues up to a maximum rate of .037 percent
5. The Department of Revenue worked with impacted local governments to determine the estimated annual sourcing losses through comparison of pre-sourcing (July 1, 2007 through June 30, 2008) and post-sourcing (July 1, 2008 through June 30, 2009) sales tax at the individual jurisdiction for businesses impacted by the sourcing change.
6. On a quarterly basis for the annual period under review, the Department of Revenue calculated the sourcing losses for each jurisdiction and provided each jurisdiction with respective detail at the individual business level. For example, the Department of Revenue provided information for each impacted business comprised largely as the difference between the reporting periods Q3 2007 (July 1, 2007 through September 30, 2007) and the reporting periods Q3 2008 (July 1, 2008 through September 30, 2008).
7. The Department of Revenue remitted payments during the annual measurement period (FY 2007 v. FY 2008) on the last day of the third month for each quarterly measurement period. For example, the payment for Q3 2008 v. Q3 2009 payment was made on December 31, 2009.
8. Based on in part on feedback received from the impacted local governments, the Department of Revenue adjusted subsequent quarterly calculations during the measurement period to prospectively address concerns noted. For example, the Department’s analysis may have excluded a company that should have been included in the calculations.
9. After all four quarterly measurement periods were completed, the Department of Revenue established a fixed estimated sourcing loss for use in the calculation of quarterly mitigation payments effective FY 2010.

10. Mitigation was calculated based on the fixed estimated sourcing loss less the local government portion of “voluntary compliance” received from businesses operating in the jurisdictions that had registered to collect and remit sales and use tax under the SSUTA.
11. The measurement period (FY 2009) was during the trough of the Great Recession and the estimated sourcing loss calculations were not adjusted for the recovery, for normal sales/use tax growth, or for subsequent changes in warehousing/manufacturing activity.
12. As a result, the City of Kent’s fixed sourcing loss estimate (\$5 million per year) only represents 39% of the 2012 estimated actual sourcing losses (\$12.7 million) based on Department of Revenue information provided to the Puget Sound Regional Council for PRSC’s March 2015 Industrial Lands Report.
13. Due to the disproportionate losses under SSUTA to the City of Kent, the WA Market Place Fairness Act would only represent an estimated \$444,600 in annual sales tax revenues or 9% of annual mitigation currently received (\$5.0 million).

## Exhibit F

2015 Industrial Lands Report: Chapter 4 pg 4-26 to 4-28

**Impacts of Streamlined Sales Tax Policy**

For most activities on industrial lands, tax revenues are directly levied by the jurisdiction where the industrial activity takes place. A major exception is sales tax levied on wholesaling activities. According to the streamlined sales tax (SST) policy, goods that are sold over the Internet or by phone are subject to the sales levy at the place of final destination. In the case of many Wholesaling & Warehousing activities, the immediate implication of this rule is that jurisdictions that are home to many Wholesaling and Warehousing jobs may not see a direct fiscal revenue stream associated with these activities.

To illustrate these impacts, local sales tax revenues were calculated for Wholesaling & Warehousing activities on industrial lands. These activities, across all industrial lands region wide, generate an estimated \$49.8 billion in business revenues. Of this, an estimated 6.2% is in the form of final demand sales, and thus subject to a sales tax levy. Sales transacted within the region account for an estimated 95% of total sales (the remainder representing sales to customers outside the central Puget Sound region), resulting in total regional taxable retail sales of \$2.9 billion in 2012.

Jurisdictions with the largest number of Wholesaling & Warehousing activities employment and associated business revenues include Kent (\$9.5 billion), Seattle (\$8.6 billion), Tacoma (\$4.6 billion), Renton (\$3.6 billion), and Auburn (\$2.5 billion). If sales tax levies were restricted to the origin of sale (and not destination), the City of Kent would collect, based on the above estimates, more than \$16.8 million in sales tax revenues in 2012. However, the SST lowers this total to \$4.1 million, a hypothetical net loss of \$12.7 million (Exhibit 4.28). Conversely, the City of Seattle, which under an origin-based sales tax would directly collect \$15.1 million in sales tax revenues generated by Warehousing & Wholesaling activities, under the SST collects an estimated \$25.4 million, a difference of \$10.3 million.

