

PROPERTY TAX COLLECTIONS—2011

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 2011 (TABLES 1 AND 2)

Property taxes levied in 2010 and due in 2011 were \$9,301 million, increasing \$362 million, or 4.0 percent, from the amount due in 2010. Collections of taxes due in 2011 totaled \$9,062 million, increasing \$377 million, or 4.3 percent, from 2010. The collection response rate was 97.1 percent in 2010 and increased to 97.4 percent in 2011.

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 \$15.8 million. The resulting year-end unpaid balance was \$224 million, down about \$18.6 million from 2010. This amount equaled 2.4 percent of the 2011 tax roll.

Columbia County led all counties last year with a 98.5 percent collection response. Garfield County followed with a 98.4 percent collection response. All together, 33 counties reported collection rates of 95 percent or above, leaving six counties collecting less than 95 percent. The lowest rate of collection was 89.1 percent.

DELINQUENT PROPERTY TAXES (TABLES 3 AND 4)

Delinquent taxes (taxes on the rolls prior to the 2011 tax year) were \$397 million. Of this amount, plus additions, \$218 million was collected during the year. The statewide response rate was 55.0 percent.

Twenty-nine counties had a 50 percent or better collection rate in 2011 which is an increase of three counties compared to 2010. For 2011, nine counties had delinquent collection rates of 60 percent or greater which is up from six counties in 2010.

CURRENT AND DELINQUENT PROPERTY TAXES (TABLES 5 AND 6)

The combined amount of current and delinquent taxes due in 2011 for all 39 counties was \$9,698 million. Collections totaled \$9,280 million, 95.7 percent of the total due. At the end of 2011, delinquent taxes were \$385.1 million, up \$6.5 million, a decrease of 2.2 percent from 2010. Although the collection of current taxes was 97.4 percent (as noted above), the collection rate was 99.8 percent of current rolls, taking into account both current and delinquent taxes.