

TAX STATISTICS

2008

WASHINGTON STATE DEPARTMENT OF REVENUE
Cindi L. Holmstrom, Director

Mary Welsh, Assistant Director
Research Division

Compiled by:
Don Taylor and Staff of the Research Division

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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 2008, ending June 30, 2008, 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 2008

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Note: In a effort to publish the Department of Revenue's excise tax collections figures at an earlier date, certain other tables in this report have been revised to reflect the data that are available as of October 2008. To accommodate the earlier release, some tables which previously contained calendar year figures now show fiscal year amounts and conversely.

Part I

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STATE EXCISE TAX COLLECTIONS

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STATE EXCISE TAX COLLECTIONS

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Table 1
SUMMARY OF WASHINGTON STATE TAX COLLECTIONS
Fiscal Years 2007 and 2008 (\$000)

State Tax Source*	Fiscal Year 2007	Fiscal Year 2008	Percent Change
<u>Sales Taxes</u>			
Retail sales and use	\$7,942,376	\$8,265,255	4.1 %
Motor fuels	1,134,622	1,182,376	4.2
Alcoholic beverages	253,291	267,208	5.5
Cigarette and tobacco	435,223	412,469	(5.2)
Other	155,794	168,882	8.4
<u>Gross Receipts Taxes</u>			
Business and occupation	2,712,048	2,874,339	6.0
Public utility	365,173	380,538	4.2
Insurance premiums	391,949	415,028	5.9
Other	10,033	11,008	9.7
<u>Property & In-lieu Taxes</u>			
State property tax	1,688,282	1,741,819	3.2
Other	87,859	87,834	0.0
<u>Other State Taxes</u>			
Real estate excise	1,159,670	716,680	(38.2)
Estate	183,686	109,192	(40.6)
All other taxes	337,720	328,809	(2.6)
TOTAL STATE TAXES	\$16,857,726	\$16,961,437	0.6 %

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

Chart 1

MAJOR WASHINGTON STATE TAXES

**Percentage Distribution - Fiscal Year 2008
(Does not include local government taxes)**

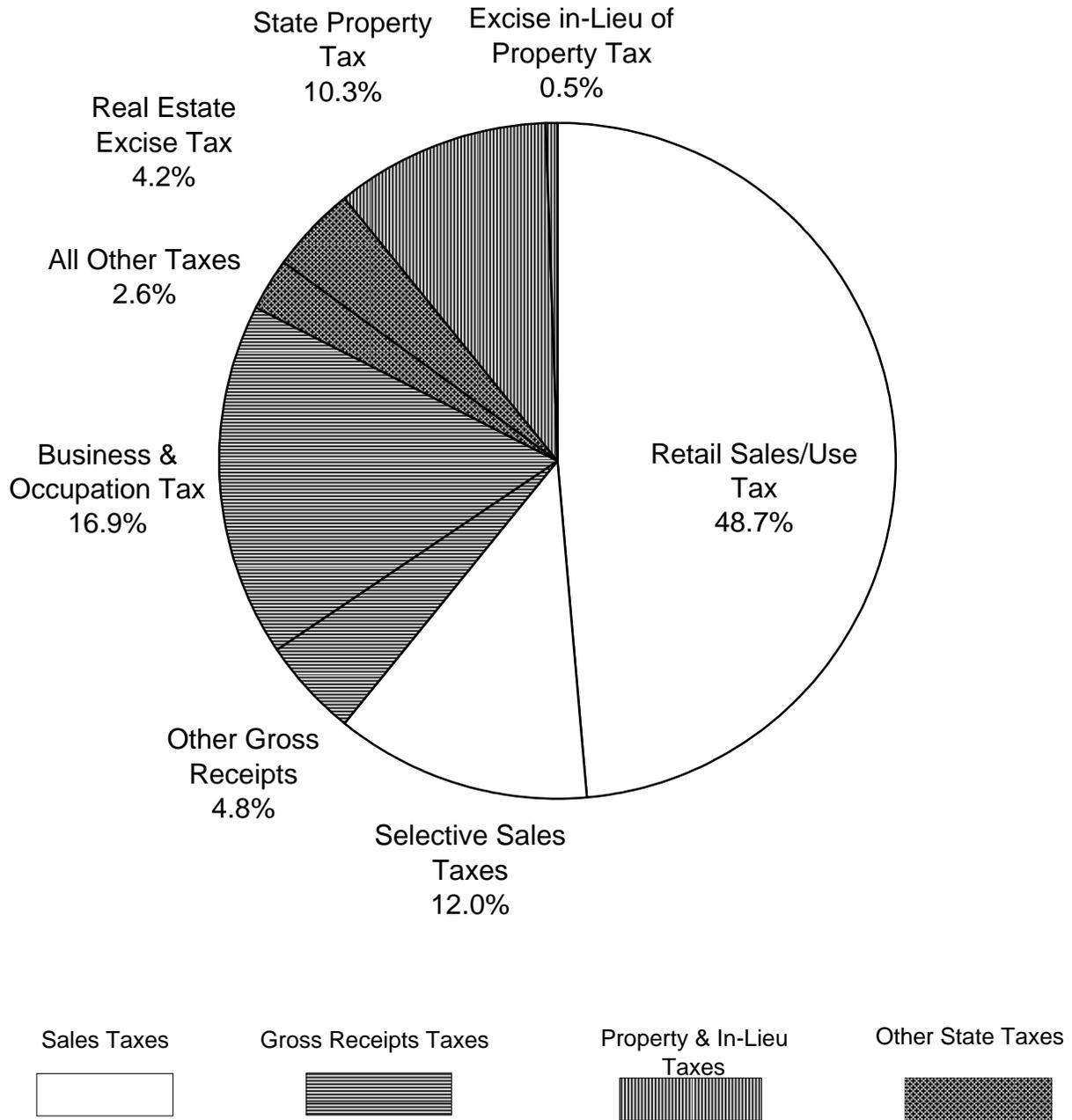


Table 2
NET WASHINGTON STATE TAX COLLECTIONS:
LATEST FIVE YEARS
Fiscal Years 2004-2008 (\$000)

Source	2004	2005	2006	2007	2008
ALL STATE TAXES	\$13,108,741	\$13,930,906	\$15,525,427	\$16,857,726	\$16,961,437
General & Selective Sales Taxes	7,740,583	8,248,784	9,261,147	9,921,306	10,296,190
Retail Sales	5,791,960	6,166,266	6,882,255	7,431,002	7,747,276
Use	391,015	453,901	471,744	511,374	517,979
Motor Fuels	890,518	958,762	1,056,524	1,134,622	1,182,376
Liquor Sales	69,317	74,102	78,806	85,153	91,798
Liquor Liter	73,821	77,124	108,428	115,566	122,554
Beer Excise	30,799	29,899	30,370	30,916	31,517
Wine Excise	17,488	17,548	19,588	21,656	21,339
Cigarette	336,156	323,580	435,813	414,212	421,138
Tobacco Products	27,393	27,542	26,610	21,011	-8,669
Convention Center	40,703	42,948	49,514	55,995	61,463
Solid Waste Collection	26,849	27,860	29,644	31,392	32,751
Wood Stove Fee	205	225	288	293	299
Brokered Natural Gas	24,178	29,745	40,158	35,506	41,154
Rental Car	20,181	19,282	21,954	23,152	24,207
Tribal Cigarette taxes	--	--	6,258	5,667	5,206
Replacement Vehicle Tire Fee	--	--	3,193	3,789	3,802
Gross Receipts Taxes	2,715,134	2,939,351	3,206,390	3,479,203	3,680,913
Business and Occupation	2,067,872	2,269,105	2,477,831	2,712,048	2,874,339
Public Utility	292,831	303,778	339,874	365,173	380,538
Litter	6,973	7,190	7,909	7,962	9,133
Insurance Premiums	345,614	357,381	378,804	391,949	415,028
Parimutuel	1,774	1,836	1,899	1,994	1,832
Boxing and Wrestling	70	61	73	77	43
Property & In-lieu Excise Taxes	1,601,958	1,673,188	1,719,853	1,776,141	1,829,653
State Property Tax Levy	1,524,255	1,589,947	1,632,815	1,688,282	1,741,819
Watercraft/Aircraft Excises	13,798	15,187	16,356	16,701	17,935
PUD Privilege	36,614	38,024	38,894	39,795	41,677
Timber Excise	7,855	10,112	9,282	7,627	6,515
Leasehold Excise	19,436	19,918	22,506	23,736	21,707
Other State Taxes	1,051,066	1,069,583	1,338,037	1,681,076	1,154,681
Estate	139,855	-42,229	24,392	183,686	109,192
Real Estate Excise	615,618	823,110	1,010,457	1,159,670	716,680
Fish	1,698	4,838	1,980	2,385	2,567
Hazardous Substance (incl. local)	68,921	80,929	90,810	111,702	130,189
Carbonated Beverage Syrup	17,846	9,688	9,413	9,313	-1,305
Petroleum Products	26,534	3,688	41	-280	-416
Oil Spill	5,708	6,170	5,277	2,973	4,547
IMR Tax	8,269	8,129	8,372	8,698	9,873
Enhanced 911 Telephone	16,115	16,677	17,486	17,057	18,856
Telephone Lines (WTAP & TRS)	11,509	10,439	9,776	8,790	10,127
Nursing Home Quality Maint. Fee	32,802	33,557	27,553	26,540	2,387
Penalties and Interest	106,191	114,587	132,480	150,542	151,984

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 1989-2008

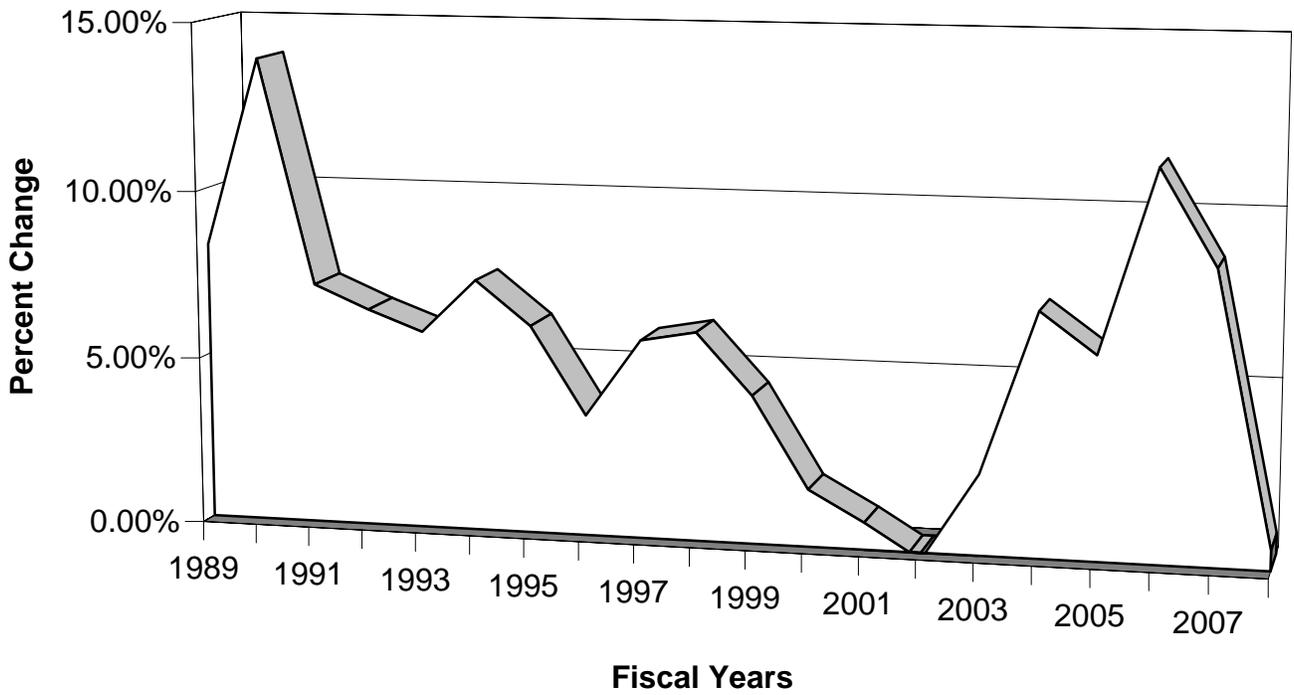


Table 3
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 2007*

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	

*Data for fiscal year 2008 not available until late in 2008.

