

TAX STATISTICS

2006

WASHINGTON STATE DEPARTMENT OF REVENUE
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PURPOSE OF THIS REPORT

This report provides an historical record of tax collections and related statistics in Washington. It contains data on most state tax sources, as well as local government taxes in which the Department is involved. State revenue collections in Section I reflect fiscal year 2006, ending June 30, 2006, while most of the local sales tax and property tax information in Section II represents a calendar year basis.

The audience for this report includes, but is not limited to, the Governor's office, members and staff of legislative fiscal committees, state and local agencies, and the media, as well as citizens and businesses who are interested in Washington taxes.

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TAX STATISTICS 2006

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STATE EXCISE TAX COLLECTIONS

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Table 1
SUMMARY OF WASHINGTON STATE TAX COLLECTIONS
Fiscal Years 2005 and 2006 (\$000)

State Tax Source*	Fiscal Year 2005	Fiscal Year 2006	Percent Change
<u>Sales Taxes</u>			
Retail sales and use	\$6,620,167	\$7,353,999	11.1 %
Motor fuels	958,762	1,056,524	10.2
Alcoholic beverages	198,673	237,192	19.4
Cigarette and tobacco	351,122	462,423	31.7
Other	120,060	151,009	25.8
<u>Gross Receipts Taxes</u>			
Business and occupation	2,269,105	2,477,831	9.2
Public utility	303,778	339,874	11.9
Other	366,468	388,685	6.1
<u>Property & In-lieu Taxes</u>			
State property tax	1,589,947	1,632,815	2.7
Other	83,241	87,038	4.6
<u>Other State Taxes</u>			
Real estate excise	823,110	1,010,457	22.8
All other taxes	246,473	327,590	32.9
TOTAL STATE TAXES	\$13,930,906	\$15,525,437	11.4 %

*Excludes local taxes; see Table 2 for detailed data.

Chart 1

MAJOR WASHINGTON STATE TAXES

**Percentage Distribution - Fiscal Year 2006
(Does not include local government taxes)**

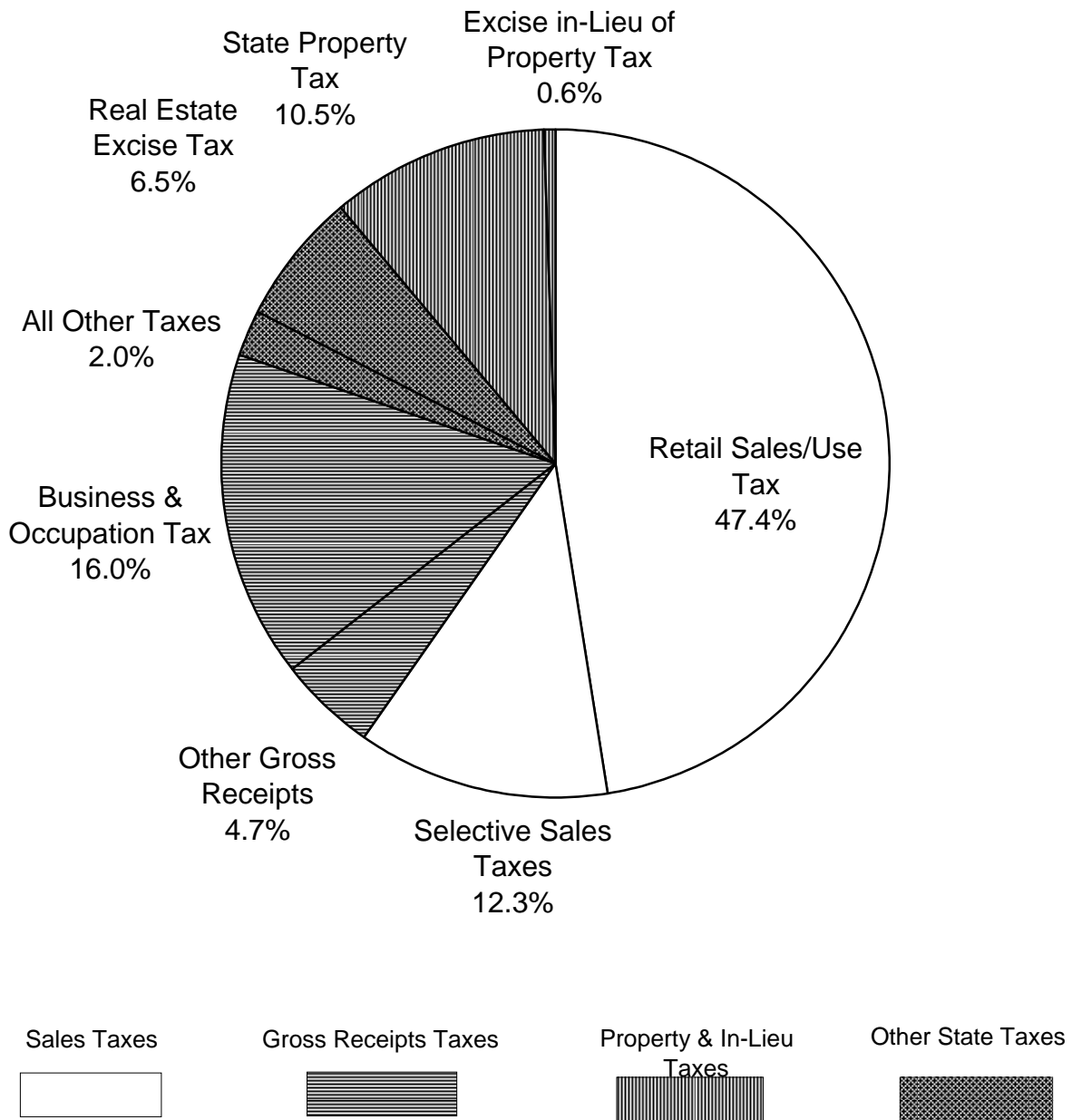


Table 2
NET WASHINGTON STATE TAX COLLECTIONS:
LATEST FIVE YEARS
Fiscal Years 2002-2006 (\$000)

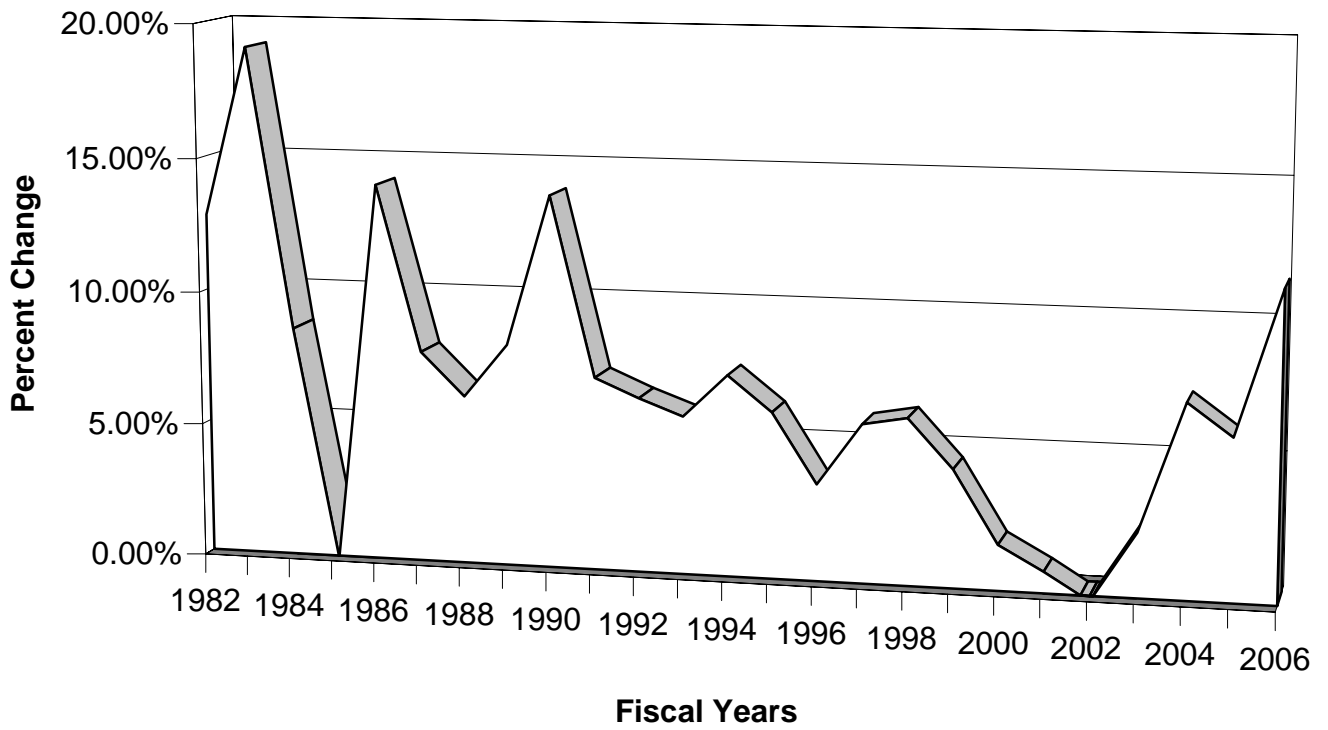
Source	2002	2003	2004	2005	2006
ALL STATE TAXES	\$11,917,901	\$12,225,639	\$13,108,842	\$13,930,906	\$15,525,437
General & Selective Sales Taxes	7,159,448	7,320,309	7,740,583	8,248,784	9,261,147
Retail Sales	5,444,365	5,560,658	5,791,960	6,166,266	6,882,255
Use	377,121	376,648	391,015	453,901	471,744
Motor Fuels	727,359	740,345	890,518	958,762	1,056,524
Liquor Sales	60,391	63,346	69,317	74,102	78,806
Liquor Liter	69,097	70,213	73,821	77,124	108,428
Beer Excise	28,913	29,819	30,799	29,899	30,370
Wine Excise	15,418	17,147	17,488	17,548	19,588
Cigarette	302,337	329,627	336,156	323,580	435,813
Tobacco Products	25,791	23,637	27,393	27,542	26,610
Convention Center	37,190	38,432	40,703	42,948	49,514
Solid Waste Collection	24,785	25,604	26,849	27,860	29,644
Wood Stove Fee	326	234	205	225	288
Brokered Natural Gas	25,811	23,977	24,178	29,745	40,158
Rental Car	20,544	20,622	20,181	19,282	21,954
Tribal Cigarette taxes	--	--	--	--	6,258
Replacement Vehicle Tire Fee	--	--	--	--	3,193
Gross Receipts Taxes	2,532,256	2,518,157	2,715,134	2,939,351	3,206,390
Business and Occupation	1,958,283	1,923,370	2,067,872	2,269,105	2,477,831
Public Utility	274,581	269,821	292,831	303,778	339,874
Litter	6,149	6,229	6,973	7,190	7,909
Insurance Premiums	291,250	316,690	345,614	357,381	378,804
Parimutuel	1,900	1,816	1,774	1,836	1,899
Boxing and Wrestling	93	231	70	61	73
Property & In-lieu Excise Taxes	1,502,870	1,559,792	1,601,958	1,673,188	1,719,853
State Property Tax Levy	1,431,434	1,482,680	1,524,255	1,589,947	1,632,815
Watercraft/Airplane Excise	11,592	13,158	13,798	15,187	16,356
PUD Privilege	31,509	36,999	36,614	38,024	38,894
Timber Excise	10,027	8,327	7,855	10,112	9,282
Leasehold Excise	18,308	18,628	19,436	19,918	22,506
Other State Taxes	723,327	827,381	1,051,167	1,069,583	1,338,047
Estate	114,517	122,451	139,855	-42,229	24,392
Real Estate Excise	432,910	513,996	615,618	823,110	1,010,457
Fish	1,490	1,850	1,698	4,838	1,980
Hazardous Substance (incl. local)	45,172	50,721	68,921	80,929	90,810
Carbonated Beverage Syrup	9,205	9,293	17,846	9,688	9,413
Petroleum Products	--	--	26,534	3,688	41
Oil Spill	5,561	5,537	5,809	6,170	5,287
IMR Tax	8,361	7,952	8,269	8,129	8,372
Enhanced 911 Telephone	8,595	10,172	16,115	16,677	17,486
Telephone Lines (WTAP & TRS)	11,447	11,068	11,509	10,439	9,776
Nursing Home Quality Maint. Fee	--	--	32,802	33,557	27,553
Penalties and Interest	86,069	94,341	106,191	114,587	132,480

Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt and other tax-collecting agencies.

Chart 2

NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections for Past Twenty-five Years
Fiscal Years 1982-2006



Note: 1985 had 11 months of collections due to elimination of revenue chargeback.

Table 3
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 2006

Source	Amount (\$000)*	% of State Sources
TAXES	\$13,165,130	95.9 %
DEPARTMENT OF REVENUE**	12,905,250	94.0
1935 Revenue Act Taxes	10,322,282	75.2
Retail sales	6,892,188	50.2
Use	464,631	3.4
Business and occupation	2,411,887	17.5
Public utility	330,554	2.4
Cigarette	52,308	0.4
Liquor sales (percent)	37,743	0.3
Penalties and interest	132,971	1.0
Other General Fund Taxes	2,582,968	18.8
Tobacco products	8,777	0.1
Liquor sales (liter)	87,171	0.6
Liquor surtaxes	16,006	0.1
State property tax	1,384,359	10.1
PUD privilege	38,894	0.3
Leasehold excise	21,811	0.2
Real estate excise	938,290	6.8
Brokered natural gas	44,536	0.3
IMR tax	8,368	0.1
All other DOR G.F. taxes	34,756	0.2
OTHER STATE TAXES	259,880	1.9
Watercraft excise	16,081	0.1
Insurance premiums	250,864	1.8
Other taxes (credits)	(7,065)	0.0
OTHER STATE REVENUE SOURCES	564,193	4.1
Dept. of Revenue non-tax revenues	83,240	0.6
Licenses, permits and fees	84,935	0.6
Contributions and grants	95,635	0.7
Interest Income	78,397	0.6
Other miscellaneous revenue	221,986	1.6
SUBTOTAL - STATE SOURCES	\$13,729,323	100.0 %
FEDERAL GRANTS-IN-AID	6,120,793	
TOTAL GENERAL FUND REVENUES	\$19,850,116	

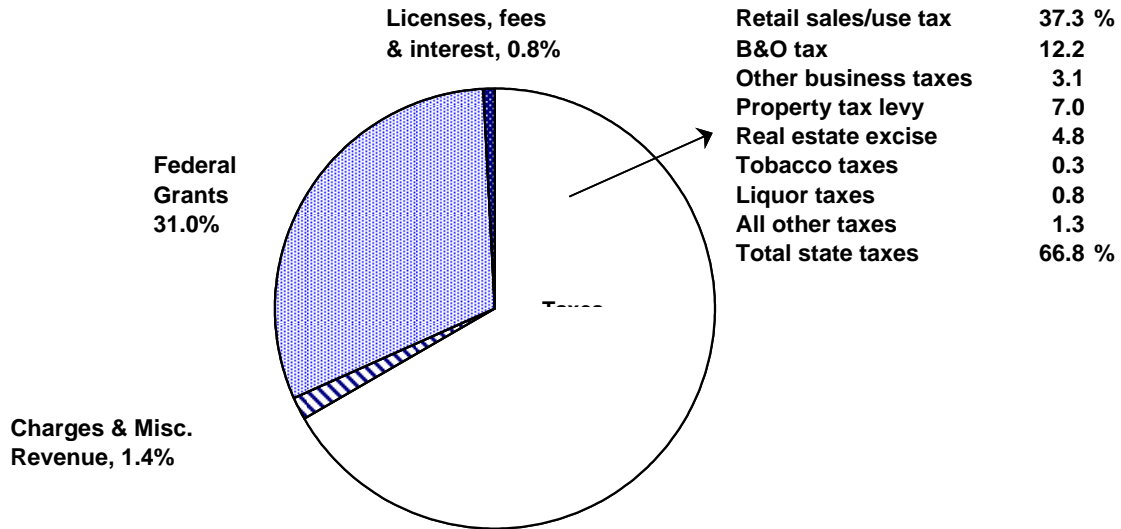
*Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.

**These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

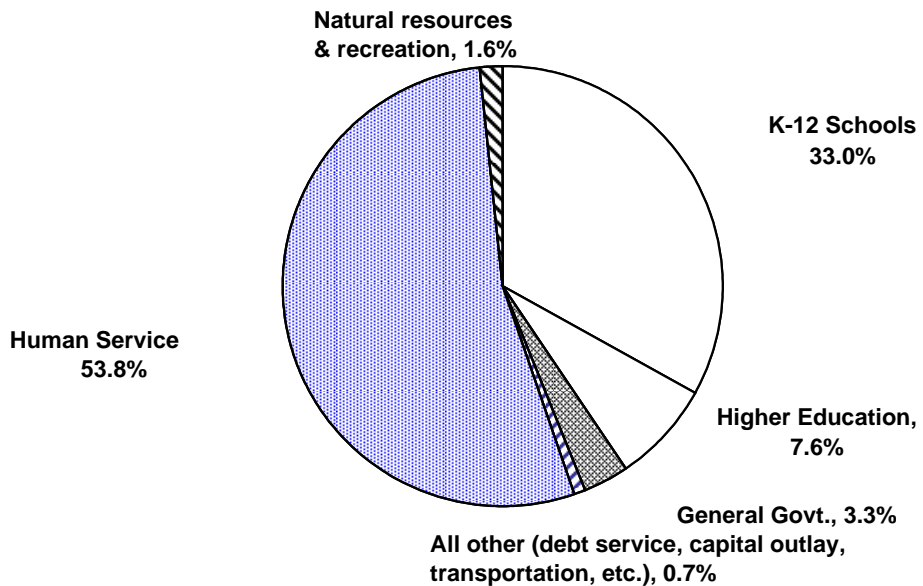
Source: "2006 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

Chart 3
WASHINGTON STATE GENERAL FUND
Fiscal Year 2006

Revenue - \$19,720 million



Expenditures - \$18,252 million



Source: "2006 Comprehensive Annual Financial Report," Office of Financial Management.