**Exhibit 4.28. Cities with Largest Absolute Change in Wholesaling & Warehousing Sales Tax Due to SST, 2012, (est., Mils. \$)**

Rank	City	W&W Revenues	Sales Taxes Collected if no SST	Estimated Actual Sales Taxes Collected	Loss or Gain in Local Sales Tax Revenues
1	Kent	9,517	16.8	4.1	-12.7
2	Seattle	8,562	15.1	25.4	10.3
3	Bellevue	102	0.2	6.0	5.8
4	Renton	3,632	6.4	2.4	-4.0
5	Tacoma	4,631	8.2	5.2	-3.0
6	Sumner	2,155	2.9	0.5	-2.4
7	Auburn	2,451	4.3	2.6	-1.7
8	Lynnwood	50	0.1	1.2	1.1
9	Kirkland	383	0.7	1.7	1.0
10	Bremerton	34	0.0	0.9	0.8

Source: \Washington Association of Cities, 2013; \Washington State Department of Revenue, 2014; Community Attributes Inc., 2014.

Note: Loss of gain estimates may not exactly equal differences across other columns due to rounding.

Washington's streamlined sales tax policies went into effect on July 1, 2008, nearly seven years ago. Some cities, such as Kent, may now be questioning the fiscal benefits of accommodating warehousing activities, since state laws for municipal taxes so heavily favor retail sales with points of sale locally. Warehousing is a critical component of the regional economy, however, and the local economic benefits of warehousing do not hinge on SST alone. The local economy, local residents' job opportunities, and the city's role in the regional economy factor heavily into the relationship between local zoning and economic impacts, among other considerations.

Exhibit G

Mitigation Payments Q1 2018

June 29, 2018 Payment for Quarter 1, 2018 Activity Note 1					
Ranking	Jurisdiction	Location Code	Jurisdiction type	Net revenue impact	Mitigation payment made

Note 1: Calculation of Mitigation Payments. Quarterly Mitigation Payments are calculated by the Department of Revenue for each jurisdiction based on the Department of Revenue Calculated Sourcing Loss less the local government portion of Voluntary Compliance and, effective January 1, 2018, WA Marketplace Fairness Act sales and use tax. "Calculated Sourcing Loss" means the sales and use tax loss experienced by the jurisdiction based on comparison of sales tax for certain businesses between the pre-sourcing (July 1, 2007 through June 30, 2018) and the post-sourcing (July 1, 2008 through June 30, 2009) tax return periods. "Voluntary Compliance" means sales and use tax attributed to the jurisdiction collected from businesses voluntarily registering to collect and remit sales and use tax under the Streamlined Sales and Use Tax Agreement (SSUTA). "WA Marketplace Fairness Act" means sales and use tax attributed to the jurisdiction collected from businesses reporting and/or collecting and remitting sales and use tax pursuant to SHB 2186 Washington State Marketplace Fairness Act (MPFA). For example, the City of Kent's mitigation payment for June 29, 2018 representing Quarter 1, 2018 activity (\$1,136,711) incorporates one quarter of its Calculated Annual Sourcing Loss (\$1,257,611) [ $\$5,030,445$  divided by four] less Voluntary Compliance (\$13,501) and less WA Marketplace Fairness Act (\$107,399).