**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.

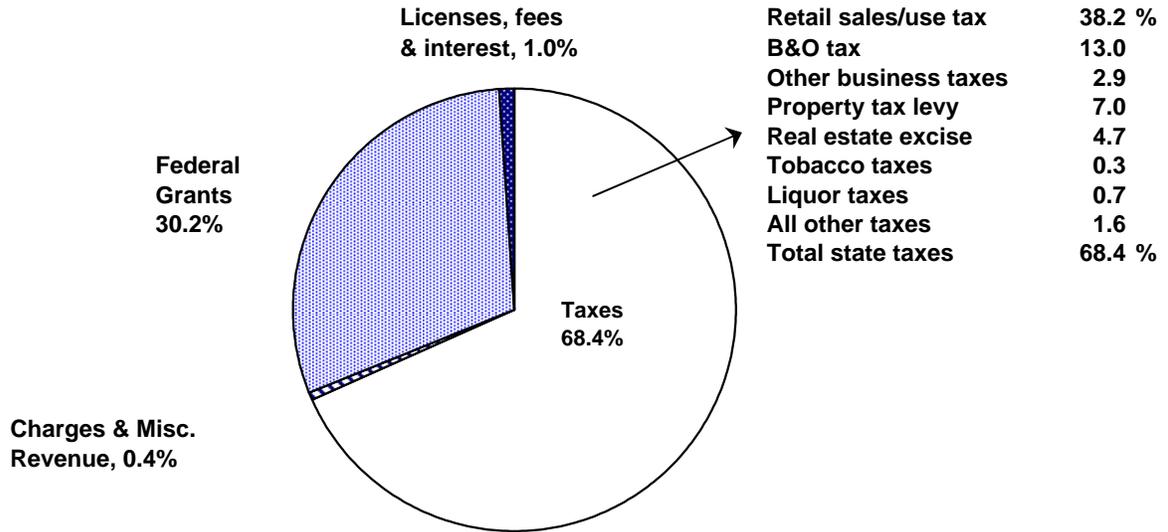
***These sources are the responsibility of DOR. However, liquor taxes, the state property tax and real estate excise tax are actually collected by other agencies, although DOR has administrative duties related to them.

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.

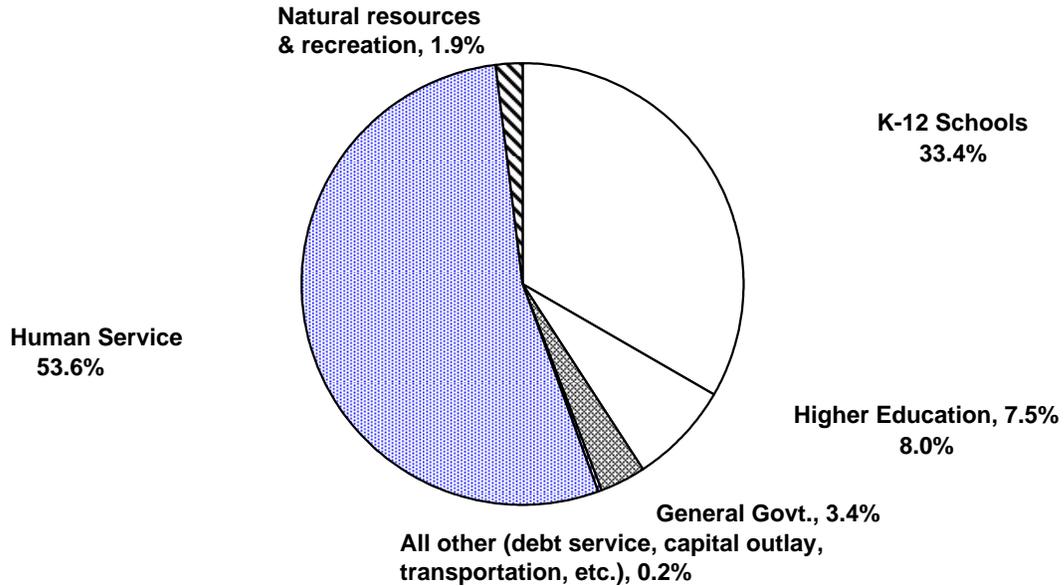
Chart 3

**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 2007 and 2008 (\$000)

Source	Fiscal Year 2007	Fiscal Year 2008	Percent Change
STATE TAXES	\$15,259,811	\$15,291,367	0.2 %
1935 Revenue Act Taxes	11,669,504	12,185,052	4.4
Retail sales	7,431,002	7,747,276	4.3
Use	511,374	517,979	1.3
Business and occupation	2,712,048	2,874,339	6.0
Public utility	365,173	380,538	4.2
Cigarette	414,212	421,138	1.7
Liquor sales	85,153	91,798	7.8
Penalties and interest	150,542	151,984	1.0
Property and In-lieu Excises	1,759,440	1,811,718	3.0
State property tax	1,688,282	1,741,819	3.2
PUD privilege	39,795	41,677	4.7
Timber excise (state)	7,627	6,515	(14.6)
Leasehold excise (state)	23,736	21,707	(8.5)
Other State Taxes	1,830,867	1,294,597	(29.3)
Estate	183,686	109,192	(40.6)
Tobacco products	21,011	(8,669)	n.a.
Liquor liter	115,566	122,554	6.0
Litter	7,962	9,133	14.7
Fish	2,385	2,567	7.6
Real estate excise	1,159,670	716,680	(38.2)
Convention center, 7.0 & 2.8% tax	45,771	50,304	9.9
Convention center, 2.0% tax*	10,224	11,159	9.1
Solid waste collection	31,392	32,751	4.3
Wood stove fee	293	299	2.0
Hazardous substance (incl. local)	111,702	130,189	16.6
Carbonated beverage syrup	9,313	(1,305)	n.a.
Petroleum products	(280)	(416)	n.a.
Brokered natural gas	35,506	41,154	15.9
Oil spill tax	2,973	4,547	52.9
IMR tax	8,698	9,873	13.5
Rental car	23,152	24,207	4.6
Enhanced 911 telephone	17,057	18,856	10.5
Telephone assistance - WTAP	5,326	5,551	4.2
Telecomm. relay service - TRS	3,464	4,576	32.1
Nursing home quality maint. fee	26,540	2,387	n.a.
Replacement vehicle tire fee	3,789	3,802	0.3
Tribal cigarette taxes	5,667	5,206	(8.1)

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 Year 2007	Fiscal Year 2008	Percent Change
ADMINISTRATIVE COLLECTIONS	\$27,055	\$29,132	7.7 %
Escheats	36	1,377	n.a
Property tax exemption fees	163	92	(43.6)
Unclaimed property (net)	3,611	3,048	(15.6)
City/county administration fee	12,212	12,785	4.7
Transit district administration fee	7,727	8,509	10.1
Other local tax administration fees	2,700	2,944	9.0
Vehicle excise taxes and penalties	175	27	(84.6)
Miscellaneous receipts	431	350	(18.8)
LOCAL TAX COLLECTIONS	2,711,280	2,882,031	6.3
Local sales/use taxes:			
City/county (1.0%)	1,212,980	1,265,028	4.3
Transit district (0.1 - 0.9%)	777,751	842,346	8.3
Criminal justice (0.1%)	120,489	125,780	4.4
Public facilities (0.1 - 0.2%)	7,858	8,089	2.9
Correctional facilities (0.1%)	41,036	42,155	2.7
Regional transit (0.4%)	264,111	279,905	6.0
Rural counties sales/use (0.09%)*	21,838	25,250	15.6
Regional centers (0.033%)*	19,246	20,765	7.9
Pierce County zoo/aquarium (0.1%)	12,953	12,986	0.3
Emergency communications (0.1%)	14,821	15,496	4.6
Public safety (0.3%)	19,049	21,067	10.6
Mental health/chemical dependency (0.1%)	12,597	25,221	100.2
King County Stadium Taxes:			
Food & beverage (0.5%)	19,905	21,266	6.8
Baseball stadium sales/use (0.017%)*	8,112	8,756	7.9
Football stadium sales/use (0.016%)*	7,634	11,967 **	n.a.
SUBTOTAL - Local sales/use taxes	2,560,380	2,726,077	6.5
City/county leasehold tax	20,104	20,766	3.3
County timber tax (distributions)	38,581	34,948	(9.4)
Local hotel/motel taxes	65,153	71,883	10.3
Brokered natural gas	10,293	11,345	10.2
Rental car taxes:			
County (1.0%)	3,372	3,511	4.1
King County baseball stadium (2.0%)	5,502	5,725	4.1
Regional transit (0.8%)	2,448	2,543	3.9
Room fee for lodging facilities	3,730	3,994	7.1
REET technology fee	1,717	1,239	(27.8)
TOTAL DEPARTMENT COLLECTIONS	\$17,998,146	\$18,202,530	1.1 %

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

**Receipts include \$3,731,570 in annual repayment of deferred sales tax on Qwest Field.

Table 5
DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2007 & 2008 (\$000)

Tax Source and Fund	Fiscal Year 2007	Fiscal Year 2008
Retail Sales Tax		
General Fund	\$7,388,026	\$7,705,249
Water Quality Account	117	7
Convention Center Account	0	0
Advanced Environmental Mitigation Account	25	29
Multimodal Transportation Account	30,990	29,590
Performance Audits of Government Account	11,844	12,401
TOTAL	7,431,002	7,747,276
Use Tax		
General Fund	504,370	511,226
Advanced Environmental Mitigation Acct.	2	1
Multimodal Transportation Account	6,225	5,932
Performance Audits of Government Account	777	820
TOTAL	511,374	517,979
Business and Occupation Tax		
General Fund	2,640,862	2,786,247
Health Services Account	70,672	84,159
Problem Gambling Account	514	546
Forest & Fish Support Account	0	3,387
TOTAL	2,712,048	2,874,339
Public Utility Tax		
General Fund	352,916	367,854
Public Works Assistance Account	12,257	12,684
TOTAL	365,173	380,538
Cigarette Tax		
General Fund	50,484	51,327
Water Quality Account	18,450	18,759
Violence Reduction & Drug Enforcement Acct.	24,300	24,707
Health Services Account	233,229	237,127
Education Legacy Account	87,749	89,218
TOTAL	414,212	421,138
Liquor Sales Tax		
General Fund	49,200	52,667
Liquor Excise Tax Account	21,797	23,746
Health Services Account	14,156	15,385
TOTAL	85,153	91,798
Penalties and Interest		
General Fund - TOTAL	150,542	151,984