Table 4

DEPARTMENT OF REVENUE COLLECTIONS
Fiscal Years 2005 and 2006 (\$000)

Source	Fiscal 2005	Fiscal 2006	Percent Change
STATE TAXES	\$12,550,232	\$14,021,823	11.7 %
1935 Revenue Act Taxes	9,705,319	10,818,803	11.5
Retail sales	6,166,266	6,882,255	11.6
Use	453,901	471,744	3.9
Business and occupation	2,269,105	2,477,831	9.2
Public utility	303,778	339,874	11.9
Cigarette	323,580	435,813	34.7
Liquor sales	74,102	78,806	6.3
Penalties and interest	114,587	132,480	15.6
Property and In-lieu Excises	1,658,001	1,703,497	2.7
State property tax	1,589,947	1,632,815	2.7
PUD privilege	38,024	38,894	2.3
Timber excise (state)	10,112	9,282	(8.2)
Leasehold excise (state)	19,918	22,506	13.0
Other State Taxes	1,186,912	1,499,523	26.3
Estate	(42,229)	24,392	n.a.
Tobacco products	27,542	26,610	(3.4)
Liquor liter	77,124	108,428	40.6
Litter	7,190	7,909	10.0
Fish	4,838	1,980	(59.1)
Real estate excise	823,110	1,010,457	22.8
Convention center, 7.0 & 2.8% tax	35,021	40,446	15.5
Convention center, 2.0% tax*	7,927	9,068	14.4
Solid waste collection	27,860	29,644	6.4
Wood stove fee	225	288	28.0
Hazardous substance	80,929	90,810	12.2
Carbonated beverage syrup	9,688	9,413	(2.8)
Petroleum products	3,688	41	n.a.
Brokered natural gas	29,745	40,158	35.0
Oil spill tax	6,170	5,287	(14.3)
IMR tax	8,129	8,372	3.0
Rental car	19,282	21,954	13.9
Enhanced 911 telephone	16,677	17,486	4.9
Telephone assistance - WTAP	5,026	5,605	11.5
Telecomm. relay service - TRS	5,413	4,171	(22.9)
Nursing home quality maint. fee	33,557	27,553	(17.9)
Replacement vehicle tire fee	0	3,193	n.a.
Tribal cigarette taxes	0	6,258	n.a.

Note: Cash collections. Some taxes are actually collected by other agencies, e.g., liquor taxes, state property tax levy, and real estate excise tax, although the Department has administrative functions related to these taxes.

Table 4, Cont.
DEPARTMENT OF REVENUE COLLECTIONS
Fiscal Years 2005 and 2006 (\$000)

Source	Fiscal 2005	Fiscal 2006	Percent Change
ADMINISTRATIVE COLLECTIONS	\$22,705	\$24,516	8.0 %
Escheats	31	92	196.8
Property tax exemption fees	184	179	(2.7)
Unclaimed property (net)	3,238	2,887	(10.8)
City/county administration fee	10,374	11,365	9.6
Transit district administration fee	6,345	7,106	12.0
Other local tax administration fees	2,022	2,398	18.6
Vehicle excise taxes and penalties	271	256	(5.5)
Miscellaneous receipts	240	233	(2.9)
LOCAL TAX COLLECTIONS	2,236,651	2,486,759	11.2
Local sales/use taxes:			
City/county (1.0%)	1,028,774	1,124,631	9.3
Transit district (0.1 - 0.9%)	626,833	703,502	12.2
Criminal justice (0.1%)	101,569	112,608	10.9
Public facilities (0.1 - 0.2%)	6,750	7,331	8.6
Correctional facilities (0.1%)	32,689	38,246	17.0
Regional transit (0.4%)	225,849	248,207	9.9
Rural counties sales/use (0.08%)*	18,719	19,958	6.6
Regional centers (0.033%)*	15,941	17,412	9.2
Pierce County zoo/aquarium (0.1%)	11,057	12,268	11.0
Emergency communications (0.1%)	10,820	12,368	14.3
Public safety (0.3%)	5,653	16,153	185.7
Mental health/chemical dependency (0.1%)	0	1,605	n.a.
City/county leasehold tax	16,775	19,638	17.1
County timber tax (distributions)	30,511	36,486	19.6
Local hotel/motel taxes	53,262	56,843	6.7
Brokered natural gas	8,510	10,845	27.4
Rental car taxes:			
County (1.0%)	2,914	3,214	10.3
King County baseball stadium (2.0%)	4,773	5,298	11.0
Regional transit (0.8%)	2,151	2,360	9.7
King County taxes, prof. sports stadiums:			
Food & beverage (0.5%)	17,162	18,417	7.3
Baseball stadium sales/use (0.017%)*	6,899	7,530	9.1
Football stadium sales/use (0.016%)*	6,496	7,088	9.1
Room fee for lodging facilities	2,544	3,584	40.9
REET technology fee	0	1,167	n.a.
TOTAL DEPARTMENT COLLECTIONS	\$14,809,588	\$16,533,098	11.6 %

*Tax is credited against state retail sales/use tax - no additional tax for consumers.

Table 5

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2005 & 2006 (\$000)

Tax Source and Fund	Fiscal Year 2005	Fiscal Year 2006
Retail Sales Tax		
General Fund	\$6,136,279	\$6,845,419
Water Quality Account	107	473
Convention Center Account	227	140
Advanced Environmental Mitigation Account	17	27
Multimodal Transportation Account	29,636	29,917
Performance Audits of Government Account	0	6,279
TOTAL	6,166,266	6,882,255
Use Tax		
General Fund	448,429	465,354
Advanced Environmental Mitigation Acct.	0	2
Multimodal Transportation Account	5,472	5,955
Performance Audits of Government Account	0	433
TOTAL	453,901	471,744
Business and Occupation Tax		
General Fund	2,206,304	2,406,655
Health Services Account	62,801	70,785
Problem Gambling Account	0	391
TOTAL	2,269,105	2,477,831
Public Utility Tax		
General Fund	293,299	328,693
Public Works Assistance Acct.	10,479	11,181
TOTAL	303,778	339,874
Cigarette Tax		
General Fund	52,266	52,663
Water Quality Account	18,162	19,246
Violence Reduction & Drug Enforcement Acct.	23,838	25,420
Health Services Account	229,314	243,236
Education Legacy Account	0	95,248
TOTAL	323,580	435,813
Liquor Sales Tax		
General Fund	42,814	45,532
Liquor Excise Tax Account	18,969	20,173
Health Services Account	12,319	13,101
TOTAL	74,102	78,806
Penalties and Interest		
General Fund - TOTAL	114,587	132,480

NOTE: A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000

Table 5 Continued

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2005 & 2006 (\$000)

Tax Source and Fund	Fiscal Year 2005	Fiscal Year 2005
State Property Tax Levy		
General Fund	1,394,435	1,387,611
Student Achievement Fund	195,512	245,204
TOTAL	1,589,947	1,632,815
PUD Privilege Tax (incl. distributions to local govt.)		
General Fund - TOTAL	38,024	38,894
Timber Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	10,112	9,282
Leasehold Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	19,918	22,506
Estate Tax		
General Fund - TOTAL	(42,229)	5,051
Education Legacy Account - TOTAL	0	19,341
Tobacco Products Tax		
General Fund	9,414	7,878
Water Quality Account	5,127	3,938
Health Services Account	13,001	14,794
TOTAL	27,542	26,610
Liquor Liter Tax		
General Fund	61,957	92,069
Violence Reduction & Drug Enforcement Acct.	2,212	2,338
Health Services Account	12,955	14,021
TOTAL	77,124	108,428
Food Fish/Shellfish Tax		
General Fund	2,196	1,936
State Wildlife Account	2,607	0
Sea Cucumber Dive Fishery Account	26	28
Sea Urchin Dive Fishery Account	9	16
TOTAL	4,838	1,980
Real Estate Excise Tax		
General Fund	759,358	932,654
Public Works Assistance Account	63,294	62,708
Washington Housing Trust Account	458	561
City/county Assistance	0	14,534
TOTAL	823,110	1,010,457

Table 5 Continued

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2005 & 2006 (\$000)

Tax Source and Fund	Fiscal Year 2005	Fiscal Year 2006
Litter Tax		
Litter Control Account - TOTAL	7,190	7,909
State Convention Center Tax		
State Convention & Trade Center Account	29,183	33,704
State Convention & Trade Center - Operations Acct.	5,838	6,742
TOTAL	35,021	40,446
Local Convention Center Tax (levied by Seattle; receipts go to state)		
State Convention & Trade Center Account - TOTAL	7,927	9,068
Solid Waste Collection Tax		
Public Works Assistance Acct. - TOTAL	27,860	29,644
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	225	288
Hazardous Substance Tax - State Tax		
State Toxics Control Account	38,037	42,681
Local Toxics Control Account	42,892	48,129
TOTAL	80,929	90,810
Carbonated Beverage Syrup Tax		
Violence Reduction/Drug Enforcement Acct. - TOTAL	9,688	9,413
Petroleum Products Tax		
Pollution Liability Insurance Trust Acct. - TOTAL	3,688	41
Brokered Natural Gas Use Tax		
General Fund - TOTAL	29,745	40,158
Oil Spill Tax		
Oil Spill Response Account	67	0
Oil Spill Prevention (Admin.) Account	6,103	5,287
TOTAL	6,170	5,287
IMR (Intermediate Care Facilities, Mentally Retarded) Tax		
General Fund - TOTAL	8,129	8,372
State Rental Car Tax		
Multimodal Transportation Account - TOTAL	19,282	21,954

Table 5 Continued

DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2005 & 2006 (\$000)

Tax Source and Fund	Fiscal Year 2005	Fiscal Year 2006
Enhanced 911 Telephone Tax		
Enhanced 911 Account - TOTAL	16,677	17,486
Telephone Line Tax (WTAP)		
Telephone Assistance Account - TOTAL	5,026	5,605
Telephone Line Tax (TRS)		
Telecommunications Relay Service Account - TOTAL	5,413	4,171
Nursing Home Quality Maintenance Fee		
General Fund - TOTAL	33,557	27,553
Replacement Vehicle Tire Fee		
Waste Tire Removal Account - TOTAL	0	3,193
Tribal Cigarette Taxes		
General Fund - Puyallup Tribe - TOTAL	0	6,258
	_____	_____
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$ 12,550,232	\$ 14,021,823

Table 6

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION SINCE 1980**

Fiscal Years 1980-2006

Fiscal Year	Expenditures ¹ (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries ²	Operations ³	State ⁴	Local	
1980	13,349	3,363	1,976.3	175.7	0.777
1981	14,705	3,816	2,114.0	195.4	0.802
1982	15,082	3,975	2,334.3	222.4	0.745
1983	14,996	4,846	2,901.9	306.9	0.618
1984	17,177	5,098	3,139.0	378.8	0.633
1985	19,083	6,222	3,068.6	420.4	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1987	23,273	7,564	3,751.5	500.8	0.725
1988	23,838	8,761	4,021.2	557.3	0.712
1989	26,514	9,091	4,382.5	611.9	0.713
1990	29,194	9,564	5,014.3	776.0	0.669
1991	31,339	12,096	5,313.9	867.0	0.703
1992	35,145	14,148	5,609.1	904.9	0.757
1993	39,534	15,713	5,972.3	953.2	0.798
1994	43,733	18,965	6,414.1	1047.3	0.840
1995	45,574	19,708	6,820.2	1109.4	0.823
1996	47,305	18,547	7,004.6	1116.0	0.777
1997	48,154	19,136	7,378.8	1277.5	0.777
1998	49,605	19,464	7,782.2	1458.4	0.747
1999	49,804	20,007	8,070.2	1609.8	0.721
2000	51,786	22,283	8,685.0	1,754.2	0.710
2001	53,351	21,900	9,068.9	1,864.0	0.688
2002	53,170	24,013	8,955.1	1,898.0	0.711
2003	57,110	25,082	9,092.4	1,999.9	0.741
2004	59,663	26,737	9,642.0	2,118.8	0.735
2005	61,149	27,938	10,117.0	2,279.5	0.719
2006	66,020	27,661	11,403.1	2,486.8	0.674

1. Total agency expenditures including "non-revenue collecting" activities.
2. Includes employee benefits.
3. Excludes grants and subsidies which are generally pass-through funds.
4. Excludes state property tax and real estate excise tax which are actually collected by counties.

Table 7

**CIGARETTE AND TOBACCO PRODUCTS TAXES
Current Tax Rates and Collections for FY 2005 - 2006**

Fund / Account	Current Tax Rate As of Jan. 2007	Tax Collections ¹	
		FY 2005	FY 2006
CIGARETTE TAX²	Dollars/Pack³		
General Fund	\$0.2468	\$52,265,528	\$52,662,682
Water Quality Account	\$0.0902	18,162,480	19,246,494
Violence Reduction/Drug Enforcement	\$0.1188	23,838,338	25,419,797
Health Services Account	\$1.1402	229,313,584	243,235,951
Education Legacy Account	\$0.4290	0	95,248,411
TOTAL	\$2.0250	\$323,579,930	\$435,813,335
TOBACCO PRODUCTS TAX	Wholesale Price⁴		
General Fund	27.75%	\$9,413,841	\$7,878,147
Water Quality Account	9.75%	5,127,133	3,937,704
Health Services Account	37.50%	13,000,744	14,794,288
TOTAL	75.00%	\$27,541,718	\$26,610,139

¹Reflects the initial collection of the tax for the various funds, including the percentage distributions required by RCW 82.24.026 (education legacy tax). However, transfers pursuant to the I-773 tax for health services (RCW 43.72.900(3)) are not included.

²Does not include receipts from the Puyallup tribal cigarette tax which is shared with the state.

³Cigarette tax rates reflect the statutory rate, but not the "hold harmless" distributions per I-773.

⁴Maximum of \$0.50 per cigar.

Table 8
REAL ESTATE EXCISE TAX STATISTICS

**State REET Collections and
Estimated Value of Real Property Sold
Fiscal Years 1985 - 2006**

Fiscal Year	Number of Sales	State Real Estate Excise Tax Collections (\$000)	Estimated Value of Sales (\$000,000)
2006	364,906	\$1,003,137.6	\$78,370.1
2005	364,900	855,349.6	66,824.2
2004	344,056	644,084.7	50,319.1
2003	316,635	521,220.0	40,720.3
2002	287,851	434,190.6	33,921.1
2001	272,480	435,957.9	34,059.2
2000	279,597	434,989.0	33,983.5
1999	289,890	423,027.9	33,049.1
1998	277,638	390,168.6	30,481.9
1997	246,871	306,407.1	23,938.1
1996	249,715	274,856.1	21,473.1
1995	244,632	250,425.4	19,564.5
1994	289,664	279,781.4	21,857.9
1993	269,622	230,750.9	18,027.4
1992	259,947	212,995.8	16,640.3
1991	241,194	207,134.7	16,182.4
1990	281,779	268,152.6	20,949.4
1989	230,157	186,434.9	14,565.2
1988	214,868	143,850.0	10,735.1
1987	230,568	131,046.8	11,884.0
1986	206,191	96,374.0	9,006.9
1985	197,064	94,537.9	8,835.3

Table 9

REAL ESTATE EXCISE TAX STATISTICS
State and Local Tax Collections by County - Fiscal Year 2006

Counties	Number of Taxable Sales	FY 2006 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax*	FY 2005	FY 2006	% Change
Adams	887	\$134,204	\$689,307	\$49,984	\$53,852	7.7 %
Asotin	1,384	466,434	1,463,281	84,718	114,319	34.9
Benton	8,493	4,324,802	12,281,543	817,784	959,496	17.3
Chelan	5,484	3,143,054	8,924,192	578,074	697,203	20.6
Clallam	4,729	3,686,197	10,416,520	611,187	813,791	33.1
Clark	24,772	23,666,445	64,553,451	4,086,073	5,043,238	23.4
Columbia	381	57,231	328,266	21,413	25,646	19.8
Cowlitz	6,790	2,401,456	10,308,697	528,229	805,367	52.5
Douglas	2,653	691,715	3,537,098	208,443	276,336	32.6
Ferry	794	78,225	400,536	55,031	31,292	(43.1)
Franklin	4,013	1,113,634	5,678,388	350,135	443,624	26.7
Garfield	193	22,657	112,698	5,174	8,805	70.2
Grant	5,672	1,565,756	5,465,261	304,164	426,974	40.4
Grays Harbor	6,138	1,266,309	6,479,988	448,901	506,249	12.8
Island	6,203	4,902,867	12,639,681	868,754	987,475	13.7
Jefferson	2,996	2,003,680	5,129,541	390,760	400,745	2.6
King	83,337	157,480,315	403,223,934	26,990,516	31,501,870	16.7
Kitsap	12,935	12,275,151	31,424,326	3,672,059	2,455,025	(33.1)
Kittitas	3,718	1,525,959	7,809,737	499,423	610,136	22.2
Klickitat	2,026	525,658	2,150,994	232,175	168,046	(27.6)
Lewis	5,503	1,834,282	7,280,353	354,791	568,778	60.3
Lincoln	1,348	172,639	914,800	43,991	71,469	62.5
Mason	6,359	2,831,797	7,250,116	424,061	566,415	33.6
Okanogan	3,706	632,177	3,221,682	186,671	251,694	34.8
Pacific	2,866	540,494	2,571,774	147,293	200,920	36.4
Pend Oreille	1,416	264,615	1,252,343	89,069	97,839	9.8
Pierce	41,983	42,037,831	110,994,816	7,070,062	8,671,470	22.7
San Juan	1,846	5,550,494	5,552,968	374,115	433,826	16.0
Skagit	7,049	6,789,573	17,381,014	1,053,119	1,357,892	28.9
Skamania	1,054	370,398	1,896,433	75,439	148,159	96.4
Snohomish	36,534	48,510,317	126,744,542	7,814,554	9,901,917	26.7
Spokane	25,923	16,131,445	41,528,881	2,647,967	3,244,444	22.5
Stevens	4,092	707,237	3,621,872	337,136	282,959	(16.1)
Thurston	13,570	12,473,181	32,881,632	2,120,521	2,568,878	21.1
Wahkiakum	389	76,996	394,217	27,056	30,798	13.8
Walla Walla	2,833	886,830	4,541,749	282,140	354,824	25.8
Whatcom	12,789	11,074,805	28,243,288	1,980,256	2,206,507	11.4
Whitman	1,995	454,033	2,318,649	178,907	181,144	1.3
Yakima	10,053	3,148,689	11,529,009	812,474	900,704	10.9
TOTAL	364,906	\$375,819,581	\$1,003,137,578	\$66,824,184	\$78,370,125	17.3 %

*Includes 1.0% retained by the county for collection costs.

