

TAX STATISTICS

2007

WASHINGTON STATE DEPARTMENT OF REVENUE
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January 2008

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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 2007, ending June 30, 2007, 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 2007

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Table 1
SUMMARY OF WASHINGTON STATE TAX COLLECTIONS
Fiscal Years 2006 and 2007 (\$000)

State Tax Source*	Fiscal Year 2006	Fiscal Year 2007	Percent Change
<u>Sales Taxes</u>			
Retail sales and use	\$7,353,999	\$7,942,376	8.0 %
Motor fuels	1,056,524	1,134,622	7.4
Alcoholic beverages	237,192	253,291	6.8
Cigarette and tobacco	462,423	435,231	(5.9)
Other	151,009	155,794	3.2
<u>Gross Receipts Taxes</u>			
Business and occupation	2,477,831	2,712,048	9.5
Public utility	339,874	365,173	7.4
Insurance premiums	378,804	391,949	3.5
Other	9,881	10,033	1.5
<u>Property & In-lieu Taxes</u>			
State property tax	1,632,815	1,688,282	3.4
Other	87,038	87,859	0.9
<u>Other State Taxes</u>			
Real estate excise	1,010,457	1,159,670	14.8
Estate	24,392	183,686	n.a.
All other taxes	303,198	337,719	11.4
TOTAL STATE TAXES	\$15,525,437	\$16,857,733	8.6 %

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

Chart 1

MAJOR WASHINGTON STATE TAXES

**Percentage Distribution - Fiscal Year 2007
(Does not include local government taxes)**

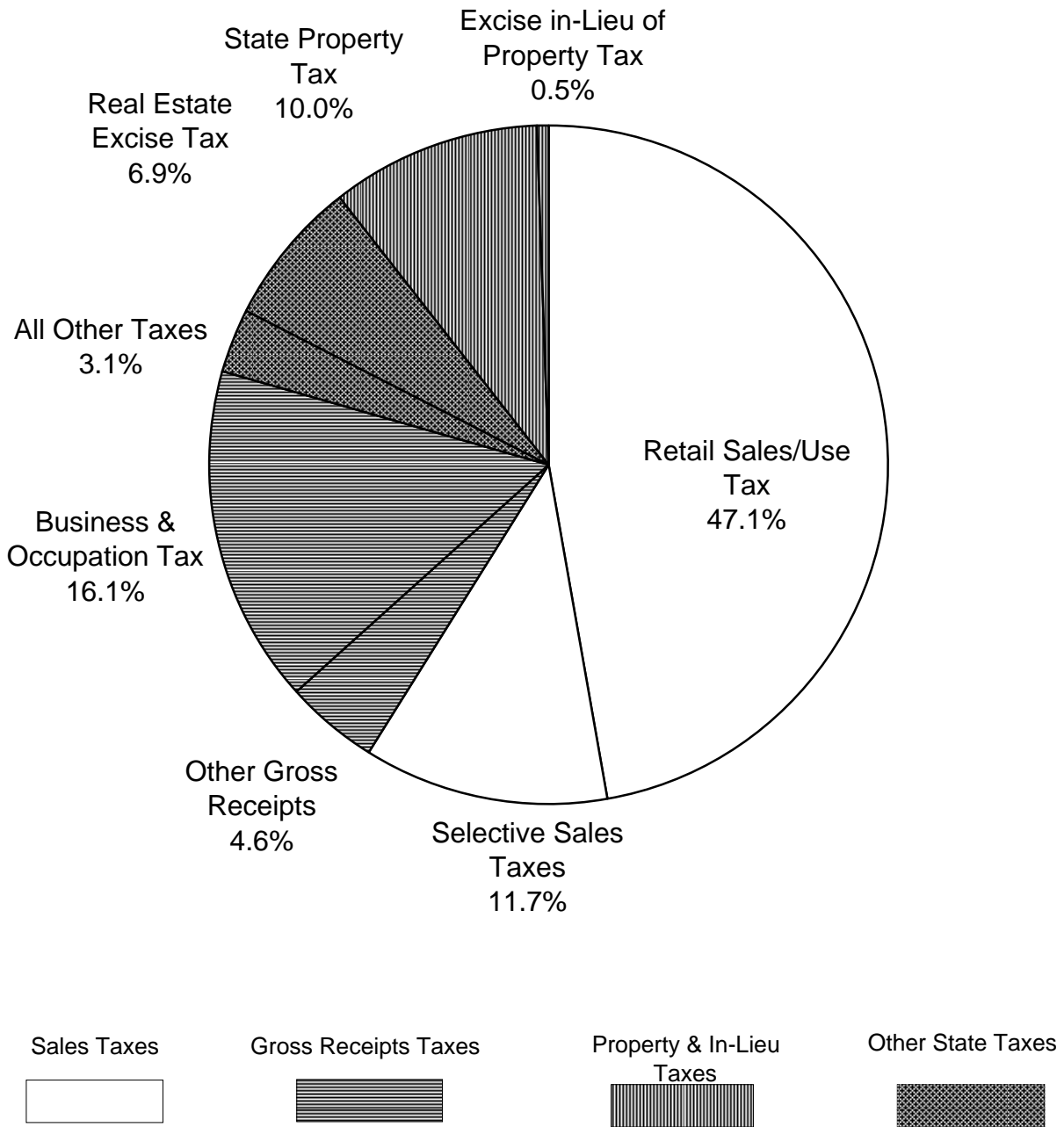


Table 2
NET WASHINGTON STATE TAX COLLECTIONS:
LATEST FIVE YEARS
Fiscal Years 2003-2007 (\$000)

Source	2003	2004	2005	2006	2007
ALL STATE TAXES	\$12,225,639	\$13,108,842	\$13,930,906	\$15,525,437	\$16,857,733
General & Selective Sales Taxes	7,320,309	7,740,583	8,248,784	9,261,147	9,921,314
Retail Sales	5,560,658	5,791,960	6,166,266	6,882,255	7,431,002
Use	376,648	391,015	453,901	471,744	511,374
Motor Fuels	740,345	890,518	958,762	1,056,524	1,134,622
Liquor Sales	63,346	69,317	74,102	78,806	85,153
Liquor Liter	70,213	73,821	77,124	108,428	115,566
Beer Excise	29,819	30,799	29,899	30,370	30,916
Wine Excise	17,147	17,488	17,548	19,588	21,656
Cigarette	329,627	336,156	323,580	435,813	414,212
Tobacco Products	23,637	27,393	27,542	26,610	21,019
Convention Center	38,432	40,703	42,948	49,514	55,995
Solid Waste Collection	25,604	26,849	27,860	29,644	31,392
Wood Stove Fee	234	205	225	288	293
Brokered Natural Gas	23,977	24,178	29,745	40,158	35,506
Rental Car	20,622	20,181	19,282	21,954	23,152
Tribal Cigarette taxes	--	--	--	6,258	5,667
Replacement Vehicle Tire Fee	--	--	--	3,193	3,789
Gross Receipts Taxes	2,518,157	2,715,134	2,939,351	3,206,390	3,479,203
Business and Occupation	1,923,370	2,067,872	2,269,105	2,477,831	2,712,048
Public Utility	269,821	292,831	303,778	339,874	365,173
Litter	6,229	6,973	7,190	7,909	7,962
Insurance Premiums	316,690	345,614	357,381	378,804	391,949
Parimutuel	1,816	1,774	1,836	1,899	1,994
Boxing and Wrestling	231	70	61	73	77
Property & In-lieu Excise Taxes	1,559,792	1,601,958	1,673,188	1,719,853	1,776,141
State Property Tax Levy	1,482,680	1,524,255	1,589,947	1,632,815	1,688,282
Watercraft/Aircraft Excises	13,158	13,798	15,187	16,356	16,701
PUD Privilege	36,999	36,614	38,024	38,894	39,795
Timber Excise	8,327	7,855	10,112	9,282	7,627
Leasehold Excise	18,628	19,436	19,918	22,506	23,736
Other State Taxes	827,381	1,051,167	1,069,583	1,338,047	1,681,075
Estate	122,451	139,855	-42,229	24,392	183,686
Real Estate Excise	513,996	615,618	823,110	1,010,457	1,159,670
Fish	1,850	1,698	4,838	1,980	2,385
Hazardous Substance (incl. local)	50,721	68,921	80,929	90,810	111,702
Carbonated Beverage Syrup	9,293	17,846	9,688	9,413	9,313
Petroleum Products	--	26,534	3,688	41	-280
Oil Spill	5,537	5,809	6,170	5,287	2,972
IMR Tax	7,952	8,269	8,129	8,372	8,698
Enhanced 911 Telephone	10,172	16,115	16,677	17,486	17,057
Telephone Lines (WTAP & TRS)	11,068	11,509	10,439	9,776	8,790
Nursing Home Quality Maint. Fee	--	32,802	33,557	27,553	26,540
Penalties and Interest	94,341	106,191	114,587	132,480	150,542

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 Years
Fiscal Years 1988-2007

