

# **TAX STATISTICS**

## **2011**

**WASHINGTON STATE DEPARTMENT OF REVENUE**  
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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 2011, ending June 30, 2011, 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 that are interested in Washington taxes.**

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# TAX STATISTICS 2011

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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 2010 and 2011 (\$000)**

State Tax Source*	Fiscal Year 2010	Fiscal Year 2011	Percent Change
<b><u>Sales Taxes</u></b>			
Retail sales and use	\$6,876,666	\$7,194,015	4.6 %
Motor fuels	1,238,592	1,207,447	(2.5)
Alcoholic beverages	282,672	330,987	17.1
Cigarette and tobacco	421,404	479,215	13.7
Other	153,534	123,542	(19.5)
<b><u>Gross Receipts Taxes</u></b>			
Business and occupation	2,577,618	3,014,373	16.9
Public utility	373,621	400,380	7.2
Insurance premiums	405,918	413,097	1.8
Other	10,424	10,556	1.3
<b><u>Property &amp; In-lieu Taxes</u></b>			
State property tax	1,822,667	1,857,334	1.9
Other	80,943	84,266	4.1
<b><u>Other State Taxes</u></b>			
Real estate excise	411,871	379,748	(7.8)
Estate	78,717	112,928	43.5
Hazardous substance	149,417	175,500	17.5
All other taxes	238,857	230,093	(3.7)
<b>TOTAL STATE TAXES</b>	<b>\$15,122,921</b>	<b>\$16,013,481</b>	<b>5.9 %</b>

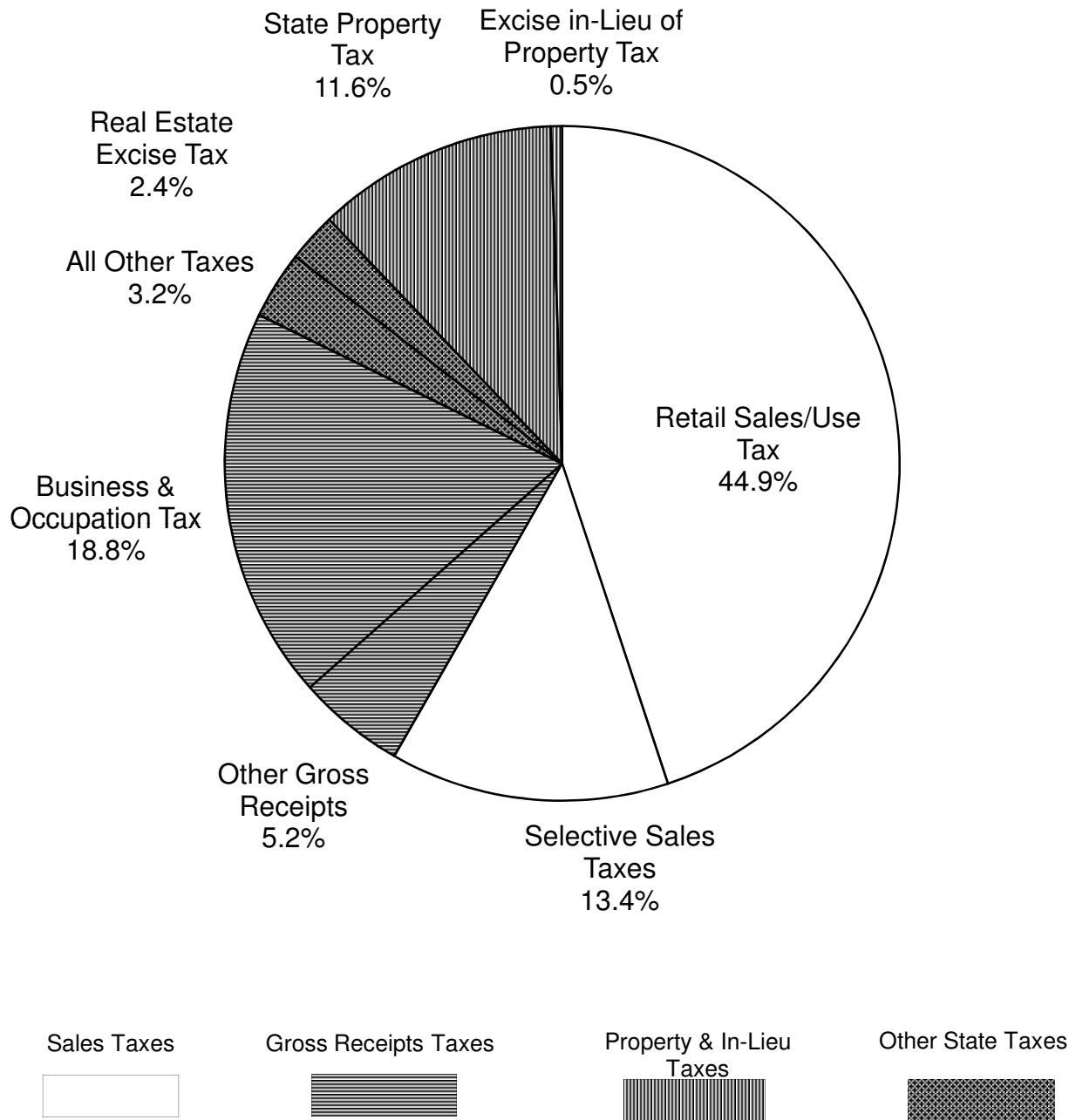
\*Excludes local taxes; see Table 2 for detailed data.

**NOTE: the growth in state revenues from FY 2010 to FY 2011 would have been greater if the transfer of the former state convention center tax to a local PFD not occurred on November 30, 2010.**

# Chart 1

## MAJOR WASHINGTON STATE TAXES

Percentage Distribution - Fiscal Year 2011  
(Does not include local government taxes)



**Table 2**  
**NET WASHINGTON STATE TAX COLLECTIONS:**  
**LATEST FIVE YEARS**  
**Fiscal Years 2007-2011 (\$000)**

Source	2007	2008	2009	2010	2011
<b>ALL STATE TAXES</b>	<b>\$16,857,676</b>	<b>\$16,961,394</b>	<b>\$15,605,513</b>	<b>\$15,122,921</b>	<b>\$16,013,481</b>
<b>General &amp; Selective Sales Taxes</b>	<b>9,921,306</b>	<b>10,296,190</b>	<b>9,417,864</b>	<b>8,972,868</b>	<b>9,335,206</b>
Retail Sales	7,431,002	7,747,276	6,903,654	6,448,090	6,654,104
Use	511,374	517,979	465,418	428,576	539,911
Motor Fuels	1,134,622	1,182,376	1,181,459	1,238,592	1,207,447
Liquor Sales	85,153	91,798	96,592	100,301	102,158
Liquor Liter	115,566	122,554	125,116	123,000	125,256
Beer Excise	30,916	31,517	32,415	36,840	80,603
Wine Excise	21,656	21,339	21,736	22,531	22,970
Cigarette	414,212	421,138	392,429	388,032	432,823
Tobacco Products	21,011	-8,669	30,278	33,372	46,392
Convention Center*	55,995	61,463	57,253	50,809	25,879
Solid Waste Collection	31,392	32,751	32,480	33,258	33,585
Wood Stove Fee	293	299	320	324	258
Brokered Natural Gas	35,506	41,154	46,730	37,725	29,011
Rental Car	23,152	24,207	22,768	21,489	23,044
Shared Tribal Cigarette Taxes	5,667	5,206	5,614	6,297	7,956
Replacement Vehicle Tire Fee	3,789	3,802	3,602	3,632	3,809
<b>Gross Receipts Taxes</b>	<b>3,479,126</b>	<b>3,680,870</b>	<b>3,455,486</b>	<b>3,367,581</b>	<b>3,838,406</b>
Business and Occupation	2,712,048	2,874,339	2,650,526	2,577,618	3,014,373
Public Utility	365,173	380,538	386,101	373,621	400,380
Litter	7,962	9,133	8,848	9,075	9,360
Insurance Premiums	391,949	415,028	408,464	405,918	413,097
Pari-mutuel	1,994	1,832	1,547	1,349	1,196
<b>Property &amp; In-lieu Excise Taxes</b>	<b>1,776,141</b>	<b>1,829,653</b>	<b>1,875,219</b>	<b>1,903,610</b>	<b>1,941,600</b>
State Property Tax Levy	1,688,282	1,741,819	1,785,323	1,822,667	1,857,334
Watercraft/Aircraft Excises	16,701	17,935	17,478	12,869	13,909
PUD Privilege	39,795	41,677	42,175	39,123	39,710
Timber Excise	7,627	6,515	4,630	3,102	4,025
Leasehold Excise	23,736	21,707	25,613	25,849	26,622
<b>Other State Taxes</b>	<b>1,681,103</b>	<b>1,154,681</b>	<b>866,048</b>	<b>878,862</b>	<b>898,269</b>
Estate	183,686	109,192	137,116	78,717	112,928
Real Estate Excise	1,159,670	716,680	426,048	411,871	379,748
Fish	2,385	2,567	1,963	2,418	3,193
Hazardous Substance (incl. local)	111,702	130,189	127,055	149,417	175,500
Carbonated Beverage Syrup	9,313	-1,305	8,365	8,553	16,041
Carbonated Beverage (Bottled)	--	--	--	--	12,239
Petroleum Products	-280	-416	609	48,073	2,680
Oil Spill	3,000	4,547	4,966	3,731	3,828
Intermediate Care Facilities	8,698	9,873	9,931	9,531	8,842
Enhanced 911 Telephone (state)	17,057	18,856	20,192	20,222	21,158
Telephone Lines (WTAP & TRS)	8,790	10,127	9,542	9,104	10,818
Nursing Home Quality Maint. Fee	26,540	2,387	--	--	--
Penalties and Interest	150,542	151,984	111,157	137,225	151,294