Table 10
NUMBER OF STATE EXCISE TAXPAYERS
Registered Accounts by County and Reporting Frequency
Start of Fiscal Year 2007 (July 2006)

County Total	Monthly	Quarterly	Annual*	Remittance**	Nonreporter***	Total
Adams	159	352	395	60	603	1,569
Asotin	132	289	306	72	390	1,189
Benton	1,370	2,548	2,770	375	4,326	11,389
Chelan	1,101	1,742	1,893	272	2,566	7,574
Clallam	976	1,944	2,125	618	3,095	8,758
Clark	3,334	7,933	10,348	995	13,723	36,333
Columbia	51	108	101	22	129	411
Cowlitz	938	1,655	2,347	297	2,926	8,163
Douglas	228	506	639	117	923	2,413
Ferry	55	124	193	58	279	709
Franklin	510	983	967	119	1,442	4,021
Garfield	26	36	57	20	74	213
Grant	663	1,196	1,277	201	2,001	5,338
Grays Harbor	787	1,475	1,712	278	2,612	6,864
Island	785	1,820	2,572	405	3,130	8,712
Jefferson	399	1,032	1,466	285	1,799	4,981
King	23,561	49,635	63,278	4,857	101,874	243,205
Kitsap	2,251	5,063	7,409	1,027	11,118	26,868
Kittitas	499	895	969	161	1,319	3,843
Klickitat	192	491	532	94	664	1,973
Lewis	821	1,549	1,986	334	2,868	7,558
Lincoln	109	223	255	75	556	1,218
Mason	484	1,137	1,647	255	2,471	5,994
Okanogan	467	900	1,102	199	1,473	4,141
Pacific	305	638	583	115	878	2,519
Pend Oreille	90	233	353	52	487	1,215
Pierce	7,314	14,129	18,836	1,866	27,237	69,382
San Juan	440	902	1,072	206	1,247	3,867
Skagit	1,496	2,734	3,465	554	4,877	13,126
Skamania	58	165	191	22	313	749
Snohomish	7,377	14,596	18,914	1,991	28,274	71,152
Spokane	4,408	8,372	10,191	1,566	15,669	40,206
Stevens	361	789	1,151	235	1,546	4,082
Thurston	2,280	5,057	7,421	809	10,866	26,433
Wahkiakum	41	105	129	30	147	452
Walla Walla	506	977	1,117	185	1,543	4,328
Whatcom	2,489	4,780	6,470	967	9,976	24,682
Whitman	273	502	631	163	1,003	2,572
Yakima	1,854	3,537	3,430	613	6,032	15,466
SUBTOTAL	69,190	141,152	180,300	20,570	272,456	683,668
Out-Of-State	12,258	22,215	13,221	993	26,880	75,567
TOTAL	81,448	163,367	193,521	21,563	299,336	759,235

* Includes seasonal reporters.

** Firms with annual income less than \$28,000 which have only sales tax collections to remit.

*** Firms with annual income between \$12,000 - \$28,000 which are subject only to B&O tax (up to \$24,000 for public utility tax); smaller firms are not required to be registered.

Table 11
NEW TAXPAYER ACCOUNTS* - DEPARTMENT OF REVENUE
By County and Major Industry - Fiscal Year 2006

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	12	4	1	29	67	30	143
Asotin	12	4	5	19	54	8	102
Benton	129	25	28	216	635	94	1,127
Chelan	93	25	11	106	362	74	671
Clallam	112	24	26	139	412	63	776
Clark	529	127	97	695	2,145	559	4,152
Columbia	4	1	1	8	13	7	34
Cowlitz	98	29	22	135	428	100	812
Douglas	29	10	4	45	115	29	232
Ferry	4	4	3	9	23	9	52
Franklin	38	10	8	67	206	62	391
Garfield	2			1	6	3	12
Grant	57	12	13	85	235	83	485
Grays Harbor	59	22	18	115	306	82	602
Island	103	26	20	167	447	55	818
Jefferson	46	18	14	92	224	39	433
King	2,105	509	646	3,351	14,105	2,466	23,182
Kitsap	276	57	59	538	1,436	189	2,555
Kittitas	60	13	4	58	164	36	335
Klickitat	33	13	4	46	59	23	178
Lewis	85	23	13	131	269	101	622
Lincoln	14	3	3	14	32	16	82
Mason	84	18	22	140	236	61	561
Okanogan	42	14	15	71	157	42	341
Pacific	14	8	7	35	87	26	177
Pend Oreille	14	4	1	18	54	18	109
Pierce	859	157	160	1,157	3,808	756	6,897
San Juan	40	14	8	59	190	26	337
Skagit	151	37	32	198	618	129	1,165
Skamania	13	3	3	13	30	10	72
Snohomish	969	202	179	1,150	3,932	647	7,079
Spokane	522	116	89	646	2,009	418	3,800
Stevens	44	16	11	84	133	74	362
Thurston	276	60	63	444	1,488	232	2,563
Wahkiakum	3	2	1	10	23	8	47
Walla Walla	55	21	13	72	208	32	401
Whatcom	343	70	87	387	1,344	188	2,419
Whitman	15	5	3	45	112	26	206
Yakima	108	33	33	260	629	200	1,263
Out of State	1,092	244	717	1,098	3,414	1,104	7,669
TOTAL	8,544	1,983	2,444	11,953	40,215	8,125	73,264

*Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax accounts. Non-retail firms with less than \$12,000 annual gross income are not registered. Excludes nonclassified accounts.

Table 12
NEW TAXPAYER ACCOUNTS* - DEPARTMENT OF REVENUE
Statewide by Industry - Fiscal Years 2005 and 2006

Industry	NAICS**	FY 2005	FY 2006
Manufacturing	31-33		
Food & beverages	311-312	268	229
Textiles & apparel	313-316	147	140
Lumber, wood & paper	321-322	135	124
Petroleum, chemicals, plastics	324-327	129	118
Metal products	331-332	169	153
Industrial machinery	333	105	100
Computers & electronics	334	98	89
Appliances & electrical equip.	335	14	14
Transportation equipment	336	143	129
Other manufacturing	323, 337, 339	970	887
Wholesale Trade	42		
Durable goods	423	673	621
Nondurable goods	424	1,850	1,741
Other wholesaling	425	89	82
Retail trade	44-45		
Motor vehicles & parts	441	616	520
Furniture & home furnishings	442	257	216
Electronics & appliances	443	429	360
Building materials	4441	158	134
Lawn & garden supply	4442	140	122
Food & beverages (off-premises)	445	610	507
Health & personal care	446	360	295
Gas stations (& mini-marts w/ pumps)	447	184	161
Apparel & accessories	448	766	617
Sporting goods, hobby, music stores	451	599	534
Department stores	4521	3	4
General merchandise	4529	92	65
E-commerce & mail order	4541	1,208	1,006
Misc. retailers	453, 4542-4543	8,713	7,412
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,211	1,265
Utilities: electric, nat. gas, water/sewer	22	35	36
Construction	23	10,020	8,544
Transportation (passenger & freight)	48, 492	2,775	2,481
Warehouses	493	66	66

Continued on Next Page

*Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.

Table 12 - Continued
NEW TAXPAYER ACCOUNTS* - DEPARTMENT OF REVENUE
Statewide by Industry - Fiscal Years 2005 and 2006

Industry	NAICS**	FY 2005	FY 2006
Information	51		
Publishing	5111, 516	234	209
Software development	5112	111	109
Motion picture & audio recording	512	501	473
Radio & TV broadcasting; cable TV	515	25	20
Telephone & telecommunications	517	135	116
Information & data processing services	518-519	1,067	959
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	1,935	1,769
Insurance agents & brokers	524	606	571
Real estate agents & brokers	531	4,467	4,371
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	443	414
Legal services	5411	752	698
Accounting services	5412	822	772
Architectural & engineering services	5413-5414	2,502	2,276
Computer services	5415	1,653	1,521
Other business services	5416-5419, 55-56	14,570	13,188
PERSONAL SERVICES:			
Health services	62	3,496	3,246
Arts, entertainment, recreation	71	2,190	1,994
Accommodations	721	350	323
Restaurants	7221-7223	2,692	2,076
Bars & taverns	7224	140	118
Auto repair & services	8111	1,209	982
Personal care (beauty, barber, etc.)	8121-8122	2,302	2,071
Laundry & dry cleaning	8123	156	132
Other personal services	8129	3,154	2,815
OTHER SERVICES:			
Schools & government	491, 61, 92	1,343	1,232
Other services	8112-8114, 813-814, 99	2,277	2,037
TOTAL NEW ACCOUNTS		82,164	73,264

** North American Industry Classification System.

Table 13A

**STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1900-1925**

Selected Fiscal Years, Dollars in Thousands

Source	1900	1905	1910	1915	1920	1925
TOTAL STATE TAXES	\$1,570	\$2,419	\$5,726	\$8,926	\$12,205	\$18,191
Sales Taxes						
Retail Sales	---	---	---	---	---	---
Use	---	---	---	---	---	---
Motor Fuels	---	---	---	---	---	3,020
Fuel Oil	---	---	---	---	---	---
Beer and Wine Excise	---	---	---	---	---	---
Liquor Sales	---	---	---	---	---	---
Cigarette	---	---	---	---	---	---
Gross Receipts Taxes						
Business and Occupation	---	---	---	---	---	---
Public Utility	---	---	---	---	---	---
Insurance Premiums	46	117	285	392	749	1,132
Express Company Excise	---	---	47	52	105	62
Parimutuel	---	---	---	---	---	---
Mechanical Devices	---	---	---	---	---	---
Boxing and Wrestling	---	---	---	---	---	---
Property & In-lieu Excises						
State Property Tax	1,524	2,268	5,296	8,327	11,073	13,534
Vehicle Excises	---	---	---	---	---	---
PUD Privilege	---	---	---	---	---	---
Other State Taxes						
Inheritance and Gift	---	34	98	155	278	443
Conveyance	---	---	---	---	---	---
Admissions	---	---	---	---	---	---
Penalties/Interest	---	---	---	---	---	---

Source: Department of Revenue and Office of Financial Management.

Table 13B

(Part 2 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1930-1955**

Selected Fiscal Years, Dollars in Thousands

Source	1930	1935	1940	1945	1950	1955
TOTAL STATE TAXES	\$21,310	\$42,596	\$53,529	\$114,241	\$187,145	\$296,256
Sales Taxes						
Retail Sales	---	9,386	14,281	45,277	80,859	113,085
Use	---	---	1,027	2,194	4,643	7,945
Motor Fuels	5,027	11,945	16,156	16,492	37,330	50,673
Fuel Oil	---	1,027	924	950	---	---
Beer and Wine Excise	---	567	696	1,399	1,393	1,407
Liquor Sales	---	1,143	1,439	11,931	260	7,347
Cigarette	---	965	2,107	3,124	6,501	10,643
Gross Receipts Taxes						
Business and Occupation	---	6,009	5,418	14,358	18,860	46,316
Public Utility	---	1,969	2,335	3,895	5,470	9,037
Insurance Premiums	1,521	1,508	1,773	1,769	3,491	5,212
Express Company Excise	48	278	18	30	---	---
Parimutuel	---	---	155	468	608	896
Mechanical Devices	---	---	---	2,093	5,791	1,817
Boxing and Wrestling	---	17	1	6	14	22
Property & In-lieu Excises						
State Property Tax	13,874	6,514	3,471	5,294	11,205	20,045
Vehicle Excises	---	---	1,316	2,457	6,068	14,550
PUD Privilege	---	---	---	59	240	688
Other State Taxes						
Inheritance and Gift	840	460	1,445	1,972	3,559	5,091
Conveyance	---	65	86	312	444	715
Admissions	---	714	732	---	---	---
Penalties/Interest	---	29	149	161	409	767

Source: Department of Revenue and Office of Financial Management.

Table 13C

(Part 3 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1960-1980**

Selected Fiscal Years, Dollars in Thousands

Source	1960	1965	1970	1975	1980
TOTAL STATE TAXES	\$439,487	\$575,959	\$951,572	\$1,448,334	\$2,759,579
Sales Taxes					
Retail Sales	182,737	230,552	399,414	614,586	1,111,346
Use	13,363	17,041	29,381	47,752	96,128
Motor Fuels	60,482	83,452	140,878	161,514	254,637
Beer and Wine Excise	1,448	1,710	5,419	9,588	13,550
Liquor Sales	11,403	10,085	15,892	18,349	26,183
Liquor Liter	---	5,194	14,810	33,855	42,697
Cigarette	16,840	21,166	35,402	53,320	61,080
Tobacco Products	1,306	1,652	2,134	3,174	2,523
Convention Center	---	---	---	---	---
Replacement Tire	---	---	---	---	---
Refuse Collection	---	---	---	---	---
Wood Stove Fee	---	---	---	---	---
Gross Receipts Taxes					
Business and Occupation	63,710	77,348	115,715	203,561	402,443
Public Utility	14,426	19,219	27,244	48,174	93,570
Litter	---	---	---	910	1,459
Insurance Premiums	7,752	10,111	17,111	22,614	43,646
Parimutuel	1,161	1,051	2,304	4,694	7,199
Mechanical Devices	1,779	1,240	474	---	---
Boxing and Wrestling	6	14	15	28	47
Property & In-lieu Excises					
State Property Tax	34,017	46,207	61,220	86,664	322,906
Vehicle Excises	16,682	27,864	52,112	69,111	144,965
PUD Privilege	1,211	2,869	4,302	5,357	7,736
Timber Excise	---	---	---	23,213	49,960
Leasehold Excise	---	---	---	---	3,688
Other State Taxes					
Inheritance and Gift	9,446	16,574	25,434	35,634	54,597
Estate	---	---	---	---	---
Conveyance	689	1,007	1,278	2,049	6,612
Real Estate Excise	---	---	---	---	---
Fish	---	---	---	---	---
Hazardous Substances	---	---	---	---	---
Mobile Home Fee	---	---	---	---	---
Carbonated Beverage	---	---	---	---	---
Petroleum Products	---	---	---	---	---
Penalties/Interest	1,029	1,603	1,033	4,187	12,517

Source: Department of Revenue and Office of Financial Management.