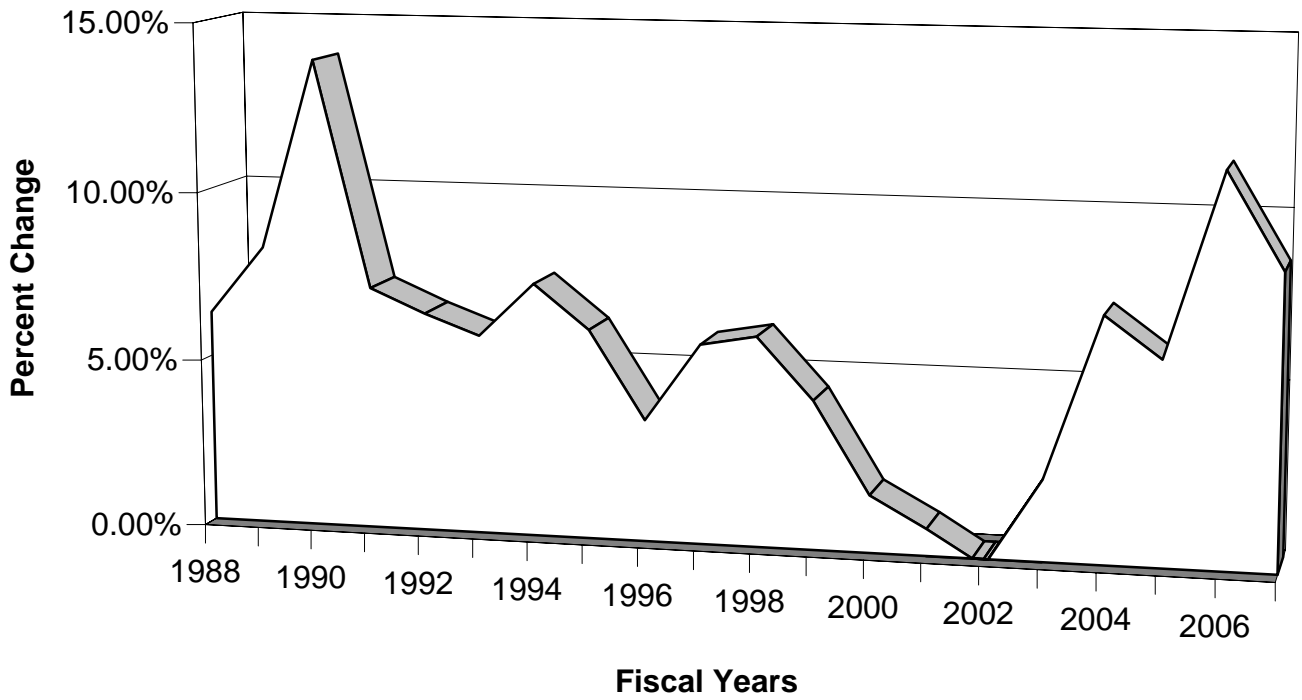


Table 3
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 2007

Source	Amount (\$000)*	% of State Sources
TAXES	\$14,097,014	98.0 %
DEPARTMENT OF REVENUE**	13,829,482	96.1
1935 Revenue Act Taxes	11,157,955	77.5
Retail sales	7,366,282	51.2
Use	503,973	3.5
Business and occupation	2,684,797	18.6
Public utility	355,623	2.5
Cigarette (incl. tribal)	56,560	0.4
Liquor sales (percent)	40,774	0.3
Penalties and interest	149,946	1.0
Other General Fund Taxes	2,671,527	18.6
Tobacco products	6,697	0.0
Liquor sales (liter)	90,680	0.6
Liquor surtaxes	16,963	0.1
State property tax	1,441,949	10.0
PUD privilege	39,795	0.3
Leasehold excise	23,696	0.2
Real estate excise	974,141	6.8
Brokered natural gas	36,305	0.3
IMR tax	8,900	0.1
All other DOR G.F. taxes	32,401	0.2
OTHER STATE TAXES	267,532	1.9
Watercraft excise	16,371	0.1
Insurance premiums	250,799	1.7
Other taxes (credits)	362	0.0
OTHER STATE REVENUE SOURCES	294,034	2.0
Dept. of Revenue non-tax revenues	87,820	0.6
Licenses, permits and fees	91,920	0.6
Contributions and grants	117,820	0.8
Interest income	111,822	0.8
Other miscellaneous revenue (credits)	(115,348)	(0.8)
SUBTOTAL - STATE SOURCES	\$14,391,048	100.0 %
FEDERAL GRANTS-IN-AID	6,222,662	
TOTAL GENERAL FUND REVENUES	\$20,613,710	

*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.

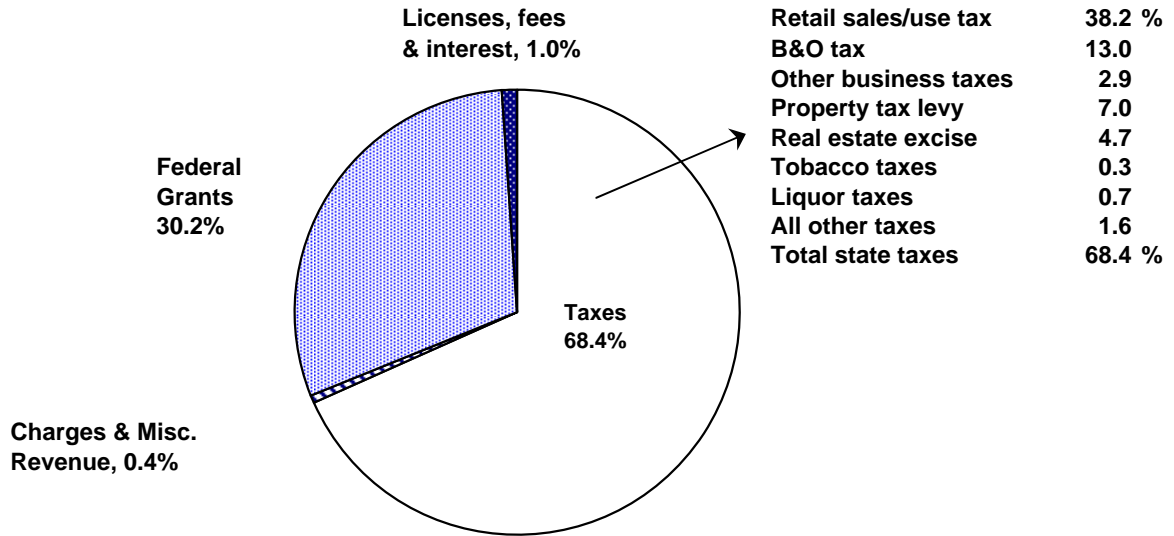
**These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

Source: "2007 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.

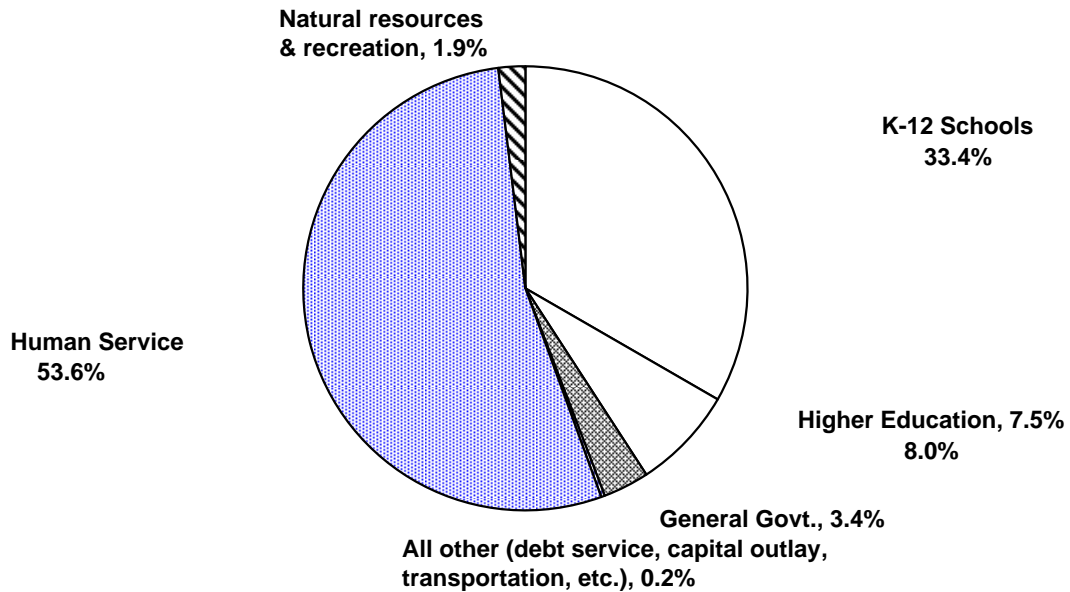
Chart 3

**WASHINGTON STATE GENERAL FUND
Fiscal Year 2007**

Revenue - \$20,614 million



Expenditures - \$18,995 million



Source: "2007 Comprehensive Annual Financial Report," Office of Financial Management.

Table 4

DEPARTMENT OF REVENUE COLLECTIONS
Fiscal Years 2006 and 2007 (\$000)

Source	Fiscal 2006	Fiscal 2007	Percent Change
STATE TAXES	\$14,021,823	\$15,259,818	8.8 %
1935 Revenue Act Taxes	10,818,803	11,669,504	7.9
Retail sales	6,882,255	7,431,002	8.0
Use	471,744	511,374	8.4
Business and occupation	2,477,831	2,712,048	9.5
Public utility	339,874	365,173	7.4
Cigarette	435,813	414,212	(5.0)
Liquor sales	78,806	85,153	8.1
Penalties and interest	132,480	150,542	13.6
Property and In-lieu Excises	1,703,497	1,759,440	3.3
State property tax	1,632,815	1,688,282	3.4
PUD privilege	38,894	39,795	2.3
Timber excise (state)	9,282	7,627	(17.8)
Leasehold excise (state)	22,506	23,736	5.5
Other State Taxes	1,499,523	1,830,874	22.1
Estate	24,392	183,686	n.a.
Tobacco products	26,610	21,019	(21.0)
Liquor liter	108,428	115,566	6.6
Litter	7,909	7,962	0.7
Fish	1,980	2,385	20.5
Real estate excise	1,010,457	1,159,670	14.8
Convention center, 7.0 & 2.8% tax	40,446	45,771	13.2
Convention center, 2.0% tax*	9,068	10,224	12.7
Solid waste collection	29,644	31,392	5.9
Wood stove fee	288	293	1.7
Hazardous substance (incl. local)	90,810	111,702	23.0
Carbonated beverage syrup	9,413	9,313	(1.1)
Petroleum products	41	(280)	n.a.
Brokered natural gas	40,158	35,506	(11.6)
Oil spill tax	5,287	2,972	(43.8)
IMR tax	8,372	8,698	3.9
Rental car	21,954	23,152	5.5
Enhanced 911 telephone	17,486	17,057	(2.5)
Telephone assistance - WTAP	5,605	5,326	(5.0)
Telecomm. relay service - TRS	4,171	3,464	(17.0)
Nursing home quality maint. fee	27,553	26,540	(3.7)
Replacement vehicle tire fee	3,193	3,789	18.7
Tribal cigarette taxes	6,258	5,667	(9.4)

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 2006 and 2007 (\$000)