1	KENT	1715	City	(\$1,136,711.13)	\$1,136,711.13
2	AUBURN	1702	City	(\$414,606.59)	\$414,606.59
3	TUKWILA	1729	City	(\$259,185.05)	\$259,185.05
4	ISSAQUAH	1714	City	(\$153,928.45)	\$153,928.45
5	FIFE	2706	City	(\$122,798.67)	\$122,798.67
6	WOODINVILLE	1735	City	(\$111,263.11)	\$111,263.11
7	SUMNER	2716	City	(\$99,089.41)	\$99,089.41
8	SPOKANE VALLEY	3213	City	(\$75,976.91)	\$75,976.91
9	BURLINGTON	2902	City	(\$23,636.75)	\$23,636.75
10	LYNNWOOD	3110	City	(\$20,548.29)	\$20,548.29
11	OTHELLO	0103	City	(\$18,842.90)	\$18,842.90
12	MILTON	1731	City	(\$16,842.68)	\$16,842.68
13	MONROE	3112	City	(\$8,736.04)	\$8,736.04
14	LYNDEN	3705	City	(\$6,509.78)	\$6,509.78
15	COULEE CITY	1301	City	(\$3,711.57)	\$3,711.57
16	LIBERTY LAKE	3212	City	(\$3,254.10)	\$3,254.10
17	PACIFIC	1723	City	(\$3,164.61)	\$3,164.61
18	PASCO	1104	City	(\$1,792.37)	\$1,792.37
19	FAIRFIELD	3204	City	(\$1,559.40)	\$1,559.40
20	ST. JOHN	3814	City	(\$1,526.73)	\$1,526.73
21	TOPPENISH	3910	City	(\$1,021.88)	\$1,021.88
22	HOQUIAM	1404	City	(\$866.47)	\$866.47
23	LONG BEACH	2502	City	(\$860.87)	\$860.87
24	NOOKSACK	3706	City	(\$780.20)	\$780.20
25	LATAH	3205	City	(\$666.90)	\$666.90
26	ALGONA	1701	City	(\$222.28)	\$222.28
	<b>Total Jurisdictions Receiving Payments</b>			<b>(\$2,488,103.14)</b>	<b>\$2,488,103.14</b>
1	SEATTLE	1726	City	\$1,530,159.72	-
2	KING COUNTY	1700	County	\$646,355.56	-

3	PIERCE COUNTY	2700	County	\$643,654.41	-
4	SNOHOMISH COUNTY	3100	County	\$569,764.22	-
5	KITSAP COUNTY	1800	County	\$401,480.11	-
6	WHATCOM COUNTY	3700	County	\$361,468.20	-
7	THURSTON COUNTY	3400	County	\$325,201.54	-
8	SPOKANE COUNTY	3200	County	\$324,573.02	-
9	BENTON COUNTY	300	County	\$229,188.11	-
10	CLARK COUNTY	600	County	\$213,605.94	-
11	BELLEVUE	1704	City	\$182,011.29	-
12	ISLAND COUNTY	1500	County	\$179,898.61	-
13	TACOMA	2717	City	\$174,219.63	-
14	SPOKANE CITY	3210	City	\$173,009.74	-
15	YAKIMA COUNTY	3900	County	\$166,286.76	-
16	OLYMPIA	3403	City	\$163,353.91	-
17	KENNEWICK	0302	City	\$142,205.93	-
18	RICHLAND	0304	City	\$137,445.60	-
19	SKAGIT COUNTY	2900	County	\$133,553.48	-
20	VANCOUVER	0605	City	\$132,861.49	-
21	BELLINGHAM	3701	City	\$131,767.62	-
22	RENTON	1725	City	\$130,875.13	-
23	GRANT COUNTY	1300	County	\$128,560.40	-
24	BOTHELL	1706	City	\$122,857.10	-
25	KIRKLAND	1716	City	\$119,511.68	-
26	CLALLAM COUNTY	500	County	\$119,479.23	-
27	REDMOND	1724	City	\$116,843.66	-
28	KITTITAS COUNTY	1900	County	\$108,845.23	-
29	SAMMAMISH	1739	City	\$107,304.38	-
30	FEDERAL WAY	1732	City	\$106,353.17	-
31	MASON COUNTY	2300	County	\$102,618.43	-
32	LEWIS COUNTY	2100	County	\$99,487.62	-
33	EDMONDS	3104	City	\$88,532.73	-
34	LACEY	3402	City	\$88,279.73	-
35	BREMERTON	1801	City	\$86,098.24	-
36	PUYALLUP	2711	City	\$85,811.67	-
37	COWLITZ COUNTY	800	County	\$81,680.54	-
38	BLAINE	3702	City	\$80,958.10	-
39	MERCER ISLAND	1719	City	\$80,056.71	-
40	GRAYS HARBOR COUNTY	1400	County	\$79,776.27	-
41	SNOHOMISH CITY	3115	City	\$78,185.99	-