Table 13D

(Part 4 of 4)

**STATE TAX COLLECTIONS IN WASHINGTON
HISTORICAL DATA: 1985-2005**

Selected Fiscal Years, Dollars in Thousands

Source	1985	1990	1995	2000	2005
TOTAL STATE TAXES	\$4,317,675	\$7,006,794	\$9,619,176	\$11,895,816	\$13,902,948
Sales Taxes					
Retail Sales	1,831,613	3,147,391	4,121,835	5,405,602	6,166,266
Use	166,923	225,964	292,450	383,796	453,901
Motor Fuels	346,809	498,024	616,278	755,428	930,975
Beer and Wine Excise	21,305	29,498	32,950	43,431	47,239
Liquor Sales	28,213	32,132	39,340	55,643	74,102
Liquor Liter	53,613	51,700	55,161	63,923	77,124
Cigarette	92,345	127,679	201,922	250,109	323,580
Tobacco Products	4,911	10,421	18,197	23,894	27,542
Convention Center	5,105	11,497	18,989	31,225	42,948
Replacement Tire	---	1,600	1,032	---	---
Refuse Collection	---	15,893	25,186	23,237	27,860
Wood Stove Fee	---	181	508	243	225
Brokered Natural Gas	---	---	7,938	14,835	29,745
Rental Car	---	---	13,015	21,111	19,282
Gross Receipts Taxes					
Business and Occupatio	653,360	1,085,009	1,590,477	1,854,948	2,269,105
Public Utility	124,857	114,316	189,590	246,383	303,778
Litter	2,531	3,230	4,161	5,851	7,190
Insurance Premiums	61,396	92,701	204,760	261,150	357,382
Parimutuel	7,043	10,449	3,412	1,964	1,836
Boxing and Wrestling	26	39	14	---	61
Property & In-lieu Excises					
State Property Tax	506,018	682,868	1,033,256	1,328,690	1,589,947
Vehicle Excises	226,196	411,893	668,567	376,024	15,223
PUD Privilege	17,182	20,983	26,117	29,122	38,024
Timber Excise	13,196	27,957	25,552	20,154	10,112
Leasehold Excise	5,794	9,168	12,129	16,567	19,918
Other State Taxes					
Estate	20,138	30,135	42,160	82,705	-42,229
Conveyance	9,385	---	---	---	---
Real Estate Excise	94,538	265,170	255,116	435,088	823,110
Fish	1,785	2,807	2,253	1,481	4,838
Hazardous Substances	---	42,039	38,843	49,472	80,929
Mobile Home Fee	---	49	---	---	---
Carbonated Beverage	---	14,149	23,514	9,901	9,688
Petroleum Products	---	13,236	---	---	3,688
Oil Spill	---	---	3,011	5,664	6,170
Hazardous Waste Fees	---	---	823	---	---
IMR Tax	---	---	12,427	8,396	8,129
Enhanced 911	---	---	---	9,588	16,677
Telephone Line Taxes	---	---	---	---	10,439
Nursing Home Fee	---	---	---	---	33,557
Penalties/Interest	23,393	28,665	38,193	80,191	114,587

Source: Department of Revenue and Office of Financial Management.

NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES

Major Tax Rate and Base Changes - Tables 2 and 13 A-D

NOTE: The data in these tables reflect fiscal years ending September 30 through 1929, ending March 31 through 1952 and June 30 thereafter. These tables include only taxes levied by the state, not local governments.

Retail Sales and Use Taxes

Tax of 2.0% enacted on sales or use of tangible personal property, 5/1/35. Rate changes: to 3.0%, 5/1/41; to 3.33%, 5/1/55; to 4.0%, 4/1/59; to 4.2%, 6/1/65; to 4.5%, 7/1/67; to 4.6%, 6/1/76; to 4.5%, 7/1/79; to 5.5% 12/4/81; to 5.4%, 5/1/82; and to 6.5%, 3/1/83. Certain services are taxable: tangible personal property in 1939, real property in 1941, hotel/motel accommodations in 1951 and amusement/recreation in 1961. Deferral of sales tax allowed for certain plant expansions by manufacturers: 1972-82 and starting again in 1985. Food for off-premises consumption exempted, 7/1/78 (taxable again from 5/1/82 to 6/30/83). Business and long distance telephone services made taxable in 1983. Exemption for trade-ins allowed in 1984. Tax extended to a variety of personal services, e.g., landscape maintenance, guided tours, physical fitness, 7/1/93. Tax deferral/exemption for high tech firms adopted in 1994 and scheduled to expire in 2004; expiration extended to 2015 in 2004. Exemption for manufacturing machinery, 7/1/95. Statewide deferral for new manufacturers repealed, but deferral for distressed areas converted to exemption, 7/1/95. Effective 1/1/96, local sales tax of 0.017% applied to all taxable sales in King County to fund professional baseball stadium; amount is credited against state tax receipts. Remittance of state sales tax for warehouse and distribution facilities, 5/20/97. Local sales taxes credited against the state tax: professional football stadium, 0.016% (8/1/97) and for public facilities in rural counties, 0.04% (7/1/98), increased to 0.08% in 1999. Distressed area exemption/deferral changed to population density basis (rural county) in 1999; program extended to 2010 in 2004. Additional statewide sales tax of 0.3% on motor vehicles, 7/1/2003. Major portions of the Streamlined Sales Tax Agreement adopted, making Washington's tax base more uniform with other states in 2003 and 2004 (sourcing of sales to the retail location remains "nonuniform"). Exemptions for construction of facilities and certain other expenditures for aerospace industry and semiconductor industry adopted in 2003 and for aluminum smelters in 2004; expanded in 2006. New deferral program for fruit/vegetable processing facilities, manufacturing of dairy and seafood products and biotechnology manufacturing facilities. Exemption for diesel/aircraft fuel used on farms.

Motor Fuel Taxes

Gas tax enacted at 1 cent/gallon, 7/1/21. Rate changes: 2 cents, 7/1/29; 4 cents, 4/1/31; 5 cents, 4/1/33; 6.5 cents, 3/21/49; 7.5 cents, 4/1/61; 9 cents, 5/1/67; 11 cents, 7/1/77; 12 cents, 7/1/79; 13.5 cents, 7/1/81; 12 cents, 1/1/82; 16 cents, 7/1/83; 18 cents, 7/1/84; 22 cents, 4/1/90; 23 cents, 4/1/91; 28 cents, 7/1/03; and 31 cents, 7/1/05. Future rate increases scheduled as follows: to 34 cents, 7/1/06; to 36 cents, 7/1/07 and to 37.5 cents, 7/1/08. Constitutional amendment dedicated tax to road purposes, 1944. Related taxes enacted: special fuel tax in 1941, fuel importer tax in 1963 and aircraft fuel tax in 1967. Fuel importer tax repealed, 1995.

Beer and Wine Excise Taxes

Special excise taxes enacted: \$1.00/barrel for beer, 1/23/34 and 10 cents/gallon for wine, 6/17/35. Beer tax increase to \$1.50/barrel equivalent for can or bottles, 1965. Additional 26% tax for wine, 1969; replaced by 75 cents/gallon tax in 1973. Beer tax increased to \$2.60 and wine changed to 20.25 cents/liter, 7/1/81. Additional surtaxes in 1982 and 1983. Rate increases to fund drug programs, 6/1/89: wine, 22.92 cents/liter; strong wine, 45.36 cents/liter and beer \$4.78/barrel. Rate increased for beer tax to \$5.742, 7/1/93; to \$7.172, 7/1/95; and to \$9.562, 7/1/97. Beer tax reduced by \$1.48 to \$8.08/barrel, 7/1/97.

Liquor Sales Tax (Percentage)

Tax on hard liquor enacted at 10% of wholesale price, 5/1/35. Additional "war" liquor tax of 10% imposed, 1943-1949. Both taxes repealed in 1949 but 10% rate reinstated in 1951. Rate increased to 15% for sales to consumers; lower rate remains for bars that resell liquor by the drink. Surtaxes in 1982-1983 increase rates to 17.1% and 11.4%. Rate increased for health care to 18.7%, 7/1/93; to 19.7%, 7/1/95; and to 20.7%, 7/1/97.

Liquor Liter Tax (Volume)

Additional tax on hard liquor enacted at 1.1 cents/ounce, 4/15/61. Rate increased to 2 cents, 6/1/65, 4 cents, 7/1/71, and 5 cents, 7/1/81. Changed to metric basis at \$1.72/liter in 1981 and additional surtaxes in 1982 and 1983 increased rate to \$1.96/liter. Rate increased to \$2.03/liter, 7/1/90 and proceeds dedicated to drug programs. Rate increased for health care to \$2.23, 7/1/93; to \$2.33, 7/1/95; and to \$2.44, 7/1/97. Additional rate increase of \$1.33 per liter, effective 7/1/2005.

Cigarette Tax

Enacted at 1 cent/pack of 20 cigarettes, 5/1/35. Rate increases: to 2 cents, 5/1/39; to 4 cents, 11/28/49; to 5 cents, 4/1/55; to 6 cents, 6/11/59; to 7 cents, 4/15/61; to 11 cents, 6/1/65; to 16 cents, 6/1/71; to 20 cents, 7/1/81; to 20.8 cents, 5/1/82; to 23 cents, 8/1/82; to 31 cents, 4/1/86; to 34 cents, 6/1/89; to 54 cents, 7/1/93; to 56.5 cents, 7/1/94; to 81.5 cents, 7/1/95; to 82.5 cents, 7/1/96; to \$1.425, 1/1/02, and to \$2.025, 7/1/05. Contracts with Indian Tribes authorized in 2001 and extended to other tribes subsequently.

Tobacco Products Tax

Enacted on cigars, chewing tobacco, etc. at 25% of wholesale price, 7/1/59. Rate increases: to 30%, 6/1/65; to 45%, 6/1/71; to 46.8%, 5/1/82; to 48.15%, 8/1/82; to 64.9%, 4/1/86; to 74.9%, 7/1/93; and to 128.42%, 1/1/2002. The 2002 rate increase was rolled back in 2005, so that the tax rate becomes an even 75% effective 7/1/2005.

Convention Center Tax

State tax on hotel/motel accommodations at facilities with 60 or more units to finance the state convention center in Seattle, 4/1/82. Initial rates: 3.0% in Seattle and 2.0% throughout remainder of King County; increased to 5.0% in Seattle, 1/1/83; to 6.0% and 2.4%, 7/1/88 and to 7.0% and 2.8%, 1/1/93.

Replacement Tire Tax

Replacement vehicle tire subject to tax of 0.12% of gross sales in 1985. Changed to \$1.00/tire, 10/1/89. Tax expired, 9/30/94. Similar tire tax of \$1/tire reenacted for a 5 year period, effective 7/1/2005.

Refuse Collection Taxes

Garbage collection removed from public utility tax and subject to separate 3.6% tax, 6/11/86. Additional 1.0% tax on solid waste customers, 7/1/89 through 6/30/95.

Wood Stove Fee

New wood stove subject to \$5 fee, 1/1/88. Increased to \$15, 6/7/90 and to \$30, 1/1/92.

Brokered Natural Gas Tax

Special "use" tax of 3.852% on natural gas not subject to public utility tax, 7/1/90.

Rental Car Tax

MVET on rental vehicles eliminated but replaced by additional sales tax of 5.9% (in addition to existing state and local retail sales tax) levied on customers of rental car companies, 1/1/93. Also, local rental car taxes authorized.

Business and Occupation Tax

B&O tax enacted 5/1/35 on gross receipts of all businesses: 0.25% for most activities and 0.5% for services. (Replaced a similar business activities tax, imposed 3/21/33.) Surtaxes applied to all B&O rates: 20%, 11/1/51; increased to 60%, 5/1/55; and to 76%, 4/1/59. Surtax of 6%, 6/1/76 through 6/30/79. Surtax of 4%, 4/1/82; increased to 7%, 7/1/82. Resulting major rates: manufacturing/wholesaling, 0.484%; retailing, 0.471%; service, 1.5%. Tax extended to financial institutions, 1970. Credit for certain sales taxes paid by manufacturers. Credit for pollution control facilities, 1967. Credit for personal property taxes paid on business inventories: 1974-1984. Credit for manufacturing tax against wholesaling/retailing tax and credit for similar taxes paid in other states, 8/12/87. Tax extended to public and nonprofit hospitals with receipts dedicated to health care; initially at 0.75%, 7/1/93; increased to 1.5%, 7/1/95. Tax rates increased for all activities except retailing, effective 7/1/93; new classifications: business services, 2.5% and financial services, 1.7%. Permanent increase in rate for remaining services from 1.5% to 2.0%. Temporary surtax of 6.5% until 7/1/97 for most other activities except business services, financial services, public and nonprofit hospitals becomes 0.515% and services becomes 2.13%. Surtax reduced to 4.5%, 1/1/95. Credit for investment in R&D expenditures enacted in 1994 and scheduled to expire in 2004; expiration extended to 2015 in 2004. Minimum taxable amount of \$1,000/month replaced by small business credit against tax liability of \$35/month. Rate reduction for insurance to 0.55% (plus surtax), 7/1/95. Reduction in service rates, effective 1/1/96: business services to 2.0%; financial services to 1.6% and other services to 1.75% (1.829% with surtax until 7/1/97). Minimum gross receipts required to file tax returns established at \$24,000, 1996, and increased to \$28,000 in 1999. All service rates revert to 1.5%, 7/1/98. Tax on internal distributions repealed, 7/1/98. Consolidation of minor B&O tax rates eff. 7/1/98; reduces number of tax rates from 13 to 6. Tax rate reduction and new credits for aerospace industry and semiconductor industry adopted in 2003; similar incentives for aluminum smelters adopted in 2004. New B&O tax levied upon games of chance and pari-mutuel wagering eff. 7/1/2005; the rate is 0.1% through 6/30/2006 and 0.13% thereafter. Total exemption for processing of fresh fruit and vegetables, manufacturing of dairy and seafood products until 7/1/2012. Tax credit for the amount of carbonated beverage syrup tax paid; phased in from FY 2007 to 100% in FY 2010. Reduced tax rate for extracting of timber and manufacturing timber and wood products until FY 2024.

Public Utility Tax

Tax enacted in lieu of B&O tax on gross operating receipts of public service companies, 5/1/35: railroad, express, electric power, telephone & telegraph, 3.0%; distribution of natural gas, 2.0%; urban transportation and tugboats, 0.5%; motor transportation (e.g., trucking) and all other activities, 1.5%. Surtax applied to all rates: 10%, 11/1/51; increased to 20%, 5/1/57. Surtax of 4%, 4/1/82; increased to 7%, 7/1/82. Water distribution increased to 5.029%, 7/1/85. Activities shifted from B&O tax: garbage collection, 5.029% and sewerage, 3.852%, 7/1/85. Electric power rate increased to 3.873%, 5/11/89. Activities removed from tax: telephone service in 1983, warehousing in 1986, and garbage collection in 1986. Rate for railroads and railcar companies reduced to 1.926%, 1996. Minimum gross receipts required for reporting increased to \$24,000, 1996. Deduction for wholesale sales of electric power, 6/8/2000. Tax credit for energy facilities to supply DSIs. Tax credit for billing discounts for low-income households. Exemption of power sold to aluminum smelters, 7/1/2004.

Litter Tax

Tax of 0.015% on gross receipts of businesses whose products they handle relate to the litter problem, 5/21/71. Tax reported on each tax return, rather than annually, effective 1/1/99.

Insurance Premiums Tax

Tax enacted on gross premiums received by insurance companies at 2.0% rate, 4/1/1891. Retaliatory provision, providing higher rates for companies of other states depending on how they tax Washington companies, adopted in 1911. Rate of 1.0% for domestic companies in 1937 and 0.75% for ocean marine insurance in 1949. Rate increase of 0.16 and surtax of 4.0% in 1982. Domestic and foreign rate consolidated at 2.0% with ocean marine rate remaining at 0.95%, 7/1/86. Health maintenance organizations subject to tax of 2.0%, 1/1/94.

Parimutuel Tax

Tax of 5% on gross receipts of parimutuel betting machines at horse races, 3/3/33. Rates reduced in 1979, 1982, 1985 and 1991 and 1998. Current permanent rate schedule adopted in 2003: 1.803% for races with annual receipts up to \$50 million; 1.3% for larger races; 1.0% for smaller, temporary races.

Boxing and Wrestling Tax

Tax of 5% on gross ticket sales of boxing and wrestling matches, 7/1/33.

State Property Tax

Data reflect levies until 1952; actual collections thereafter. Prior to adoption of the first 40 mill limit in 1932, the state levy ranged from 10 to 15 mills. It was lowered to 5 mills in 1933 and 2 mills in 1935, until it was increased to 4 mills in 1967. In 1974 the state levy was eliminated, but replaced in 1975 by a levy of \$3.60/1,000 of assessed value (adjusted to reflect market value). Subject to 106% limit in 1979. One-time reduction in levy rate of 4.7% for 1996 collections; extended to 1997 and then made permanent starting with 1998 collections. Assessed values frozen at 1995 levels for senior citizens and disabled homeowners with disposable income less than \$28,000, effective for taxes due in 1996. Annual growth limit reduced to rate of inflation in 1998. Exemption from state levy for farm machinery, effective CY 2003. Initiative 747 reduces annual growth rate of state and local regular levies to 1.0%, starting in CY 2002. Head of household exemption (mainly for noncorporate businesses) increased from \$3,000 to \$15,000.

Vehicle Excise Taxes

Motor vehicle excise tax of 1.5% in lieu of personal property tax, 1/1/38. Aircraft excise tax of 1.0%, 6/8/49. House trailers taxed separately at 1.0%, 6/8/55. MVET increased to 2.0%, 4/1/59, and house trailer tax increased to 1.5%, 6/1/65. Aircraft tax changed from 1.0% to \$15 or \$25 (multi-engine) in 1967 and to a schedule ranging from \$20 to \$125 in 1983. Mobile homes excluded from house trailer tax in 1973 but subject to property tax. Campers included with travel trailers in the house trailer tax which was reduced to 1.0%, 5/23/72. MVET increased to 2.2%, 8/1/77, to 2.354%, in 1982 and to 2.454% in 1989. MVET rate reduced to 2.2% in 1991. Watercraft excise tax levied in 1983 at rate of 0.5% of fair market value (depreciated purchase price). Camper/travel trailer tax increased to 1.1%, 9/1/90. Tax credit of \$30 per vehicle, effective 7/1/99. The state motor vehicle excise tax and camper/travel trailer excise taxes were repealed and replaced by a \$30 per vehicle annual fee, effective 1/1/2000 (Initiative 695). Although I-695 was ruled unconstitutional in March 2000, the Legislature had enacted the same changes by statute.