Source	Fiscal 2006	Fiscal 2007	Percent Change
ADMINISTRATIVE COLLECTIONS	\$24,516	\$27,055	10.4 %
Escheats	92	36	(60.9)
Property tax exemption fees	179	163	(8.9)
Unclaimed property (net)	2,887	3,611	25.1
City/county administration fee	11,365	12,212	7.5
Transit district administration fee	7,106	7,727	8.7
Other local tax administration fees	2,398	2,700	12.6
Vehicle excise taxes and penalties	256	175	(31.6)
Miscellaneous receipts	233	431	85.0
LOCAL TAX COLLECTIONS	2,486,759	2,707,851	8.9
Local sales/use taxes:			
City/county (1.0%)	1,124,631	1,214,017	7.9
Transit district (0.1 - 0.9%)	703,502	773,890	10.0
Criminal justice (0.1%)	112,608	119,884	6.5
Public facilities (0.1 - 0.2%)	7,331	7,858	7.2
Correctional facilities (0.1%)	38,246	41,036	7.3
Regional transit (0.4%)	248,207	264,111	6.4
Rural counties sales/use (0.08%)*	19,958	21,838	9.4
Regional centers (0.033%)*	17,412	19,246	10.5
Pierce County zoo/aquarium (0.1%)	12,268	12,953	5.6
Emergency communications (0.1%)	12,368	14,821	19.8
Public safety (0.3%)	16,153	19,049	17.9
Mental health/chemical dependency (0.1%)	1,605	12,597	n.a.
SUBTOTAL - Local sales/use taxes	2,314,289	2,521,300	8.9
City/county leasehold tax	19,638	20,104	2.4
County timber tax (distributions)	36,486	38,581	5.7
Local hotel/motel taxes	56,843	65,153	14.6
Brokered natural gas	10,845	10,293	(5.1)
Rental car taxes:			
County (1.0%)	3,214	3,372	4.9
King County baseball stadium (2.0%)	5,298	5,502	3.9
Regional transit (0.8%)	2,360	2,448	3.7
King County taxes, prof. sports stadiums:			
Food & beverage (0.5%)	18,417	19,905	8.1
Baseball stadium sales/use (0.017%)*	7,530	8,112	7.7
Football stadium sales/use (0.016%)*	7,088	7,634	7.7
Room fee for lodging facilities	3,584	3,730	4.1
REET technology fee	1,167	1,717	47.1
TOTAL DEPARTMENT COLLECTIONS	\$16,533,098	\$17,994,724	8.8 %

*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 2006 & 2007 (\$000)

Tax Source and Fund	Fiscal Year 2006	Fiscal Year 2007
Retail Sales Tax		
General Fund	\$6,845,419	\$7,388,026
Water Quality Account	473	117
Convention Center Account	140	0
Advanced Environmental Mitigation Account	27	25
Multimodal Transportation Account	29,917	30,990
Performance Audits of Government Account	6,279	11,844
TOTAL	6,882,255	7,431,002
Use Tax		
General Fund	465,354	504,370
Advanced Environmental Mitigation Acct.	2	2
Multimodal Transportation Account	5,955	6,225
Performance Audits of Government Account	433	777
TOTAL	471,744	511,374
Business and Occupation Tax		
General Fund	2,406,655	2,640,862
Health Services Account	70,785	70,672
Problem Gambling Account	391	514
Forest & Fish Support Account	0	0
TOTAL	2,477,831	2,712,048
Public Utility Tax		
General Fund	328,693	352,916
Public Works Assistance Account	11,181	12,257
TOTAL	339,874	365,173
Cigarette Tax		
General Fund	52,663	50,484
Water Quality Account	19,246	18,450
Violence Reduction & Drug Enforcement Acct.	25,420	24,300
Health Services Account	243,236	233,229
Education Legacy Account	95,248	87,749
TOTAL	435,813	414,212
Liquor Sales Tax		
General Fund	45,532	49,200
Liquor Excise Tax Account	20,173	21,797
Health Services Account	13,101	14,156
TOTAL	78,806	85,153
Penalties and Interest		
General Fund - TOTAL	132,480	150,542

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 2006 & 2007 (\$000)

Tax Source and Fund	Fiscal Year 2006	Fiscal Year 2007
State Property Tax Levy		
General Fund	1,387,611	1,441,700
Student Achievement Fund	245,204	246,582
TOTAL	1,632,815	1,688,282
PUD Privilege Tax (incl. distributions to local govt.)		
General Fund - TOTAL	38,894	39,795
Timber Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	9,282	7,627
Leasehold Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	22,506	23,736
Estate Tax		
Previous tax, General Fund - TOTAL	5,051	5,307
New tax, Education Legacy Account - TOTAL	19,341	178,379
Tobacco Products Tax		
General Fund	7,878	6,785
Water Quality Account	3,938	2,398
Health Services Account	14,794	11,836
TOTAL	26,610	21,019
Liquor Liter Tax		
General Fund	92,069	98,492
Violence Reduction & Drug Enforcement Acct.	2,338	2,436
Health Services Account	14,021	14,638
TOTAL	108,428	115,566
Food Fish/Shellfish Tax		
General Fund	1,936	2,350
State Wildlife Account	0	11
Sea Cucumber Dive Fishery Account	28	14
Sea Urchin Dive Fishery Account	16	10
TOTAL	1,980	2,385
Real Estate Excise Tax		
General Fund	932,654	1,069,640
Public Works Assistance Account	62,708	70,469
Washington Housing Trust Account	561	1,077
City/County Assistance	14,534	18,484
TOTAL	1,010,457	1,159,670

Table 5, Continued
DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2006 & 2007 (\$000)

Tax Source and Fund	Fiscal Year 2006	Fiscal Year 2007
Litter Tax		
Litter Control Account - TOTAL	7,909	7,962
State Convention Center Tax		
State Convention & Trade Center Account	33,704	38,141
State Convention & Trade Center - Operations Acct.	6,742	7,630
TOTAL	40,446	45,771
Local Convention Center Tax (levied by Seattle; receipts go to state)		
State Convention & Trade Center Account - TOTAL	9,068	10,224
Solid Waste Collection Tax		
Public Works Assistance Acct. - TOTAL	29,644	31,392
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	288	293
Hazardous Substance Tax - State Tax		
State Toxics Control Account	42,681	52,500
Local Toxics Control Account	48,129	59,202
TOTAL	90,810	111,702
Carbonated Beverage Syrup Tax		
Violence Reduction/Drug Enforcement Acct. - TOTAL	9,413	9,313
Petroleum Products Tax		
Pollution Liability Insurance Trust Acct. - TOTAL	41	-280
Brokered Natural Gas Use Tax		
General Fund - TOTAL	40,158	35,506
Oil Spill Tax		
Oil Spill Response Account	0	-275
Oil Spill Prevention (Admin.) Account	5,287	3,247
TOTAL	5,287	2,972
IMR (Intermediate Care Facilities, Mentally Retarded) Tax		
General Fund - TOTAL	8,372	8,698
State Rental Car Tax		
Multimodal Transportation Account - TOTAL	21,954	23,152

Table 5, Continued
DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2006 & 2007 (\$000)

Tax Source and Fund	Fiscal Year 2006	Fiscal Year 2007
Enhanced 911 Telephone Tax		
Enhanced 911 Account - TOTAL	17,486	17,057
Telephone Line Tax (WTAP)		
Telephone Assistance Account - TOTAL	5,605	5,326
Telephone Line Tax (TRS)		
Telecommunications Relay Service Account - TOTAL	4,171	3,464
Nursing Home Quality Maintenance Fee		
General Fund - TOTAL	27,553	26,540
Replacement Vehicle Tire Fee		
Waste Tire Removal Account - TOTAL	3,193	3,789
Tribal Cigarette Taxes		
General Fund - Puyallup Tribe - TOTAL	6,258	5,667
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$ 14,021,823	\$ 15,259,818

Table 6

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

Fiscal Years 1980-2007

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
2007	67,740	27,217	12,348.9	2,707.9	0.631

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 2006 - 2007**

Fund / Account	Current Tax Rate As of Jan. 2008	Tax Collections ¹	
		FY 2006	FY 2007
CIGARETTE TAX²	Dollars/Pack³		
General Fund	\$0.2468	\$52,662,682	\$50,483,541
Water Quality Account	\$0.0902	19,246,494	18,450,401
Violence Reduction/Drug Enforcement	\$0.1188	25,419,797	24,300,353
Health Services Account	\$1.1402	243,235,951	233,228,894
Education Legacy Account	\$0.4290	95,248,411	87,749,107
TOTAL	\$2.0250	\$435,813,335	\$414,212,296
TOBACCO PRODUCTS TAX	Wholesale Price⁴		
General Fund	27.75%	\$7,878,147	\$6,785,151
Water Quality Account	9.75%	3,937,704	2,397,575
Health Services Account	37.50%	14,794,288	11,835,832
TOTAL	75.00%	\$26,610,139	\$21,018,558

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 - 2007**

Fiscal Year	Number of Sales	State Real Estate Excise Tax Collections (\$000)	Estimated Value of Sales (\$000,000)
2007	316,432	\$986,720.7	\$77,087.6
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
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 2007