\*State convention center taxes in King County shifted to local PFD on November 30, 2010.

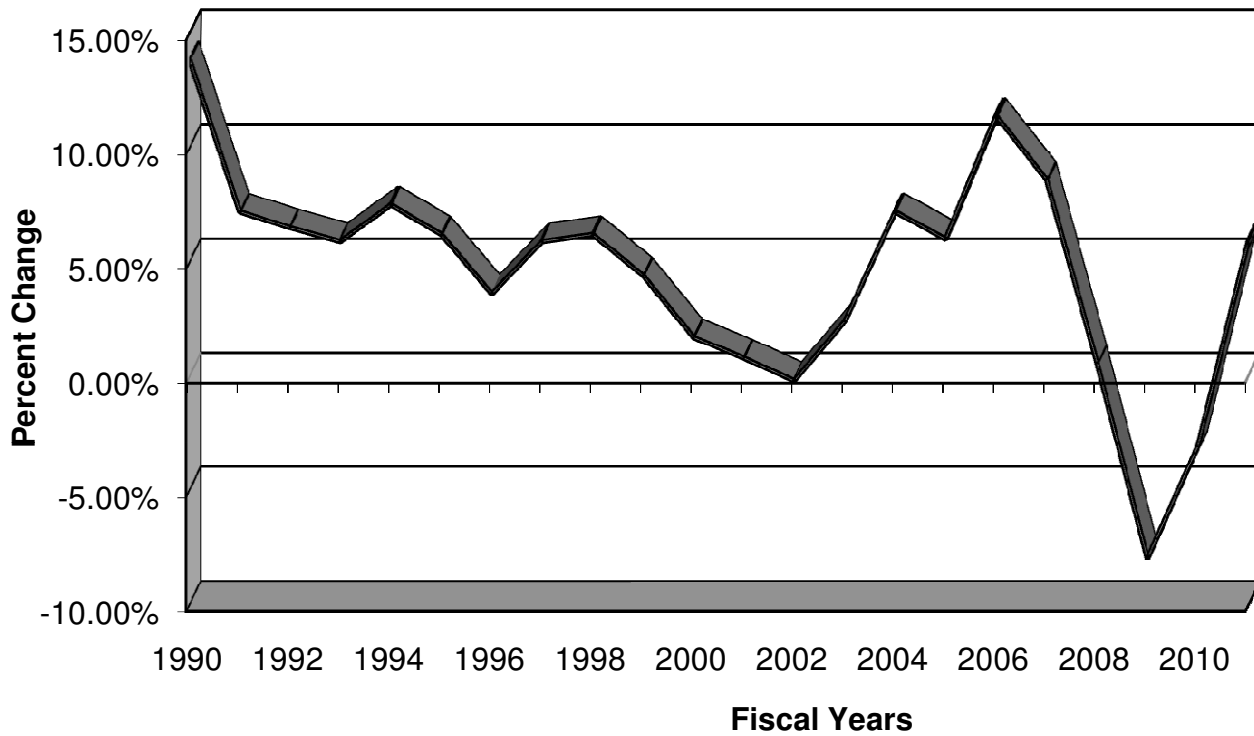
Source: Cash collections for most sources; Dept. of Revenue, Office of Financial Mgmt. and other tax-collecting agencies.



## Chart 2

### NET WASHINGTON STATE TAXES

Annual Percentage Change in Total Collections Since 1990  
Fiscal Years 1990-2011



**Table 3**  
**WASHINGTON STATE GENERAL FUND REVENUES**  
**Fiscal Year 2010\***

Source	Amount (\$000)**	% of State Sources
<b>TAXES</b>	<b>\$13,178,748</b>	<b>90.8 %</b>
<b>DEPARTMENT OF REVENUE***</b>	<b>12,758,595</b>	<b>87.9</b>
<b>1935 Revenue Act Taxes</b>	<b>10,268,056</b>	<b>70.7</b>
Retail sales	6,380,681	44.0
Use	420,539	2.9
Business and occupation	2,592,710	17.8
Public utility	357,378	2.5
Cigarette (incl. tribal)	314,733	2.2
Liquor sales (percent)	64,588	0.4
Penalties and interest	137,427	0.9
<b>Other General Fund Taxes</b>	<b>2,490,539</b>	<b>17.2</b>
Tobacco products	34,346	0.2
Liquor sales (liter)	114,156	0.8
Liquor surtaxes	18,910	0.1
State property tax	1,822,278	12.6
PUD privilege	39,123	0.3
Leasehold excise	25,884	0.2
Real estate excise	378,879	2.6
Brokered natural gas	36,666	0.2
ICF tax	9,369	0.1
All other DOR G.F. taxes	10,928	0.1
<b>OTHER STATE TAXES</b>	<b>420,153</b>	<b>2.9</b>
Watercraft excise	12,639	0.1
Insurance premiums	407,068	2.8
Other taxes	446	0.0
<b>OTHER STATE REVENUE SOURCES</b>	<b>1,337,612</b>	<b>9.2</b>
Dept. of Revenue non-tax revenues	82,640	0.6
Licenses, permits and fees	85,638	0.6
Contributions and grants	163,480	1.1
Interest income	67,889	0.5
Budget Stabilization transfers	(118,745)	(0.8)
Operating transfers (net)	846,472	5.8
Other miscellaneous revenue	210,238	1.4
<b>SUBTOTAL - STATE SOURCES</b>	<b>\$14,516,360</b>	<b>100.0 %</b>
<b>FEDERAL GRANTS-IN-AID</b>	<b>9,660,851</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$24,177,211</b>	

\*Data for fiscal year 2011 not available until December 2011.

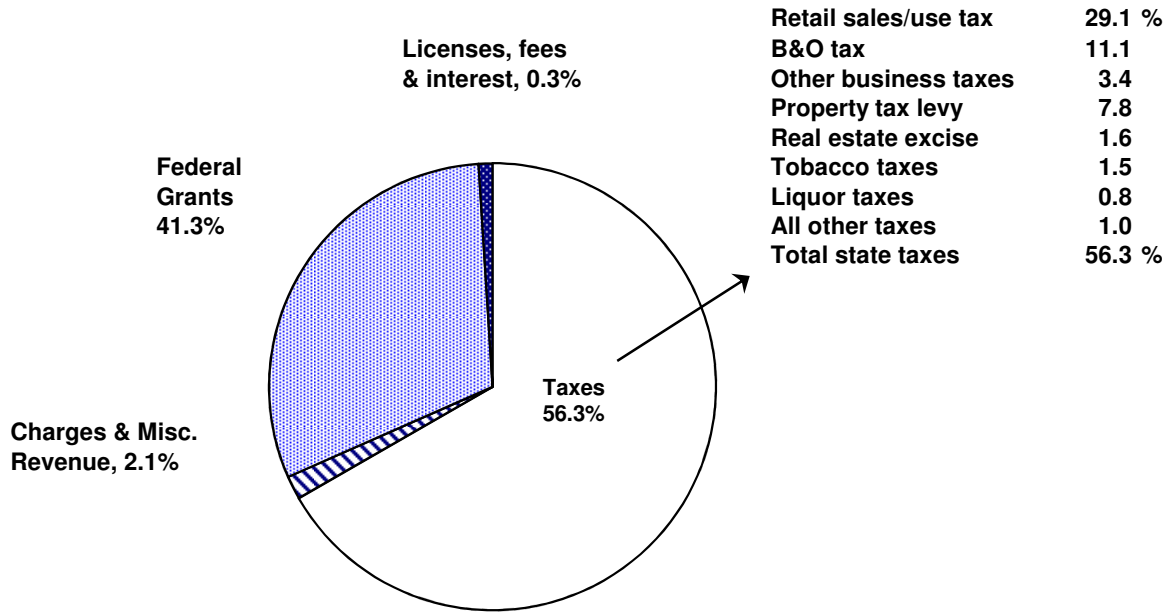
\*\*Net collections after credits. Excludes other sources such as operating transfers, e.g., lottery proceeds, liquor profits, etc. Several of these tax sources have nongeneral fund components.