PUD Privilege Tax

Tax of 2.0% of gross revenue of public utility districts in lieu of property tax, 3/25/41. Additional tax of 5% of first 4 mills added in 1959. Rates increased to 2.14% and 5.35% in 1982. Nuclear plant at Hanford subject to 1.5% tax in 1977.

Timber Excise Tax

Severance tax on stumpage value of timber harvested from private lands; rate phased in 1972-1974 to 6.5%. Public lands added in 1982. Rate phased down to 5.0%, 1984-1988. Currently the state tax is 1.0% for harvests on private lands and 5.0% for public lands (counties receive 4% for private lands). Tax credit for harvests impacted by salmon regulations in 1999, effectively reducing the tax rate from 5.0% to 4.2%. Data for this source in the tables reflects distributions, not collections. Starting in 2004 and running until 2013 the state tax on harvests on public lands is phased down from 5.0% to 1.0% with a commensurate transfer of the tax to counties.

Leasehold Excise Tax

Tax on the rental value of leases of publicly owned property (i.e. exempt from property taxes) levied 1/1/76 at 12%. Credit for local leasehold taxes up to 6%. Combined rate increased to 12.84% in 1982.

Estate Tax

Tax on inheritances levied 6/6/1901 with rates ranging from 1% - 12% depending upon the relationship of heir to decedent and the amount inherited. Gift tax with rates equal to 90% of inheritance tax levied 3/21/41. Both taxes repealed by the voters in 1981, effective 1/1/82. Remaining estate tax equal to the amount of credit for state taxes allowed under the federal tax (no additional tax to the estate). In 2001 the federal estate tax was repealed, to be phased out over a 10 year period. However, the state maintained that the tax was linked to the federal Internal Revenue Code as of 1/1/2001 prior to the amendments to the federal tax. On 2/3/2005, the State Supreme Court overturned this interpretation, ruling that the state estate tax must conform to the phase out in the federal tax; effectively repealing the existing tax.

A new stand-alone estate tax was adopted in 2005, effective 5/17/2005. The tax applies to estates with a value of at least \$1.5 million during the remainder of 2005 and \$2.0 million starting in 2006. The tax features graduated rates ranging from 10% to 19% of the taxable estate value in excess of the threshold amount.

Real Estate Excise Tax

Initially imposed as a county tax in 1951, the 1.0% tax on sales of real property was shifted to the state, effective 9/1/81. Rate was increased to 1.07% in 1982 and to 1.28% (to include the former conveyance tax), 5/18/87. An additional 0.06% rate was levied from 1987 to 1989. Tax extended to transfers of control of real property, 7/1/93, and to step transfers, 7/25/99. Collection procedures revised in 2005; starting on 7/1/06 county treasurers will forward the state tax receipts to the State Treasurer on the last working day of each month. Starting in 2005 transfers of control interests must be reported to the Secretary of State, thus enhancing tax compliance. Earmarking of 7.7% of the state tax is revised in 2005 to include both public works assistance and a new city/county assistance account.

Fish Tax

Tax on commercial possession of food fish or shellfish, effective 7/1/80. Initial rates ranged from 0.07 - 5.0%; with surtaxes in 1982 and 1994 they now range up to 5.62%. Anadromous game fish (steelhead) added in 1983. Current rates: chinook salmon and steelhead, 5.62%; pink and sockeye salmon, 3.37%; oysters, 0.086% and all other food fish and shellfish, 2.25%. Rate on sea urchins/cucumbers increased from 2.1 to 4.6%, 1/1/2000 until 1/1/2006; these rate increases extended until 2010 in 2005.

Hazardous Substance Tax

Initial tax imposed 1/1/88 at 0.8% of wholesale value of designated substances which pose a threat to the environment. Current tax, adopted by initiative effective 3/1/89, is 0.7% but with a broader base.

Mobile Home Fee

Annual fee of \$1 on each occupied mobile home lot, collected in 1989 and 1990. Ruled unconstitutional, 8/6/90. Repealed in 1995.

Carbonated Beverage Tax

Tax on soft drinks, 1 cent/12 ounce container or 75 cents/gallon of concentrate; imposed 7/1/89 through 6/30/95. Carbonated beverage tax expired 7/1/95, but the "syrup" tax increased to \$1.00/gallon.

Petroleum Products Tax

Tax on first possession of petroleum products equal to 0.5% of wholesale value, 7/1/89. Tax suspended 7/1/92 as the maximum fund balance was reached. Tax was reimposed on 7/1/2003 for one year only. The entire tax was scheduled to expire on 6/1/2001 but was extended to 6/1/2007 in 2000.

Oil Spill Tax

Tax on petroleum products imported via navigable waters equal to 5 cents/42 gallon barrel, 10/1/91. One cent of the tax rate for the response account was curtailed on 1/1/2002; this rate is expected to be reimposed as of 4/1/2007.

Hazardous Waste Fees

Annual fee of \$35 for generators of certain waste products, 7/31/90; plus an additional fee determined by the Department of Ecology, starting 7/31/91. Administration of the fee was transferred to DOE in 1995.

IMR Tax

Medicaid receipts of private and nonprofit hospitals subject to tax of 20%, 9/1/91. Intended to increase federal matching funds for Medicaid. The tax was disallowed by federal OMB, effective 10/1/92. Another tax of 15% levied on the income of intermediate residential (IMR) health care facilities for the mentally retarded, 4/1/92. Rate reduced to 6.0% subject to order of federal government.

Fuel Oil Tax

Tax of 0.25 cents/gallon levied 5/1/35; repealed 6/11/47.

Express Company Excise Tax

Tax of 5% of gross receipts levied on express (shipping) companies, 4/1/1907; repealed in 1945.

Mechanical Devices Tax

Tax of 10% or 20% of gross yield levied on certain gambling devices, 5/1/41. Rates doubled to 20% and 40%, 3/20/47. Slot machines ruled illegal by State Supreme Court in 1952, effectively eliminating the tax.

Conveyance Tax

Tax of 50 cents/\$500 of value imposed on transfers of real property, 5/1/35. Increased to 53.5 cents in 1982 and to \$1.00, 7/1/85. The tax as a separate source was repealed 5/18/87 but it was effectively incorporated into the real estate excise tax.

Admissions Tax

Tax of 1 cent per 20 cents of ticket price for admission to most events except public school activities, 5/1/35. Repealed as a state tax, 5/1/43, but local governments permitted to levy a 5% admissions tax.

Enhanced 911 Telephone Tax

State tax of 20 cents per switched telephone access line, effective 1/1/92. Collection of the tax shifted to Dept. of Revenue, 1/1/99. State tax extended to radio access (wireless) telephone lines effective 1/1/2003. Additional state taxes apply to switched telephone lines: telephone assistance tax of 14 cents per month and telecommunications relay service tax of 19 cents per month.

Nursing Home Fee

Nursing homes to pay a fee equal to \$6.50 per patient per day, effective 7/1/2003. DOR to collect the fee. Phase-out of the fee adopted in 2005: \$5.25 from 7/1/05 - 6/30/07; \$3.00 from 7/1/07 - 6/30/09; \$1.50 from 7/1/09 - 6/30/11. In 2005 a phase out of the fee was established resulting in repeal of the fee effective 7/1/2011; in 2006 this was advanced to 7/1/2007.

Tribal Cigarette Taxes

Authorized in 2005 and first effective in May 2005, the Puyallup Tribe levies a tribal cigarette tax of \$11.75 per carton. 30% of the receipts are shared with the state and are deposited in the state general fund.

Part II

LOCAL EXCISE TAX DISTRIBUTIONS

Table 14	Composition of Local Sales/Use Tax Rates, Highest Local Tax Rate in each County as of January, 2007
Table 15	Local Sales/Use Taxes, Types of Taxes Authorized and Utilized, Calendar Year 2006 Distributions
Table 16	City/County Local Sales/Use Tax Distributions, CY 2005-2006; Average Per Capita Receipts by County
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Table 14
COMPOSITION OF LOCAL SALES/USE TAX RATES
Highest Local Tax Rate in Each County as of January 1, 2007*

County	Jurisdiction(s) with Highest Local Sales/Use Tax Rate	City/County	Public Transit	High Capacity Transit	Criminal Justice	Public Safety
Adams	entire county	1.0			0.1	
Asotin	entire county	0.5	0.2			
Benton	all cities & PTBA	1.0	0.6		0.1	
Chelan	entire county	1.0	0.4		0.1	
Clallam	entire county	1.0	0.6		0.1	
Clark	Vancouver & other cities	1.0	0.5		0.1	
Columbia	entire county	1.0	0.4			
Cowlitz	Kelso & Longview only	1.0	0.1		0.1	
Douglas	three cities & PTBA	1.0	0.4		0.1	
Ferry	entire county	1.0			0.1	
Franklin	Pasco & PTBA	1.0	0.6		0.1	
Garfield	entire county	1.0				
Grant	entire county	1.0	0.2		0.1	
Grays Harbor	entire county	1.0	0.6		0.1	
Island	entire county	1.0	0.6		0.1	
Jefferson	entire county	1.0	0.6		0.1	
King	Seattle & most cities	1.0	0.8 (0.9)	0.4	0.1	
Kitsap	entire county	1.0	0.8		0.1	
Kittitas	entire county	1.0			0.1	
Klickitat	all three cities	1.0				
Lewis	Centralia & Chehalis only	1.0	0.2		0.1	
Lincoln	entire county	1.0			0.1	
Mason	entire county	1.0	0.6		0.1	
Okanogan	entire county	1.0			0.1	
Pacific	entire county	1.0	0.3			
Pend Oreille	entire county	1.0			0.1	
Pierce	Tacoma, most cities, PTBA	1.0	0.6	0.4	0.1	
San Juan	entire county	1.0			0.1	
Skagit	all cities & PTBA	1.0	0.2		0.1	
Skamania	North Bonneville	1.0				
Snohomish	several cities & PTBA***	1.0	0.9	0.4	0.1	
Spokane	Spokane, other cities, PTBA	1.0	0.6		0.1	0.1
Stevens	entire county	1.0			0.1	
Thurston	larger cities & PTBA	1.0	0.6		0.1	
Wahkiakum	entire county	1.0				
Walla Walla	larger cities & PTBA	1.0	0.3		0.1	0.3
Whatcom	all cities & PTBA	1.0	0.6		0.1	0.1
Whitman	entire county	1.0			0.1	
Yakima	Yakima (city)	1.0	0.3		0.1	0.3

This table does not include state-credited, local taxes which do not increase the tax rate paid by purchasers. Neither does it include limited-base local taxes (e.g., the 0.5% food/beverage tax in King County or hotel/motel taxes). PTBA = public transpo
NOTE: King Co. transit rate increases to 0.9% April 1, 2007.

Table 14 - Continued
COMPOSITION OF LOCAL SALES/USE TAX RATES
Highest Local Tax Rate in Each County as of January 1, 2007*

County	Juvenile Correction	Emergency Communications	Other Types of Local Sales/Use Taxes	TOTAL LOCAL TAX RATE**
Adams				1.1
Asotin				0.7
Benton	0.1			1.8
Chelan				1.5
Clallam		0.1	0.1 for mental health	1.9
Clark				1.6
Columbia				1.4
Cowlitz				1.2
Douglas				1.5
Ferry				1.1
Franklin	0.1			1.8
Garfield				1.0
Grant		0.1		1.4
Grays Harbor		0.1		1.8
Island	0.1			1.8
Jefferson		0.1	0.1 for mental health	1.9
King				2.3 (2.4)
Kitsap	0.1	0.1		2.1
Kittitas	0.1			1.2
Klickitat				1.0
Lewis	0.1			1.4
Lincoln		0.1		1.2
Mason	0.1			1.8
Okanogan				1.1
Pacific				1.3
Pend Oreille				1.1
Pierce	0.1		0.1 for zoo/aquarium	2.3
San Juan	0.1			1.2
Skagit		0.1	0.1 for mental health	1.5
Skamania				1.0
Snohomish				2.4
Spokane	0.1		0.1 pub. facil.; 0.1 mental health	2.1
Stevens				1.1
Thurston	0.1	0.1		1.9
Wahkiakum				1.0
Walla Walla	0.1			1.8
Whatcom	0.1			1.9
Whitman	0.1	0.1		1.3
Yakima				1.7

* These local tax rates are in addition to the 6.5% state tax rate. Thus, the highest combined sales/use tax rate on all taxable items in Washington is currently 8.9% in part of Snohomish County.

** The statewide average local sales/use tax rate is estimated to be 2.0%.

*** Bothell/Snohomish, Brier, Edmonds, Lynnwood, Mill Creek, Mountlake Terrace, Mukilteo, Woodway and PTBA

Table 15
LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; 2006 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Possible Tax Rates	# of Levying Jurisdictions (as of 1/2007)	Amount Distributed In CY 2006
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$424,194,488
Counties		0.5%	39	163,692,266
City/County: Additional	82.14.030(2)			
Cities		0.1 - 0.5%	276	419,480,286
Counties		0.1 - 0.5%	36	158,157,117
Transit Districts	82.14.045(1)	0.1 - 0.9%	25	729,721,022
Criminal Justice	82.14.340	0.1%	32 *	116,380,407
Public Facilities	82.14.048	0.2%	1	7,618,566
High-Capacity Transit (RTA)	81.104.170	0.1-1.0% **	1	256,371,905
Juvenile Correctional Facilities	82.14.350	0.1%	14	39,927,411
King Co. - Food/Beverage	82.14.360(1)	0.5% ***	1	19,062,286
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	12,697,666
Emergency Communications	82.14.420	0.1%	9 *	13,566,680
Public Safety	82.14.450(1)	0.3% ****	4 *	18,165,468
Regional Transportation	82.14.430(1)	0.5% *****	0	0
Passenger Ferries	82.14.440	0.4%	0	0
Transportation Benefit	82.14.0455(1)	0.2%	0	0
Mental Health/Chemical Dep.	82.14.460(2)	0.1%	4	6,723,858
Subtotal - Local Taxes Paid by Purchasers				\$2,385,759,426
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	7,817,781
King Co. - Football Stadium	82.14.0494	0.016%	1	7,358,939
Rural Counties	82.14.370	0.08%	32	20,944,476
Regional Centers	82.14.390	0.033%	20	18,370,830
Hospital Benefit Zone	82.14.465	6.5%	1	0
Revenue Development Area	82.14.475	6.5%	1	0
Services for Annexation Areas	82.14.415	0.1%	0	0
Subtotal - Local Taxes from State General Fund				\$54,492,026
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$2,440,251,452

* Counties levy the tax but the receipts are shared with cities.

** Rate of 0.4% actually levied by Sound Transit.

*** Tax applies only to food and beverages sold by restaurants, taverns and bars.

**** Vehicles are exempt from this local sales/use tax.

***** Vehicles are exempt from the local sales tax, but a special use tax applies to residents of the district.

Table 16
COUNTY/CITY LOCAL SALES AND USE TAX DISTRIBUTIONS
Basic Local Tax (0.5%), Plus Additional Tax (up to 0.5%)
Calendar Years 2005-2006

County	Distributions to All Cities & the County in Each County*			Per Capita Receipts	
	CY 2005	CY 2006	% Change	2006 Amount	Rank
Adams	\$1,790,362	\$1,751,195	(2.2) %	\$101.23	29
Asotin	985,383	1,065,277	8.1	50.49	39
Benton	26,600,819	26,195,408	(1.5)	163.11	12
Chelan	12,809,482	14,428,913	12.6	205.83	4
Clallam	10,159,323	10,899,402	7.3	160.76	13
Clark	43,876,758	51,630,316	17.7	127.96	21
Columbia	392,900	413,387	5.2	100.83	30
Cowlitz	14,372,504	15,281,273	6.3	157.86	14
Douglas	3,811,206	4,203,339	10.3	117.74	23
Ferry	409,734	435,779	6.4	58.10	37
Franklin	9,498,552	9,922,821	4.5	154.56	15
Garfield	193,735	204,446	5.5	85.19	33
Grant	9,333,181	11,303,223	21.1	140.24	18
Grays Harbor	8,555,522	9,358,712	9.4	132.94	20
Island	8,018,361	8,775,700	9.5	113.67	24
Jefferson	3,903,152	4,048,690	3.7	143.57	17
King	424,847,957	461,760,330	8.7	251.60	2
Kitsap	33,169,719	36,078,021	8.8	148.23	16
Kittitas	6,305,779	7,462,980	18.4	199.54	5
Klickitat	1,196,740	1,485,831	24.2	75.04	35
Lewis	11,019,356	12,110,040	9.9	166.12	9
Lincoln	899,839	849,838	(5.6)	83.32	34
Mason	4,953,225	5,692,476	14.9	107.20	26
Okanogan	4,023,984	4,508,739	12.1	113.28	25
Pacific	2,158,935	2,280,943	5.7	106.09	28
Pend Oreille	976,704	1,065,531	9.1	86.63	32
Pierce	115,800,175	126,536,326	9.3	163.59	11
San Juan	3,728,048	4,030,573	8.1	256.72	1
Skagit	23,218,821	25,258,797	8.8	223.33	3
Skamania	607,308	578,965	(4.7)	54.62	38
Snohomish	96,446,999	110,866,142	15.0	165.03	10
Spokane	69,694,504	76,187,157	9.3	171.67	8
Stevens	3,376,352	3,716,947	10.1	88.29	31
Thurston	37,881,277	41,328,707	9.1	178.83	7
Wahkiakum	238,474	277,391	16.3	71.13	36
Walla Walla	7,060,083	7,778,948	10.2	134.35	19
Whatcom	29,532,693	33,182,470	12.4	180.05	6
Whitman	4,090,512	4,569,860	11.7	106.77	27
Yakima	26,321,114	27,999,264	6.4	120.79	22
All Counties	302,334,080	321,849,383	6.5		
All Cities	759,925,494	843,674,774	11.0		
TOTAL	\$1,062,259,574	\$1,165,524,158	9.7 %	\$182.81	

*Distributions of local sales/use tax, excluding admin. expense (1.0%) retained by the state.