Counties	Number of Taxable Sales	FY 2007 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax*	FY 2006	FY 2007	% Change
Adams	1,445	\$182,374	\$933,752	\$53,852	\$72,949	35.5 %
Asotin	1,260	430,268	1,317,059	114,319	102,895	(10.0)
Benton	8,078	4,668,200	13,104,328	959,496	1,023,776	6.7
Chelan	5,136	3,272,611	9,201,697	697,203	718,883	3.1
Clallam	3,825	2,190,741	6,203,348	813,791	484,637	(40.4)
Clark	19,726	18,680,648	51,194,425	5,043,238	3,999,564	(20.7)
Columbia	249	49,939	182,171	25,646	14,232	(44.5)
Cowlitz	5,565	2,479,050	8,337,612	805,367	651,376	(19.1)
Douglas	2,555	729,997	3,726,788	276,336	291,155	5.4
Ferry	1,055	75,028	384,144	31,292	30,011	(4.1)
Franklin	3,555	878,399	4,409,857	443,624	344,520	(22.3)
Garfield	177	33,106	168,753	8,805	13,184	49.7
Grant	5,712	2,447,521	7,613,879	426,974	594,834	39.3
Grays Harbor	5,115	1,189,669	6,089,826	506,249	475,768	(6.0)
Island	4,643	4,132,771	10,494,679	987,475	819,897	(17.0)
Jefferson	2,486	1,777,117	4,549,419	400,745	355,423	(11.3)
King	74,883	171,902,455	440,089,667	31,501,870	34,382,005	9.1
Kitsap	11,162	11,678,364	29,901,181	2,455,025	2,336,030	(4.8)
Kittitas	2,864	1,297,589	6,751,335	610,136	527,448	(13.6)
Klickitat	1,710	650,401	1,958,861	168,046	153,036	(8.9)
Lewis	4,382	1,542,595	6,059,801	568,778	473,422	(16.8)
Lincoln	1,281	157,044	826,559	71,469	64,475	(9.8)
Mason	5,118	2,324,337	5,948,291	566,415	464,710	(18.0)
Okanogan	3,478	696,286	3,553,563	251,694	277,622	10.3
Pacific	2,345	487,853	2,495,730	200,920	194,979	(3.0)
Pend Oreille	1,267	220,211	1,041,839	97,839	81,394	(16.8)
Pierce	35,292	38,857,866	102,258,692	8,671,470	7,988,960	(7.9)
San Juan	1,518	2,945,926	4,774,322	433,826	372,994	(14.0)
Skagit	6,257	5,642,542	14,443,576	1,357,892	1,128,404	(16.9)
Skamania	1,002	213,080	1,090,970	148,159	85,232	(42.5)
Snohomish	31,266	46,120,485	118,129,192	9,901,917	9,228,843	(6.8)
Spokane	22,909	16,015,507	41,259,710	3,244,444	3,223,415	(0.6)
Stevens	3,140	608,093	3,113,486	282,959	243,241	(14.0)
Thurston	11,833	12,026,232	31,634,070	2,568,878	2,471,412	(3.8)
Wahkiakum	353	76,863	393,540	30,798	30,745	(0.2)
Walla Walla	2,497	785,762	4,033,412	354,824	315,110	(11.2)
Whatcom	10,013	9,773,715	24,944,731	2,206,507	1,948,807	(11.7)
Whitman	1,721	243,446	2,239,444	181,144	174,957	(3.4)
Yakima	9,559	3,320,301	11,867,032	900,704	927,112	2.9
TOTAL	316,432	\$370,804,390	\$986,720,744	\$78,370,125	\$77,087,558	(1.6) %

*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 2008 (July 2007)**

County Total	Monthly	Quarterly	Annual*	Remittance**	Nonreporter***	Total
Adams	162	342	408	67	675	1,654
Asotin	135	292	310	68	388	1,193
Benton	1,388	2,464	2,922	395	4,410	11,579
Chelan	1,173	1,746	1,932	287	2,665	7,803
Clallam	1,006	1,914	2,138	569	3,099	8,726
Clark	3,418	7,744	10,754	1,065	13,782	36,763
Columbia	52	104	105	23	146	430
Cowlitz	967	1,605	2,301	322	2,957	8,152
Douglas	241	527	664	121	990	2,543
Ferry	56	113	182	61	271	683
Franklin	536	1,019	1,075	132	1,550	4,312
Garfield	25	42	41	22	96	226
Grant	690	1,171	1,350	199	2,126	5,536
Grays Harbor	808	1,435	1,711	298	2,577	6,829
Island	800	1,750	2,564	434	3,152	8,700
Jefferson	412	1,026	1,512	299	1,809	5,058
King	24,765	49,048	65,787	5,054	102,547	247,201
Kitsap	2,373	4,900	7,456	1,098	11,140	26,967
Kittitas	520	931	1,024	178	1,329	3,982
Klickitat	203	484	597	90	677	2,051
Lewis	847	1,559	2,027	350	2,877	7,660
Lincoln	110	227	247	78	654	1,316
Mason	515	1,100	1,714	282	2,509	6,120
Okanogan	476	904	1,069	227	1,523	4,199
Pacific	317	596	585	129	878	2,505
Pend Oreille	96	240	372	55	478	1,241
Pierce	7,727	13,898	19,652	1,959	27,494	70,730
San Juan	462	879	1,081	222	1,264	3,908
Skagit	1,580	2,659	3,564	563	4,988	13,354
Skamania	64	160	207	22	303	756
Snohomish	7,700	14,335	19,382	2,085	28,390	71,892
Spokane	4,630	8,321	10,571	1,614	15,831	40,967
Stevens	377	800	1,184	250	1,549	4,160
Thurston	2,364	5,071	7,633	851	11,011	26,930
Wahkiakum	45	98	130	29	145	447
Walla Walla	523	993	1,181	188	1,602	4,487
Whatcom	2,570	4,732	6,570	1,030	10,235	25,137
Whitman	289	491	622	164	1,139	2,705
Yakima	1,889	3,450	3,650	629	6,138	15,756
SUBTOTAL	72,311	139,170	186,274	21,509	275,394	694,658
Out-Of-State	12,638	23,619	12,954	1,045	29,381	79,637
TOTAL	84,949	162,789	199,228	22,554	304,775	774,295

* 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 2007

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	19	6	10	23	70	31	159
Asotin	24	4	4	31	58	9	130
Benton	188	26	43	249	835	101	1,442
Chelan	170	18	22	135	446	89	880
Clallam	151	19	23	152	425	75	845
Clark	725	103	147	761	2,456	706	4,898
Columbia	8	1	0	13	20	6	48
Cowlitz	135	20	19	212	433	123	942
Douglas	80	2	6	44	147	40	319
Ferry	11	1	0	12	18	7	49
Franklin	93	7	23	108	292	77	600
Garfield	2	1	1	2	7	1	14
Grant	93	16	20	96	297	80	602
Grays Harbor	90	14	16	146	319	83	668
Island	144	24	26	176	520	60	950
Jefferson	92	17	20	89	287	33	538
King	3,195	448	857	3,690	16,316	3,191	27,697
Kitsap	383	59	83	575	1,538	225	2,863
Kittitas	78	15	11	79	271	43	497
Klickitat	50	10	12	42	114	30	258
Lewis	120	18	16	153	384	110	801
Lincoln	13	2	6	33	48	10	112
Mason	100	17	28	117	326	74	662
Okanogan	70	14	18	70	194	42	408
Pacific	33	4	10	59	111	20	237
Pend Oreille	21	2	2	27	64	18	134
Pierce	1,420	141	252	1,337	4,643	1,074	8,867
San Juan	54	10	14	95	185	24	382
Skagit	211	42	43	256	736	136	1,424
Skamania	11	4	5	11	37	7	75
Snohomish	1,472	164	240	1,265	4,670	825	8,636
Spokane	815	98	135	742	2,428	472	4,690
Stevens	74	11	22	90	187	55	439
Thurston	383	71	77	531	1,784	290	3,136
Wahkiakum	6	2	2	12	15	4	41
Walla Walla	68	19	15	98	249	43	492
Whatcom	340	59	130	440	1,491	207	2,667
Whitman	29	4	8	62	134	25	262
Yakima	188	35	65	309	876	211	1,684
Out of State	1,403	309	800	1,255	3,663	1,208	8,638
TOTAL	12,562	1,837	3,231	13,597	47,094	9,865	88,186

*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 2006 and 2007

Industry	NAICS**	FY 2006	FY 2007
Manufacturing	31-33		
Food & beverages	311-312	229	339
Textiles & apparel	313-316	140	83
Lumber, wood & paper	321-322	124	82
Petroleum, chemicals, plastics	324-327	118	99
Metal products	331-332	153	134
Industrial machinery	333	100	70
Computers & electronics	334	89	67
Appliances & electrical equip.	335	14	11
Transportation equipment	336	129	86
Other manufacturing	323, 337, 339	887	866
Wholesale Trade	42		
Durable goods	423	621	824
Nondurable goods	424	1,741	2,354
Other wholesaling	425	82	53
Retail trade	44-45		
Motor vehicles & parts	441	520	542
Furniture & home furnishings	442	216	274
Electronics & appliances	443	360	420
Building materials	4441	134	178
Lawn & garden supply	4442	122	135
Food & beverages (off-premises)	445	507	719
Health & personal care	446	295	394
Gas stations (& mini-marts w/ pumps)	447	161	206
Apparel & accessories	448	617	850
Sporting goods, hobby, music stores	451	534	641
Department stores	4521	4	5
General merchandise	4529	65	50
E-commerce & mail order	4541	1,006	1,355
Misc. retailers	453, 4542-4543	7,412	7,828
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,265	990
Utilities: electric, nat. gas, water/sewer	22	36	20
Construction	23	8,544	12,562
Transportation (passenger & freight)	48, 492	2,481	3,166
Warehouses	493	66	60

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 2006 and 2007

Industry	NAICS**	FY 2006	FY 2007
Information	51		
Publishing	5111, 516	209	190
Software development	5112	109	34
Motion picture & audio recording	512	473	520
Radio & TV broadcasting; cable TV	515	20	21
Telephone & telecommunications	517	116	103
Information & data processing services	518-519	959	662
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	1,769	3,381
Insurance agents & brokers	524	571	611
Real estate agents & brokers	531	4,371	4,399
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	414	406
Legal services	5411	698	802
Accounting services	5412	772	920
Architectural & engineering services	5413-5414	2,276	2,459
Computer services	5415	1,521	1,987
Other business services	5416-5419, 55-56	13,188	15,539
PERSONAL SERVICES:			
Health services	62	3,246	3,698
Arts, entertainment, recreation	71	1,994	1,831
Accommodations	721	323	474
Restaurants	7221-7223	2,076	3,131
Bars & taverns	7224	118	221
Auto repair & services	8111	982	1,240
Personal care (beauty, barber, etc.)	8121-8122	2,071	2,901
Laundry & dry cleaning	8123	132	143
Other personal services	8129	2,815	2,917
OTHER SERVICES:			
Schools & government	491, 61, 92	1,232	1,820
Other services	8112-8114, 813-814, 99	2,037	2,313
TOTAL NEW ACCOUNTS		73,264	88,186

** 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 Occupation	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. New local sales tax for health sciences established. Exemption for electronically transmitted data. Final adoption of Streamline Sales & Use Tax Agreement, eff. 7/1/2008. Rural county local sales tax increased from 0.08 to 0.09%.