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 2007 & 2008 (\$000)

Tax Source and Fund	Fiscal Year 2007	Fiscal Year 2008
State Property Tax Levy		
General Fund	1,441,700	1,494,622
Student Achievement Fund	246,582	247,197
TOTAL	1,688,282	1,741,819
PUD Privilege Tax (incl. distributions to local govt.)		
General Fund - TOTAL	39,795	41,677
Timber Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	7,627	6,515
Leasehold Excise Tax (ex. distributions to local govt.)		
General Fund - TOTAL	23,736	21,707
Estate Tax		
Previous tax, General Fund - TOTAL	5,307	4,132
New tax, Education Legacy Account - TOTAL	178,379	105,060
Tobacco Products Tax*		
General Fund	6,785	-9,359
Water Quality Account	2,398	-2,046
Health Services Account	11,836	3,937
Salmon Recovery Account	-4	-600
Violence Reduction/Drug Enforcement Acct.	-4	-600
TOTAL	21,011	-8,669
Liquor Liter Tax		
General Fund	98,492	104,572
Violence Reduction/Drug Enforcement Acct.	2,436	2,560
Health Services Account	14,638	15,422
TOTAL	115,566	122,554
Food Fish/Shellfish Tax		
General Fund	2,350	2,529
State Wildlife Account	11	4
Sea Cucumber Dive Fishery Account	14	25
Sea Urchin Dive Fishery Account	10	9
TOTAL	2,385	2,567

*For some accounts, tobacco products tax refunds exceeded collections in 2007 and 2008.

Table 5, Continued
DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2007 & 2008 (\$000)

Tax Source and Fund	Fiscal Year 2007	Fiscal Year 2008
Real Estate Excise Tax		
General Fund	1,069,640	663,281
Public Works Assistance Account	70,469	41,610
Washington Housing Trust Account	1,077	855
City/County Assistance	18,484	10,934
TOTAL	1,159,670	716,680
Litter Tax		
Litter Control Account - TOTAL	7,962	9,133
State Convention Center Tax		
State Convention & Trade Center Account	38,141	41,917
State Convention & Trade Center - Operations Acct.	7,630	8,387
TOTAL	45,771	50,304
Local Convention Center Tax (levied by Seattle; receipts go to state)		
State Convention & Trade Center Account - TOTAL	10,224	11,159
Solid Waste Collection Tax		
Public Works Assistance Acct. - TOTAL	31,392	32,751
Wood Stove Fee		
Wood Stove Education & Enforcement Acct. - TOTAL	293	299
Hazardous Substance Tax - State Tax		
State Toxics Control Account	52,500	61,189
Local Toxics Control Account	59,202	69,000
TOTAL	111,702	130,189
Carbonated Beverage Syrup Tax		
Violence Reduction/Drug Enforcement Acct. - TOTAL	9,313	-1,305
Petroleum Products Tax		
Pollution Liability Insurance Trust Acct. - TOTAL	-280	-416
Brokered Natural Gas Use Tax		
General Fund - TOTAL	35,506	41,154
Oil Spill Tax		
Oil Spill Response Account	-275	1,149
Oil Spill Prevention (Admin.) Account	3,247	3,398
TOTAL	2,973	4,547

Table 5, Continued
DEPARTMENT OF REVENUE COLLECTIONS
Net State Tax Collections by Fund - FY 2007 & 2008 (\$000)

Tax Source and Fund	Fiscal Year 2007	Fiscal Year 2008
IMR (Intermediate Care Facilities, Mentally Retarded) Tax		
General Fund - TOTAL	8,698	9,873
State Rental Car Tax		
Multimodal Transportation Account - TOTAL	23,152	24,207
Enhanced 911 Telephone Tax		
Enhanced 911 Account - TOTAL	17,057	18,856
Telephone Line Tax (WTAP)		
Telephone Assistance Account - TOTAL	5,326	5,551
Telephone Line Tax (TRS)		
Telecommunications Relay Service Account - TOTAL	3,464	4,576
Nursing Home Quality Maintenance Fee		
General Fund - TOTAL	26,540	2,387
Replacement Vehicle Tire Fee		
Waste Tire Removal Account - TOTAL	3,789	3,802
Tribal Cigarette Taxes		
General Fund - Puyallup Tribe - TOTAL	5,667	5,206
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$ 15,259,819	\$ 15,291,367

Table 6**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION SINCE 1980****Fiscal Years 1980-2008**

Fiscal Year	Expenditures ¹ (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries ²	Operations ³	State ⁴	Local	
2008	76,305	27,388	12,862.0	2,882.0	0.659
2007	67,740	27,217	12,348.9	2,707.9	0.631
2006	66,020	27,661	11,403.1	2,486.8	0.674
2005	61,149	27,938	10,117.0	2,279.5	0.719
2004	59,663	26,737	9,642.0	2,118.8	0.735
2003	57,110	25,082	9,092.4	1,999.9	0.741
2002	53,170	24,013	8,955.1	1,898.0	0.711
2001	53,351	21,900	9,068.9	1,864.0	0.688
2000	51,786	22,283	8,685.0	1,754.2	0.710
1999	49,804	20,007	8,070.2	1609.8	0.721
1998	49,605	19,464	7,782.2	1458.4	0.747
1997	48,154	19,136	7,378.8	1277.5	0.777
1996	47,305	18,547	7,004.6	1116.0	0.777
1995	45,574	19,708	6,820.2	1109.4	0.823
1994	43,733	18,965	6,414.1	1047.3	0.840
1993	39,534	15,713	5,972.3	953.2	0.798
1992	35,145	14,148	5,609.1	904.9	0.757
1991	31,339	12,096	5,313.9	867.0	0.703
1990	29,194	9,564	5,014.3	776.0	0.669
1989	26,514	9,091	4,382.5	611.9	0.713
1988	23,838	8,761	4,021.2	557.3	0.712
1987	23,273	7,564	3,751.5	500.8	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1985	19,083	6,222	3,068.6	420.4	0.725
1984	17,177	5,098	3,139.0	378.8	0.633
1983	14,996	4,846	2,901.9	306.9	0.618
1982	15,082	3,975	2,334.3	222.4	0.745
1981	14,705	3,816	2,114.0	195.4	0.802
1980	13,349	3,363	1,976.3	175.7	0.777

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 2007 - 2008

Fund / Account	Current Tax Rate As of Jan. 2009	Tax Collections ¹	
		FY 2007	FY 2008
CIGARETTE TAX²			
	<u>Dollars/Pack³</u>		
General Fund	\$0.2468	\$50,483,541	\$51,327,185
Water Quality Account	\$0.0902	18,450,401	18,758,805
Violence Reduction/Drug Enforcement	\$0.1188	24,300,353	24,706,540
Health Services Account	\$1.1402	233,228,894	237,127,431
Education Legacy Account	\$0.4290	<u>87,749,107</u>	<u>89,218,493</u>
TOTAL	\$2.0250	\$414,212,296	\$421,138,454
TOBACCO PRODUCTS TAX			
	<u>Wholesale Price⁴</u>		
General Fund	27.75%	\$6,785,151	-\$9,359,202
Water Quality Account	9.75%	2,397,575	-2,046,290
Health Services Account	37.50%	11,835,832	3,936,720
Salmon Recovery Account ⁵		-3,861	-599,865
Violence Reduction/Drug Enforcement ⁵		<u>-3,861</u>	<u>-599,865</u>
TOTAL	75.00%	\$21,010,836	-\$8,668,502

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.

⁵Refunds for previous years (FY 2000 and 2001), due to settlement.

NOTE: Tobacco Products tax receipts for FY 2008 were more than offset by refunds for 1993 - 2008.

Table 8
REAL ESTATE EXCISE TAX STATISTICS

**State REET Collections and
Estimated Value of Real Property Sold
Fiscal Years 1985 - 2008**

Fiscal Year	Number of Sales	State Real Estate Excise Tax Collections (\$000)	Estimated Value of Sales (\$000,000)
2008	250,971	\$707,994.5	\$55,302.1
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

Note: collections based on data reported by counties. Due to timing, the state tax receipts do not correspond with actual cash receipts reported in Tables 1, 2, 4 and 5.

Table 9

REAL ESTATE EXCISE TAX STATISTICS*
State and Local Tax Collections by County - Fiscal Year 2008

Counties	Number of Taxable Sales	FY 2008 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax**	FY 2007	FY 2008	% Change
Adams	765	\$205,642	\$1,052,887	\$72,949	\$82,257	12.8 %
Asotin	1,015	340,610	1,150,808	102,895	89,907	(12.6)
Benton	7,614	4,498,530	12,945,986	1,023,776	1,011,405	(1.2)
Chelan	3,963	2,594,052	7,339,681	718,883	573,413	(20.2)
Clallam	3,461	2,065,115	5,601,521	484,637	437,619	(9.7)
Clark	15,077	16,610,958	35,840,363	3,999,564	2,800,028	(30.0)
Columbia	286	58,471	219,298	14,232	17,133	20.3
Cowlitz	4,293	1,899,114	7,305,296	651,376	570,726	(12.4)
Douglas	1,975	661,756	3,380,079	291,155	264,069	(9.3)
Ferry	1,106	70,153	359,181	30,011	28,061	(6.5)
Franklin	3,175	1,093,825	4,662,212	344,520	364,235	5.7
Garfield	194	17,059	87,344	13,184	6,824	(48.2)
Grant	4,719	1,982,066	6,192,888	594,834	483,819	(18.7)
Grays Harbor	4,222	895,196	4,583,433	475,768	358,081	(24.7)
Island	3,671	3,027,098	7,775,205	819,897	607,438	(25.9)
Jefferson	1,968	1,261,636	3,229,719	355,423	252,322	(29.0)
King	58,075	117,057,785	299,671,882	34,382,005	23,411,866	(31.9)
Kitsap	8,771	8,124,610	20,799,163	2,336,030	1,624,935	(30.4)
Kittitas	2,523	1,349,361	6,908,729	527,448	539,744	2.3
Klickitat	1,304	468,007	1,392,347	153,036	108,777	(28.9)
Lewis	3,622	1,597,212	6,257,949	473,422	488,902	3.3
Lincoln	980	140,098	745,035	64,475	58,206	(9.7)
Mason	3,698	1,726,321	4,419,432	464,710	345,268	(25.7)
Okanogan	2,887	610,615	3,100,244	277,622	242,207	(12.8)
Pacific	1,845	1,385,625	7,094,167	194,979	544,232	179.1
Pend Oreille	1,102	168,820	786,826	81,394	61,471	(24.5)
Pierce	26,336	24,312,052	63,125,435	7,988,960	4,931,675	(38.3)
San Juan	1,421	2,322,860	3,373,654	372,994	263,567	(29.3)
Skagit	4,924	4,168,980	10,671,854	1,128,404	833,739	(26.1)
Skamania	543	135,279	692,631	85,232	54,112	(36.5)
Snohomish	23,274	31,802,637	81,987,162	9,228,843	6,405,247	(30.6)
Spokane	17,979	11,903,419	30,692,753	3,223,415	2,397,871	(25.6)
Stevens	2,666	496,695	2,543,498	243,241	198,711	(18.3)
Thurston	10,010	9,377,502	24,530,658	2,471,412	1,916,458	(22.5)
Wahkiakum	278	76,042	386,974	30,745	30,232	(1.7)
Walla Walla	2,155	746,493	3,832,283	315,110	299,397	(5.0)
Whatcom	8,952	7,883,148	20,112,527	1,948,807	1,571,291	(19.4)
Whitman	1,609	315,770	2,012,279	174,957	157,209	(10.1)
Yakima	8,513	3,134,756	11,131,097	927,112	869,617	(6.2)
TOTAL	250,971	\$266,585,365	\$707,994,478	\$77,087,457	\$55,302,071	(28.3) %

*Data as reported by County Treasurers; state receipts do not necessarily agree with cash receipts of the state tax due to differences in the timing of the receipts.