Table 17

LOCAL SALES/USE TAX DISTRIBUTIONS FOR TRANSPORTATION

Calendar Years 2005-2006

Local Sales/Use Tax for Transportation Purposes	Date First Imposed	Jan. 2007 Tax Rate*	Calendar Year 2005	Calendar Year 2006
Public Transit Systems:				
King County**	Jan 1973	0.8 %	\$334,796,315	\$363,044,613
Grays Harbor County	Jan 1975	0.6	5,128,133	5,612,844
Whatcom County PTBA	Jan 1975	0.6	17,443,766	19,292,446
Snohomish County PTBA	Jan 1976	0.9	63,293,726	69,954,987
Thurston County PTBA	Oct 1976	0.6	20,104,076	22,000,384
Everett	Jan 1978	0.6	13,192,518	17,626,765
Clallam County	Jan 1979	0.6	6,093,805	6,523,641
Pacific County	Jan 1980	0.3	647,683	684,283
Pierce County PTBA	Jan 1980	0.6	67,119,629	73,041,044
Walla Walla County PTBA	Jan 1980	0.3	1,870,512	2,071,150
Clark County	Apr 1980	0.5	15,931,730	23,917,040
Jefferson County	Jan 1981	0.6	2,341,010	2,428,942
Yakima (City)	Jan 1981	0.3	4,218,552	4,481,725
Spokane County PTBA	Jan 1981	0.6	39,653,096	43,533,775
Benton-Franklin PTBA	Apr 1981	0.6	20,611,117	20,566,211
Kitsap County	Jul 1981	0.8	26,509,821	28,827,757
Lewis County PTBA	Oct 1982	0.2	1,033,258	1,430,580
Island County	Jan 1986	0.6	4,810,558	5,263,943
Cowlitz County PTBA	Oct 1986	0.1	952,941	1,054,722
Chelan-Douglas PTBA	Jan 1988	0.4	6,551,783	7,337,633
Mason County	Dec 1990	0.6	2,968,243	3,406,272
Skagit County PTBA	Jan 1992	0.2	4,376,533	4,842,660
Grant County	Jan 1993	0.2	1,866,057	2,258,221
Asotin County PTBA	Apr 2005	0.2	234,747	420,052
Columbia County PTBA	Apr 2006	0.4	0	99,333
SUBTOTAL			\$661,749,609	\$729,721,022
High-Capacity Transit (RTA)	Apr 1997	0.4	\$235,155,199	\$256,371,905

*Public transit systems, including cities, counties, or public transportation districts (PTBAs) may levy local sales taxes ranging in rates from 0.1 - 0.9% to finance local bus systems. A public transit authority (e.g., RTA) may levy a local sales tax at a maximum rate of 1.0% (0.9% if the 0.1% criminal justice tax is levied in the same county) to finance a high-capacity, rapid-transit system.

**The King County transit rate is expected to increase from 0.8 to 0.9% April 1, 2007.

Table 18
LOCAL HOTEL/MOTEL TAXES
Distributions to Cities and Counties for Past Ten Years

Calendar Year	Cities	Counties	Total*
State-shared 2.0% Local Hotel/Motel Tax:			
2006	\$ 14,333,586	\$21,727,310	\$36,511,085
2005	12,432,253	18,936,594	31,772,826
2004	11,511,006	17,519,064	29,030,070
2003	10,787,464	16,262,135	27,380,952
2002	10,265,660	16,226,347	26,806,163
2001	10,390,557	17,271,038	28,019,353
2000	10,566,905	17,304,040	28,161,725
1999	9,607,571	15,648,313	25,519,678
1998	9,266,280	14,794,420	24,353,318
1997	8,505,422	13,504,353	22,297,892
Special Locally-Levied Hotel/Motel Taxes:			
2006	\$ 14,181,838	\$6,895,691	\$21,750,175
2005	15,372,073	5,925,379	21,745,307
2004	13,999,144	5,448,553	19,800,525
2003	13,547,315	4,938,405	18,759,899
2002	13,170,411	4,521,390	17,961,603
2001	13,195,580	4,260,169	17,715,481
2000	13,716,571	4,209,349	17,925,920
1999	11,800,979	3,746,377	15,547,356
1998	9,120,702	2,972,715	12,093,220
1997	4,715,244	2,771,768	7,487,012
Tourist Promotion Fee:			
2006	\$ 1,152,225	\$ 2,447,269	\$ 3,599,494
2005	1,181,695	2,231,362	3,413,055
2004	193,059	738,626	931,685

As of January 2007, the state-shared tax was being distributed to 126 cities and 36 counties. The special hotel/motel tax was being levied by 95 cities and 27 counties. The tourist promotion fee (up to \$2 per night per room) is imposed by six cities and two counties.

NOTE: the state-shared tax is not an additional tax for the purchaser, but simply shifts state retail sales/use tax receipts to the local jurisdictions. The special hotel/motel taxes and the room fee are added to the price of the lodging and are therefore passed on to purchasers.

*Includes amounts not shown separately because there are fewer than three taxpayers in a particular local jurisdiction.

Table 19
TIMBER EXCISE TAX DISTRIBUTIONS
Fiscal Years 2003-2006

	Fiscal 2003	Fiscal 2004	Fiscal 2005	Fiscal 2006
County Tax:¹				
Asotin	\$8,037	\$17,954	\$26,122	\$27,553
Chelan	78,449	52,978	65,756	92,297
Clallam	1,280,815	1,407,865	1,565,334	1,537,490
Clark	501,028	524,889	845,518	878,794
Columbia	24,223	97,749	67,373	85,366
Cowlitz	2,272,477	2,596,995	2,470,789	3,122,059
Douglas	3,265	123	368	371
Ferry	123,592	116,059	151,802	258,808
Garfield	4,592	0	889	19,774
Grays Harbor	4,012,504	4,047,792	3,816,463	4,794,056
Island	32,632	48,247	63,979	81,292
Jefferson	571,759	489,422	918,511	1,238,788
King	717,843	789,433	1,218,913	1,255,734
Kitsap	175,401	291,245	260,791	294,194
Kittitas	691,126	277,975	393,165	367,253
Klickitat	901,022	860,144	1,137,966	1,208,236
Lewis	4,982,228	3,898,348	4,167,333	5,571,735
Lincoln	15,036	2,150	31,901	24,336
Mason	1,406,435	1,599,712	1,594,214	2,044,278
Okanogan	90,662	79,128	158,374	208,766
Pacific	2,081,226	2,212,837	2,500,176	3,296,881
Pend Oreille	922,811	730,191	701,355	840,122
Pierce	1,326,986	1,616,429	2,105,808	2,240,610
San Juan	7,767	5,621	9,913	10,434
Skagit	642,330	554,066	691,868	795,202
Skamania	556,873	256,991	507,870	453,591
Snohomish	553,414	726,947	680,930	839,230
Spokane	271,054	247,410	263,254	347,624
Stevens	1,196,818	1,153,026	1,646,559	1,590,481
Thurston	1,012,723	855,486	1,254,091	1,392,669
Wahkiakum	478,547	506,681	722,450	746,278
Walla Walla	31,259	3,919	25,799	39,397
Whatcom	837,753	506,903	300,799	523,449
Whitman	16,429	1,408	4,831	541
Yakima	61,633	137,073	140,222	258,282
County Total	\$27,890,749	\$26,713,194	\$30,511,387	\$36,485,971
State Tax²	\$8,327,054	\$7,855,484	\$10,111,562	\$9,282,265

1 County tax of 4.0% on timber harvested on privately owned lands.

2 State tax of 1.0% on privately owned & reclassified reforestation lands & 5.0% on publicly owned lands. NOTE: starting in 2005 the 5.0% state tax on public timber is phased down and shifted to the counties over a 10 year period.

Table 20

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 2004-2006

County	2004	2005	FY 2006		Total
			County	Cities	
Adams	\$31,368	\$30,355	\$29,513	\$494	\$30,007
Asotin	16,882	18,790	7,995	9,825	17,820
Benton	549,017	434,525	293,527	231,604	525,131
Chelan	143,492	143,617	116,235	33,317	149,552
Clallam	256,517	261,347	102,873	154,266	257,139
Clark	638,319	697,803	458,571	706,826	1,165,397
Columbia	11,054	12,489	9,833	3,366	13,199
Cowlitz	183,908	195,967	172,064	53,548	225,612
Douglas	59,060	63,123	53,618	3,693	57,311
Ferry	1,323	1,082	595	189	784
Franklin	266,729	308,543	153,645	162,231	315,876
Garfield	8,514	8,421	4,234	2,127	6,361
Grant	314,801	313,460	321,704	29,831	351,535
Grays Harbor	202,585	290,020	125,250	90,352	215,602
Island	57,314	61,685	25,407	30,127	55,534
Jefferson	145,049	146,088	81,904	91,629	173,533
King	8,010,954	7,185,550	3,253,609	6,310,860	9,564,469
Kitsap	140,503	260,102	205,347	78,269	283,616
Kittitas	56,560	52,809	52,439	18,482	70,921
Klickitat	28,648	37,948	880,923	490	881,413
Lewis	92,503	86,780	91,588	61,724	153,312
Lincoln	20,923	17,327	18,003	189	18,192
Mason	71,351	71,547	83,631	9,572	93,203
Okanogan	37,163	45,346	27,505	7,527	35,032
Pacific	71,529	73,395	38,424	33,154	71,578
Pend Oreille	1,652	3,977	1,493	1,325	2,818
Pierce	1,639,031	1,380,621	869,353	1,208,934	2,078,287
San Juan	99,832	111,663	51,944	58,318	110,262
Skagit	476,077	483,842	246,956	270,019	516,975
Skamania	32,665	39,432	26,776	15,838	42,614
Snohomish	1,403,526	1,466,259	931,324	660,593	1,591,917
Spokane	241,176	226,685	174,090	66,532	240,622
Stevens	5,741	5,449	3,178	1,038	4,216
Thurston	240,345	272,757	113,201	193,330	306,531
Wahkiakum	8,793	8,529	9,640	0	9,640
Walla Walla	185,159	188,247	146,194	60,630	206,824
Whatcom	578,490	640,787	287,223	396,612	683,835
Whitman	88,693	90,449	83,103	31,785	114,888
Yakima	61,921	65,670	49,689	18,572	68,261
TOTAL	\$16,479,168	\$15,802,486	\$9,602,601	\$11,107,218	\$20,709,819

Table 21
PUBLIC UTILITY DISTRICT (PUD)
PRIVILEGE TAX DISTRIBUTIONS
Fiscal Years 2002-2006

County	2002	2003	2004	2005	2006
<u>LOCAL GOVERNMENT</u>					
Adams	\$742	\$1,205	\$823	\$999	\$764
Asotin	194	222	225	196	210
Benton	1,583,163	1,870,491	1,867,795	1,991,262	1,903,241
Chelan	988,607	1,221,123	1,124,999	1,157,912	1,183,290
Clallam	366,662	426,630	431,415	439,098	442,380
Clark	2,884,424	3,238,429	3,409,691	3,657,521	3,741,265
Cowlitz	981,976	1,345,341	1,399,370	1,400,577	1,439,980
Douglas	545,412	725,123	669,131	693,612	723,263
Ferry	55,983	61,975	52,783	59,962	59,513
Franklin	638,253	791,427	821,834	882,408	956,689
Grant	1,321,053	1,421,442	1,573,637	1,626,609	1,682,742
Grays Harbor	660,521	755,117	736,764	802,646	778,332
Island	93,154	103,022	99,849	103,950	107,459
Jefferson	17,824	19,485	19,050	25,652	22,889
Kitsap	3,300	3,225	3,400	3,182	3,094
Kittitas	176,419	234,592	218,274	233,219	248,086
Klickitat	240,971	272,119	238,364	224,565	231,661
Lewis	383,611	464,616	475,800	496,941	503,324
Lincoln	1,027	1,218	1,286	1,422	1,853
Mason	428,112	461,955	449,554	457,589	485,008
Okanogan	352,569	463,921	441,124	460,083	460,004
Pacific	203,624	236,994	238,913	239,524	239,625
Pend Oreille	187,561	233,091	226,932	236,379	257,244
Pierce	6,681	8,151	7,860	8,074	8,263
Skagit	2,448	2,059	2,597	2,659	2,276
Skamania	77,299	84,630	85,982	90,383	85,485
Snohomish	4,693,841	5,436,405	5,149,296	5,183,000	5,355,247
Thurston	375	481	396	438	437
Wahkiakum	26,152	30,708	30,522	28,763	31,949
Walla Walla	58,281	59,681	51,713	58,898	53,793
Whatcom	61,711	77,764	83,845	96,127	92,114
Yakima	290,681	337,708	306,816	322,254	309,590
Local Subtotal	<u>\$17,332,630</u>	<u>\$20,390,346</u>	<u>\$20,220,040</u>	<u>\$20,985,900</u>	<u>\$21,411,072</u>
<u>STATE GOVERNMENT</u>					
Schools	10,936,739	12,805,380	12,636,890	13,151,148	13,364,056
Other General Fund*	3,239,198	3,803,677	3,764,857	3,911,537	3,984,650
GRAND TOTAL	\$31,508,567	\$ 36,999,404	\$ 36,621,786	\$ 38,048,585	\$ 38,759,778

*Includes full amount of surtax.

Part III

PROPERTY TAX LEVIES, COLLECTIONS AND VALUATIONS

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Table 32C	Calculation of the 2006 State Property Tax Levy (Due in 2007)

Table 22

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 2004-2006 (\$000)

CATEGORY	CY 2004	CY 2005	CY 2006	
	Levies	Levies	Levies	% of Total
TOTAL	\$6,531,334	\$6,863,389	\$7,211,990	100.0 %
SCHOOLS	3,621,803	3,796,491	3,970,834	55.1
State (Regular)	1,527,657	1,594,820	1,639,899	22.7
Local (Special):	2,094,146	2,201,671	2,330,935	32.3
Maint. & Oper	1,225,385	1,275,917	1,348,755	18.7
Cap./Trans. Project	137,576	155,584	146,497	2.0
Bonds	731,185	770,169	835,684	11.6
COUNTY	1,147,847	1,191,975	1,247,664	17.3
Current Expense (Regular)	669,086	689,760	729,846	10.1
Other County Regular	82,237	90,952	82,522	1.1
Road District (Regular)	339,896	357,291	376,529	5.2
Diverted Road Funds (Reg.)	9,665	10,054	9,446	0.1
County Special	46,963	43,918	49,322	0.7
CITIES AND TOWNS	918,801	960,140	992,966	13.8
Regular Levies	847,571	885,665	921,726	12.8
Special Levies	71,231	74,475	71,240	1.0
DISTRICTS	842,883	914,783	1,000,526	13.9
Total Regular	768,013	824,026	903,663	12.5
Total Special	74,870	90,758	96,863	1.3
Port General (Regular)	72,278	79,285	80,600	1.1
Port Ind. Dev./Bonds(Reg.)	47,351	45,946	49,606	0.7
Port Special	0	16	16	0.0
Fire Protection Regular	273,325	303,634	331,414	4.6
Fire Protection Special	37,915	39,252	39,973	0.6
Library Regular	171,741	179,100	190,242	2.6
Library Special	6,379	7,284	12,158	0.2
Hospital Regular	36,650	38,097	54,806	0.8
Hospital Special	17,121	29,032	28,919	0.4
Emergency Medical Regular	139,564	149,581	159,761	2.2
Emergency Medical Special	1,012	707	1,415	0.0
Parks Regular	12,211	13,166	21,651	0.3
Parks Special	6,479	8,142	7,966	0.1
Other Regular	14,893	15,217	15,583	0.2
Other Special	5,965	6,326	6,415	0.1

Table 23

TOTAL PROPERTY TAX LEVIES BY COUNTY

Due in Calendar Years 2004-2006 (\$000)