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. New deduction for shipping farm products to port, 7/22/07.

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. State Supreme Court ruled Initiative 747 invalid; Legislature reenacted a 1.0% limit on the growth rate in regular property tax levy revenues.

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, 2008
Table 15	Local Sales/Use Taxes, Types of Taxes Authorized and Utilized, Calendar Year 2007 Distributions
Table 16	City/County Local Sales/Use Tax Distributions, CY 2006-2007; 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, 2008*

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	0.8	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	0.9	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 transportation benefit area

NOTE: the new King Co. mental health tax of 0.1% is effective April 1, 2008.

Table 14 - Continued
COMPOSITION OF LOCAL SALES/USE TAX RATES
Highest Local Tax Rate in Each County as of January 1, 2008*

County	Juvenile Correction	Emergency Communications	Other Types of Local Sales/Use Taxes	TOTAL LOCAL TAX RATE**
Adams				1.1
Asotin				1.0
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		0.1 for mental health	1.9
Jefferson		0.1	0.1 for mental health	1.9
King			0.1 for mental health*	2.5
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 9.0% in most of King County (as of 4/1/08)

** 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; 2007 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Possible Tax Rates	# of Levying Jurisdictions (as of 1/2008)	Amount Distributed In CY 2007
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$461,297,094
Counties		0.5%	39	175,439,789
City/County: Additional	82.14.030(2)			
Cities		0.1 - 0.5%	276	455,861,120
Counties		0.1 - 0.5%	36	170,279,020
Transit Districts	82.14.045(1)	0.1 - 0.9%	26	820,693,525
Criminal Justice	82.14.340	0.1%	32 *	125,749,249
Public Facilities	82.14.048	0.2%	1	8,185,265
High-Capacity Transit (RTA)	81.104.170	0.1-1.0% **	1	277,423,550
Juvenile Correctional Facilities	82.14.350	0.1%	14	42,506,174
King Co. - Food/Beverage	82.14.360(1)	0.5% ***	1	20,719,969
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	12,243,703
Emergency Communications	82.14.420	0.1%	9 *	15,613,007
Public Safety	82.14.450(1)	0.3% ****	4 *	20,488,052
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%	6	15,908,789
Subtotal - Local Taxes Paid by Purchasers				\$2,622,408,306
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	8,574,941
King Co. - Football Stadium	82.14.0494	0.016%	1	8,086,106
Rural Counties	82.14.370	0.08%	32	21,530,986
Regional Centers	82.14.390	0.033%	21	19,946,530
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				\$58,138,563
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$2,680,546,869

* 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 2006-2007

County	Distributions to All Cities & the County in Each County*			Per Capita Receipts	
	CY 2006	CY 2007	% Change	2007 Amount	Rank
Adams	\$1,751,195	\$2,021,848	15.5 %	\$114.88	29
Asotin	1,065,277	1,134,127	6.5	53.25	39
Benton	26,195,408	29,752,949	13.6	182.65	8
Chelan	14,428,913	15,889,750	10.1	223.17	4
Clallam	10,899,402	11,203,666	2.8	163.56	16
Clark	51,630,316	54,924,590	6.4	132.35	22
Columbia	413,387	493,540	19.4	120.38	27
Cowlitz	15,281,273	16,659,040	9.0	170.34	12
Douglas	4,203,339	4,676,191	11.2	128.82	23
Ferry	435,779	522,318	19.9	69.18	37
Franklin	9,922,821	11,337,522	14.3	168.21	13
Garfield	204,446	217,662	6.5	92.62	32
Grant	11,303,223	16,668,708	47.5	202.04	6
Grays Harbor	9,358,712	9,801,063	4.7	138.43	20
Island	8,775,700	9,475,646	8.0	120.86	26
Jefferson	4,048,690	4,112,743	1.6	143.80	18
King	461,760,330	507,347,004	9.9	272.58	1
Kitsap	36,078,021	37,949,012	5.2	155.02	17
Kittitas	7,462,980	8,532,679	14.3	222.79	5
Klickitat	1,485,831	1,689,770	13.7	84.91	35
Lewis	12,110,040	12,288,594	1.5	165.84	15
Lincoln	849,838	951,386	11.9	92.37	33
Mason	5,692,476	6,045,272	6.2	110.72	30
Okanogan	4,508,739	5,572,055	23.6	140.00	19
Pacific	2,280,943	2,518,245	10.4	116.59	28
Pend Oreille	1,065,531	1,157,233	8.6	91.84	34
Pierce	126,536,326	131,841,926	4.2	166.78	14
San Juan	4,030,573	4,155,535	3.1	261.35	2
Skagit	25,258,797	26,699,731	5.7	231.57	3
Skamania	578,965	630,515	8.9	58.93	38
Snohomish	110,866,142	119,055,444	7.4	173.47	11
Spokane	76,187,157	81,853,321	7.4	181.41	9
Stevens	3,716,947	4,100,761	10.3	95.37	31
Thurston	41,328,707	44,240,138	7.0	185.88	7
Wahkiakum	277,391	322,422	16.2	80.61	36
Walla Walla	7,778,948	7,855,761	1.0	134.75	21
Whatcom	33,182,470	34,058,696	2.6	180.87	10
Whitman	4,569,860	5,330,705	16.6	124.84	25
Yakima	27,999,264	29,789,458	6.4	127.20	24
All Counties	321,849,383	345,718,809	7.4		
All Cities	843,674,774	917,158,214	8.7		
TOTAL	\$1,165,524,158	\$1,262,877,023	8.4 %	\$194.65	

*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 2006-2007

Local Sales/Use Tax for Transportation Purposes	Date First Imposed	Jan. 2008 Tax Rate*	Calendar Year 2006	Calendar Year 2007
Public Transit Systems:				
King County	Jan 1973	0.9 %	\$363,044,613	\$427,579,378
Grays Harbor County	Jan 1975	0.6	5,612,844	5,878,427
Whatcom County PTBA	Jan 1975	0.6	19,292,446	19,999,265
Snohomish County PTBA	Jan 1976	0.9	69,954,987	76,593,473
Thurston County PTBA	Oct 1976	0.6	22,000,384	23,563,780
Everett	Jan 1978	0.6	17,626,765	18,635,609
Clallam County	Jan 1979	0.6	6,523,641	6,711,923
Pacific County	Jan 1980	0.3	684,283	755,479
Pierce County PTBA	Jan 1980	0.6	73,041,044	76,391,149
Walla Walla County PTBA	Jan 1980	0.3	2,071,150	2,063,808
Clark County	Apr 1980	0.5	23,917,040	25,974,269
Jefferson County	Jan 1981	0.6	2,428,942	2,466,770
Yakima (City)	Jan 1981	0.3	4,481,725	4,737,233
Spokane County PTBA	Jan 1981	0.6	43,533,775	46,757,547
Benton-Franklin PTBA	Apr 1981	0.6	20,566,211	22,975,166
Kitsap County	Jul 1981	0.8	28,827,757	30,330,034
Lewis County PTBA	Oct 1982	0.2	1,430,580	1,553,508
Island County	Jan 1986	0.6	5,263,943	5,684,661
Cowlitz County PTBA	Oct 1986	0.1	1,054,722	1,127,809
Chelan-Douglas PTBA	Jan 1988	0.4	7,337,633	8,069,495
Mason County	Dec 1990	0.6	3,406,272	3,625,923
Skagit County PTBA	Jan 1992	0.2	4,842,660	5,141,346
Grant County	Jan 1993	0.2	2,258,221	3,332,812
Asotin County PTBA	Apr 2005	0.2	420,052	452,584
Columbia County PTBA	Apr 2006	0.4	99,333	196,727
Selah	Jul 2007	0.3	0	95,352
SUBTOTAL			\$729,721,022	\$820,693,525
High-Capacity Transit (RTA)	Apr 1997	0.4	\$256,371,905	\$277,423,550

*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.

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:			
2007	\$ 16,044,128	\$24,623,705	\$40,667,833
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
Special Locally-Levied Hotel/Motel Taxes:			
2007	\$ 20,010,661	\$7,908,355	\$27,919,016
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
Tourist Promotion Fee:			
2007	\$ 1,432,661	\$ 2,535,626	\$ 3,968,287
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 2008, the state-shared tax was being distributed to 135 cities and 36 counties. The special hotel/motel tax was being levied by 108 cities and 25 counties. The tourist promotion fee (up to \$2 per night per room) is imposed by six cities and three 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 2004-2007**

	Fiscal 2004	Fiscal 2005	Fiscal 2006	Fiscal 2007
County Tax:¹				
Asotin	\$17,954	\$26,122	\$27,553	\$11,469
Chelan	52,978	65,756	92,297	145,691
Clallam	1,407,865	1,565,334	1,537,490	1,954,903
Clark	524,889	845,518	878,794	994,160
Columbia	97,749	67,373	85,366	289,788
Cowlitz	2,596,995	2,470,789	3,122,059	3,085,473
Douglas	123	368	371	4,793
Ferry	116,059	151,802	258,808	313,542
Garfield	0	889	19,774	32,138
Grays Harbor	4,047,792	3,816,463	4,794,056	4,649,402
Island	48,247	63,979	81,292	80,808
Jefferson	489,422	918,511	1,238,788	1,225,356
King	789,433	1,218,913	1,255,734	1,090,288
Kitsap	291,245	260,791	294,194	326,715
Kittitas	277,975	393,165	367,253	328,651
Klickitat	860,144	1,137,966	1,208,236	1,191,231
Lewis	3,898,348	4,167,333	5,571,735	6,620,516
Lincoln	2,150	31,901	24,336	31,995
Mason	1,599,712	1,594,214	2,044,278	2,142,940
Okanogan	79,128	158,374	208,766	130,816
Pacific	2,212,837	2,500,176	3,296,881	3,298,425
Pend Oreille	730,191	701,355	840,122	794,637
Pierce	1,616,429	2,105,808	2,240,610	2,324,838
San Juan	5,621	9,913	10,434	16,052
Skagit	554,066	691,868	795,202	953,031
Skamania	256,991	507,870	453,591	506,028
Snohomish	726,947	680,930	839,230	1,004,682
Spokane	247,410	263,254	347,624	327,167
Stevens	1,153,026	1,646,559	1,590,481	1,792,907
Thurston	855,486	1,254,091	1,392,669	1,270,251
Wahkiakum	506,681	722,450	746,278	899,244
Walla Walla	3,919	25,799	39,397	32,837
Whatcom	506,903	300,799	523,449	457,303
Whitman	1,408	4,831	541	166
Yakima	137,073	140,222	258,282	253,155
County Total	\$26,713,194	\$30,511,387	\$36,485,971	\$38,581,399
State Tax²	\$7,855,484	\$10,111,562	\$9,282,265	\$7,627,203