\*\*\*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.

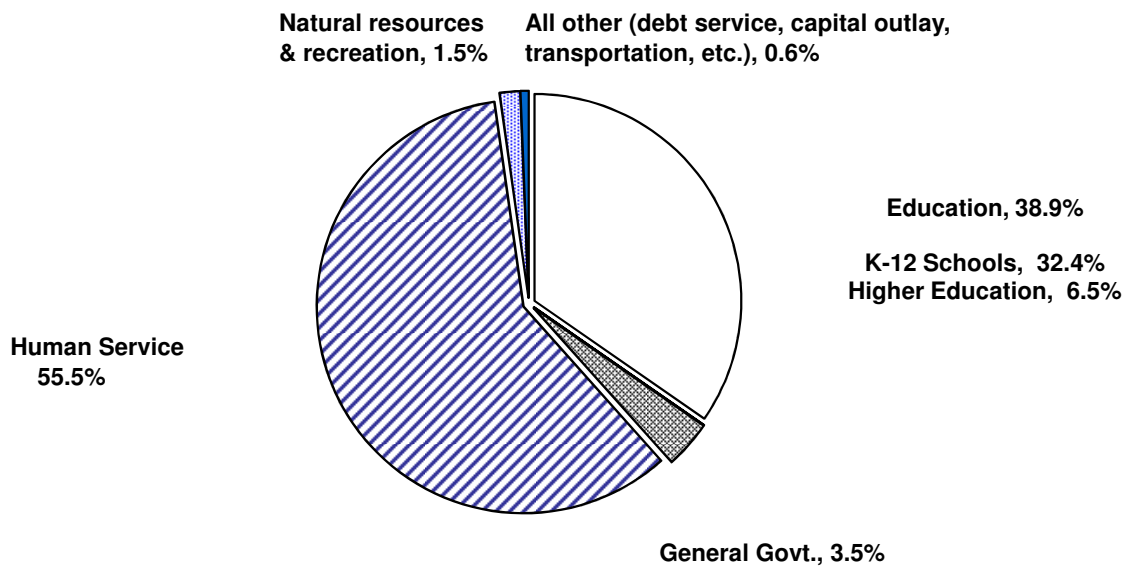
Source: "2010 Comprehensive Annual Financial Report" (unpublished detail), OFM. GAAP basis; thus the figures may not agree with other tables in this report which generally reflect cash collections.

**Chart 3**  
**WASHINGTON STATE GENERAL FUND**  
**Fiscal Year 2010**

**Revenue - \$23,375 million**



**Expenditures - \$23,783 million**



Source: "2010 Comprehensive Annual Financial Report," Office of Financial Management.

**Table 4A**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2010 and 2011 (\$000)**

Source	Fiscal Year 2010	Fiscal Year 2011	Percent Change
<b>STATE TAXES</b>	<b>\$13,404,822</b>	<b>\$14,274,259</b>	<b>6.5 %</b>
<b>1935 Revenue Act Taxes</b>	<b>10,453,463</b>	<b>11,295,043</b>	<b>8.1</b>
Retail sales	6,448,090	6,654,104	3.2
Use	428,576	539,911	26.0
Business and occupation	2,577,618	3,014,373	16.9
Public utility	373,621	400,380	7.2
Cigarette	388,032	432,823	11.5
Liquor sales	100,301	102,158	1.9
Penalties and interest	137,225	151,294	10.3
<b>Property and In-lieu Excises</b>	<b>1,890,741</b>	<b>1,927,691</b>	<b>2.0</b>
State property tax	1,822,667	1,857,334	1.9
PUD privilege	39,123	39,710	1.5
Timber excise (state)	3,102	4,025	29.8
Leasehold excise (state)	25,849	26,622	3.0
<b>Other State Taxes</b>	<b>1,060,618</b>	<b>1,051,525</b>	<b>(0.9)</b>
Estate	78,717	112,928	43.5
Tobacco products	33,372	46,392	39.0
Liquor liter	123,000	125,256	1.8
Litter	9,075	9,360	3.1
Fish	2,418	3,193	32.1
Real estate excise	411,871	379,748	(7.8)
Convention center, 7.0 & 2.8% tax*	41,447	20,978	(49.4)
Convention center, 2.0% tax*	9,362	4,901	(47.7)
Solid waste collection	33,258	33,585	1.0
Wood stove fee	324	258	(20.4)
Hazardous substance (incl. local)	149,417	175,500	17.5
Carbonated beverage syrup	8,553	16,041	87.5
Carbonated beverage (bottled)	--	12,239	--
Petroleum products	48,073	2,680	--
Brokered natural gas	37,725	29,011	(23.1)
Oil spill tax	3,731	3,828	2.6
Intermediate Care Facilities tax	9,531	8,842	(7.2)
Rental car	21,489	23,044	7.2
Enhanced 911 telephone	20,222	21,158	4.6
Telephone assistance - WTAP	4,904	4,673	(4.7)
Telecomm. relay service - TRS	4,200	6,145	46.3
Replacement vehicle tire fee	3,632	3,809	4.9
Shared tribal cigarette tax	6,297	7,956	26.3

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.

\*State tax until November 30, 2010, when it was transferred to local PFD.

**Table 4B**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Fiscal Years 2010 and 2011 (\$000)**

Source	Fiscal Year 2010	Fiscal Year 2011	Percent Change
<b>ADMINISTRATIVE COLLECTIONS</b>	\$86,425	\$83,540	(3.3) %
Escheats	1,093	148	(86.5)
Property tax exemption fees	84	69	(17.9)
Unclaimed property (G.F. & UCP Fund net)	63,446	57,526	(9.3)
City/county administration fee	10,922	11,315	3.6
Transit district administration fee	7,218	7,516	4.1
Other local tax administration fees	3,206	5,074	58.3
Vehicle excise taxes and penalties	150	189	26.0
Miscellaneous receipts	306	1,703	456.5
<b>LOCAL TAX DISTRIBUTIONS</b>	2,763,885	2,929,822	6.0
Local sales/use taxes:			
City/county (1.0%)	1,069,894	1,102,177	3.0
Transit district (0.1 - 0.9%)	709,379	737,346	3.9
Criminal justice (0.1%)	106,254	109,474	3.0
Public facilities (0.1 - 0.2%)	7,202	7,251	0.7
Correctional facilities (0.1%)	37,204	38,228	2.8
Regional transit (0.9%)	502,141	514,317	2.4
Rural counties sales/use (0.09%)*	23,397	24,056	2.8
Regional centers & theaters (0.033%)*	19,189	19,247	0.3
Pierce County zoo/aquarium (0.1%)	11,057	11,595	4.9
Emergency communications (0.1%)	21,418	23,480	9.6
Public safety (0.3%)	21,142	21,528	1.8
Mental health/chemical dependency (0.1%)	73,782	76,320	3.4
King County Stadium Taxes:			
Food & beverage (0.5%)	20,582	21,522	4.6
Baseball stadium sales/use (0.017%)*	7,037	7,264	3.2
Football stadium sales/use (0.016%)*	6,622	6,835	3.2
Annexation services (0.1 - 0.85%)*	3,458	8,123	134.9
Health sciences/services (0.02%)*	1,441	1,444	0.2
LIFT & LRF; Hospital Benefit Zone	0	1,949	--
<b>SUBTOTAL - Local sales/use taxes</b>	<b>2,641,199</b>	<b>2,732,156</b>	<b>3.4</b>
City/county leasehold tax	21,944	22,537	2.7
County timber tax	15,050	20,624	37.0
County E-911 telephone tax (1/1/2011)	--	27,804	--
Local convention center taxes (PFD in King Co.)	--	24,836	--
Local hotel/motel taxes & daily room fees	61,939	74,138	19.7
Brokered natural gas	8,987	12,098	34.6
Rental car taxes:			
County (1.0%)	3,231	3,382	4.7
King County baseball stadium (2.0%)	5,272	5,484	4.0
Regional transit (0.8%)	2,800	2,420	(13.6)
Local REET - controlling interest	2,400	3,340	39.2
REET \$5 fee - technology & prop. reval.	1,063	1,003	(5.6)
<b>TOTAL DEPARTMENT COLLECTIONS</b>	<b>\$16,255,132</b>	<b>\$17,287,620</b>	<b>6.4 %</b>