County	CY 2004	CY 2005		CY 2006	
	Levies	Levies	% Change	Levies	% Change
Adams	\$15,169	\$15,366	1.3 %	\$15,157	(1.4) %
Asotin	12,561	12,611	0.4	13,248	5.0
Benton	122,889	126,195	2.7	129,803	2.9
Chelan	65,594	68,819	4.9	72,282	5.0
Clallam	51,253	56,300	9.8	60,124	6.8
Clark	364,842	386,541	5.9	411,014	6.3
Columbia	3,549	3,629	2.3	3,694	1.8
Cowlitz	83,914	84,931	1.2	85,744	1.0
Douglas	25,800	27,243	5.6	28,223	3.6
Ferry	3,591	3,563	(0.8)	3,523	(1.1)
Franklin	39,897	43,596	9.3	45,001	3.2
Garfield	2,199	2,289	4.1	2,341	2.2
Grant	61,273	62,364	1.8	63,117	1.2
Grays Harbor	54,169	57,490	6.1	59,097	2.8
Island	73,110	78,695	7.6	81,453	3.5
Jefferson	32,513	34,061	4.8	35,210	3.4
King	2,559,084	2,664,339	4.1	2,786,044	4.6
Kitsap	222,812	234,857	5.4	247,514	5.4
Kittitas	28,213	31,199	10.6	33,199	6.4
Klickitat	17,733	18,824	6.2	18,124	(3.7)
Lewis	55,783	56,153	0.7	58,278	3.8
Lincoln	10,543	10,714	1.6	10,827	1.1
Mason	50,271	52,977	5.4	54,341	2.6
Okanogan	26,348	26,748	1.5	26,644	(0.4)
Pacific	22,527	22,283	(1.1)	23,326	4.7
Pend Oreille	8,243	8,906	8.0	8,953	0.5
Pierce	737,124	780,924	5.9	842,036	7.8
San Juan	30,556	34,345	12.4	36,742	7.0
Skagit	114,638	122,557	6.9	129,513	5.7
Skamania	7,925	8,350	5.4	8,558	2.5
Snohomish	675,076	719,002	6.5	757,347	5.3
Spokane	333,843	352,563	5.6	376,042	6.7
Stevens	24,723	24,912	0.8	25,575	2.7
Thurston	211,428	226,669	7.2	241,031	6.3
Wahkiakum	2,819	2,912	3.3	3,078	5.7
Walla Walla	45,947	49,239	7.2	50,164	1.9
Whatcom	168,928	181,418	7.4	191,356	5.5
Whitman	29,687	30,244	1.9	30,694	1.5
Yakima	134,761	139,564	3.6	143,577	2.9
TOTAL	\$6,531,334	\$6,863,389	5.1 %	\$7,211,990	5.1 %

Table 24

PROPERTY TAX LEVY RATES BY COUNTY

Average Rates/\$1,000 of Assessed Value By Year Due, 2002-2006

County	2002	2003	2004	2005	2006
Adams	\$13.73	\$13.95	\$13.63	\$13.24	\$12.81
Asotin	14.57	14.75	14.43	14.09	13.93
Benton	14.11	13.62	13.86	13.23	12.75
Chelan	13.26	13.39	13.29	13.29	13.31
Clallam	11.16	11.81	11.14	11.03	9.99
Clark	13.73	13.51	13.30	13.06	12.01
Columbia	13.76	13.60	13.34	13.33	13.04
Cowlitz	12.51	12.34	12.58	12.7	12.48
Douglas	14.11	13.74	13.68	13.77	13.33
Ferry	11.15	10.29	9.84	9.50	9.02
Franklin	15.24	15.45	15.73	14.86	13.81
Garfield	15.83	15.75	15.95	16.13	14.68
Grant	14.38	13.98	14.36	14.10	13.74
Grays Harbor	13.20	13.51	13.69	14.29	13.78
Island	9.44	9.89	9.39	9.13	8.92
Jefferson	11.75	11.62	11.11	10.88	9.76
King	11.17	10.99	10.93	10.78	10.38
Kitsap	13.87	13.41	12.84	12.14	10.65
Kittitas	10.75	10.46	10.67	10.44	10.00
Klickitat	12.43	11.72	11.98	11.30	10.79
Lewis	11.66	11.46	11.32	11.10	11.54
Lincoln	14.04	13.68	13.59	13.23	12.89
Mason	12.71	12.59	12.68	12.80	12.41
Okanogan	12.57	11.99	12.36	11.54	11.78
Pacific	12.47	13.31	14.35	14.07	13.92
Pend Oreille	13.15	13.33	11.58	12.08	11.29
Pierce	14.94	15.05	15.01	13.92	13.21
San Juan	8.11	7.32	6.68	7.04	6.89
Skagit	12.31	12.16	11.96	12.04	11.21
Skamania	10.25	10.19	9.89	9.78	9.20
Snohomish	13.51	13.32	12.55	11.85	11.07
Spokane	14.94	14.21	15.01	15.12	14.37
Stevens	11.43	10.89	11.28	11.18	10.92
Thurston	14.88	14.24	13.8	13.11	12.12
Wahkiakum	10.17	10.69	10.64	10.50	10.32
Walla Walla	14.90	14.33	14.32	14.61	14.60
Whatcom	12.78	12.75	12.99	12.52	11.47
Whitman	15.12	15.74	15.88	15.84	15.42
Yakima	12.92	12.94	12.76	12.66	12.15
TOTAL	\$12.52	\$12.33	\$12.21	\$11.87	\$11.32

Table 25
PROPERTY TAX LEVY RATES
Average State and Local Levy Rates by County
Due in Calendar Year 2006

County	State Levy*	Local Regular	Local Special	Total
Adams	\$2.38	\$6.18	\$4.25	\$12.81
Asotin	2.64	5.67	5.61	13.93
Benton	2.57	5.13	5.05	12.75
Chelan	3.19	5.47	4.65	13.31
Clallam	2.66	4.82	2.51	9.99
Clark	2.47	5.35	4.19	12.01
Columbia	2.67	5.92	4.45	13.04
Cowlitz	2.57	5.46	4.44	12.48
Douglas	2.56	5.93	4.84	13.33
Ferry	2.46	5.85	0.71	9.02
Franklin	2.65	4.92	6.25	13.81
Garfield	2.52	5.29	6.88	14.68
Grant	2.55	6.34	4.85	13.74
Grays Harbor	2.96	5.70	5.12	13.78
Island	2.54	3.71	2.68	8.92
Jefferson	2.55	4.69	2.52	9.76
King	2.50	4.48	3.41	10.38
Kitsap	2.60	4.75	3.31	10.65
Kittitas	2.95	3.66	3.39	10.00
Klickitat	2.68	5.10	3.01	10.79
Lewis	2.88	5.72	2.94	11.54
Lincoln	2.44	5.64	4.82	12.89
Mason	2.97	5.97	3.47	12.41
Okanogan	2.75	5.61	3.42	11.78
Pacific	2.71	6.38	4.83	13.92
Pend Oreille	3.19	5.56	2.54	11.29
Pierce	2.64	5.21	5.36	13.21
San Juan	2.74	2.90	1.25	6.89
Skagit	2.51	4.36	4.34	11.21
Skamania	2.49	5.57	1.14	9.20
Snohomish	2.53	4.15	4.38	11.07
Spokane	2.63	5.21	6.53	14.37
Stevens	2.72	5.27	2.93	10.92
Thurston	2.56	4.98	4.58	12.12
Wahkiakum	2.71	4.25	3.36	10.32
Walla Walla	3.00	6.12	5.47	14.60
Whatcom	2.98	4.85	3.64	11.47
Whitman	2.77	6.21	6.44	15.42
Yakima	2.50	5.52	4.13	12.15
State Average	\$2.57	\$4.74	\$4.01	\$11.32

* Rate applied to local tax base.

Table 26
PROPERTY TAX VALUATIONS, LEVIES, AND AVERAGE RATES
Statewide Amount By Calendar Year Due for Past 25 Years

Year Due	Equalized Assessed Valuations (\$000)			Total levies (\$000)		Average Rate Per \$1,000 A.V.
	County	State	Total	Amount	% Change	
1982	118,395,134	4,850,053	123,245,187	1,242,771	10.1	10.10
1983	137,936,548	5,476,328	143,412,876	1,434,255	15.4	10.06
1984	134,961,347	5,803,775	140,765,122	1,508,700	5.2	10.83
1985	141,743,344	6,453,551	148,196,895	1,678,405	11.2	11.44
1986	145,734,943	6,849,528	152,584,470	1,784,467	6.3	11.79
1987	151,411,961	7,318,434	158,730,395	2,042,279	14.4	12.97
1988	154,633,726	7,603,997	162,237,723	2,354,013	15.3	13.88
1989	163,556,767	7,608,043	171,164,810	2,359,013	0.2	13.88
1990	170,351,042	7,943,678	178,294,720	2,500,087	6.0	14.11
1991	208,685,612	9,213,922	217,899,534	2,842,230	13.7	13.14
1992	227,153,758	8,783,292	235,937,050	3,100,151	9.1	13.25
1993	253,554,975	9,017,028	262,572,003	3,476,759	12.1	13.36
1994	269,290,261	9,277,422	278,567,683	3,718,653	7.0	13.44
1995	288,029,506	9,732,584	297,762,090	4,010,103	7.8	13.53
1996	303,936,044	9,645,999	313,582,042	4,293,010	7.1	13.82
1997	319,421,447	11,021,949	330,443,395	4,570,988	6.5	13.93
1998	341,035,599	10,872,297	351,907,896	3,822,586	(16.4)	10.09
1999	367,820,645	10,970,068	378,790,713	5,082,506	33.0	13.56
2000	392,771,048	11,885,780	404,656,828	5,411,618	6.5	13.39
2001	428,335,672	12,855,972	441,191,644	5,710,123	5.5	12.96
2002	464,656,713	14,031,080	478,687,793	5,977,623	4.7	12.52
2003	492,559,048	14,279,592	506,838,640	6,254,256	4.6	12.33
2004	521,653,191	13,555,078	535,208,269	6,531,334	4.4	12.21
2005	559,177,190	14,445,228	573,622,418	6,863,389	5.1	11.87
2006	620,655,067	14,228,139	634,883,206	7,211,990	5.1	11.32

Table 27

PROPERTY TAX COLLECTIONS
Amounts by County for Calendar Year 2005

County	Collections of Current Taxes	Collections of Delinquent Taxes	Total Property Tax Collections
Adams	\$14,949,441	\$633,474	\$15,582,915
Asotin	12,338,678	377,833	12,716,511
Benton	122,523,786	3,570,892	126,094,678
Chelan	67,454,665	1,650,087	69,104,752
Clallam	55,495,501	1,142,150	56,637,651
Clark	376,711,616	8,479,014	385,190,630
Columbia	3,542,757	51,038	3,593,795
Cowlitz	82,100,234	5,284,552	87,384,786
Douglas	26,376,268	1,034,864	27,411,132
Ferry	3,374,572	266,157	3,640,729
Franklin	42,125,831	1,506,811	43,632,642
Garfield	2,267,156	30,710	2,297,866
Grant	59,822,731	2,432,876	62,255,607
Grays Harbor	55,010,678	2,154,255	57,164,933
Island	76,596,821	2,226,443	78,823,264
Jefferson	33,713,911	534,186	34,248,097
King	2,685,397,734	47,034,118	2,732,431,852
Kitsap	228,368,265	6,522,741	234,891,006
Kittitas	30,742,825	1,168,836	31,911,661
Klickitat	18,063,192	743,522	18,806,714
Lewis	54,866,811	1,905,468	56,772,279
Lincoln	10,532,651	345,539	10,878,190
Mason	51,315,143	1,715,778	53,030,921
Okanogan	25,107,149	2,035,826	27,142,975
Pacific	20,884,985	1,326,607	22,211,592
Pend Oreille	8,652,019	456,598	9,108,617
Pierce	758,006,448	24,040,132	782,046,580
San Juan	33,511,478	1,318,632	34,830,110
Skagit	120,662,554	2,667,952	123,330,506
Skamania	8,157,890	402,933	8,560,823
Snohomish	700,130,079	18,932,193	719,062,272
Spokane	342,335,184	9,219,775	351,554,959
Stevens	24,120,623	1,148,128	25,268,751
Thurston	221,356,606	4,892,575	226,249,181
Wahkiakum	2,848,036	133,447	2,981,483
Walla Walla	47,521,610	1,163,017	48,684,627
Whatcom	177,071,523	5,108,762	182,180,285
Whitman	29,695,263	600,371	30,295,634
Yakima	133,932,624	5,042,529	138,975,153
TOTAL	\$6,767,685,338	\$169,300,821	\$6,936,986,159

Table 28

ASSESSSED VALUE OF ALL TAXABLE PROPERTY

Value by County for Taxes Due in Calendar Years 2004-2006 (\$000)

County	2003 Values	2004 Values		2005 Values	
	Tax Due 2004	Tax Due 2005	% Change	Tax Due 2006	% Change
Adams	\$1,128,573	\$1,175,525	4.2 %	\$1,197,757	1.9 %
Asotin	870,373	889,621	2.2	946,691	6.4
Benton	8,911,084	9,566,012	7.3	10,212,743	6.8
Chelan	4,962,094	5,193,713	4.7	5,452,717	5.0
Clallam	4,633,750	5,125,832	10.6	6,053,546	18.1
Clark	27,461,074	29,591,994	7.8	34,239,970	15.7
Columbia	269,031	274,767	2.1	286,148	4.1
Cowlitz	6,708,171	6,708,418	0.0	6,898,118	2.8
Douglas	1,902,967	1,991,751	4.7	2,132,539	7.1
Ferry	365,851	375,611	2.7	391,041	4.1
Franklin	2,561,025	2,951,940	15.3	3,278,926	11.1
Garfield	139,545	143,068	2.5	160,690	12.3
Grant	4,304,167	4,448,824	3.4	4,621,310	3.9
Grays Harbor	3,978,095	4,032,925	1.4	4,303,069	6.7
Island	7,785,617	8,640,937	11.0	9,161,706	6.0
Jefferson	2,940,010	3,137,724	6.7	3,617,709	15.3
King	234,777,040	247,814,066	5.6	268,976,692	8.5
Kitsap	17,409,451	19,385,082	11.3	23,320,362	20.3
Kittitas	2,660,085	3,000,309	12.8	3,333,465	11.1
Klickitat	1,487,428	1,673,306	12.5	1,688,154	0.9
Lewis	4,948,454	5,065,587	2.4	5,063,971	0.0
Lincoln	787,622	819,006	4.0	848,303	3.6
Mason	3,987,425	4,154,774	4.2	4,399,487	5.9
Okanogan	2,144,934	2,189,399	2.1	2,271,584	3.8
Pacific	1,586,280	1,593,165	0.4	1,686,416	5.9
Pend Oreille	714,539	739,571	3.5	794,928	7.5
Pierce	49,371,343	53,192,231	7.7	63,955,847	20.2
San Juan	4,580,194	4,883,570	6.6	5,338,150	9.3
Skagit	9,635,295	10,221,638	6.1	11,594,700	13.4
Skamania	802,919	855,116	4.9	931,189	8.9
Snohomish	54,029,572	60,801,066	12.5	68,597,771	12.8
Spokane	22,148,161	23,039,490	4.0	26,182,014	13.6
Stevens	2,201,340	2,237,095	1.6	2,350,168	5.1
Thurston	15,351,292	17,304,944	12.7	19,930,801	15.2
Wahkiakum	267,557	278,835	4.2	300,166	7.6
Walla Walla	3,229,389	3,389,095	4.9	3,457,782	2.0
Whatcom	13,069,730	14,531,777	11.2	16,740,750	15.2
Whitman	1,883,008	1,921,463	2.0	2,002,922	4.2
Yakima	10,615,866	11,062,057	4.2	11,861,793	7.2
TOTAL	\$536,610,351	\$574,401,307	7.0 %	\$638,582,091	11.2 %

Table 29

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

Real and Personal Property Values by Type of Utility (\$000)

Calendar Years 2005 and 2006

	2005 Values			2006 Values		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad	9	\$843,620	\$758,305	10	\$951,787	\$833,704
Railroad Car	174	217,976	207,046	168	226,146	210,219
Airline	75	1,706,861	1,617,813	77	1,943,851	1,833,866
Pipeline	7	918,513	861,966	7	935,861	871,501
Subtotal	265	\$3,686,970	\$3,445,130	262	4,057,645	3,749,290
COMMUNICATION						
Telephone	72	3,594,061	3,393,347	68	3,583,926	3,356,534
Wireless Telephone	18	2,516,559	2,393,199	15	2,384,726	2,265,288
Subtotal	90	6,110,620	5,786,546	83	5,968,652	5,621,822
ENERGY						
Electric	14	3,718,190	3,466,539	14	3,830,318	3,545,333
Gas	4	1,604,073	1,528,067	4	1,398,274	1,322,888
Subtotal	18	5,322,263	4,994,606	18	5,228,592	4,868,221
TOTAL	373	\$15,119,853	\$14,226,282	363	\$15,254,889	\$14,239,333