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 2005-2007

County	FY 2005	FY 2006	FY 2007		Total
			County	Cities	
Adams	\$30,355	\$30,007	\$27,557	\$0	\$27,557
Asotin	18,790	17,820	8,652	11,496	20,148
Benton	434,525	525,131	299,017	183,553	482,570
Chelan	143,617	149,552	143,058	26,115	169,173
Clallam	261,347	257,139	105,920	173,759	279,679
Clark	697,803	1,165,397	300,744	486,468	787,212
Columbia	12,489	13,199	8,435	3,007	11,442
Cowlitz	195,967	225,612	206,695	50,182	256,877
Douglas	63,123	57,311	55,967	4,375	60,342
Ferry	1,082	784	616	136	752
Franklin	308,543	315,876	185,168	155,355	340,523
Garfield	8,421	6,361	7,486	1,238	8,724
Grant	313,460	351,535	359,943	31,807	391,750
Grays Harbor	290,020	215,602	128,976	91,030	220,006
Island	61,685	55,534	34,724	44,284	79,008
Jefferson	146,088	173,533	84,103	105,268	189,371
King	7,185,550	9,564,469	3,255,364	6,143,246	9,398,610
Kitsap	260,102	283,616	196,041	94,323	290,364
Kittitas	52,809	57,581	44,214	16,993	57,581
Klickitat	37,948	35,292	45,682	3,723	49,405
Lewis	86,780	128,250	48,404	68,170	116,574
Lincoln	17,327	18,192	28,445	292	28,737
Mason	71,547	93,203	94,646	6,191	100,837
Okanogan	45,346	35,032	34,412	5,286	39,698
Pacific	73,395	71,578	38,804	33,101	71,905
Pend Oreille	3,977	2,818	1,967	1,381	3,348
Pierce	1,380,621	2,078,287	730,582	1,160,260	1,890,842
San Juan	111,663	110,262	53,957	64,596	118,553
Skagit	483,842	516,975	293,705	281,232	574,937
Skamania	39,432	42,614	44,238	16,828	61,066
Snohomish	1,466,259	1,591,917	938,831	832,677	1,771,508
Spokane	226,685	240,622	179,222	70,035	249,257
Stevens	5,449	4,216	4,099	881	4,980
Thurston	272,757	306,531	119,534	197,535	317,069
Wahkiakum	8,529	9,640	6,570	0	6,570
Walla Walla	188,247	206,824	159,577	63,497	223,074
Whatcom	640,787	683,835	310,838	414,756	725,594
Whitman	90,449	114,888	91,197	28,487	119,684
Yakima	65,670	68,261	59,297	30,926	90,223
TOTAL	\$15,802,486	\$19,825,296	\$8,736,687	\$10,902,489	\$19,639,176

Table 21

**PUBLIC UTILITY DISTRICT (PUD)
PRIVILEGE TAX DISTRIBUTIONS**

Fiscal Years 2003-2007

County	2003	2004	2005	2006	2007
<u>LOCAL GOVERNMENT</u>					
Adams	\$1,205	\$823	\$999	\$764	\$903
Asotin	222	225	196	210	196
Benton	1,870,491	1,867,795	1,991,262	1,903,241	1,935,961
Chelan	1,221,123	1,124,999	1,157,912	1,183,290	1,277,812
Clallam	426,630	431,415	439,098	442,380	456,427
Clark	3,238,429	3,409,691	3,657,521	3,741,265	3,474,282
Cowlitz	1,345,341	1,399,370	1,400,577	1,439,980	1,615,059
Douglas	725,123	669,131	693,612	723,263	749,013
Ferry	61,975	52,783	59,962	59,513	50,852
Franklin	791,427	821,834	882,408	956,689	1,019,447
Grant	1,421,442	1,573,637	1,626,609	1,682,742	1,795,754
Grays Harbor	755,117	736,764	802,646	778,332	758,032
Island	103,022	99,849	103,950	107,459	113,042
Jefferson	19,485	19,050	25,652	22,889	42,164
Kitsap	3,225	3,400	3,182	3,094	3,093
Kittitas	234,592	218,274	233,219	248,086	268,672
Klickitat	272,119	238,364	224,565	231,661	240,628
Lewis	464,616	475,800	496,941	503,324	542,798
Lincoln	1,218	1,286	1,422	1,853	1,363
Mason	461,955	449,554	457,589	485,008	518,464
Okanogan	463,921	441,124	460,083	460,004	405,003
Pacific	236,994	238,913	239,524	239,625	248,475
Pend Oreille	233,091	226,932	236,379	257,244	240,924
Pierce	8,151	7,860	8,074	8,263	8,190
Skagit	2,059	2,597	2,659	2,276	2,519
Skamania	84,630	85,982	90,383	85,485	89,536
Snohomish	5,436,405	5,149,296	5,183,000	5,355,247	5,536,962
Thurston	481	396	438	437	507
Wahkiakum	30,708	30,522	28,763	31,949	35,769
Walla Walla	59,681	51,713	58,898	53,793	61,425
Whatcom	77,764	83,845	96,127	92,114	99,484
Yakima	337,708	306,816	322,254	309,590	360,414
Local Subtotal	<u>\$20,390,346</u>	<u>\$20,220,040</u>	<u>\$20,985,900</u>	<u>\$21,411,072</u>	<u>\$21,953,171</u>
<u>STATE GOVERNMENT</u>					
Schools	12,805,380	12,636,890	13,151,148	13,364,056	13,754,049
Other General Fund*	3,803,677	3,764,857	3,911,537	3,984,650	4,091,453
GRAND TOTAL	\$ 36,999,404	\$ 36,621,786	\$ 38,048,585	\$ 38,759,778	\$ 39,798,673

*Includes full amount of surtax.

Part III

PROPERTY TAX LEVIES, COLLECTIONS AND VALUATIONS

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Table 22

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 2005-2007 (\$000)

CATEGORY	CY 2005	CY 2006	CY 2007	
	Levies	Levies	Levies	% of Total
TOTAL	\$6,863,389	\$7,211,990	\$7,726,509	100.0 %
SCHOOLS	3,796,491	3,970,834	4,220,376	54.6
State (Regular)	1,594,820	1,639,899	1,706,320	22.1
Local (Special):	2,201,671	2,330,935	2,514,057	32.5
Maint. & Oper	1,275,917	1,348,755	1,429,227	18.5
Cap./Trans. Project	155,584	146,497	179,084	2.3
Bonds	770,169	835,684	905,745	11.7
COUNTY	1,191,975	1,247,664	1,321,170	17.1
Current Expense (Regular)	689,760	729,846	750,987	9.7
Other County Regular	90,952	82,522	116,687	1.5
Road District (Regular)	357,291	376,529	397,316	5.1
Diverted Road Funds (Reg.)	10,054	9,446	9,226	0.1
County Special	43,918	49,322	46,953	0.6
CITIES AND TOWNS	960,140	992,966	1,074,363	13.9
Regular Levies	885,665	921,726	1,002,960	13.0
Special Levies	74,475	71,240	71,403	0.9
DISTRICTS	914,783	1,000,526	1,110,600	14.4
Total Regular	824,026	903,663	1,011,167	13.1
Total Special	90,758	96,863	99,434	1.3
Port General (Regular)	79,285	80,600	92,903	1.2
Port Ind. Dev./Bonds (Reg.)	45,946	49,606	54,132	0.7
Port Special	16	16	420	0.0
Fire Protection Regular	303,634	331,414	379,937	4.9
Fire Protection Special	39,252	39,973	41,947	0.5
Library Regular	179,100	190,242	210,323	2.7
Library Special	7,284	12,158	11,019	0.1
Hospital Regular	38,097	54,806	57,525	0.7
Hospital Special	29,032	28,919	28,621	0.4
Emergency Medical Regular	149,581	159,761	176,760	2.3
Emergency Medical Special	707	1,415	2,750	0.0
Parks Regular	13,166	21,651	23,629	0.3
Parks Special	8,142	7,966	8,016	0.1
Other Regular	15,217	15,583	15,957	0.2
Other Special	6,326	6,415	6,661	0.1

Table 23

TOTAL PROPERTY TAX LEVIES BY COUNTY

Due in Calendar Years 2005-2007 (\$000)

County	CY 2005	CY 2006		CY 2007	
	Levies	Levies	% Change	Levies	% Change
Adams	\$15,366	\$15,157	(1.4) %	\$15,362	1.4 %
Asotin	12,611	13,248	5.0	13,935	5.2
Benton	126,195	129,803	2.9	133,934	3.2
Chelan	68,819	72,282	5.0	75,201	4.0
Clallam	56,300	60,124	6.8	64,248	6.9
Clark	386,541	411,014	6.3	437,899	6.5
Columbia	3,629	3,694	1.8	4,519	22.3
Cowlitz	84,931	85,744	1.0	88,489	3.2
Douglas	27,243	28,223	3.6	30,829	9.2
Ferry	3,563	3,523	(1.1)	4,022	14.2
Franklin	43,596	45,001	3.2	51,235	13.9
Garfield	2,289	2,341	2.2	2,013	(14.0)
Grant	62,364	63,117	1.2	66,601	5.5
Grays Harbor	57,490	59,097	2.8	60,324	2.1
Island	78,695	81,453	3.5	92,718	13.8
Jefferson	34,061	35,210	3.4	36,146	2.7
King	2,664,339	2,786,044	4.6	2,948,733	5.8
Kitsap	234,857	247,514	5.4	274,455	10.9
Kittitas	31,199	33,199	6.4	36,238	9.2
Klickitat	18,824	18,124	(3.7)	19,461	7.4
Lewis	56,153	58,278	3.8	60,132	3.2
Lincoln	10,714	10,827	1.1	10,888	0.6
Mason	52,977	54,341	2.6	58,047	6.8
Okanogan	26,748	26,644	(0.4)	28,555	7.2
Pacific	22,283	23,326	4.7	25,170	7.9
Pend Oreille	8,906	8,953	0.5	8,623	(3.7)
Pierce	780,924	842,036	7.8	922,731	9.6
San Juan	34,345	36,742	7.0	37,808	2.9
Skagit	122,557	129,513	5.7	138,339	6.8
Skamania	8,350	8,558	2.5	9,723	13.6
Snohomish	719,002	757,347	5.3	833,495	10.1
Spokane	352,563	376,042	6.7	396,677	5.5
Stevens	24,912	25,575	2.7	25,375	(0.8)
Thurston	226,669	241,031	6.3	262,450	8.9
Wahkiakum	2,912	3,078	5.7	3,343	8.6
Walla Walla	49,239	50,164	1.9	52,138	3.9
Whatcom	181,418	191,356	5.5	211,613	10.6
Whitman	30,244	30,694	1.5	32,361	5.4
Yakima	139,564	143,577	2.9	152,681	6.3
TOTAL	\$6,863,389	\$7,211,990	5.1 %	\$7,726,509	7.1 %