42	JEFFERSON COUNTY	1600	County	\$73,529.49	-
43	GIG HARBOR	2708	City	\$73,133.45	-
44	SHORELINE	1737	City	\$70,061.65	-
45	WALLA WALLA COUNTY	3600	County	\$69,067.20	-
46	PULLMAN	3812	City	\$67,026.01	-
47	OKANOGAN COUNTY	2400	County	\$66,330.80	-
48	CHELAN COUNTY	400	County	\$63,710.99	-
49	YAKIMA CITY	3913	City	\$63,025.12	-
50	BAINBRIDGE ISLAND	1804	City	\$61,892.68	-
51	SAN JUAN COUNTY	2800	County	\$61,204.99	-
52	PORT ANGELES	0502	City	\$57,475.07	-
53	STEVENS COUNTY	3300	County	\$56,268.15	-
54	OAK HARBOR	1503	City	\$54,278.29	-
55	WHITMAN COUNTY	3800	County	\$52,301.42	-
56	SNOQUALMIE	1728	City	\$52,048.14	-
57	MAPLE VALLEY	1720	City	\$51,594.91	-
58	WALLA WALLA CITY	3604	City	\$48,780.49	-
59	LAKE STEVENS	3109	City	\$48,667.73	-
60	DOUGLAS COUNTY	900	County	\$47,649.71	-
61	BURIEN	1734	City	\$46,588.45	-
62	ANACORTES	2901	City	\$46,386.08	-
63	ELLENSBURG	1902	City	\$46,381.26	-
64	MOUNT VERNON	2907	City	\$45,451.81	-
65	FRANKLIN COUNTY	1100	County	\$44,637.99	-
66	UNIVERSITY PLACE	2719	City	\$43,612.12	-
67	PORT TOWNSEND	1601	City	\$43,093.32	-
68	EAST WENATCHEE	0902	City	\$42,898.48	-
69	MUKILTEO	3114	City	\$42,105.69	-
70	SEATAC	1733	City	\$40,542.20	-
71	TUMWATER	3406	City	\$39,197.95	-
72	LONGVIEW	0804	City	\$38,745.29	-
73	SPOKANE PUBLIC FACILITY		Other	\$38,128.94	-
74	MOUNTLAKE TERRACE	3113	City	\$37,398.87	-
75	PACIFIC COUNTY	2500	County	\$36,629.82	-
76	POULSBO	1803	City	\$35,513.73	-
77	MARYSVILLE	3111	City	\$34,976.86	-
78	SHELTON	2301	City	\$33,432.67	-
79	BATTLE GROUND	0601	City	\$33,346.19	-
80	CAMAS	0602	City	\$32,958.87	-