Table 30

INDICATED PROPERTY ASSESSMENT RATIOS BY COUNTY
By Assessment Years, 2001-2006

County	2001	2002	2003	2004	2005	2006
Adams	89.9	93.1	95.3	97.8	97.3	92.3
Asotin	90.1	91.1	88.0	90.1	86.7	81.3
Benton	89.3	90.4	89.1	90.8	90.1	89.0
Chelan	82.7	84.8	84.0	80.3	72.6	69.6
Clallam	90.3	89.7	91.3	90.1	87.0	82.5
Clark	93.9	95.5	95.2	94.8	94.8	93.1
Columbia	95.9	99.2	97.7	92.7	86.8	93.3
Cowlitz	92.0	95.7	92.9	91.9	90.1	85.1
Douglas	94.2	95.0	92.6	91.3	90.5	87.3
Ferry	91.6	99.5	98.9	97.7	94.0	84.9
Franklin	89.2	91.7	81.6	88.7	87.3	83.6
Garfield	95.3	93.8	89.5	92.3	91.9	92.4
Grant	86.4	91.2	94.1	89.7	90.2	87.3
Grays Harbor	92.3	93.5	93.8	85.8	79.3	72.1
Island	95.4	92.1	96.0	96.1	90.2	94.3
Jefferson	92.4	91.9	92.2	91.4	90.2	86.1
King	91.0	90.8	94.3	95.2	91.8	87.2
Kitsap	88.0	88.0	86.1	87.0	90.1	87.9
Kittitas	90.2	91.6	87.9	84.5	78.4	73.9
Klickitat	89.9	91.7	79.4	91.4	86.2	71.7
Lewis	93.0	97.4	95.4	94.5	83.7	83.4
Lincoln	90.0	93.8	96.1	94.7	84.7	91.8
Mason	91.7	90.5	87.2	86.6	77.1	74.5
Okanogan	87.7	96.2	92.5	92.0	84.3	87.7
Pacific	94.5	91.5	92.7	91.2	85.8	77.1
Pend Oreille	73.7	73.9	80.5	81.9	72.4	61.1
Pierce	93.0	89.5	86.0	87.1	87.7	87.8
San Juan	82.2	88.5	99.8	91.5	84.5	87.2
Skagit	94.4	93.2	93.9	93.7	92.6	92.2
Skamania	93.8	92.0	92.6	94.3	94.5	82.4
Snohomish	82.6	82.8	88.1	90.7	91.3	93.1
Spokane	88.5	90.0	88.5	87.2	87.8	92.4
Stevens	92.1	92.2	90.4	91.8	85.1	82.3
Thurston	89.2	91.8	93.0	90.8	90.6	86.2
Wahkiakum	91.5	88.2	89.1	96.4	85.4	75.5
Walla Walla	89.6	91.3	92.8	88.9	76.2	79.6
Whatcom	86.1	85.3	81.7	79.0	77.7	74.1
Whitman	89.0	90.0	89.0	86.8	83.5	81.3
Yakima	89.1	89.9	89.4	90.8	92.1	90.4
STATEWIDE	89.9	89.9	91.4	91.8	89.8	87.5

Table 31

PROPERTY ASSESSMENT RATIOS BY COUNTY
Assessment Years 2005-2006

County	Real		Personal		Indicated*	
	2005	2006	2005	2006	2005	2006
Adams	97.7	92.3	94.2	92.5	97.3	92.3
Asotin	87.2	81.5	77.2	76.6	86.7	81.3
Benton	89.9	89.0	93.2	89.2	90.1	89.0
Chelan	71.8	68.8	95.6	94.4	72.6	69.6
Clallam	86.7	82.1	98.0	97.4	87.0	82.5
Clark	94.6	92.9	100.0	98.8	94.8	93.1
Columbia	86.3	93.0	92.7	94.3	86.8	93.3
Cowlitz	89.3	83.9	100.0	100.0	90.1	85.1
Douglas	90.3	86.9	95.6	98.1	90.5	87.3
Ferry	94.2	84.3	92.5	91.4	94.0	84.9
Franklin	87.0	83.1	90.9	91.8	87.3	83.6
Garfield	91.8	92.4	92.9	92.9	91.9	92.4
Grant	89.6	86.7	96.1	93.8	90.2	87.3
Grays Harbor	78.1	70.7	100.0	99.7	79.3	72.1
Island	90.4	94.5	79.0	85.7	90.2	94.3
Jefferson	90.0	85.8	99.8	100.0	90.2	86.1
King	91.6	86.8	94.9	95.1	91.8	87.2
Kitsap	89.9	87.6	100.0	100.0	90.1	87.9
Kittitas	77.5	72.8	97.0	96.0	78.4	73.9
Klickitat	85.0	69.7	100.0	100.0	86.2	71.7
Lewis	82.6	82.4	91.0	91.4	83.7	83.4
Lincoln	95.1	91.3	92.3	94.6	84.7	91.8
Mason	76.7	74.2	94.5	92.1	77.1	74.5
Okanogan	83.6	87.3	100.0	97.4	84.3	87.7
Pacific	85.6	76.8	90.8	89.5	85.8	77.1
Pend Oreille	72.0	60.3	79.4	80.6	72.4	61.1
Pierce	87.4	87.6	95.7	95.5	87.7	87.8
San Juan	84.4	87.2	88.4	87.5	84.5	87.2
Skagit	92.1	91.7	99.1	100.0	92.6	92.2
Skamania	94.6	81.9	93.7	88.2	94.5	82.4
Snohomish	91.0	92.9	100.0	100.0	91.3	93.1
Spokane	87.2	92.7	96.0	88.8	87.8	92.4
Stevens	84.7	82.2	88.2	83.5	85.1	82.3
Thurston	90.5	86.0	91.9	91.5	90.6	86.2
Wahkiakum	84.8	74.6	96.2	96.3	85.4	75.5
Walla Walla	74.3	78.2	94.8	93.6	76.2	79.6
Whatcom	77.0	73.4	91.0	93.0	77.7	74.1
Whitman	83.4	80.7	84.5	86.2	83.5	81.3
Yakima	91.9	90.0	94.4	95.2	92.1	90.4
STATEWIDE	89.5	87.1	95.4	94.9	89.8	87.5

*The indicated or combined indicated ratio is the total assessed value divided by total true and fair value.

Table 32A
ASSESSED AND ACTUAL VALUE OF TAXABLE REAL PROPERTY
Calendar Year 2006 Values

County	Assessed Value - Real Property			Assessment Ratio	Market Value (based on ratio)
	Local	State	Total		
Adams	\$999,508,755	\$36,111,149	\$1,035,619,904	92.3	\$1,122,015,064
Asotin	993,963,715	1,881,722	995,845,437	81.5	1,221,896,242
Benton	10,033,189,360	56,388,958	10,089,578,318	89.0	11,336,604,852
Chelan	5,685,574,951	28,985,457	5,714,560,408	68.8	8,306,047,105
Clallam	7,268,267,067	4,505,367	7,272,772,434	82.1	8,858,431,710
Clark	41,539,194,051	63,339,585	41,602,533,636	92.9	44,782,059,888
Columbia	282,941,857	2,614,890	285,556,747	93.0	307,050,266
Cowlitz	7,093,495,047	43,602,813	7,137,097,860	83.9	8,506,672,062
Douglas	2,418,957,400	7,943,506	2,426,900,906	86.9	2,792,751,330
Ferry	376,421,047	5,423,394	381,844,441	84.3	452,959,005
Franklin	3,304,624,700	29,156,114	3,333,780,814	83.1	4,011,769,933
Garfield	151,403,014	302,236	151,705,250	92.4	164,183,171
Grant	4,382,685,806	28,436,234	4,411,122,040	86.7	5,087,799,354
Grays Harbor	4,276,716,353	9,572,193	4,286,288,546	70.7	6,062,642,922
Island	12,233,145,891	10,793,242	12,243,939,133	94.5	12,956,549,347
Jefferson	3,785,504,115	2,632,793	3,788,136,908	85.8	4,415,077,981
King	279,561,659,597	494,630,702	280,056,290,299	86.8	322,645,495,736
Kitsap	28,339,657,568	29,963,933	28,369,621,501	87.6	32,385,412,672
Kittitas	3,656,564,900	20,478,720	3,677,043,620	72.8	5,050,884,093
Klickitat	1,613,743,687	32,651,993	1,646,395,680	69.7	2,362,117,188
Lewis	4,981,481,862	51,453,626	5,032,935,488	82.4	6,107,931,417
Lincoln	706,889,470	23,824,941	730,714,411	91.3	800,344,371
Mason	4,995,088,274	2,879,113	4,997,967,387	74.2	6,735,805,104
Okanogan	2,540,711,310	6,931,877	2,547,643,187	87.3	2,918,262,528
Pacific	1,879,817,010	951,603	1,880,768,613	76.8	2,448,917,465
Pend Oreille	843,664,923	629,943	844,294,866	60.3	1,400,157,323
Pierce	76,131,220,938	141,489,357	76,272,710,295	87.6	87,069,303,990
San Juan	6,158,429,166	0	6,158,429,166	87.2	7,062,418,768
Skagit	12,914,852,615	45,806,051	12,960,658,666	91.7	14,133,760,814
Skamania	981,830,542	23,405,624	1,005,236,166	81.9	1,227,394,586
Snohomish	80,888,432,364	147,103,050	81,035,535,414	92.9	87,228,778,702
Spokane	28,890,002,054	132,057,174	29,022,059,228	92.7	31,307,507,258
Stevens	2,461,316,472	14,988,423	2,476,304,895	82.2	3,012,536,369
Thurston	22,548,520,747	53,342,719	22,601,863,466	86.0	26,281,236,588
Wahkiakum	327,335,830	668,859	328,004,689	74.6	439,684,570
Walla Walla	3,315,236,448	31,403,051	3,346,639,499	78.2	4,279,590,152
Whatcom	19,129,877,735	41,435,255	19,171,312,990	73.4	26,118,955,027
Whitman	1,888,320,099	11,693,078	1,900,013,177	80.7	2,354,415,337
Yakima	11,514,518,408	46,974,799	11,561,493,207	90.0	12,846,103,563
State Total	701,094,765,148	1,686,453,544	\$702,781,218,692	87.1	806,601,523,854

Table 32B
ASSESSED & ACTUAL VALUE OF TAXABLE PERSONAL PROPERTY
Calendar Year 2006 Values

County	Assessed Value - Personal Property			Assessment Ratio	Market Value (based on ratio)
	Local	State	Total		
Adams	\$32,622,806	\$95,459,697	\$128,082,503	92.5	\$138,467,571
Asotin	17,964,592	28,278,407	46,242,999	76.6	60,369,450
Benton	450,478,023	180,538,376	631,016,399	89.2	707,417,488
Chelan	169,487,661	72,890,272	242,377,933	94.4	256,756,285
Clallam	172,325,070	32,562,203	204,887,273	97.4	210,356,543
Clark	836,814,305	345,883,382	1,182,697,687	98.8	1,197,062,436
Columbia	8,324,777	84,443,428	92,768,205	94.3	98,375,615
Cowlitz	506,091,470	149,216,217	655,307,687	100.0	655,307,687
Douglas	61,539,500	40,319,484	101,858,984	98.1	103,831,788
Ferry	14,959,349	23,028,764	37,988,113	91.4	41,562,487
Franklin	133,467,784	91,930,326	225,398,110	91.8	245,531,710
Garfield	7,349,497	7,875,121	15,224,618	92.9	16,388,179
Grant	349,167,837	78,738,070	427,905,907	93.8	456,189,666
Grays Harbor	233,362,255	65,881,055	299,243,310	99.7	300,143,741
Island	132,816,764	92,154,693	224,971,457	85.7	262,510,452
Jefferson	46,170,015	48,808,150	94,978,165	100.0	94,978,165
King	10,572,911,939	5,262,061,339	15,834,973,278	95.1	16,650,865,697
Kitsap	420,461,431	270,610,429	691,071,860	100.0	691,071,860
Kittitas	103,760,066	137,049,778	240,809,844	96.0	250,843,588
Klickitat	75,218,417	94,468,084	169,686,501	100.0	169,686,501
Lewis	155,146,140	568,395,949	723,542,089	91.4	791,621,542
Lincoln	24,316,577	99,334,538	123,651,115	94.6	130,709,424
Mason	83,422,990	30,766,553	114,189,543	92.1	123,984,303
Okanogan	75,560,248	38,221,923	113,782,171	97.4	116,819,477
Pacific	36,961,541	21,235,846	58,197,387	89.5	65,025,013
Pend Oreille	39,958,511	7,781,799	47,740,310	80.6	59,231,154
Pierce	1,844,134,979	871,362,512	2,715,497,491	95.5	2,843,452,870
San Juan	73,016,962	3,901,782	76,918,744	87.5	87,907,136
Skagit	607,410,447	370,940,717	978,351,164	100.0	978,351,164
Skamania	30,679,738	53,692,474	84,372,212	88.2	95,660,104
Snohomish	2,416,979,948	730,550,342	3,147,530,290	100.0	3,147,530,290
Spokane	1,154,834,047	870,389,198	2,025,223,245	88.8	2,280,656,807
Stevens	57,324,328	174,395,641	231,719,969	83.5	277,508,945
Thurston	595,849,636	306,143,088	901,992,724	91.5	985,784,398
Wahkiakum	9,777,490	7,579,223	17,356,713	96.3	18,023,586
Walla Walla	134,198,104	279,363,954	413,562,058	93.6	441,839,806
Whatcom	491,798,655	474,220,471	966,019,126	93.0	1,038,730,243
Whitman	78,413,880	179,516,470	257,930,350	86.2	299,223,144
Yakima	805,701,247	262,889,072	1,068,590,319	95.2	1,122,468,822
State Total	\$23,062,127,294	12,552,878,827	\$35,613,657,853	94.9	\$37,512,245,137

Table 32C
CALCULATION OF THE 2006 STATE PROPERTY TAX LEVY

County	Combined Indicated Ratio	Total Market Value of All Taxable Property	2006 State Property Tax Levy ¹	2006 Rate As Applied to Local Levy Base ²	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams	92.3	\$1,260,482,635	\$2,538,860	2.182	\$1,163,702,407	0.16 %
Asotin	81.3	1,282,265,692	2,582,735	2.478	1,042,088,436	0.14
Benton	89.0	12,044,022,339	24,259,026	2.263	10,720,594,717	1.45
Chelan	69.6	8,562,803,390	17,247,168	2.895	5,956,938,341	0.81
Clallam	82.5	9,068,788,253	18,266,320	2.443	7,477,659,707	1.01
Clark	93.1	45,979,122,324	92,610,982	2.165	42,785,231,323	5.79
Columbia	93.3	405,425,881	816,607	2.158	378,324,952	0.05
Cowlitz	85.1	9,161,979,749	18,454,026	2.368	7,792,405,547	1.06
Douglas	87.3	2,896,583,118	5,834,287	2.307	2,528,759,890	0.34
Ferry	84.9	494,521,492	996,063	2.373	419,832,554	0.06
Franklin	83.6	4,257,301,643	8,575,042	2.409	3,559,178,924	0.48
Garfield	92.4	180,571,350	363,706	2.179	166,929,868	0.02
Grant	87.3	5,543,989,020	11,166,683	2.308	4,839,027,947	0.66
Grays Harbor	72.1	6,362,786,663	12,815,902	2.795	4,585,531,856	0.62
Island	94.3	13,219,059,799	26,625,782	2.135	12,468,910,590	1.69
Jefferson	86.1	4,510,056,146	9,084,139	2.339	3,883,115,073	0.53
King	87.2	339,296,361,433	683,409,504	2.310	295,891,263,577	40.07
Kitsap	87.9	33,076,484,532	66,622,536	2.293	29,060,693,361	3.94
Kittitas	73.9	5,301,727,681	10,678,721	2.726	3,917,853,464	0.53
Klickitat	71.7	2,531,803,689	5,099,550	2.808	1,816,082,181	0.25
Lewis	83.4	6,899,552,959	13,897,055	2.414	5,756,477,577	0.78
Lincoln	91.8	931,053,795	1,875,325	2.195	854,365,526	0.12
Mason	74.5	6,859,789,407	13,816,963	2.703	5,112,156,930	0.69
Okanogan	87.7	3,035,082,005	6,113,251	2.297	2,661,425,358	0.36
Pacific	77.1	2,513,942,478	5,063,574	2.611	1,938,966,000	0.26
Pend Oreille	61.1	1,459,388,477	2,939,495	3.295	892,035,176	0.12
Pierce	87.8	89,912,756,860	181,101,950	2.293	78,988,207,786	10.70
San Juan	87.2	7,150,325,904	14,402,161	2.310	6,235,347,910	0.84
Skagit	92.2	15,112,111,978	30,438,761	2.184	13,939,009,830	1.89
Skamania	82.4	1,323,054,690	2,664,892	2.446	1,089,608,378	0.15
Snohomish	93.1	90,376,308,992	182,035,635	2.162	84,183,065,704	11.40
Spokane	92.4	33,588,164,065	67,653,159	2.179	31,047,282,473	4.20
Stevens	82.3	3,290,045,314	6,626,797	2.447	2,708,024,864	0.37
Thurston	86.2	27,267,020,986	54,921,135	2.337	23,503,856,190	3.18
Wahkiakum	75.5	457,708,155	921,914	2.669	345,361,402	0.05
Walla Walla	79.6	4,721,429,958	9,509,887	2.529	3,760,201,557	0.51
Whatcom	74.1	27,157,685,270	54,700,911	2.716	20,137,332,116	2.73
Whitman	81.3	2,653,638,481	5,344,949	2.477	2,157,943,527	0.29
Yakima	90.4	13,968,572,386	28,135,448	2.228	12,630,083,526	1.71
State Total	87.5	\$844,113,768,991	\$1,700,210,900	2.303	\$738,394,876,545	100.00 %

1 Total market value of taxable property multiplied by statewide levy rate of \$2.0195215533 per \$1,000 (incl. refund levies).

2 Approximate actual state levy rate (dollars per \$1,000 assessed value) based on local assessment levels.