**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 2009 (July 2008)**

County Total	Monthly	Quarterly	Annual*	Remittance**	Nonreporter***	Total
Adams	152	331	448	64	719	1,714
Asotin	135	295	320	56	391	1,197
Benton	1,411	2,533	3,106	369	4,560	11,979
Chelan	1,210	1,770	2,050	274	2,764	8,068
Clallam	979	1,858	2,206	502	3,165	8,710
Clark	3,377	7,655	10,676	990	14,165	36,863
Columbia	51	93	107	25	155	431
Cowlitz	962	1,592	2,236	306	3,019	8,115
Douglas	246	539	689	116	1,019	2,609
Ferry	55	108	189	58	267	677
Franklin	534	1,025	1,144	125	1,642	4,470
Garfield	23	40	38	16	101	218
Grant	704	1,183	1,384	198	2,195	5,664
Grays Harbor	820	1,414	1,645	290	2,607	6,776
Island	815	1,738	2,651	414	3,204	8,822
Jefferson	419	982	1,528	284	1,866	5,079
King	24,842	48,539	66,502	4,634	104,407	248,924
Kitsap	2,363	4,830	7,311	1,009	11,321	26,834
Kittitas	541	942	1,086	176	1,368	4,113
Klickitat	205	466	610	89	692	2,062
Lewis	829	1,545	2,101	340	2,924	7,739
Lincoln	113	208	255	70	683	1,329
Mason	513	1,072	1,655	259	2,549	6,048
Okanogan	495	886	1,173	207	1,566	4,327
Pacific	310	572	602	129	891	2,504
Pend Oreille	99	220	350	51	495	1,215
Pierce	7,710	13,618	19,446	1,809	28,049	70,632
San Juan	482	883	1,068	207	1,296	3,936
Skagit	1,583	2,612	3,534	549	5,100	13,378
Skamania	63	153	228	27	324	795
Snohomish	7,933	14,007	19,277	1,914	28,871	72,002
Spokane	4,604	8,375	10,843	1,450	16,195	41,467
Stevens	374	758	1,205	228	1,605	4,170
Thurston	2,407	4,972	7,609	822	11,257	27,067
Wahkiakum	46	94	128	30	157	455
Walla Walla	538	1,000	1,272	165	1,648	4,623
Whatcom	2,568	4,673	6,688	962	10,511	25,402
Whitman	289	481	678	158	1,191	2,797
Yakima	1,885	3,437	3,779	576	6,298	15,975
SUBTOTAL	72,685	137,499	187,817	19,948	281,237	699,186
Out-Of-State	13,187	25,003	12,436	1,003	31,195	82,824
TOTAL	85,872	162,502	200,253	20,951	312,432	782,010

* 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 - Calendar Year 2007

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	19	1	12	29	53	41	155
Asotin	28	2	3	21	48	34	136
Benton	206	13	39	264	702	332	1,556
Chelan	160	7	28	116	405	212	928
Clallam	122	7	23	153	340	174	819
Clark	679	44	145	773	1,853	1,264	4,758
Columbia	6	0	0	9	17	16	48
Cowlitz	119	7	26	172	328	244	896
Douglas	82	1	9	42	123	88	345
Ferry	8	0	1	11	23	10	53
Franklin	83	4	24	102	244	141	598
Garfield	2	0	0	1	5	4	12
Grant	100	4	21	99	241	185	650
Grays Harbor	98	14	21	131	284	165	713
Island	147	11	27	175	432	184	976
Jefferson	87	3	21	84	219	108	522
King	3,247	189	809	3,794	12,883	7,168	28,090
Kitsap	386	25	78	572	1,250	592	2,903
Kittitas	87	5	13	80	201	114	500
Klickitat	43	7	8	31	85	41	215
Lewis	132	12	20	169	336	202	871
Lincoln	12	1	3	23	44	25	108
Mason	110	4	28	113	283	136	674
Okanogan	59	4	20	72	168	122	445
Pacific	34	4	6	55	74	55	228
Pend Oreille	13	1	3	20	48	28	113
Pierce	1,390	62	257	1,364	3,536	2,265	8,874
San Juan	59	4	19	73	139	80	374
Skagit	219	15	36	257	583	317	1,427
Skamania	13	0	3	13	32	24	85
Snohomish	1,497	62	238	1,209	3,580	1,872	8,458
Spokane	791	30	120	745	1,937	1,119	4,742
Stevens	74	8	18	92	123	116	431
Thurston	407	26	68	529	1,325	791	3,146
Wahkiakum	3	0	3	6	20	12	44
Walla Walla	73	17	20	81	221	114	526
Whatcom	328	22	108	430	1,160	570	2,618
Whitman	24	4	11	52	111	74	276
Yakima	199	12	70	269	679	427	1,656
Out of State	1,519	198	779	1,349	3,312	2,112	9,269
TOTAL	12,665	830	3,138	13,580	37,447	21,578	89,238

*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
NEW TAXPAYER ACCOUNTS* - DEPARTMENT OF REVENUE
Statewide by Industry - Calendar Years 2006 and 2007

Industry	NAICS**	CY 2006	CY 2007
Manufacturing	31-33		
Food & beverages	311-312	370	365
Textiles & apparel	313-316	125	127
Lumber, wood & paper	321-322	93	92
Petroleum, chemicals, plastics	324-327	99	110
Metal products	331-332	143	162
Industrial machinery	333	82	97
Computers & electronics	334	71	78
Appliances & electrical equip.	335	15	17
Transportation equipment	336	95	86
Other manufacturing	323, 337, 339	798	843
Wholesale Trade	42		
Durable goods	423	680	1,058
Nondurable goods	424	2,028	2,002
Other wholesaling	425	57	78
Retail trade	44-45		
Motor vehicles & parts	441	541	525
Furniture & home furnishings	442	254	308
Electronics & appliances	443	394	498
Building materials	4441	180	173
Lawn & garden supply	4442	108	150
Food & beverages (off-premises)	445	732	717
Health & personal care	446	361	348
Gas stations (& mini-marts w/ pumps)	447	210	194
Apparel & accessories	448	790	994
Sporting goods, hobby, music stores	451	610	666
Department stores	4521	4	6
General merchandise	4529	73	42
E-commerce & mail order	4541	1,390	1,352
Misc. retailers	453, 4542-4543	7,862	7,607
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,249	1,058
Utilities: electric, nat. gas, water/sewer	22	27	27
Construction	23	11,970	12,665
Transportation (passenger & freight)	48, 492	2,972	3,238
Warehouses	493	76	59

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 - Calendar Years 2006 and 2007

Industry	NAICS**	CY 2006	CY 2007
Information	51		
Publishing	5111, 516	178	182
Software development	5112	68	31
Motion picture & audio recording	512	466	567
Radio & TV broadcasting; cable TV	515	29	30
Telephone & telecommunications	517	142	171
Information & data processing services	518-519	514	783
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	2,671	3,033
Insurance agents & brokers	524	608	627
Real estate agents & brokers	531	4,732	4,360
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	435	425
Legal services	5411	774	853
Accounting services	5412	958	941
Architectural & engineering services	5413-5414	2,504	2,552
Computer services	5415	1,982	2,140
Other business services	5416-5419, 55-56	15,202	15,594
PERSONAL SERVICES:			
Health services	62	3,700	3,803
Arts, entertainment, recreation	71	2,039	1,958
Accommodations	721	490	433
Restaurants	7221-7223	2,934	3,050
Bars & taverns	7224	190	211
Auto repair & services	8111	1,232	1,256
Personal care (beauty, barber, etc.)	8121-8122	2,679	3,116
Laundry & dry cleaning	8123	131	142
Other personal services	8129	3,118	3,045
OTHER SERVICES:			
Schools & government	491, 61, 92	1,611	1,843
Other services	8112-8114, 813-814, 99	2,307	2,350
TOTAL NEW ACCOUNTS		86,153	89,238

** 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, 4, 5 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. 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. Adoption of Streamline Sales & Use Tax Agreement, eff. 7/1/2008; sourcing tax on delivered goods changed to the destination. Rural county local sales tax increased from 0.08 to 0.09%. Exemption for weatherization materials, eff. 6/12/2008. Deferral of state/local tax on construction of new 520 bridge over Lake Washington. Deferral/exemption for new corporate headquarters facilities in a CEZ, eff. 7/1/2009. Sales tax "remittance" for low income families that are eligible for the federal earned income tax credit established in 2008; funding not yet provided.

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; 31 cents, 7/1/05 ; 34 cents, 7/1/06; 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 (repealed in 1995), and aircraft fuel tax in 1967.

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 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. Tax credit for construction of a polysilicon manuf. plant in Walla Walla County. Tax credit for restaurants, groceries, laundries, etc. to upgrade energy efficiency of appliances. Aerospace tax incentives revised in 2008: tax rate on aircraft repair broadened; credit for preproduction expenditures broadened; manuf. rate extended to tooling; new tax rate of 0.9% for aerospace services.

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.

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 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. New deferral program for homeowners of any age starting for 2008 taxes, if household income is less than \$57,000; one-half of the annual property tax may be postponed up to 40% of equity in the home.

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.

Boxing and Wrestling Tax

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

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 July, 2008
Table 15	Local Sales/Use Taxes, Types of Taxes Authorized and Utilized; FY 2008 Distributions
Table 16	City/County Local Sales/Use Tax Distributions, FY 2007-2008; Average Per Capita Receipts by County
Table 17	Local Sales/Use Tax Distributions by Type of Tax and by County; FY 2008
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Table 14
COMPOSITION OF LOCAL SALES/USE TAX RATES
Highest Local Tax Rate in Each County as of July 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	0.3
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

Table 14 - Continued
COMPOSITION OF LOCAL SALES/USE TAX RATES
Highest Local Tax Rate in Each County as of July 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			0.1 for mental health	1.7
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			1.5
Klickitat				1.0
Lewis	0.1			1.4
Lincoln		0.1		1.2
Mason	0.1	0.1		1.9
Okanogan			0.1 for mental health	1.2
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 (eff. 10/1/08)	0.1 pub. facil.; 0.1 mental health	2.2
Stevens				1.1
Thurston	0.1	0.1		1.9
Wahkiakum				1.0
Walla Walla	0.1			1.8
Whatcom	0.1			1.9
Whitman	0.1	0.1		1.3
Yakima				1.7

* These local tax rates are in addition to the 6.5% state tax rate. Thus, the highest combined sales/use tax rate on all taxable items in Washington is currently 9.0% in most of King County.