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

**Table 5A**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2010 & 2011 (\$000)**

Tax Source and Fund	Fiscal Year 2010	Fiscal Year 2011
<b>Retail Sales Tax</b>		
General Fund	\$6,416,671	\$6,619,575
Convention Center Account	0	0
Advanced Environmental Mitigation Account	33	35
Multimodal Transportation Account	21,907	22,896
Performance Audits of Government Account	9,479	11,598
TOTAL	6,448,090	6,654,104
<b>Use Tax</b>		
General Fund	423,216	534,121
Advanced Environmental Mitigation Acct.	2	0
Multimodal Transportation Account	4,729	4,900
Performance Audits of Government Account	629	890
TOTAL	428,576	539,911
<b>Business and Occupation Tax</b>		
General Fund	2,573,721	3,009,932
Problem Gambling Account	429	459
Forest & Fish Support Account	3,468	3,982
TOTAL	2,577,618	3,014,373
<b>Public Utility Tax</b>		
General Fund	358,437	400,380
Public Works Assistance Account	15,184	0
TOTAL	373,621	400,380
<b>Cigarette Tax</b>		
General Fund	291,751	432,823
Water Quality Account*	1,177	0
Violence Reduction & Drug Enforcement Acct.*	1,550	0
Health Services Account*	14,876	0
Education Legacy Account	78,678	0
TOTAL	388,032	432,823
<b>Liquor Sales Tax</b>		
General Fund	73,328	76,007
Liquor Excise Tax Account	25,676	26,151
Health Services Account*	1,297	0
TOTAL	100,301	102,158
<b>Penalties and Interest</b>		
General Fund - TOTAL	137,225	151,294

**NOTE:** A zero entry indicates that the tax was not levied that year or the receipts rounded to < \$1,000.

\*Water Quality, Health Services, Violence Reduction & Student Achievement accounts eliminated, effective 7/1/2009; any residual receipts in FY 2010 reflect liability prior to that date.

**Table 5B**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2010 & 2011 (\$000)**

Tax Source and Fund	Fiscal Year 2010	Fiscal Year 2011
<b>State Property Tax Levy</b>		
General Fund - TOTAL	1,822,667	1,857,334
<b>PUD Privilege Tax (incl. distributions to local govt.)</b>		
General Fund - TOTAL	39,123	39,710
<b>Timber Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	3,102	4,025
<b>Leasehold Excise Tax (ex. distributions to local govt.)</b>		
General Fund - TOTAL	25,849	26,622
<b>Estate Tax</b>		
Previous tax, General Fund - TOTAL	166	1,293
New tax, Education Legacy Account - TOTAL	78,551	111,635
<b>Tobacco Products Tax</b>		
General Fund	33,180	46,392
Water Quality Account*	40	0
Health Services Account*	152	0
TOTAL	33,372	46,392
<b>Liquor Liter Tax</b>		
General Fund	121,471	125,256
Violence Reduction/Drug Enforcement Acct.*	218	0
Health Services Account*	1,311	0
TOTAL	123,000	125,256
<b>Food Fish/Shellfish Tax</b>		
General Fund	2,386	3,160
State Wildlife Account	2	3
Sea Cucumber Dive Fishery Account	25	24
Sea Urchin Dive Fishery Account	5	6
TOTAL	2,418	3,193
<b>Carbonated Beverage Syrup Tax</b>		
General Fund	8,421	16,041
Violence Reduction/Drug Enforcement Acct.*	132	0
TOTAL	8,553	16,041
<b>Carbonated Beverage Tax (2 cents/12 oz)</b>		
General Fund (imposed for five months)	0	12,239

\*Water Quality, Health Services, Violence Reduction & Student Achievement accounts eliminated, effective 7/1/2009; any residual receipts in FY 2010 reflect liability prior to that date.

**Table 5C**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2010 & 2011 (\$000)**

Tax Source and Fund	Fiscal Year 2010	Fiscal Year 2011
<b>Real Estate Excise Tax</b>		
General Fund	379,629	373,025
Public Works Assistance Account	25,030	0
Washington Housing Trust Account	647	645
City/County Assistance	6,565	6,078
<b>TOTAL</b>	<b>411,871</b>	<b>379,748</b>
<b>Litter Tax</b>		
Litter Control Account - TOTAL	9,075	9,360
<b>State Convention Center Tax*</b>		
State Convention & Trade Center Account	34,538	17,481
State Convention & Trade Center - Operations Acct.	6,909	3,497
<b>TOTAL</b>	<b>41,447</b>	<b>20,978</b>
<b>Local Convention Center Tax (levied by Seattle; receipts go to state)*</b>		
State Convention & Trade Center Account - TOTAL	9,362	4,901
<b>Solid Waste Collection Tax</b>		
General Fund	0	33,585
Public Works Assistance Acct.	33,258	0
<b>Wood Stove Fee</b>		
Wood Stove Education & Enforcement Acct. - TOTAL	324	258
<b>Hazardous Substance Tax - State Tax</b>		
State Toxics Control Account	70,226	82,489
Local Toxics Control Account	79,191	93,011
<b>TOTAL</b>	<b>149,417</b>	<b>175,500</b>
<b>Petroleum Products Tax (tax reactivated 7/1/2009)</b>		
Pollution Liability Insurance Trust Acct. - TOTAL	48,073	2,680
<b>Brokered Natural Gas Use Tax</b>		
General Fund - TOTAL	37,725	29,011
<b>Oil Spill Tax</b>		
Oil Spill Response Account	305	0
Oil Spill Prevention (Admin.) Account	3,426	3,828
<b>TOTAL</b>	<b>3,731</b>	<b>3,828</b>

\*State tax until November 30, 2010 when it was transferred to local PFD.



**Table 5D**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Tax and Fund - FY 2010 & 2011 (\$000)**

Tax Source and Fund	Fiscal Year 2010	Fiscal Year 2011
ICF (Intermediate Care Facilities) Tax General Fund - TOTAL	9,531	8,842
State Rental Car Tax Multimodal Transportation Account - TOTAL	21,489	23,044
Enhanced 911 Telephone Tax Enhanced 911 Account - TOTAL	20,222	21,158
Telephone Line Tax (WTAP) Telephone Assistance Account - TOTAL	4,904	4,673
Telephone Line Tax (TRS) Telecommunications Relay Service Account - TOTAL	4,200	6,145
Replacement Vehicle Tire Fee Waste Tire Removal Account - TOTAL	3,632	3,809
Tribal Cigarette Taxes General Fund - Puyallup Tribe - TOTAL	6,297	7,956
	_____	_____
SUBTOTAL - General Fund Taxes	12,763,896	13,808,623
SUBTOTAL - All Other Taxes	640,926	465,636
	_____	_____
GRAND TOTAL - Dept. of Revenue State Tax Collections	\$ 13,404,822	\$ 14,274,259