81	MOSES LAKE	1309	City	\$32,449.23	-
82	ENUMCLAW	1711	City	\$31,130.36	-
83	COVINGTON	1712	City	\$31,001.74	-
84	DES MOINES	1709	City	\$30,382.70	-
85	STANWOOD	3116	City	\$30,233.65	-
86	QUINCY	1310	City	\$29,844.13	-
87	WEST RICHLAND	0305	City	\$28,644.13	-
88	CENTRALIA	2101	City	\$28,273.69	-
89	SELAH	3907	City	\$27,638.29	-
90	PORT ORCHARD	1802	City	\$26,886.23	-
91	PROSSER	0303	City	\$25,846.91	-
92	NORTH BEND	1722	City	\$25,807.73	-
93	PEND OREILLE COUNTY	2600	County	\$25,678.66	-
94	LINCOLN COUNTY	2200	County	\$24,681.37	-
95	ADAMS COUNTY	100	County	\$24,300.36	-
96	EPHRATA	1303	City	\$24,119.57	-
97	LAKEWOOD	2721	City	\$23,698.47	-
98	MILL CREEK	3119	City	\$23,484.50	-
99	DUVALL	1710	City	\$23,090.14	-
100	WASHOUGAL	0606	City	\$22,952.55	-
101	SEQUIM	0503	City	\$21,672.20	-
102	BONNEY LAKE	2701	City	\$20,475.33	-
103	KLICKITAT COUNTY	2000	County	\$20,402.63	-
104	KENMORE	1738	City	\$20,350.27	-
105	DUPONT	2704	City	\$19,639.75	-
106	WENATCHEE	0405	City	\$17,637.33	-
107	NEWCASTLE	1736	City	\$17,282.55	-
108	FOOTBALL		Public Facilities District	\$17,093.71	-
109	YELM	3407	City	\$16,588.86	-
110	ABERDEEN	1401	City	\$16,555.10	-
111	STEILACOOM	2715	City	\$16,521.45	-
112	MEDINA	1718	City	\$16,180.51	-
113	SUMAS	3707	City	\$16,093.05	-
114	CLARKSTON	0202	City	\$16,047.78	-
115	ORTING	2710	City	\$15,981.87	-
116	FERRY COUNTY	1000	County	\$15,907.14	-
117	COLLEGE PLACE	3601	City	\$15,697.84	-
118	CHELAN CITY	0402	City	\$15,511.75	-

119	LAKE FOREST PARK	1717	City	\$14,856.94	-
120	ASOTIN COUNTY	200	County	\$13,755.74	-
121	MONTESANO	1406	City	\$12,853.28	-
122	BENTON CITY	0301	City	\$12,765.27	-
123	FRIDAY HARBOR	2801	City	\$12,469.82	-
124	NORMANDY PARK	1721	City	\$12,290.65	-
125	BUCKLEY	2702	City	\$12,128.66	-
126	WAPATO	3912	City	\$11,762.23	-
127	COUPEVILLE	1501	City	\$11,729.88	-
128	KELSO	0803	City	\$11,415.08	-
129	FIRCREST	2707	City	\$11,211.63	-
130	SKAMANIA COUNTY	3000	County	\$11,152.33	-
131	GOLDENDALE	2002	City	\$11,054.86	-
132	CLYDE HILL	1708	City	\$10,854.28	-
133	EDGEWOOD	2720	City	\$10,776.08	-
134	CLE ELUM	1901	City	\$10,753.88	-
135	CHENEY	3202	City	\$10,728.23	-
136	ZILLAH	3914	City	\$10,504.25	-
137	OROVILLE	2408	City	\$10,392.46	-
138	OCEAN SHORES	1409	City	\$10,150.01	-
139	LANGLEY	1502	City	\$9,937.41	-
140	MATTAWA	1308	City	\$9,898.83	-
141	BRIER	3102	City	\$9,892.22	-
142	EATONVILLE	2705	City	\$9,838.47	-
143	ROYAL CITY	1311	City	\$9,798.83	-
144	COLFAX	3802	City	\$9,730.17	-
145	BREWSTER	2401	City	\$9,625.12	-
146	NEWPORT	2605	City	\$9,182.58	-
147	BLACK DIAMOND	1705	City	\$9,123.66	-
148	COLUMBIA COUNTY	700	County	\$8,977.99	-
149	CASHMERE	0401	City	\$8,905.61	-
150	SULTAN	3117	City	\$8,841.00	-
151	KALAMA	0802	City	\$8,521.36	-
152	CONNELL	1101	City	\$8,343.08	-
153	EVERSON	3703	City	\$8,314.28	-
154	GRANITE FALLS	3107	City	\$7,970.66	-
155	CARNATION	1707	City	\$7,882.88	-
156	LEAVENWORTH	0404	City	\$7,879.29	-
157	LA CONNER	2905	City	\$7,640.26	-

