

PROPERTY TAX COLLECTIONS--2003

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 2003 (TABLES 1 AND 2)

Property taxes levied in 2002 and due in 2003 were \$6,314.1 million, increasing \$371.4 million, or 6.25 percent, from the amount due in 2002. Collections of taxes due in 2003 totaled \$6,123.9 million, increasing \$389.9 million, or 6.8 percent, from 2002. The collection response rate in 2003 of 97.0 percent was up slightly from the 96.5 percent rate in 2002.

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 \$3.4 million. The resulting year-end unpaid balance was \$186.7 million, down \$9.7 million from 2002. This amount equaled 2.96 percent of the 2003 tax roll.

Garfield County, once again, led all counties last year with a 100.5 percent collection response. The increased amount is primarily due to additional collections on properties that are no longer exempt due to change of use, or to the loss of the senior exemption. Columbia County followed with 98.9 percent and Kittitas County with 98.4 percent. All together, 32 counties reported collection rates of 95 percent or above, leaving 7 counties collecting less than 95 percent.

DELINQUENT PROPERTY TAXES (TABLES 3 AND 4)

Delinquent taxes (taxes on the rolls previous to the 2003 tax year) were \$312.3 million. Of this amount, plus additions, \$195.2 million was collected during the year. The statewide response rate is 62.5 percent.

Thirty-three counties had a 50 percent or better collection rate in 2003. In 2002, 31 counties had a 50 percent or better collection rate. For 2003, 13 counties had delinquent collection rates of 60 percent or greater, up from 8 counties in 2002.

CURRENT AND DELINQUENT PROPERTY TAXES (TABLES 5 AND 6)

The combined amount of current and delinquent taxes due in 2003 for all 39 counties was \$6,626.3 million. Collections totaled \$6,319.1 million, 95.4 percent of the total due. At the end of 2003, delinquent taxes were \$308.5 million, up \$4.2 million, an increase of 1.4 percent from 2002. Although the collection of current taxes was 97 percent (as noted above), the collection rate was 100.1 percent of current roll, taking into account both current and delinquent taxes.