**Table 6A**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund and Tax - FY 2010 & 2011 (\$000)**

Fund and Tax Source	Fiscal Year 2010	Fiscal Year 2011
<b>GENERAL FUND (001)</b>		
Retail Sales Tax	\$6,416,671	\$6,619,575
Use Tax	423,216	534,121
Business and Occupation Tax	2,573,721	3,009,932
Public Utility Tax	358,437	400,380
Cigarette Tax	291,751	432,823
Liquor Sales Tax	73,328	76,007
State Property Tax Levy	1,822,667	1,857,334
PUD Privilege Tax (incl. local distributions)	39,123	39,710
Timber Excise Tax (ex. local distributions)	3,102	4,025
Leasehold Excise tax (ex. local distributions)	25,849	26,622
Estate Tax (pre-2005)	166	1,293
Tobacco Products Tax	33,180	46,392
Liquor Liter Tax	121,471	125,256
Foodfish/Shellfish Tax	2,386	3,160
Real Estate Excise Tax	379,629	373,025
Carbonated Beverage Syrup Tax	8,421	16,041
Carbonated Beverage Tax (5 months)	0	12,239
Brokered Natural Gas Use Tax	37,725	29,011
ICF Tax	9,531	8,842
Tribal Cigarette Tax (Puyallup)	6,297	7,956
Solid Waste Collection Tax	0	33,585
Penalties & Interest	137,225	151,294
<b>SUBTOTAL - General Fund</b>	<b>12,763,896</b>	<b>13,808,623</b>
<b>ADVANCED ENVIRONMENTAL MITIGATION ACCOUNT (789)</b>		
Retail Sales Tax	33	35
Use Tax	2	0
<b>SUBTOTAL</b>	<b>35</b>	<b>35</b>
<b>MULTIMODAL TRANSPORTATION ACCOUNT (218)</b>		
Retail Sales Tax	21,907	22,896
Use Tax	4,729	4,900
Rental Car Tax	21,489	23,044
<b>SUBTOTAL</b>	<b>48,125</b>	<b>50,840</b>
<b>PERFORMANCE AUDITS OF GOVERNMENT ACCOUNT (553)</b>		
Retail Sales Tax	9,479	11,598
Use Tax	629	890
<b>SUBTOTAL</b>	<b>10,108</b>	<b>12,488</b>
<b>PROBLEM GAMBLING ACCOUNT (08K)</b>		
Business and Occupation Tax	429	459
<b>FOREST AND FISH SUPPORT ACCOUNT (11H)</b>		
Business and Occupation Tax	3,468	3,982

**Table 6B**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund and Tax - 2010 & 2011 (\$000)**

Fund and Tax Source	Fiscal Year 2010	Fiscal Year 2011
<b>PUBLIC WORKS ASSISTANCE ACCOUNT (058)</b>		
Public Utility Tax	15,184	0
Real Estate Excise Tax	25,030	0
Solid Waste Collection Tax	33,258	0
SUBTOTAL	<u>73,472</u>	<u>0</u>
<b>EDUCATION LEGACY TRUST ACCOUNT (08A)</b>		
Cigarette Tax	78,678	0
Estate Tax	78,551	111,635
SUBTOTAL	<u>157,229</u>	<u>111,635</u>
<b>LIQUOR EXCISE TAX ACCOUNT (107)</b>		
Liquor Sales Tax	25,676	26,151
<b>STATE WILDLIFE ACCOUNT (104)</b>		
Foodfish/Shellfish Tax	2	3
<b>SEA CUCUMBER DIVE FISHERY ACCOUNT (294)</b>		
Foodfish/Shellfish Tax	25	24
<b>SEA URCHIN DIVE FISHERY ACCOUNT (295)</b>		
Foodfish/Shellfish Tax	5	6
<b>WASHINGTON HOUSING TRUST ACCOUNT (532)</b>		
Real Estate Excise Tax (penalties)	647	645
<b>CITY/COUNTY ASSISTANCE (09P)</b>		
Real Estate Excise Tax	6,565	6,078
<b>WASTE RED., RECYCLING &amp; LITTER CONT. ACCT. (044)</b>		
Litter Tax	9,075	9,360
<b>CONVENTION AND TRADE CENTER ACCOUNT (01V)</b>		
Retail Sales Tax	0	0
State Convention Center Tax*	34,538	17,481
Seattle Convention Center Tax*	9,362	4,901
SUBTOTAL	<u>43,900</u>	<u>22,382</u>
<b>CONVENTION &amp; TRADE CEN. OPERATIONS ACCT. (537)</b>		
State Convention Center Tax*	6,909	3,497
<b>WOOD STOVE EDUCATION/ENFORCEMENT ACCT. (160)</b>		
Wood Stove Fee	324	258

\*The state convention center taxes became a local tax source on November 30, 2010, when they were transferred to the Washington State Convention Center Public Facility District.

**Table 6C**  
**DEPARTMENT OF REVENUE COLLECTIONS**  
**Net State Tax Collections by Fund and Tax - FY 2010 & 2011 (\$000)**

Fund and Tax Source	Fiscal Year 2010	Fiscal Year 2011
<b>WASTE TIRE REMOVAL ACCOUNT (08R)</b>		
Replacement Vehicle Tire Fee	3,632	3,809
<b>STATE TOXICS ACCOUNT (173)</b>		
Hazardous Substance Tax	70,226	82,489
<b>LOCAL TOXICS ACCOUNT (174)</b>		
Hazardous Substance Tax	79,191	93,011
<b>POLLUTION LIABILITY INSURANCE ACCOUNT (544)</b>		
Petroleum Products Tax	48,073	2,680
<b>OIL SPILL PREVENTION ACCOUNT(217)</b>		
Oil Spill Tax	3,426	3,828
<b>OIL SPILL RESPONSE ACCOUNT (223)</b>		
Oil Spill Tax	305	0
<b>ENHANCED 911 ACCOUNT (03F)</b>		
Enhanced 911 Telephone Tax	20,222	21,158
<b>TELEPHONE ASSISTANCE ACCOUNT (539)</b>		
Telephone Assistance Tax - WTAP	4,904	4,673
<b>TELECOMMUNICATIONS DEVICES ACCOUNT (540)</b>		
Telephone Relay Service Tax - TRS	4,200	6,145
<b>VIOLENCE REDUCTION/DRUG EDUCATION ACCT. (181)*</b>		
Cigarette Tax	1,550	0
Liquor Liter Tax	218	0
Carbonated Beverage Syrup Tax	132	0
<b>WATER QUALITY ACCOUNT (139)*</b>		
Cigarette Tax	1,177	0
Tobacco Products Tax	40	0
<b>HEALTH SERVICES ACCOUNT (760)*</b>		
Cigarette Tax	14,876	0
Tobacco Products Tax	152	0
Liquor Sales Tax	1,297	0
Liquor Liter Tax	1,311	0
<b>GRAND TOTAL - ALL ACCOUNTS</b>	<b>\$13,404,822</b>	<b>\$14,274,259</b>

\*These accounts were eliminated on 7/1/2009; any residual receipts in FY 2010 reflect prior liability.

**Table 7**  
**SUMMARY OF MAJOR WASHINGTON STATE TAX RATES**  
**As of July 1, 2011**

Source	Summary of State Tax Rate and Base (local rates not included)
<b>General &amp; Selective Sales Taxes</b>	
Retail Sales	6.5% of retail selling price
Use	6.5% of value at time of 1st use in the state
Motor Fuels	37.5 cents per gallon
Liquor Sales	20.5% of wholesale price (13.7% for resellers of liquor by the drink)
Liquor Liter	\$3.77 per liter
Beer Excise	\$23.58 per barrel
Wine Excise	\$0.2293 per liter
Cigarette	\$3.025 per pack of 20
Tobacco Products	95% of wholesale price (max. of \$0.65 per cigar)
Solid Waste Collection	3.6% of charges for collection/disposal of solid waste
Wood Stove Fee	\$30 per solid fuel burning device
Brokered Natural Gas	3.852% of price of natural gas purchased via a broker
Rental Car	5.9% of price for vehicles rented for less than 30 days
Tribal Cigarette taxes	30% of the \$27.75 tax per carton of cigarettes levied by Puyallup Tribe
Replacement Vehicle Tire Fee	\$1.00 per replacement tire
<b>Gross Receipts Taxes</b>	
Business and Occupation	Manufacturing and wholesaling = 0.484% of gross receipts; Retailing = 0.471%; Services = 1.8%*
Public Utility	Distribution of electricity = 3.873% of gross operating income*
Litter	0.015% of value of litter-related products
Insurance Premiums	2.0% of net premiums received
Pari-mutuel	1.3% of gross receipts of pari-mutuel machines at horse race tracks
<b>Property &amp; In-lieu Excise Taxes</b>	
State Property Tax Levy	\$2.06 per \$1,000 of fair market value statewide average; taxes due in 2011
Watercraft/Aircraft Excises	0.5% of fair market value for boats; \$20 - \$125 for private aircraft
PUD Privilege	2.14% of gross power sales, plus 5.35% of 1st 4 mills
Timber Excise	Stumpage value of harvested timber: private land = 1.0%; public = 1.9% (2011)
Leasehold Excise	12.84% of contract rent for publicly owned property
<b>Other State Taxes</b>	
Estate	10 - 19% of net taxable estates valued above \$2 million
Real Estate Excise	1.28% of selling price of real property
Fish	5.62% value of fish when landed*
Hazardous Substance	0.7% of wholesale value of identified substances
Carbonated Beverage Syrup	\$1.00 per gallon
Petroleum Products	0.5% of wholesale value (not currently imposed)
Oil Spill	4 cents per 42 gallon barrel
ICF Tax	6.0% of gross receipts of certain intermediate care facilities
Enhanced 911 Telephone	25 cents per switched or radio-access line
Telephone Lines (WTAP & TRS)	14 cents and 19 cents, respectively, per switched line

\*Other rates apply to other business activities or classifications.