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

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

Table 15
SUMMARY OF LOCAL SALES/USE TAXES
Types of Taxes Authorized and Utilized; FY 2008 Distributions

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2008)	Amount Distributed In FY 2008
<u>TAXES PAID BY PURCHASERS:</u>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$464,809,928
Counties		0.5%	39	175,152,855
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	278	461,504,881
Counties		0.1 - 0.5%	37	172,922,453
Transit Districts	82.14.045(1)	0.1 - 0.9%	27	847,979,831
Criminal Justice	82.14.340	0.1%	32 *	121,357,462
Public Facilities	82.14.048	0.2%	1	8,102,837
High-Capacity Transit (RTA)	81.104.170	0.4%	1	281,536,061
Juvenile Correctional Facilities	82.14.350	0.1%	14	40,510,431
King Co. - Food/Beverage	82.14.360(1)	0.5%	1	21,276,660
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	13,261,669
Emergency Communications	82.14.420	0.1%	10 *	15,635,690
Public Safety	82.14.450(1)	0.3%	5 *	21,025,982
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%	8	22,126,177
Subtotal - Local Taxes Paid by Purchasers				\$2,667,202,917
<u>CREDITED AGAINST STATE GENERAL FUND:</u>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	8,755,993
King Co. - Football Stadium	82.14.0494	0.016%	1	8,235,120
Rural Counties	82.14.370	0.08%	32	25,535,761
Regional Centers	82.14.390	0.033%	23	20,390,946
Regional Theaters	82.14.485	0.02 or 0.025%	2	346,219
Hospital Benefit Zone	82.14.465	6.5%	1 **	0
Revenue Development Area	82.14.475	6.5%	1 **	0
Annexation Services	82.14.415	0.1%	0	0
Health Sciences	82.14.480	0.2%	0	0
Subtotal - Local Taxes from State General Fund				\$63,264,039
TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT				\$2,730,466,956

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

**Measurement of base year activity is underway but actual distributions have yet to be made.

Table 16
YIELD OF BASIC COUNTY/CITY LOCAL SALES AND USE TAX
Distributions of 0.5% Tax in Fiscal Years 2007-2008

County	Distributions to All Cities & the County in Each County*			Per Capita Receipts	
	FY 2007	FY 2008	% Change	FY 2008	Rank
Adams	\$915,936	\$1,087,464	18.7 %	\$61.09	27
Asotin	1,120,433	1,141,850	1.9	53.36	32
Benton	14,065,514	15,074,346	7.2	91.08	7
Chelan	7,638,707	8,011,419	4.9	111.12	3
Clallam	5,535,323	5,563,529	0.5	80.40	16
Clark	28,527,930	28,206,702	(1.1)	66.49	22
Columbia	244,436	233,675	(4.4)	56.99	30
Cowlitz	8,013,260	8,160,924	1.8	82.43	14
Douglas	2,197,291	2,452,123	11.6	66.27	23
Ferry	227,784	264,018	15.9	34.29	39
Franklin	5,385,276	5,999,516	11.4	85.46	12
Garfield	98,589	105,952	7.5	46.07	37
Grant	6,988,874	8,365,768	19.7	98.89	6
Grays Harbor	4,563,264	5,309,749	16.4	74.89	18
Island	4,582,681	4,618,055	0.8	58.24	29
Jefferson	2,055,819	2,059,392	0.2	71.51	19
King	241,238,985	258,829,650	7.3	137.37	1
Kitsap	18,639,349	18,751,895	0.6	75.98	17
Kittitas	4,008,541	4,373,506	9.1	111.00	4
Klickitat	1,164,022	1,176,837	1.1	58.55	28
Lewis	6,041,831	6,604,305	9.3	88.41	11
Lincoln	418,184	517,698	23.8	49.78	35
Mason	2,971,028	3,009,937	1.3	53.46	31
Okanogan	2,501,402	2,815,388	12.6	70.21	20
Pacific	1,153,439	1,364,643	18.3	62.60	26
Pend Oreille	540,635	657,803	21.7	51.39	33
Pierce	65,265,578	65,429,199	0.3	81.24	15
San Juan	2,031,431	2,130,498	4.9	132.33	2
Skagit	13,300,100	12,911,095	(2.9)	109.88	5
Skamania	564,136	545,235	(3.4)	50.96	34
Snohomish	58,323,682	59,509,928	2.0	85.43	13
Spokane	39,934,766	40,590,326	1.6	88.43	10
Stevens	1,948,436	2,081,237	6.8	47.63	36
Thurston	21,485,250	22,196,492	3.3	90.49	9
Wahkiakum	149,633	159,996	6.9	39.02	38
Walla Walla	3,933,805	4,062,861	3.2	69.33	21
Whatcom	16,926,892	17,362,810	2.6	90.90	8
Whitman	2,443,127	2,806,005	14.9	65.26	25
Yakima	14,401,738	15,421,338	7.1	65.37	24
All Counties	169,748,123	175,152,855	3.2		
All Cities	441,798,984	464,809,928	5.2		
TOTAL	\$611,547,107	\$639,963,163	4.6 %	\$97.15	

*Distributions of basic 0.5% local sales/use tax, excluding admin. expense (1.0%) retained by the state. The "optional" 0.5% local tax is not included in this table because it is not fully utilized in all cities and counties.

Table 17A
LOCAL SALES AND USE TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

<u>County</u>	<u>City/County Basic 0.5%</u>	<u>City/County Optional up to 0.5%</u>	<u>Municipal Transit 0.1% - 0.9%</u>	<u>High-Capacity Transit 0.4%</u>
Adams	\$1,087,464	\$1,081,893		
Asotin	1,141,850	198,117	\$455,754	
Benton	15,074,346	14,997,512	23,341,860	
Chelan	8,011,419	7,970,917	8,189,537	
Clallam	5,563,529	5,534,967	6,657,515	
Clark	28,206,702	27,928,751	25,811,935	
Columbia	233,675	232,480	186,469	
Cowlitz	8,160,924	8,119,456	1,112,676	
Douglas	2,452,123	2,439,364	(incl. w/ Chelan)	
Ferry	264,018	262,673		
Franklin	5,999,516	5,969,491	(incl. w/ Benton)	
Garfield	105,952	105,318		
Grant	8,365,768	8,323,980	3,339,361	
Grays Harbor	5,309,749	5,282,534	6,353,212	
Island	4,618,055	4,594,528	5,526,234	
Jefferson	2,059,392	2,048,886	2,464,162	
King	258,829,650	257,481,581	455,584,655	\$281,536,061
Kitsap	18,751,895	18,655,498	29,908,141	
Kittitas	4,373,506	4,350,630		
Klickitat	1,176,837	501,651		
Lewis	6,604,305	6,571,317	1,677,342	
Lincoln	517,698	515,115		
Mason	3,009,937	2,994,651	3,600,829	
Okanogan	2,815,388	2,801,081		
Pacific	1,364,643	1,357,748	816,715	
Pend Oreille	657,803	654,386		
Pierce	65,429,199	65,095,595	75,784,627	(incl. w/ King)
San Juan	2,130,498	2,119,777		
Skagit	12,911,095	12,845,828	4,965,522	
Skamania	545,235	45,851		
Snohomish	59,509,928	59,203,804	94,605,618	(incl. w/ King)
Spokane	40,590,326	40,381,563	46,309,231	
Stevens	2,081,237	2,070,434		
Thurston	22,196,492	22,082,230	23,661,220	
Wahkiakum	159,996	159,183		
Walla Walla	4,062,861	4,042,328	2,135,322	
Whatcom	17,362,810	17,272,486	20,337,459	
Whitman	2,806,005	2,791,697		
Yakima	15,421,338	15,342,415	5,154,437	
TOTAL	\$639,963,163	\$634,427,712	\$847,979,831	\$281,536,061

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.
Amounts for multi-county districts shown for the largest county.

Table 17B
LOCAL SALES AND USE TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

<u>County</u>	<u>Criminal Justice 0.1%</u>	<u>Juvenile Correction 0.1%</u>	<u>Public Facilities 0.2%</u>	<u>Public Safety 0.3%</u>
Adams	\$216,938			
Asotin				
Benton	3,006,893	\$3,006,853		
Chelan	1,597,742			
Clallam	1,109,411			
Clark	5,622,410			
Columbia				
Cowlitz	1,606,950			
Douglas	486,961			
Ferry	52,669			
Franklin	1,196,795	1,196,795		
Garfield				
Grant	1,669,675			
Grays Harbor	1,059,150			
Island	921,249	920,931		
Jefferson	410,724			
King	47,780,938			
Kitsap	3,740,121	3,738,645		
Kittitas	872,418	872,418		\$157,636
Klickitat				
Lewis	1,317,575	1,316,553		
Lincoln	103,284			
Mason	600,418	600,143		
Okanogan	563,779			
Pacific				
Pend Oreille	130,974			
Pierce	12,154,755	11,089,084		
San Juan	425,031	425,031		
Skagit	2,575,364			
Skamania				
Snohomish	11,281,171			
Spokane	8,102,725	8,101,481	\$8,102,837	7,286,716
Stevens	415,060			
Thurston	4,427,891	4,425,993		
Wahkiakum				
Walla Walla	810,522	810,522		2,229,345
Whatcom	3,461,773	3,448,630		3,225,365
Whitman	559,716	557,353		
Yakima	3,076,382			8,126,920
TOTAL	\$121,357,462	\$40,510,431	\$8,102,837	\$21,025,982

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

Table 17C
LOCAL SALES AND USE TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

<u>County</u>	<u>Food & Beverage 0.5%</u>	<u>Zoo & Aquarium 0.1%</u>	<u>Em. Communications 0.1%</u>	<u>Mental Health 0.1%</u>
Adams				
Asotin				
Benton				
Chelan				
Clallam			\$1,108,441	1,105,257
Clark				5,535,368
Columbia				
Cowlitz				
Douglas				
Ferry				
Franklin				
Garfield				
Grant			1,664,396	
Grays Harbor			1,054,890	
Island				249,107
Jefferson			409,072	407,813
King	\$21,276,660			3,648,146
Kitsap			3,731,055	
Kittitas				
Klickitat				
Lewis				
Lincoln			101,800	
Mason			44,357	
Okanogan				554,530
Pacific				
Pend Oreille				
Pierce		\$13,261,669		
San Juan				
Skagit			2,560,222	2,551,203
Skamania				
Snohomish				
Spokane				8,074,753
Stevens				
Thurston			4,404,523	
Wahkiakum				
Walla Walla				
Whatcom				
Whitman			556,934	
Yakima				
TOTAL	\$21,276,660	\$13,261,669	\$15,635,690	\$22,126,177

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

Table 17D
LOCAL SALES AND USE TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