Table 24

PROPERTY TAX LEVY RATES BY COUNTY

Average Rates/\$1,000 of Assessed Value By Year Due, 2003-2007

County	2003	2004	2005	2006	2007
Adams	\$13.95	\$13.63	\$13.24	\$12.81	\$12.60
Asotin	14.75	14.43	14.09	13.93	13.33
Benton	13.62	13.86	13.23	12.75	12.49
Chelan	13.39	13.29	13.29	13.31	12.62
Clallam	11.81	11.14	11.03	9.99	8.64
Clark	13.51	13.30	13.06	12.01	10.25
Columbia	13.60	13.34	13.33	13.04	11.69
Cowlitz	12.34	12.58	12.7	12.48	11.53
Douglas	13.74	13.68	13.77	13.33	12.18
Ferry	10.29	9.84	9.50	9.02	9.60
Franklin	15.45	15.73	14.86	13.81	14.18
Garfield	15.75	15.95	16.13	14.68	11.70
Grant	13.98	14.36	14.10	13.74	13.52
Grays Harbor	13.51	13.69	14.29	13.78	13.34
Island	9.89	9.39	9.13	8.92	7.47
Jefferson	11.62	11.11	10.88	9.76	9.31
King	10.99	10.93	10.78	10.38	9.95
Kitsap	13.41	12.84	12.14	10.65	9.63
Kittitas	10.46	10.67	10.44	10.00	9.24
Klickitat	11.72	11.98	11.30	10.79	10.93
Lewis	11.46	11.32	11.10	11.54	10.41
Lincoln	13.68	13.59	13.23	12.89	12.36
Mason	12.59	12.68	12.80	12.41	11.41
Okanogan	11.99	12.36	11.54	11.78	10.69
Pacific	13.31	14.35	14.07	13.92	13.06
Pend Oreille	13.33	11.58	12.08	11.29	9.71
Pierce	15.05	15.01	13.92	13.21	11.72
San Juan	7.32	6.68	7.04	6.89	6.08
Skagit	12.16	11.96	12.04	11.21	9.93
Skamania	10.19	9.89	9.78	9.20	8.93
Snohomish	13.32	12.55	11.85	11.07	9.94
Spokane	14.21	15.01	15.12	14.37	12.84
Stevens	10.89	11.28	11.18	10.92	9.45
Thurston	14.24	13.8	13.11	12.12	11.22
Wahkiakum	10.69	10.64	10.50	10.32	9.55
Walla Walla	14.33	14.32	14.61	14.60	13.77
Whatcom	12.75	12.99	12.52	11.47	10.47
Whitman	15.74	15.88	15.84	15.42	14.41
Yakima	12.94	12.76	12.66	12.15	12.17
TOTAL	\$12.33	\$12.21	\$11.87	\$11.32	\$10.48

Table 25
PROPERTY TAX LEVY RATES
Average State and Local Levy Rates by County
Due in Calendar Year 2007

County	State Levy*	Local Regular	Local Special	Total
Adams	\$2.18	\$6.17	\$4.25	\$12.60
Asotin	2.48	5.35	5.50	13.33
Benton	2.26	5.16	5.08	12.49
Chelan	2.89	5.34	4.40	12.62
Clallam	2.45	4.16	2.03	8.64
Clark	2.18	4.58	3.49	10.25
Columbia	2.16	6.06	3.47	11.69
Cowlitz	2.39	5.21	3.94	11.53
Douglas	2.31	5.42	4.45	12.18
Ferry	2.37	5.85	1.38	9.60
Franklin	2.40	4.75	7.04	14.18
Garfield	2.18	4.93	4.59	11.70
Grant	2.30	6.27	4.95	13.52
Grays Harbor	2.89	5.62	4.82	13.34
Island	2.14	3.07	2.26	7.47
Jefferson	2.35	4.56	2.40	9.31
King	2.33	4.40	3.22	9.95
Kitsap	2.30	4.37	2.96	9.63
Kittitas	2.73	3.42	3.10	9.24
Klickitat	2.89	4.88	3.16	10.93
Lewis	2.30	5.36	2.75	10.41
Lincoln	2.19	5.55	4.63	12.36
Mason	2.72	5.50	3.20	11.41
Okanogan	2.29	5.11	3.29	10.69
Pacific	2.61	6.20	4.25	13.06
Pend Oreille	2.38	5.25	2.08	9.71
Pierce	2.29	4.70	4.74	11.72
San Juan	2.31	2.59	1.18	6.08
Skagit	2.17	3.94	3.81	9.93
Skamania	2.44	5.35	1.14	8.93
Snohomish	2.16	3.73	4.04	9.94
Spokane	2.19	4.83	5.82	12.84
Stevens	2.45	4.82	2.17	9.45
Thurston	2.33	4.49	4.40	11.22
Wahkiakum	2.66	3.81	3.08	9.55
Walla Walla	2.51	5.87	5.40	13.77
Whatcom	2.70	4.42	3.35	10.47
Whitman	2.41	5.76	6.23	14.41
Yakima	2.25	5.54	4.38	12.17
State Average	\$2.31	\$4.45	\$3.72	\$10.48

* 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	
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
2007	724,155,544	14,239,332	738,394,877	7,726,509	7.1	10.48

Table 27

PROPERTY TAX COLLECTIONS
Amounts by County for Calendar Year 2006

County	Collections of Current Taxes	Collections of Delinquent Taxes	Total Property Tax Collections
Adams	\$14,666,994	\$661,985	\$15,328,979
Asotin	12,827,371	287,529	13,114,900
Benton	125,669,304	3,601,752	129,271,056
Chelan	70,952,499	1,362,717	72,315,216
Clallam	59,235,058	732,532	59,967,590
Clark	399,116,524	8,754,049	407,870,573
Columbia	3,709,862	82,867	3,792,729
Cowlitz	83,060,115	3,286,760	86,346,875
Douglas	27,438,366	1,102,036	28,540,402
Ferry	3,350,545	250,241	3,600,786
Franklin	43,485,454	1,754,647	45,240,101
Garfield	2,323,744	32,906	2,356,650
Grant	61,050,395	2,859,862	63,910,257
Grays Harbor	56,853,808	2,730,759	59,584,567
Island	79,905,666	1,554,045	81,459,711
Jefferson	35,074,868	538,344	35,613,212
King	2,827,228,978	49,521,143	2,876,750,121
Kitsap	241,280,194	5,682,811	246,963,005
Kittitas	32,978,618	1,235,205	34,213,823
Klickitat	17,047,982	1,962,997	19,010,979
Lewis	56,851,089	1,182,122	58,033,211
Lincoln	10,631,990	155,474	10,787,464
Mason	52,817,997	1,415,703	54,233,700
Okanogan	25,733,554	2,273,138	28,006,692
Pacific	22,136,677	1,286,549	23,423,226
Pend Oreille	8,712,231	394,705	9,106,936
Pierce	818,115,572	22,443,972	840,559,544
San Juan	35,543,247	1,115,301	36,658,548
Skagit	128,004,046	2,019,666	130,023,712
Skamania	8,316,263	410,980	8,727,243
Snohomish	736,952,670	17,544,856	754,497,526
Spokane	366,495,244	11,055,704	377,550,948
Stevens	24,760,878	1,054,427	25,815,305
Thurston	235,777,425	4,464,001	240,241,426
Wahkiakum	2,949,516	132,672	3,082,188
Walla Walla	48,877,744	1,542,986	50,420,730
Whatcom	186,960,744	4,174,067	191,134,811
Whitman	30,130,622	424,350	30,554,972
Yakima	139,418,978	4,625,220	144,044,198
TOTAL	\$7,136,442,832	\$165,711,080	\$7,302,153,912

Table 28

ASSESSSED VALUE OF ALL TAXABLE PROPERTY

Value by County for Taxes Due in Calendar Years 2005-2007 (\$000)