**Table 8**  
**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:**  
**AVERAGE COST OF COLLECTION SINCE 1980**  
**Fiscal Years 1981-2011**

Fiscal Year	Expenditures <sup>1</sup> (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries <sup>2</sup>	Operations <sup>3</sup>	State <sup>4</sup>	Local	
2011	85,196	22,301	12,120.7	2,929.8	0.714
2010	83,602	27,093	11,256.7	2,763.9	0.790
2009	78,298	23,688	11,797.0	2,688.8	0.704
2008	76,305	27,388	12,862.0	2,882.0	0.659
2007	67,740	27,217	12,438.9	2,707.9	0.627
2006	66,020	27,661	11,403.1	2,486.8	0.674
2005	61,149	27,938	10,159.9	2,279.5	0.716
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	9,066.4	1,864.0	0.688
2000	51,786	22,283	8,686.9	1,754.2	0.709
1999	49,804	20,007	8,070.2	1,609.8	0.721
1998	49,605	19,464	7,782.2	1,458.4	0.747
1997	48,154	19,136	7,378.8	1,277.5	0.777
1996	47,305	18,547	7,004.6	1,116.0	0.777
1995	45,574	19,708	6,820.2	1,109.4	0.823
1994	43,733	18,965	6,414.1	1,047.3	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

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. State taxes and admin. receipts, excluding state property tax and real estate excise tax which are actually collected by the counties.

**Table 9**  
**CIGARETTE AND TOBACCO PRODUCTS TAXES**  
**Current Tax Rates and Collections for FY 2010 - 2011**

Fund / Account	Current Tax Rate As of July 1, 2011	Tax Collections	
		FY 2010	FY 2011
<b>CIGARETTE TAX<sup>1</sup></b>			
	<u>Dollars/Pack</u>		
General Fund	\$3.0250	\$291,750,931	\$432,823,129
Water Quality Account*		1,176,817	0
Violence Reduction/Drug Enforcement*		1,549,952	0
Health Services Account*		14,875,916	0
Education Legacy Account		78,678,648	0
<b>TOTAL</b>	<b>\$3.0250</b>	<b>\$388,032,264</b>	<b>\$432,823,129</b>
<b>TOBACCO PRODUCTS TAX</b>			
	<u>Wholesale Price<sup>2</sup></u>		
General Fund	95.00%	\$33,180,000	\$46,392,047
Water Quality Account*		39,508	0
Health Services Account*		151,953	0
<b>TOTAL</b>	<b>95.00%</b>	<b>\$33,371,461</b>	<b>\$46,392,047</b>

<sup>1</sup>Does not include receipts from the Puyallup tribal cigarette tax which is shared with the state.

<sup>2</sup>Maximum of \$0.65 per cigar.

\*Legislation in 2009 repealed these accounts, effective July 1, 2009. Amounts in FY 2010 represent cash receipts attributable to June, 2009. In 2011 the portion of the cigarette previously going to the education legacy account was permanently diverted to the general fund, effective 7/1/2010.

**Table 10**  
**REAL ESTATE EXCISE TAX STATISTICS**

**State REET Collections and  
Estimated Value of Real Property Sold  
Fiscal Years 1986 - 2011**

<b>Fiscal Year</b>	<b>Number of Sales</b>	<b>State Real Estate Excise Tax Collections (\$000)</b>	<b>Estimated Value of Sales (\$000,000)</b>
2011	206,805	\$378,040.7	\$29,534.4
2010	215,233	409,796.1	32,015.3
2009	198,515	397,622.8	31,064.3
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

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, 5 and 6.



Table 11

**REAL ESTATE EXCISE TAX STATISTICS\***  
**State and Local Tax Collections by County - Fiscal Year 2011**

Counties	Number of Taxable Sales	FY 2011 Collections		Estimated Value of Sales (\$000)		
		Local Taxes	State Tax**	FY 2010	FY 2011	% Change
Adams	709	\$99,595	\$509,929	\$42,479	\$39,838	(6.2) %
Asotin	740	147,659	669,600	63,286	52,313	(17.3)
Benton	6,379	3,089,649	8,903,158	857,630	695,559	(18.9)
Chelan	2,941	1,264,274	3,337,752	307,831	260,762	(15.3)
Clallam	2,654	1,214,817	3,129,572	237,158	244,498	3.1
Clark	12,840	6,727,466	17,233,570	1,889,711	1,346,373	(28.8)
Columbia	229	49,638	162,735	17,179	12,714	(26.0)
Cowlitz	3,242	618,538	2,897,091	266,715	226,335	(15.1)
Douglas	1,373	403,146	1,528,115	137,370	119,384	(13.1)
Ferry	409	33,360	170,805	18,274	13,344	(27.0)
Franklin	2,665	1,209,580	3,130,248	326,064	244,551	(24.8)
Garfield	183	17,833	91,304	7,622	7,133	(6.4)
Grant	3,232	1,020,963	3,069,381	257,451	239,795	(6.9)
Grays Harbor	3,316	577,717	2,957,796	189,148	231,078	22.2
Island	3,118	1,581,493	4,057,261	382,806	316,974	(17.2)
Jefferson	1,623	666,689	1,706,725	142,607	133,338	(6.5)
King	50,168	69,099,338	176,898,162	13,260,100	13,820,169	4.2
Kitsap	7,332	4,265,366	10,919,334	1,042,986	853,073	(18.2)
Kittitas	2,047	450,102	2,304,523	219,515	180,041	(18.0)
Klickitat	1,000	1,026,591	2,735,588	77,928	213,718	174.3
Lewis	2,776	924,175	2,407,274	192,642	188,068	(2.4)
Lincoln	728	77,623	397,589	46,723	31,062	(33.5)
Mason	2,791	723,290	1,851,622	191,940	144,658	(24.6)
Okanogan	1,818	316,121	1,602,964	150,230	125,232	(16.6)
Pacific	1,306	470,923	2,411,126	106,354	188,369	77.1
Pend Oreille	684	89,480	411,322	42,064	32,135	(23.6)
Pierce	23,944	12,472,964	31,982,901	3,009,656	2,498,664	(17.0)
San Juan	1,076	1,509,549	1,725,532	135,003	134,807	(0.1)
Skagit	4,004	1,901,557	4,867,556	464,523	380,278	(18.1)
Skamania	482	220,729	1,130,129	39,212	88,291	125.2
Snohomish	23,032	14,148,498	36,246,295	3,370,948	2,831,742	(16.0)
Spokane	12,936	5,789,953	14,915,235	1,529,256	1,165,253	(23.8)
Stevens	1,756	227,961	1,167,160	114,807	91,184	(20.6)
Thurston	7,906	4,239,632	11,144,912	1,042,633	870,696	(16.5)
Wahkiakum	233	23,724	121,472	13,369	9,490	(29.0)
Walla Walla	1,647	383,335	1,975,020	176,853	154,298	(12.8)
Whatcom	6,513	4,231,886	10,792,141	1,010,250	843,136	(16.5)
Whitman	1,142	186,508	1,124,794	96,281	87,875	(8.7)
Yakima	5,831	1,539,817	5,352,985	538,714	418,202	(22.4)
<b>TOTAL</b>	<b>206,805</b>	<b>\$143,041,539</b>	<b>\$378,040,678</b>	<b>\$32,015,319</b>	<b>\$29,534,428</b>	<b>(7.7) %</b>

\*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. Does not include tax on controlling interests collected by DOR.

