

# PROPERTY TAX COLLECTIONS--2002\*

## TABLES 1 - 6

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

### PROPERTY TAXES DUE IN 2002 (TABLES 1 AND 2)

Property taxes levied in 2001 and due in 2002 were \$5,942.7 million, increasing \$229.6 million, or 4.0 percent, from the amount due in 2001. Collections of taxes due in 2002 totaled \$5,734 million, increasing \$212.9 million, or 3.86 percent, from 2001. The collection response rate in 2002 of 96.5 percent was down slightly from the 96.6 percent rate in 2001.

During the year, tax roll cancellations (transfer to exempt status, correction of errors, destroyed property, and uncollectible accounts) exceeded tax roll additions (omitted property, property removed from exempt status, and new structures not previously on the rolls) by \$12.3 million. The resulting year-end unpaid balance was \$196.4 million, up \$5.9 million from 2001. This amount equaled 3.3 percent of the 2002 tax roll.

Garfield County, once again, led all counties last year with a 99.0 percent collection response, followed by Kittitas County with 98.2 percent, Whitman County with 98.1 percent, and Clallam County with 98.0 percent. All together, 28 counties reported collection rates of 95 percent or above, with 10 counties collecting less than 95 percent, and one not reporting.

### DELINQUENT PROPERTY TAXES (TABLES 3 AND 4)

Delinquent taxes (taxes on the rolls previous to the 2002 tax year) were \$281.4 million. Of this amount, plus additions, \$166.1 million was collected during the year. The statewide response rate is 59 percent.

Of the 38 counties who submitted their reports, 31 counties had a 50 percent or better collection rate in 2002. In 2001, 34 counties had a 50 percent or better collection rate. For 2002, 8 counties had delinquent collection rates of 60 percent or greater, down from 10 counties in 2001.

### CURRENT AND DELINQUENT PROPERTY TAXES (TABLES 5 AND 6)

The combined amount of current and delinquent taxes due in 2002 for the 38 counties reporting was \$6,224.2 million. Collections totaled \$5,900.1 million, 94.8 percent of the total due. At the end of 2002, delinquent taxes were \$304.3 million, up \$18.4 million, an increase of 6.5 percent from 2001. Although the collection of current taxes was 96.5 percent (as noted above), the collection rate was 99.3 percent of current roll, taking into account both current and delinquent taxes.

\*One county did not report.