County	2004 Values	2005 Values		2006 Values	
	Tax Due 2005	Tax Due 2006	% Change	Tax Due 2007	% Change
Adams	\$1,175,525	\$1,197,757	1.9 %	\$1,232,505	2.9 %
Asotin	889,621	946,691	6.4	1,041,964	10.1
Benton	9,566,012	10,212,743	6.8	10,759,109	5.3
Chelan	5,193,713	5,452,717	5.0	5,978,935	9.7
Clallam	5,125,832	6,053,546	18.1	7,477,997	23.5
Clark	29,591,994	34,239,970	15.7	42,831,709	25.1
Columbia	274,767	286,148	4.1	389,870	36.2
Cowlitz	6,708,418	6,898,118	2.8	7,702,986	11.7
Douglas	1,991,751	2,132,539	7.1	2,546,977	19.4
Ferry	375,611	391,041	4.1	419,751	7.3
Franklin	2,951,940	3,278,926	11.1	3,635,501	10.9
Garfield	143,068	160,690	12.3	173,540	8.0
Grant	4,448,824	4,621,310	3.9	4,955,083	7.2
Grays Harbor	4,032,925	4,303,069	6.7	4,541,366	5.5
Island	8,640,937	9,161,706	6.0	12,452,313	35.9
Jefferson	3,137,724	3,617,709	15.3	3,892,893	7.6
King	247,814,066	268,976,692	8.5	297,126,132	10.5
Kitsap	19,385,082	23,320,362	20.3	28,579,488	22.6
Kittitas	3,000,309	3,333,465	11.1	3,936,776	18.1
Klickitat	1,673,306	1,688,154	0.9	1,788,544	5.9
Lewis	5,065,587	5,063,971	0.0	5,795,011	14.4
Lincoln	819,006	848,303	3.6	889,314	4.8
Mason	4,154,774	4,399,487	5.9	5,109,843	16.1
Okanogan	2,189,399	2,271,584	3.8	2,681,130	18.0
Pacific	1,593,165	1,686,416	5.9	1,938,900	15.0
Pend Oreille	739,571	794,928	7.5	892,013	12.2
Pierce	53,192,231	63,955,847	20.2	78,973,986	23.5
San Juan	4,883,570	5,338,150	9.3	6,228,461	16.7
Skagit	10,221,638	11,594,700	13.4	14,004,424	20.8
Skamania	855,116	931,189	8.9	1,090,331	17.1
Snohomish	60,801,066	68,597,771	12.8	84,124,565	22.6
Spokane	23,039,490	26,182,014	13.6	31,028,466	18.5
Stevens	2,237,095	2,350,168	5.1	2,696,097	14.7
Thurston	17,304,944	19,930,801	15.2	23,474,475	17.8
Wahkiakum	278,835	300,166	7.6	352,372	17.4
Walla Walla	3,389,095	3,457,782	2.0	3,806,867	10.1
Whatcom	14,531,777	16,740,750	15.2	20,279,044	21.1
Whitman	1,921,463	2,002,922	4.2	2,258,939	12.8
Yakima	11,062,057	11,861,793	7.2	12,599,608	6.2
TOTAL	\$574,401,307	\$638,582,091	11.2 %	\$739,687,285	15.8 %

Table 29

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

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

Calendar Years 2006 and 2007

	2006 Values			2007 Values		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad	10	\$951,787	\$833,704	10	\$967,960	\$834,384
Railroad Car	168	226,146	210,219	176	257,394	237,729
Airline	77	1,943,851	1,833,866	76	2,140,001	2,100,431
Pipeline	7	935,861	871,501	7	986,566	920,752
Subtotal	262	4,057,645	3,749,290	269	4,351,921	4,093,296
COMMUNICATION						
Telecommunications	68	3,583,926	3,356,534	59	3,748,239	3,556,254
Wireless Telephone	15	2,384,726	2,265,288	16	2,507,085	2,451,276
Subtotal	83	5,968,652	5,621,822	75	6,255,324	6,007,530
ENERGY						
Electric	14	3,830,318	3,545,333	14	4,162,205	3,904,583
Gas	4	1,398,274	1,322,888	4	1,685,350	1,624,084
Subtotal	18	5,228,592	4,868,221	18	5,847,555	5,528,667
TOTAL	363	\$15,254,889	\$14,239,333	362	\$16,454,800	\$15,629,493

Table 30

PROPERTY ASSESSMENT RATIOS BY COUNTY
Assessment Years 2006-2007

County	Real		Personal		Indicated*	
	2006	2007	2006	2007	2006	2007
Adams	92.3	90.2	92.5	92.1	92.3	90.4
Asotin	81.5	78.2	76.6	79.6	81.3	78.3
Benton	89.0	91.4	89.2	91.4	89.0	91.4
Chelan	68.8	67.9	94.4	93.5	69.6	68.6
Clallam	82.1	80.1	97.4	95.8	82.5	80.5
Clark	92.9	95.1	98.8	94.8	93.1	95.1
Columbia	93.0	87.1	94.3	94.2	93.3	89.1
Cowlitz	83.9	78.7	100.0	98.9	85.1	79.9
Douglas	86.9	82.0	98.1	96.5	87.3	82.4
Ferry	84.3	88.1	91.4	90.0	84.9	88.2
Franklin	83.1	81.5	91.8	88.2	83.6	81.9
Garfield	92.4	92.0	92.9	91.3	92.4	91.9
Grant	86.7	80.5	93.8	93.5	87.3	81.4
Grays Harbor	70.7	79.7	99.7	98.0	72.1	80.7
Island	94.5	94.6	85.7	87.4	94.3	94.5
Jefferson	85.8	88.5	100.0	99.4	86.1	88.7
King	86.8	83.4	95.1	99.7	87.2	84.1
Kitsap	87.6	87.6	100.0	97.9	87.9	87.8
Kittitas	72.8	74.6	96.0	97.0	73.9	76.0
Klickitat	69.7	72.9	100.0	100.0	71.7	74.9
Lewis	82.4	82.9	91.4	93.1	83.4	83.8
Lincoln	91.3	89.6	94.6	94.9	91.8	90.2
Mason	74.2	74.4	92.1	89.7	74.5	74.7
Okanogan	87.3	77.9	97.4	89.9	87.7	78.3
Pacific	76.8	72.1	89.5	87.8	77.1	72.5
Pend Oreille	60.3	53.3	80.6	73.7	61.1	54.0
Pierce	87.6	87.1	95.5	96.6	87.8	87.4
San Juan	87.2	82.4	87.5	86.2	87.2	82.4
Skagit	91.7	92.5	100.0	100.0	92.2	93.0
Skamania	81.9	81.6	88.2	89.8	82.4	82.2
Snohomish	92.9	94.6	100.0	100.0	93.1	94.8
Spokane	92.7	93.9	88.8	88.4	92.4	93.6
Stevens	82.2	76.1	83.5	79.6	82.3	76.4
Thurston	86.0	90.0	91.5	94.9	86.2	90.2
Wahkiakum	74.6	79.0	96.3	94.8	75.5	79.3
Walla Walla	78.2	78.3	93.6	94.8	79.6	79.6
Whatcom	73.4	73.3	93.0	94.1	74.1	74.1
Whitman	80.7	87.4	86.2	81.2	81.3	86.6
Yakima	90.0	89.0	95.2	92.0	90.4	89.2
STATEWIDE	87.1	86.0	94.9	96.8	87.5	86.5

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

Table 31
CALCULATION OF THE 2007 STATE PROPERTY TAX LEVY (\$1.81)

County	Combined Indicated Ratio	Total Market Value of All Taxable Property	2007 State Property Tax Levy ¹	2007 Rate on Local Levy Base ²	A.V. of All Taxable Property (Local Tax Base)
Adams	90.4	\$1,394,613,398	\$2,525,056	2.003	\$1,260,632,944
Asotin	78.3	1,452,021,163	2,628,997	2.314	1,136,308,805
Benton	91.4	12,723,638,142	23,037,132	1.981	11,629,405,262
Chelan	68.6	10,100,054,603	18,286,931	2.640	6,926,318,315
Clallam	80.5	10,188,833,079	18,447,671	2.250	8,198,484,906
Clark	95.1	50,487,551,760	91,411,623	1.904	48,009,452,737
Columbia	89.1	471,634,201	853,930	2.033	420,117,579
Cowlitz	79.9	10,602,704,954	19,197,019	2.267	8,469,599,563
Douglas	82.4	3,507,834,071	6,351,205	2.197	2,891,133,855
Ferry	88.2	533,253,226	965,496	2.052	470,575,983
Franklin	81.9	4,679,198,612	8,472,052	2.210	3,834,066,209
Garfield	91.9	194,852,663	352,796	1.970	179,129,153
Grant	81.4	6,752,832,514	12,226,526	2.225	5,495,526,359
Grays Harbor	80.7	6,773,839,827	12,264,562	2.244	5,464,501,315
Island	94.5	15,054,713,132	27,257,724	1.917	14,221,749,510
Jefferson	88.7	5,324,117,809	9,639,728	2.041	4,723,038,313
King	84.1	398,665,707,248	721,815,141	2.153	335,291,053,025
Kitsap	87.8	37,200,671,995	67,354,698	1.062	32,664,691,832
Kittitas	76.0	6,513,946,283	11,794,004	2.382	4,950,633,379
Klickitat	74.9	2,604,893,070	4,716,361	2.417	1,951,683,884
Lewis	83.8	7,900,513,389	14,304,491	2.161	6,618,823,790
Lincoln	90.2	1,016,190,845	1,839,892	2.006	917,107,242
Mason	74.7	8,265,104,431	14,964,612	2.425	6,172,193,397
Okanogan	78.3	3,723,291,580	6,741,308	2.312	2,915,865,514
Pacific	72.5	2,935,925,832	5,315,721	2.498	2,127,642,554
Pend Oreille	54.0	1,873,770,283	3,392,606	3.351	1,012,319,882
Pierce	87.4	102,272,894,397	185,172,997	2.072	89,378,927,648
San Juan	82.4	8,552,270,292	15,484,548	2.196	7,050,427,913
Skagit	93.0	17,377,689,249	31,463,652	1.948	16,154,415,390
Skamania	82.2	1,490,230,428	2,698,178	2.202	1,225,247,909
Snohomish	94.8	104,740,176,011	189,640,201	1.910	99,278,738,213
Spokane	93.6	38,259,359,762	69,271,534	1.935	35,795,182,353
Stevens	76.4	3,869,098,593	7,005,303	2.371	2,954,413,456
Thurston	90.2	32,000,489,061	57,939,364	2.008	28,852,782,621
Wahkiakum	79.3	463,757,757	839,669	2.282	367,991,070
Walla Walla	79.6	5,329,386,300	9,649,267	2.274	4,243,677,827
Whatcom	74.1	29,607,972,076	53,607,527	2.443	21,941,698,286
Whitman	86.6	2,761,357,765	4,999,652	2.090	2,392,257,741
Yakima	89.2	15,376,599,355	27,840,524	2.029	13,721,230,301
State Total	86.5	\$973,042,989,159	\$1,761,769,698	2.094	\$841,309,046,035

1 Total market value of taxable property multiplied by statewide levy rate of \$1.8107770571 per \$1,000 (incl. refund levies).

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