\*\*Includes 1.3% retained by the county for collection costs.

**Table 12**  
**NUMBER OF STATE EXCISE TAXPAYERS**  
**Registered Accounts by County and Reporting Frequency**  
**Start of Fiscal Year 2012 (July 2011)**

County Total	Monthly	Quarterly	Annual*	Nonreporter**	Total
Adams	248	232	478	824	1,782
Asotin	206	191	410	439	1,246
Benton	2,094	2,055	3,856	5,076	13,081
Chelan	1,628	1,364	2,447	3,071	8,510
Clallam	1,313	1,348	2,718	3,328	8,707
Clark	4,486	5,939	12,444	15,268	38,137
Columbia	79	63	148	176	466
Cowlitz	1,190	1,161	2,579	3,213	8,143
Douglas	359	426	860	1,159	2,804
Ferry	77	108	211	277	673
Franklin	796	814	1,624	1,939	5,173
Garfield	29	33	57	117	236
Grant	975	869	1,660	2,492	5,996
Grays Harbor	1,077	972	1,937	2,756	6,742
Island	1,118	1,355	3,159	3,358	8,990
Jefferson	573	750	1,840	1,962	5,125
King	35,115	38,538	80,305	108,893	262,851
Kitsap	3,128	3,570	8,530	11,684	26,912
Kittitas	715	647	1,344	1,489	4,195
Klickitat	316	360	706	768	2,150
Lewis	1,040	1,086	2,365	3,113	7,604
Lincoln	163	150	345	728	1,386
Mason	653	766	1,923	2,667	6,009
Okanogan	697	690	1,372	1,729	4,488
Pacific	400	423	695	948	2,466
Pend Oreille	137	159	396	524	1,216
Pierce	9,547	10,322	22,275	29,850	71,994
San Juan	714	672	1,372	1,352	4,110
Skagit	2,042	1,973	4,192	5,379	13,586
Skamania	93	109	251	344	797
Snohomish	10,269	10,963	22,676	30,591	74,499
Spokane	6,364	6,355	13,188	17,288	43,195
Stevens	510	551	1,367	1,712	4,140
Thurston	3,281	3,758	9,067	12,053	28,159
Wahkiakum	52	82	161	160	455
Walla Walla	781	720	1,472	1,788	4,761
Whatcom	3,446	3,614	8,031	11,159	26,250
Whitman	440	328	843	1,315	2,926
Yakima	2,706	2,635	4,460	6,877	16,678
<b>SUBTOTAL</b>	<b>98,857</b>	<b>106,151</b>	<b>223,764</b>	<b>297,866</b>	<b>726,638</b>
<b>Out-Of-State</b>	<b>20,909</b>	<b>22,684</b>	<b>16,213</b>	<b>38,144</b>	<b>97,950</b>
<b>TOTAL</b>	<b>119,766</b>	<b>128,835</b>	<b>239,977</b>	<b>336,010</b>	<b>824,588</b>

\* Includes seasonal reporters.

\*\* Firms with annual gross income of up to \$28,000 which have no sales tax liability (up to \$24,000 for public utility tax) are not required to file excise tax returns.

**Table 13**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**By County and Major Industry - Calendar Year 2010**

County	Construction	Manufacturing	Wholesaling	Retailing	Services	Other	Total
Adams	8	4	8	21	43	26	110
Asotin	11	0	5	30	50	15	111
Benton	174	37	37	221	842	159	1,470
Chelan	89	19	21	135	398	99	761
Clallam	69	18	26	141	363	68	685
Clark	426	115	140	724	2,354	613	4,372
Columbia	1	1	3	6	21	5	37
Cowlitz	81	37	22	170	432	90	832
Douglas	44	4	10	32	141	38	269
Ferry	8	2	2	11	17	9	49
Franklin	77	15	31	104	314	91	632
Garfield	2	1	1	6	9	2	21
Grant	39	18	15	88	283	93	536
Grays Harbor	66	28	22	146	303	63	628
Island	89	31	20	181	470	70	861
Jefferson	32	8	15	80	228	35	398
King	2,077	557	880	3,944	16,727	3,332	27,517
Kitsap	242	66	77	524	1,304	246	2,459
Kittitas	54	12	12	78	218	43	417
Klickitat	22	7	7	37	97	43	213
Lewis	66	21	20	139	329	95	670
Lincoln	9	5	5	27	48	10	104
Mason	60	18	19	101	247	52	497
Okanogan	32	13	18	60	194	67	384
Pacific	30	2	7	49	91	30	209
Pend Oreille	10	5	5	22	40	12	94
Pierce	819	160	218	1,320	4,243	888	7,648
San Juan	41	10	14	66	163	30	324
Skagit	113	44	39	208	676	164	1,244
Skamania	9	3	1	10	46	7	76
Snohomish	949	162	257	1,223	4,269	785	7,645
Spokane	480	109	118	746	2,356	493	4,302
Stevens	37	13	12	78	148	45	333
Thurston	272	69	83	511	1,509	327	2,771
Wahkiakum	2	1	1	10	17	7	38
Walla Walla	40	10	17	78	211	46	402
Whatcom	218	69	103	407	1,281	307	2,385
Whitman	22	9	9	54	144	40	278
Yakima	127	44	48	254	740	232	1,445
Out of State	1,457	313	711	1,264	4,463	1,656	9,864
<b>TOTAL</b>	<b>8,404</b>	<b>2,060</b>	<b>3,059</b>	<b>13,306</b>	<b>45,829</b>	<b>10,433</b>	<b>83,091</b>

\*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 14A**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**Statewide by Industry - Calendar Years 2009 and 2010**

Industry	NAICS**	CY 2009	CY 2010
<b>Manufacturing</b>	<b>31-33</b>		
Food & beverages	311-312	392	428
Textiles & apparel	313-316	206	238
Lumber, wood & paper	321-322	98	92
Petroleum, chemicals, plastics	324-327	147	133
Metal products	331-332	171	166
Industrial machinery	333	67	65
Computers & electronics	334	47	74
Appliances & electrical equip.	335	12	25
Transportation equipment	336	68	74
Other manufacturing	323, 337, 339	813	765
<b>Wholesale Trade</b>	<b>42</b>		
Durable goods	423	982	1,205
Nondurable goods	424	1,820	1,803
Other wholesaling	425	60	51
<b>Retail trade</b>	<b>44-45</b>		
Motor vehicles & parts	441	472	534
Furniture & home furnishings	442	197	223
Electronics & appliances	443	421	481
Building materials	4441	159	158
Lawn & garden supply	4442	144	192
Food & beverages (off-premises)	445	764	806
Health & personal care	446	378	411
Gas stations (& mini-marts w/ pumps)	447	139	129
Apparel & accessories	448	1,149	1,085
Sporting goods, hobby, book stores	451	611	771
Department stores	4521	1	0
General merchandise	4529	40	43
E-commerce & mail order	4541	1,305	1,418
Misc. retailers	453, 4542-4543	6,261	7,055
<b>Other Business Activities</b>			
Ag., forestry, fishing, mining	11, 21	858	969
Utilities: electric, nat. gas, water/sewer	22	35	37
Construction	23	8,650	8,404
Transportation (passenger & freight)	48, 492	2,919	3,094
Warehouses	493	33	37

*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 14B - Continued**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**Statewide by Industry - Calendar Years 2009 and 2010**

Industry	NAICS**	CY 2009	CY 2010
<b>Information</b>	<b>51</b>		
Publishing	5111, 516	169	183
Software development	5112	21	32
Motion picture & audio recording	512	506	546
Radio & TV broadcasting; cable TV	515	15	35
Telephone & telecommunications	517	139	169
Information & data processing services	518-519	552	562
<b>Finance, Insurance, Real Estate</b>	<b>52-53</b>		
Banking, credit & securities	521-523, 525	1,181	1,504
Insurance agents & brokers	524	567	628
Real estate agents & brokers	531	2,418	2,637
<b>Services</b>			
<b>BUSINESS SERVICES:</b>			
Rental of tangible personal property	532-533	325	400
Legal services	5411	845	987
Accounting services	5412	1,014	1,001
Architectural & engineering services	5413-5414	2,153	2,319
Computer services	5415	2,524	2,758
Other business services	5416-5419, 55-56	15,268	16,453
<b>PERSONAL SERVICES:</b>			
Health services	62	3,617	3,999
Arts, entertainment, recreation	71	2,305	2,817
Accommodations	721	351	365
Restaurants	7221-7223	2,794	2,981
Bars & taverns	7224	186	200
Auto repair & services	8111	1,353	1,372
Personal care (beauty, barber, etc.)	8121-8122	2,914	3,314
Laundry & dry cleaning	8123	79	73
Other personal services	8129	2,530	1,642
<b>OTHER SERVICES:</b>			
Schools & government	491, 61, 92	1,887	2,321
Other services	8112-8114, 813-814, 99	2,194	2,827
<b>TOTAL NEW ACCOUNTS</b>		<b>77,326</b>	<b>83,091</b>

\*\* North American Industry Classification System.