<u>County</u>	<u>Baseball Stadium*</u> <u>0.017%</u>	<u>Football Stadium*</u> <u>0.016%</u>	<u>Regional Centers*</u> <u>0.033%</u>	<u>Regional Theaters*</u> <u>0.02 or 0.25%</u>
Adams				
Asotin				
Benton			\$997,746	
Chelan				
Clallam				
Clark			1,865,012	
Columbia				
Cowlitz			536,718	\$183,473
Douglas				
Ferry				
Franklin			316,793	
Garfield				
Grant				
Grays Harbor			351,904	
Island				
Jefferson				
King	\$8,755,993	\$8,235,120	282,437	
Kitsap			1,242,669	
Kittitas				
Klickitat				
Lewis			216,707	
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce			3,040,998	
San Juan				
Skagit			854,454	
Skamania				
Snohomish			4,090,190	
Spokane			2,691,148	
Stevens				
Thurston			1,397,970	
Wahkiakum				
Walla Walla			650,281	
Whatcom			1,150,272	
Whitman				
Yakima			705,647	162,746
TOTAL	\$8,755,993	\$8,235,120	\$20,390,946	\$346,219

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

Table 17E
LOCAL SALES AND USE TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

<u>County</u>	<u>Rural Counties*</u> 0.09%	<u>Infrastructure-LIFT*</u> 6.5%	<u>Hospital Benefit*</u> 6.5%	<u>Annexation Area*</u> 0.2%
Adams	\$174,849			
Asotin	200,609			
Benton	2,644,294			
Chelan	1,402,258			
Clallam	975,070			
Clark		(starts 7/1/2010)		
Columbia	37,572			
Cowlitz	1,426,380			
Douglas	421,342			
Ferry	44,690			
Franklin	1,041,042			
Garfield	17,020			
Grant	1,466,264			
Grays Harbor	932,132			
Island	805,628			
Jefferson	361,076			
King		(starts 7/1/2010)		(starts 7/1/2008)
Kitsap				
Kittitas	758,312			
Klickitat	206,583			
Lewis	1,148,743			
Lincoln	90,800			
Mason	521,966			
Okanogan	492,815			
Pacific	239,142			
Pend Oreille	115,447			
Pierce		(starts 7/1/2011)	(starts 7/1/2009)	
San Juan	360,336			
Skagit	2,260,382	(starts 7/1/2011)		
Skamania	93,205			
Snohomish		(starts 7/1/2010)		
Spokane		(starts 7/1/2010)		
Stevens	361,451			
Thurston				
Wahkiakum	27,102			
Walla Walla	714,312			
Whatcom	3,048,114	(starts 7/1/2009)		
Whitman	492,462			
Yakima	2,654,364	(starts 7/1/2011)		
TOTAL	\$25,535,761			

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee. Amounts for multi-county districts shown for the largest county.

Table 17F
LOCAL SALES AND USE TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

County	Health Sciences* 0.02%
Adams	
Asotin	
Benton	
Chelan	
Clallam	
Clark	
Columbia	
Cowlitz	
Douglas	
Ferry	
Franklin	
Garfield	
Grant	
Grays Harbor	
Island	
Jefferson	
King	
Kitsap	
Kittitas	
Klickitat	
Lewis	
Lincoln	
Mason	
Okanogan	
Pacific	
Pend Oreille	
Pierce	
San Juan	
Skagit	
Skamania	
Snohomish	
Spokane	(starts 10/1/2008)
Stevens	
Thurston	
Wahkiakum	
Walla Walla	
Whatcom	
Whitman	
Yakima	
TOTAL	

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers.
Distributions exclude state-retained administrative fee.
Amounts for multi-county districts shown for the largest county.

Table 18
LOCAL RENTAL CAR TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

<u>County</u>	<u>County Tax 0.1%</u>	<u>Baseball Stadium 0.2%</u>	<u>High Capacity Transit 0.8%</u>
Adams			
Asotin			
Benton			
Chelan			
Clallam			
Clark			
Columbia			
Cowlitz			
Douglas			
Ferry			
Franklin	\$75,367		
Garfield			
Grant			
Grays Harbor			
Island			
Jefferson			
King	2,858,955	\$5,716,957	\$2,540,558
Kitsap			
Kittitas			
Klickitat			
Lewis			
Lincoln			
Mason			
Okanogan			
Pacific			
Pend Oreille			
Pierce	151,329		(incl. w/ King)
San Juan			
Skagit			
Skamania			
Snohomish			(incl. w/ King)
Spokane	423,787		
Stevens			
Thurston			
Wahkiakum			
Walla Walla			
Whatcom			
Whitman			
Yakima			
TOTAL	\$3,509,438	\$5,716,957	\$2,540,558

Distributions exclude state-retained administrative fee.
Amounts for multi-county districts shown for the largest county.

Table 19
LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS
Amounts for all Local Taxing Districts in Each County - Fiscal Year 2008

<u>County</u>	<u>State-Shared Tax*</u> <u>0.2%</u>	<u>Additional Local Tax</u> <u>0.2 - 0.3%</u>	<u>Room Fee</u> <u>\$2 per day</u>
Adams	\$40,164	\$40,183	
Asotin	84,374	87,217	
Benton	738,543	738,527	\$894,288
Chelan	1,346,178	2,002,423	181,959
Clallam	563,021	562,723	
Clark	815,546	811,273	893,704
Columbia	12,317	9,571	
Cowlitz	290,846	415,691	
Douglas	37,794	75,403	
Ferry	33,862	13,105	
Franklin	212,198	211,522	(incl. w/ Benton)
Garfield			
Grant	460,662	459,138	
Grays Harbor	747,490	1,134,530	
Island	269,672	269,678	
Jefferson	329,735	328,632	
King	23,486,642	6,698,292	
Kitsap	438,729	433,645	
Kittitas	329,420	216,708	
Klickitat	40,532	11,351	
Lewis	282,457	282,457	
Lincoln	8,829		
Mason	132,722	132,722	
Okanogan	340,211	367,923	
Pacific	299,551	378,551	
Pend Oreille	26,892	26,504	
Pierce	1,687,750	4,153,923	
San Juan	534,823	534,823	
Skagit	566,865	567,058	
Skamania	150,389	150,389	
Snohomish	1,918,767	1,956,617	
Spokane	2,423,484	2,418,472	1,637,395
Stevens	79,605	35,369	
Thurston	626,910	601,362	
Wahkiakum	8,452	6,427	
Walla Walla	293,010	294,454	
Whatcom	782,124	833,035	
Whitman	136,969	130,255	
Yakima	1,129,726	847,801	379,258
TOTAL	\$42,414,726	\$28,885,070	\$3,984,909

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee.
County totals exclude jurisdictions with < three establishments; these are included in the state total.

Table 20

TIMBER EXCISE TAX DISTRIBUTIONS
Fiscal Years 2005-2008

	FY 2005	FY 2006	FY 2007	FY 2008
County Tax:¹				
Asotin	\$26,122	\$27,553	\$11,469	\$25,847
Chelan	65,756	92,297	145,691	137,449
Clallam	1,565,334	1,537,490	1,954,903	1,622,234
Clark	845,518	878,794	994,160	516,292
Columbia	67,373	85,366	289,788	250,942
Cowlitz	2,470,789	3,122,059	3,085,473	2,851,545
Douglas	368	371	4,793	0
Ferry	151,802	258,808	313,542	273,433
Garfield	889	19,774	32,138	33,356
Grays Harbor	3,816,463	4,794,056	4,649,402	4,160,220
Island	63,979	81,292	80,808	42,788
Jefferson	918,511	1,238,788	1,225,356	1,442,865
King	1,218,913	1,255,734	1,090,288	1,220,494
Kitsap	260,791	294,194	326,715	383,336
Kittitas	393,165	367,253	328,651	166,417
Klickitat	1,137,966	1,208,236	1,191,231	1,069,447
Lewis	4,167,333	5,571,735	6,620,516	5,624,481
Lincoln	31,901	24,336	31,995	29,845
Mason	1,594,214	2,044,278	2,142,940	2,039,141
Okanogan	158,374	208,766	130,816	126,673
Pacific	2,500,176	3,296,881	3,298,425	3,616,436
Pend Oreille	701,355	840,122	794,637	696,432
Pierce	2,105,808	2,240,610	2,324,838	1,663,004
San Juan	9,913	10,434	16,052	8,447
Skagit	691,868	795,202	953,031	1,199,648
Skamania	507,870	453,591	506,028	519,234
Snohomish	680,930	839,230	1,004,682	971,355
Spokane	263,254	347,624	327,167	229,590
Stevens	1,646,559	1,590,481	1,792,907	1,234,983
Thurston	1,254,091	1,392,669	1,270,251	1,250,330
Wahkiakum	722,450	746,278	899,244	704,862
Walla Walla	25,799	39,397	32,837	27,813
Whatcom	300,799	523,449	457,303	565,551
Whitman	4,831	541	166	2,164
Yakima	140,222	258,282	253,155	240,866
County Total	\$30,511,387	\$36,485,971	\$38,581,399	\$34,947,518
State Tax²	\$10,111,562	\$9,282,265	\$7,627,203	\$6,514,662

1 County tax of 4.0% on timber harvested on privately owned lands, plus shifted state tax on public 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 21

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS
Fiscal Years 2006-2008

County	FY	FY	FY 2008		
	2006	2007	County	Cities	Total
Adams	\$30,007	\$27,557	\$49,009	\$0	\$49,009
Asotin	17,820	20,148	9,936	12,675	22,611
Benton	525,131	482,570	337,724	185,037	522,761
Chelan	149,552	169,173	132,772	21,136	153,908
Clallam	257,139	279,679	111,754	166,299	278,053
Clark	1,165,397	787,212	286,560	470,659	757,219
Columbia	13,199	11,442	8,000	3,358	11,358
Cowlitz	225,612	256,877	226,397	56,023	282,420
Douglas	57,311	60,342	87,437	4,604	92,041
Ferry	784	752	518	191	709
Franklin	315,876	340,523	206,035	178,728	384,763
Garfield	6,361	8,724	9,698	1,833	11,531
Grant	351,535	391,750	360,288	32,159	392,447
Grays Harbor	215,602	220,006	161,804	98,189	259,993
Island	55,534	79,008	27,524	42,474	69,998
Jefferson	173,533	189,371	104,389	94,852	199,241
King	9,564,469	9,398,610	3,005,471	6,078,926	9,084,397
Kitsap	283,616	290,364	213,233	95,133	308,366
Kittitas	57,581	61,207	22,776	16,376	39,152
Klickitat	35,292	49,405	42,695	3,475	46,170
Lewis	128,250	116,574	39,892	60,978	100,870
Lincoln	18,192	28,737	40,821	296	41,117
Mason	93,203	100,837	107,660	4,908	112,568
Okanogan	35,032	39,698	35,744	4,730	40,474
Pacific	71,578	71,905	38,825	34,781	73,606
Pend Oreille	2,818	3,348	1,960	1,353	3,313
Pierce	2,078,287	1,890,842	1,032,424	1,169,386	2,201,810
San Juan	110,262	118,553	59,363	65,923	125,286
Skagit	516,975	574,937	291,713	310,308	602,021
Skamania	42,614	61,066	22,684	17,277	39,961
Snohomish	1,591,917	1,771,508	949,179	856,452	1,805,631
Spokane	240,622	249,257	190,105	55,350	245,455
Stevens	4,216	4,980	6,474	942	7,416
Thurston	306,531	317,069	116,026	201,107	317,133
Wahkiakum	9,640	6,570	12,493	0	12,493
Walla Walla	206,824	223,074	155,061	98,626	253,687
Whatcom	683,835	725,594	335,991	447,753	783,744
Whitman	114,888	119,684	128,289	29,589	157,878
Yakima	68,261	90,223	53,803	25,665	79,468
TOTAL	\$19,825,296	\$19,639,176	\$9,022,527	\$10,947,551	\$19,970,075