158	TENINO	3405	City	\$7,161.21	-
159	FORKS	0501	City	\$6,963.23	-
160	WAHKIAKUM COUNTY	3500	County	\$6,740.97	-
161	OMAK	2407	City	\$6,652.02	-
162	WESTPORT	1408	City	\$6,571.89	-
163	CHEWELAH	3301	City	\$6,528.80	-
164	RAYMOND	2503	City	\$6,496.84	-
165	GRANDVIEW	3901	City	\$6,447.68	-
166	AIRWAY HEIGHTS	3201	City	\$6,403.46	-
167	DAYTON	0701	City	\$6,268.99	-
168	MESA	1103	City	\$6,227.30	-
169	WARDEN	1313	City	\$6,139.17	-
170	TWISP	2412	City	\$6,063.85	-
171	DAVENPORT	2203	City	\$5,822.74	-
172	SUNNYSIDE	3908	City	\$5,723.30	-
173	KETTLE FALLS	3303	City	\$5,713.96	-
174	CHEHALIS	2102	City	\$5,573.66	-
175	WHITE SALMON	2003	City	\$5,543.41	-
176	TONASKET	2411	City	\$5,438.64	-
177	BEAUX ARTS VILLAGE	1703	City	\$5,334.88	-
178	CASTLE ROCK	0801	City	\$5,333.48	-
179	ROY	2712	City	\$5,203.51	-
180	CONCRETE	2903	City	\$5,176.57	-
181	REPUBLIC	1001	City	\$5,033.11	-
182	NAPAVINE	2105	City	\$5,022.19	-
183	MABTON	3904	City	\$4,940.17	-
184	WOODLAND	0805	City	\$4,865.65	-
185	MCCLEARY	1405	City	\$4,859.46	-
186	LA CENTER	0603	City	\$4,739.23	-
187	RAINIER	3404	City	\$4,722.15	-
188	DARRINGTON	3103	City	\$4,492.47	-
189	ROSLYN	1904	City	\$4,464.26	-
190	GRANGER	3902	City	\$4,443.52	-
191	SOUTH BEND	2504	City	\$4,230.50	-
192	YARROW POINT	1730	City	\$4,161.62	-
193	TIETON	3909	City	\$4,132.49	-
194	CATHLAMET	3501	City	\$4,098.93	-
195	MEDICAL LAKE	3206	City	\$3,942.47	-
196	GOLD BAR	3106	City	\$3,758.58	-