Table 22
PUBLIC UTILITY DISTRICT (PUD)
PRIVILEGE TAX DISTRIBUTIONS

Fiscal Years 2004-2008

County	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
<u>LOCAL GOVERNMENT</u>					
Adams	\$823	\$999	\$764	\$903	\$711
Asotin	225	196	210	196	232
Benton	1,867,795	1,991,262	1,903,241	1,935,961	1,956,456
Chelan	1,124,999	1,157,912	1,183,290	1,277,812	1,335,011
Clallam	431,415	439,098	442,380	456,427	473,742
Clark	3,409,691	3,657,521	3,741,265	3,474,282	3,779,689
Cowlitz	1,399,370	1,400,577	1,439,980	1,615,059	1,661,104
Douglas	669,131	693,612	723,263	749,013	774,638
Ferry	52,783	59,962	59,513	50,852	45,599
Franklin	821,834	882,408	956,689	1,019,447	1,064,944
Grant	1,573,637	1,626,609	1,682,742	1,795,754	1,853,154
Grays Harbor	736,764	802,646	778,332	758,032	765,360
Island	99,849	103,950	107,459	113,042	116,519
Jefferson	19,050	25,652	22,889	42,164	84,161
Kitsap	3,400	3,182	3,094	3,093	3,216
Kittitas	218,274	233,219	248,086	268,672	283,310
Klickitat	238,364	224,565	231,661	240,628	243,955
Lewis	475,800	496,941	503,324	542,798	545,825
Lincoln	1,286	1,422	1,853	1,363	1,967
Mason	449,554	457,589	485,008	518,464	542,350
Okanogan	441,124	460,083	460,004	405,003	483,566
Pacific	238,913	239,524	239,625	248,475	252,595
Pend Oreille	226,932	236,379	257,244	240,924	254,048
Pierce	7,860	8,074	8,263	8,190	8,056
Skagit	2,597	2,659	2,276	2,519	2,797
Skamania	85,982	90,383	85,485	89,536	88,925
Snohomish	5,149,296	5,183,000	5,355,247	5,536,962	5,778,187
Thurston	396	438	437	507	626
Wahkiakum	30,522	28,763	31,949	35,769	37,327
Walla Walla	51,713	58,898	53,793	61,425	68,089
Whatcom	83,845	96,127	92,114	99,484	87,850
Yakima	306,816	322,254	309,590	360,414	381,343
Local Subtotal	<u>\$20,220,040</u>	<u>\$20,985,900</u>	<u>\$21,411,072</u>	<u>\$21,953,171</u>	<u>\$22,975,355</u>
<u>STATE GOVERNMENT</u>					
Schools	12,636,890	13,151,148	13,364,056	13,754,049	14,417,469
Other General Fund*	3,764,857	3,911,537	3,984,650	4,091,453	4,284,594
GRAND TOTAL	\$ 36,621,786	\$ 38,048,585	\$ 38,759,778	\$ 39,798,673	\$ 41,677,419

*Includes full amount of surtax.

Part III

PROPERTY TAX LEVIES, COLLECTIONS AND VALUATIONS

Table 23	Property Tax Levies by Major Taxing District, by Calendar Year Due, 2006-2008
Table 24	Property Tax Levies by County, Due in Calendar Years 2006-2008
Table 25	Property Tax Levy Rates by County; Countywide Average Rates Per \$1,000 Assessed Value by Year Due, 2004-2008
Table 26	Property Tax Levy Rates, Average State and Local Levy Rates by County, Due in Calendar Year 2008
Table 27	Property Tax Valuations, Levies, and Average Rates, by Calendar Year Due, Past 25 Years
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Table 29	Assessed Value of All Taxable Property by County for Taxes Due in 2006-2008
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Table 31	Calculation of the 2007 State Property Tax Levy (Due in 2008)

Table 23

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 2006-2008 (\$000)

CATEGORY	CY 2006	CY 2007	CY 2008	
	Levies	Levies	Levies	% of Total
TOTAL	\$7,211,990	\$7,726,509	\$8,202,536	100.0 %
SCHOOLS	3,970,834	4,220,376	4,418,925	53.9
State (Regular)	1,639,899	1,706,320	1,763,264	21.5
Local (Special):	2,330,935	2,514,057	2,655,662	32.4
Maint. & Oper	1,348,755	1,429,227	1,510,488	18.4
Cap./Trans. Project	146,497	179,084	123,543	1.5
Bonds	835,684	905,745	1,021,631	12.5
COUNTY	1,247,664	1,321,170	1,387,112	16.9
Current Expense (Regular)	729,846	750,987	780,166	9.5
Other County Regular	82,522	116,687	140,340	1.7
Road District (Regular)	376,529	397,316	413,835	5.0
Diverted Road Funds (Reg.)	9,446	9,226	10,236	0.1
County Special	49,322	46,953	42,534	0.5
CITIES AND TOWNS	992,966	1,074,363	1,091,524	13.3
Regular Levies	921,726	1,002,960	1,031,277	12.6
Special Levies	71,240	71,403	60,247	0.7
DISTRICTS	1,000,526	1,110,600	1,304,975	15.9
Total Regular	903,663	1,011,167	1,200,959	14.6
Total Special	96,863	99,434	104,016	1.3
Port General (Regular)	80,600	92,903	106,234	1.3
Port Ind. Dev./Bonds (Reg.)	49,606	54,132	52,979	0.6
Port Special	16	420	0	0.0
Fire Protection Regular	331,414	379,937	436,610	5.3
Fire Protection Special	39,973	41,947	42,709	0.5
Library Regular	190,242	210,323	220,739	2.7
Library Special	12,158	11,019	15,021	0.2
Hospital Regular	54,806	57,525	60,210	0.7
Hospital Special	28,919	28,621	32,149	0.4
Emergency Medical Regular	159,761	176,760	230,473	2.8
Emergency Medical Special	1,415	2,750	1,027	0.0
Parks Regular	21,651	23,629	25,406	0.3
Parks Special	7,966	8,016	9,235	0.1
Other Regular	15,583	15,957	68,309	0.8
Other Special	6,415	6,661	3,876	0.0

Table 24

TOTAL PROPERTY TAX LEVIES BY COUNTY

Due in Calendar Years 2006-2008 (\$000)

County	CY 2006	CY 2007		CY 2008	
	Levies	Levies	% Change	Levies	% Change
Adams	\$15,157	\$15,362	1.4 %	\$17,050	11.0 %
Asotin	13,248	13,935	5.2	14,549	4.4
Benton	129,803	133,934	3.2	139,193	3.9
Chelan	72,282	75,201	4.0	75,945	1.0
Clallam	60,124	64,248	6.9	66,522	3.5
Clark	411,014	437,899	6.5	468,969	7.1
Columbia	3,694	4,519	22.3	4,837	7.1
Cowlitz	85,744	88,489	3.2	91,730	3.7
Douglas	28,223	30,829	9.2	32,681	6.0
Ferry	3,523	4,022	14.2	4,249	5.7
Franklin	45,001	51,235	13.9	53,429	4.3
Garfield	2,341	2,013	(14.0)	2,019	0.3
Grant	63,117	66,601	5.5	73,324	10.1
Grays Harbor	59,097	60,324	2.1	61,986	2.8
Island	81,453	92,718	13.8	95,992	3.5
Jefferson	35,210	36,146	2.7	38,803	7.4
King	2,786,044	2,948,733	5.8	3,191,186	8.2
Kitsap	247,514	274,455	10.9	285,508	4.0
Kittitas	33,199	36,238	9.2	41,367	14.2
Klickitat	18,124	19,461	7.4	20,658	6.1
Lewis	58,278	60,132	3.2	63,457	5.5
Lincoln	10,827	10,888	0.6	11,096	1.9
Mason	54,341	58,047	6.8	60,461	4.2
Okanogan	26,644	28,555	7.2	30,466	6.7
Pacific	23,326	25,170	7.9	25,427	1.0
Pend Oreille	8,953	8,623	(3.7)	10,227	18.6
Pierce	842,036	922,731	9.6	963,359	4.4
San Juan	36,742	37,808	2.9	38,905	2.9
Skagit	129,513	138,339	6.8	145,101	4.9
Skamania	8,558	9,723	13.6	10,228	5.2
Snohomish	757,347	833,495	10.1	885,945	6.3
Spokane	376,042	396,677	5.5	404,189	1.9
Stevens	25,575	25,375	(0.8)	28,977	14.2
Thurston	241,031	262,450	8.9	280,516	6.9
Wahkiakum	3,078	3,343	8.6	3,275	(2.0)
Walla Walla	50,164	52,138	3.9	53,800	3.2
Whatcom	191,356	211,613	10.6	218,051	3.0
Whitman	30,694	32,361	5.4	32,798	1.3
Yakima	143,577	152,681	6.3	156,262	2.3
TOTAL	\$7,211,990	\$7,726,509	7.1 %	\$8,202,536	6.2 %

Table 25

PROPERTY TAX LEVY RATES BY COUNTY

Average Rates/\$1,000 of Assessed Value By Year Due, 2004-2008

County	2004	2005	2006	2007	2008
Adams	\$13.63	\$13.24	\$12.81	\$12.60	\$12.97
Asotin	14.43	14.09	13.93	13.33	12.45
Benton	13.86	13.23	12.75	12.49	11.96
Chelan	13.29	13.29	13.31	12.62	10.99
Clallam	11.14	11.03	9.99	8.64	8.15
Clark	13.30	13.06	12.01	10.25	9.80
Columbia	13.34	13.33	13.04	11.69	11.27
Cowlitz	12.58	12.7	12.48	11.53	10.87
Douglas	13.68	13.77	13.33	12.18	11.31
Ferry	9.84	9.50	9.02	9.60	9.02
Franklin	15.73	14.86	13.81	14.18	13.80
Garfield	15.95	16.13	14.68	11.70	11.01
Grant	14.36	14.10	13.74	13.52	13.12
Grays Harbor	13.69	14.29	13.78	13.34	11.35
Island	9.39	9.13	8.92	7.47	6.77
Jefferson	11.11	10.88	9.76	9.31	8.23
King	10.93	10.78	10.38	9.95	9.42
Kitsap	12.84	12.14	10.65	9.63	8.77
Kittitas	10.67	10.44	10.00	9.24	8.36
Klickitat	11.98	11.30	10.79	10.93	9.99
Lewis	11.32	11.10	11.54	10.41	9.64
Lincoln	13.59	13.23	12.89	12.36	11.76
Mason	12.68	12.80	12.41	11.41	9.85
Okanogan	12.36	11.54	11.78	10.69	10.43
Pacific	14.35	14.07	13.92	13.06	12.01
Pend Oreille	11.58	12.08	11.29	9.71	10.12
Pierce	15.01	13.92	13.21	11.72	10.82
San Juan	6.68	7.04	6.89	6.08	5.52
Skagit	11.96	12.04	11.21	9.93	9.02
Skamania	9.89	9.78	9.20	8.93	8.36
Snohomish	12.55	11.85	11.07	9.94	8.94
Spokane	15.01	15.12	14.37	12.84	11.33
Stevens	11.28	11.18	10.92	9.45	9.86
Thurston	13.8	13.11	12.12	11.22	9.77
Wahkiakum	10.64	10.50	10.32	9.55	8.45
Walla Walla	14.32	14.61	14.60	13.77	12.64
Whatcom	12.99	12.52	11.47	10.47	9.86
Whitman	15.88	15.84	15.42	14.41	13.58
Yakima	12.76	12.66	12.15	12.17	11.48
TOTAL	\$12.21	\$11.87	\$11.32	\$10.48	\$9.72