197	RUSTON	2713	City	\$3,748.60	-
198	WOODWAY	3118	City	\$3,719.72	-
199	RITZVILLE	0104	City	\$3,702.92	-
200	TOLEDO	2107	City	\$3,561.56	-
201	ENTIAT	0403	City	\$3,528.01	-
202	WINTHROP	2413	City	\$3,446.66	-
203	ILWACO	2501	City	\$3,299.78	-
204	YACOLT	0607	City	\$2,998.12	-
205	NACHES	3906	City	\$2,995.60	-
206	PRESCOTT	3602	City	\$2,954.17	-
207	SOAP LAKE	1312	City	\$2,872.85	-
208	KITTITAS CITY	1903	City	\$2,855.56	-
209	ROSALIA	3813	City	\$2,820.20	-
210	OKANOGAN CITY	2406	City	\$2,805.16	-
211	WINLOCK	2109	City	\$2,778.20	-
212	GRAND COULEE	1305	City	\$2,730.16	-
213	HARRAH	3903	City	\$2,725.42	-
214	IONE	2602	City	\$2,599.28	-
215	BRIDGEPORT	0901	City	\$2,578.88	-
216	ODESSA	2205	City	\$2,538.79	-
217	GEORGE	1304	City	\$2,485.45	-
218	BINGEN	2001	City	\$2,457.35	-
219	STEVENSON	3002	City	\$2,451.39	-
220	PATEROS	2409	City	\$2,400.55	-
221	WATERVILLE	0905	City	\$2,334.58	-
222	WILBUR	2208	City	\$2,300.13	-
223	COWLITZ PFD COLUMBIA THEATRE		Other	\$2,289.12	-
224	METALINE FALLS	2604	City	\$2,272.97	-
225	ELMA	1403	City	\$2,268.75	-
226	COLVILLE	3302	City	\$2,215.92	-
227	FERNDALE	3704	City	\$2,135.09	-
228	GARFIELD COUNTY	1200	County	\$2,112.88	-
229	WAITSBURG	3603	City	\$2,064.97	-
230	YAKIMA PFD CAPITOL THEATRE		Other	\$2,032.50	-
231	SKYKOMISH	1727	City	\$1,998.78	-
232	HUNTS POINT	1713	City	\$1,989.03	-
233	LIND	0102	City	\$1,876.27	-
234	PALOUSE	3811	City	\$1,868.24	-
235	COSMOPOLIS	1402	City	\$1,822.08	-

236	OAKVILLE	1407	City	\$1,739.27	-
237	UNION GAP	3911	City	\$1,678.23	-
238	TEKOA	3815	City	\$1,612.59	-
239	POMEROY	1201	City	\$1,603.20	-
240	REARDAN	2206	City	\$1,569.66	-
241	ELECTRIC CITY	1302	City	\$1,490.77	-
242	NORTHPORT	3305	City	\$1,426.53	-
243	SOUTH CLE ELUM	1905	City	\$1,422.04	-
244	DEER PARK	3203	City	\$1,361.09	-
245	COULEE DAM	2403	City	\$1,343.07	-
246	SOUTH PRAIRIE	2714	City	\$1,334.95	-
247	EVERETT	3105	City	\$1,306.60	-
248	MOSSYROCK	2104	City	\$1,283.40	-
249	RIDGEFIELD	0604	City	\$1,212.06	-
250	MANSFIELD	0903	City	\$1,123.27	-
251	SPRINGDALE	3306	City	\$1,082.69	-
252	ARLINGTON	3101	City	\$1,074.35	-
253	CARBONADO	2703	City	\$1,064.92	-
254	ALMIRA	2201	City	\$1,053.34	-
255	NORTH BONNEVILLE	3001	City	\$1,052.34	-
256	CUSICK	2601	City	\$1,043.40	-
257	HAMILTON	2904	City	\$1,015.05	-
258	COLTON	3803	City	\$948.50	-
259	WILKESON	2718	City	\$944.93	-
260	BUCODA	3401	City	\$930.20	-
261	MILLWOOD	3207	City	\$924.43	-
262	SEDRO WOOLLEY	2908	City	\$902.08	-
263	CRESTON	2202	City	\$893.77	-
264	ASOTIN CITY	0201	City	\$861.19	-
265	PE ELL	2106	City	\$827.10	-
266	GARFIELD	3806	City	\$804.73	-
267	ENDICOTT	3804	City	\$784.00	-
268	MOXEE CITY	3905	City	\$747.51	-
269	LYMAN	2906	City	\$722.37	-
270	ROCK ISLAND	0904	City	\$697.64	-
271	SPRAGUE	2207	City	\$695.09	-
272	VADER	2108	City	\$655.47	-
273	WASHTUCNA	0105	City	\$647.06	-
274	RIVERSIDE	2410	City	\$645.82	-