Table 26
PROPERTY TAX LEVY RATES
Average State and Local Levy Rates by County
Due in Calendar Year 2008

County	State Levy*	Local Regular	Local Special	Total
Adams	\$2.00	\$5.96	\$5.02	\$12.97
Asotin	2.21	4.97	5.25	12.45
Benton	1.98	5.06	4.92	11.96
Chelan	2.64	4.85	3.50	10.99
Clallam	2.25	3.93	1.97	8.15
Clark	1.92	4.27	3.61	9.80
Columbia	2.03	6.14	3.10	11.27
Cowlitz	2.23	4.95	3.69	10.87
Douglas	2.19	5.01	4.11	11.31
Ferry	2.04	5.77	1.20	9.02
Franklin	2.21	4.66	6.93	13.80
Garfield	1.96	4.70	4.35	11.01
Grant	2.21	6.21	4.70	13.12
Grays Harbor	2.27	4.87	4.21	11.35
Island	1.93	2.79	2.05	6.77
Jefferson	2.04	4.16	2.03	8.23
King	2.13	4.33	2.96	9.42
Kitsap	2.03	4.04	2.70	8.77
Kittitas	2.38	3.58	2.40	8.36
Klickitat	2.26	5.11	2.62	9.99
Lewis	2.18	4.89	2.57	9.64
Lincoln	2.00	5.34	4.42	11.76
Mason	2.42	4.75	2.68	9.85
Okanogan	2.31	4.88	3.23	10.43
Pacific	2.48	5.79	3.75	12.01
Pend Oreille	3.35	4.88	1.89	10.12
Pierce	2.07	4.51	4.24	10.82
San Juan	2.19	2.35	0.98	5.52
Skagit	2.01	3.63	3.37	9.02
Skamania	2.25	4.99	1.11	8.36
Snohomish	1.91	3.35	3.69	8.94
Spokane	1.93	4.35	5.05	11.33
Stevens	2.36	4.60	2.90	9.86
Thurston	2.01	3.98	3.78	9.77
Wahkiakum	2.10	3.54	2.80	8.45
Walla Walla	2.28	5.43	4.93	12.64
Whatcom	2.43	4.25	3.18	9.86
Whitman	2.15	5.63	5.80	13.58
Yakima	2.03	5.31	4.14	11.48
State Average	\$2.08	\$4.23	\$3.40	\$9.72

* Rate applied to local tax base.

Table 27

**PROPERTY VALUATIONS, LEVIES, AND AVERAGE TAX RATES
Statewide Amounts 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	
2008	\$825,679,552	\$15,629,494	\$841,309,046	\$8,202,536	6.2	\$9.72
2007	724,155,544	14,239,332	738,394,877	7,726,509	7.1	10.48
2006	620,655,067	14,228,139	634,883,206	7,211,990	5.1	11.32
2005	559,177,190	14,445,228	573,622,418	6,863,389	5.1	11.87
2004	521,653,191	13,555,078	535,208,269	6,531,334	4.4	12.21
2003	492,559,048	14,279,592	506,838,640	6,254,256	4.6	12.33
2002	464,656,713	14,031,080	478,687,793	5,977,623	4.7	12.52
2001	428,335,672	12,855,972	441,191,644	5,710,123	5.5	12.96
2000	392,771,048	11,885,780	404,656,828	5,411,618	6.5	13.39
1999	367,820,645	10,970,068	378,790,713	5,082,506	33.0	13.56
1998	341,035,599	10,872,297	351,907,896	3,822,586	(16.4)	10.09
1997	319,421,447	11,021,949	330,443,395	4,570,988	6.5	13.93
1996	303,936,044	9,645,999	313,582,042	4,293,010	7.1	13.82
1995	288,029,506	9,732,584	297,762,090	4,010,103	7.8	13.53
1994	269,290,261	9,277,422	278,567,683	3,718,653	7.0	13.44
1993	253,554,975	9,017,028	262,572,003	3,476,759	12.1	13.36
1992	227,153,758	8,783,292	235,937,050	3,100,151	9.1	13.25
1991	208,685,612	9,213,922	217,899,534	2,842,230	13.7	13.14
1990	170,351,042	7,943,678	178,294,720	2,500,087	6.0	14.11
1989	163,556,767	7,608,043	171,164,810	2,359,013	0.2	13.88
1988	154,633,726	7,603,997	162,237,723	2,354,013	15.3	13.88
1987	151,411,961	7,318,434	158,730,395	2,042,279	14.4	12.97
1986	145,734,943	6,849,528	152,584,470	1,784,467	6.3	11.79
1985	141,743,344	6,453,551	148,196,895	1,678,405	11.2	11.44
1984	134,961,347	5,803,775	140,765,122	1,508,700	5.2	10.83

Table 28

PROPERTY TAX COLLECTIONS
Amounts by County for Calendar Year 2007

County	Collections of Current Taxes	Collections of Delinquent Taxes	Total Property Tax Collections
Adams	\$14,872,239	\$481,223	\$15,353,462
Asotin	13,529,212	287,882	13,817,094
Benton	131,025,049	3,619,243	134,644,292
Chelan	73,826,916	1,243,012	75,069,928
Clallam	63,314,976	870,803	64,185,779
Clark	424,634,757	8,190,862	432,825,619
Columbia	4,524,620	92,319	4,616,939
Cowlitz	85,619,920	2,660,777	88,280,697
Douglas	29,881,398	989,817	30,871,215
Ferry	3,814,286	214,446	4,028,732
Franklin	50,080,791	1,907,214	51,988,005
Garfield	2,009,652	22,968	2,032,620
Grant	64,701,583	2,490,156	67,191,739
Grays Harbor	58,143,854	2,287,916	60,431,770
Island	90,827,082	1,308,374	92,135,456
Jefferson	35,529,200	345,523	35,874,723
King	2,988,175,090	52,608,915	3,040,784,005
Kitsap	269,078,829	6,032,943	275,111,772
Kittitas	35,932,895	838,997	36,771,892
Klickitat	19,143,714	570,148	19,713,862
Lewis	58,255,217	1,506,938	59,762,155
Lincoln	10,704,690	178,043	10,882,733
Mason	56,330,115	1,261,107	57,591,222
Okanogan	27,764,356	2,141,531	29,905,887
Pacific	23,760,631	1,329,451	25,090,082
Pend Oreille	9,145,466	383,787	9,529,253
Pierce	895,614,619	21,503,112	917,117,731
San Juan	36,969,279	1,219,632	38,188,911
Skagit	137,748,154	1,581,087	139,329,241
Skamania	9,248,249	400,233	9,648,482
Snohomish	811,763,371	16,269,793	828,033,164
Spokane	385,055,384	8,170,063	393,225,447
Stevens	24,636,636	1,002,594	25,639,230
Thurston	255,712,762	4,471,799	260,184,561
Wahkiakum	3,192,876	124,439	3,317,315
Walla Walla	50,888,185	1,020,717	51,908,902
Whatcom	206,229,941	4,191,985	210,421,926
Whitman	31,753,088	518,896	32,271,984
Yakima	148,451,512	3,912,503	152,364,015
TOTAL	\$7,641,890,594	\$158,251,248	\$7,800,141,842

Table 29

ASSESSED VALUE OF ALL TAXABLE PROPERTY
Value by County for Taxes Due in Calendar Years 2006-2008 (\$000)

County	2005 Values	2006 Values		2007 Values	
	Tax Due 2006	Tax Due 2007	% Change	Tax Due 2008	% Change
Adams	\$1,197,757	\$1,232,505	2.9 %	\$1,326,507	7.6 %
Asotin	946,691	1,041,964	10.1	1,168,640	12.2
Benton	10,212,743	10,759,109	5.3	11,676,062	8.5
Chelan	5,452,717	5,978,935	9.7	6,935,362	16.0
Clallam	6,053,546	7,477,997	23.5	8,196,578	9.6
Clark	34,239,970	42,831,709	25.1	48,017,610	12.1
Columbia	286,148	389,870	36.2	432,520	10.9
Cowlitz	6,898,118	7,702,986	11.7	8,470,204	10.0
Douglas	2,132,539	2,546,977	19.4	2,906,328	14.1
Ferry	391,041	419,751	7.3	472,008	12.4
Franklin	3,278,926	3,635,501	10.9	3,898,161	7.2
Garfield	160,690	173,540	8.0	184,726	6.4
Grant	4,621,310	4,955,083	7.2	5,618,771	13.4
Grays Harbor	4,303,069	4,541,366	5.5	5,484,425	20.8
Island	9,161,706	12,452,313	35.9	14,222,491	14.2
Jefferson	3,617,709	3,892,893	7.6	4,727,493	21.4
King	268,976,692	297,126,132	10.5	339,460,186	14.2
Kitsap	23,320,362	28,579,488	22.6	32,652,262	14.3
Kittitas	3,333,465	3,936,776	18.1	4,964,949	26.1
Klickitat	1,688,154	1,788,544	5.9	2,076,412	16.1
Lewis	5,063,971	5,795,011	14.4	6,603,005	13.9
Lincoln	848,303	889,314	4.8	952,877	7.1
Mason	4,399,487	5,109,843	16.1	6,163,826	20.6
Okanogan	2,271,584	2,681,130	18.0	2,932,414	9.4
Pacific	1,686,416	1,938,900	15.0	2,128,833	9.8
Pend Oreille	794,928	892,013	12.2	1,012,573	13.5
Pierce	63,955,847	78,973,986	23.5	89,354,871	13.1
San Juan	5,338,150	6,228,461	16.7	7,049,584	13.2
Skagit	11,594,700	14,004,424	20.8	16,166,683	15.4
Skamania	931,189	1,090,331	17.1	1,225,998	12.4
Snohomish	68,597,771	84,124,565	22.6	99,315,203	18.1
Spokane	26,182,014	31,028,466	18.5	35,843,661	15.5
Stevens	2,350,168	2,696,097	14.7	2,952,073	9.5
Thurston	19,930,801	23,474,475	17.8	28,809,395	22.7
Wahkiakum	300,166	352,372	17.4	390,486	10.8
Walla Walla	3,457,782	3,806,867	10.1	4,281,468	12.5
Whatcom	16,740,750	20,279,044	21.1	22,199,665	9.5
Whitman	2,002,922	2,258,939	12.8	2,426,416	7.4
Yakima	11,861,793	12,599,608	6.2	13,676,653	8.5
TOTAL	\$638,582,091	\$739,687,285	15.8 %	\$846,377,378	14.4 %

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	2.062	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.