**Table 15A**

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1900-1925**

**Selected Fiscal Years, Dollars in Thousands**

Source	1900	1905	1910	1915	1920	1925
<b>TOTAL STATE TAXES</b>	<b>\$1,570</b>	<b>\$2,419</b>	<b>\$5,726</b>	<b>\$8,926</b>	<b>\$12,205</b>	<b>\$18,191</b>
<b>Sales Taxes</b>						
Retail Sales	---	---	---	---	---	---
Use	---	---	---	---	---	---
Motor Fuels	---	---	---	---	---	3,020
Fuel Oil	---	---	---	---	---	---
Beer and Wine Excise	---	---	---	---	---	---
Liquor Sales	---	---	---	---	---	---
Cigarette	---	---	---	---	---	---
<b>Gross Receipts Taxes</b>						
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	---	---	---	---	---	---
<b>Property &amp; In-lieu Excises</b>						
State Property Tax	1,524	2,268	5,296	8,327	11,073	13,534
Vehicle Excises	---	---	---	---	---	---
PUD Privilege	---	---	---	---	---	---
<b>Other State Taxes</b>						
Inheritance and Gift	---	34	98	155	278	443
Conveyance	---	---	---	---	---	---
Admissions	---	---	---	---	---	---
Penalties/Interest	---	---	---	---	---	---

Source: Department of Revenue and Office of Financial Management.

Table 15B

(Part 2 of 5)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1930-1955**

**Selected Fiscal Years, Dollars in Thousands**

Source	1930	1935	1940	1945	1950	1955
<b>TOTAL STATE TAXES</b>	<b>\$21,310</b>	<b>\$42,596</b>	<b>\$53,529</b>	<b>\$114,241</b>	<b>\$187,145</b>	<b>\$296,256</b>
<b>Sales Taxes</b>						
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
<b>Gross Receipts Taxes</b>						
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
<b>Property &amp; In-lieu Excises</b>						
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
<b>Other State Taxes</b>						
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 15C**

(Part 3 of 5)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1960-1980**

**Selected Fiscal Years, Dollars in Thousands**

Source	1960	1965	1970	1975	1980
<b>TOTAL STATE TAXES</b>	<b>\$439,487</b>	<b>\$575,959</b>	<b>\$951,572</b>	<b>\$1,448,334</b>	<b>\$2,759,579</b>
<b>Sales Taxes</b>					
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	---	---	---	---	---
<b>Gross Receipts Taxes</b>					
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
Pari-mutuel	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
<b>Property &amp; In-lieu Excises</b>					
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
<b>Other State Taxes</b>					
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 15D

(Part 4 of 5)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 1985-2005**

**Selected Fiscal Years, Dollars in Thousands**

Source	1985	1990	1995	2000	2005
<b>TOTAL STATE TAXES</b>	<b>\$4,317,675</b>	<b>\$7,006,794</b>	<b>\$9,619,176</b>	<b>\$11,895,816</b>	<b>\$13,902,948</b>
<b>Sales Taxes</b>					
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
<b>Gross Receipts Taxes</b>					
Business and Occupator	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
<b>Property &amp; In-lieu Excises</b>					
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
<b>Other State Taxes</b>					
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	---	---
ICF 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.

**Table 15E**

(Part 5 of 5)

**STATE TAX COLLECTIONS IN WASHINGTON  
HISTORICAL DATA: 2010-2030****Selected Fiscal Years, Dollars in Thousands**

Source	2010	2015	2020	2025	2030
<b>TOTAL STATE TAXES</b>	<b>\$15,122,921</b>				
<b>Sales Taxes</b>	<b>8,972,868</b>				
Retail Sales	6,448,090				
Use	428,576				
Motor Fuels	1,238,592				
Beer and Wine Excise	59,371				
Liquor Sales	100,301				
Liquor Liter	123,000				
Cigarette	388,032				
Tobacco Products	33,372				
Convention Center	50,809				
Replacement Tire	3,632				
Solid Waste Collection	33,258				
Wood Stove Fee	324				
Brokered Natural Gas	37,725				
Rental Car	21,489				
Tribal Cigarette taxes	6,297				
<b>Gross Receipts Taxes</b>	<b>3,367,581</b>				
Business and Occupation	2,577,618				
Public Utility	373,621				
Litter	9,075				
Insurance Premiums	405,918				
Parimutuel	1,349				
<b>Property &amp; In-lieu Excises</b>	<b>1,903,610</b>				
State Property Tax	1,822,667				
Vehicle Excises	12,869				
PUD Privilege	39,123				
Timber Excise	3,102				
Leasehold Excise	25,849				
<b>Other State Taxes</b>	<b>878,862</b>				
Estate	78,717				
Real Estate Excise	411,871				
Fish	2,418				
Hazardous Substance	149,417				
Carbonated Beverage	8,553				
Petroleum Products	48,073				
Oil Spill	3,731				
ICF Tax	9,531				
Enhanced 911	20,222				
Telephone Line Taxes	9,104				
Penalties/Interest	137,225				

Source: Department of Revenue and Office of Financial Management.

## **NOTES FOR HISTORICAL STATE TAX COLLECTION TABLES**

### **Major Tax Rate and Base Changes**

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. Resale certificate replaced by seller's permit. Tax extended to digital goods. In 2010, tax extended to candy on permanent basis and bottled water on temporary basis until 6/30/2013; both effective 6/1/2010. The sales tax on candy and bottled water was repealed by the voters in Nov. 2010 per I-1107. Rural county tax deferral changed from population density basis to unemployment. Sales tax exemption for nonresidents from states with low or no sales taxes; exclusion for value-added or gross receipts taxes adopted in 2011.

#### 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. Beer excise tax increased from \$8.08 to \$23.58 per barrel, 5/1/2010 – 6/30/2013.

#### 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. Health care account repealed, 7/1/09.

#### 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. Health care and VRDE accounts repealed, 7/1/09.

#### 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, to \$2.025, 7/1/05, and to \$3.025, 5/1/2010. Contracts with Indian Tribes authorized in 2001 and extended to other tribes subsequently. Health care, VRDE and Water Quality accounts repealed, 7/1/09. Portion of the tax going to education legacy account repealed in 2011, effective July 1, 2010.

#### 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. Health care and water quality accounts repealed, 7/1/09. Rate increased to 95% of wholesale price, 5/1/2010. Max. tax per cigar raised to 65 cents.

#### 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. State tax repealed and turned over to a new local PFD in 2011; effective Nov. 30, 2010.

### 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. Tax made permanent in 2009.

### 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 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. Tax on nonprofit & public hospitals goes to general fund, 7/1/09. Rate reduction to 0.2904% for newspapers, 7/1/09. Service rate increased from 1.5% to 1.8%, 5/1/2010 – 6/30/2013; small business credit doubled for impacted service firms. Economic nexus, based on location of sales, for apportionment of tax on royalties and service income.

### 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. Rate for hauling logs on public roads reduced to 1.28%, 7/1/09.

### 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.

### Pari-mutuel Tax

Tax of 5% on gross receipts of pari-mutuel 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. Annual updating of assessed values required in all counties by 2014.

#### 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. In 2009, the Dept. of Licensing determined that this is more of a "fee" than an actual tax, so it is deleted from Tables 1 & 2.

#### 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. Receipts go to general fund, 7/1/09. New tax on canned/bottled carbonated beverages – 2 cents per 12 ounces, imposed on a temporary basis from 7/1/2010 to 6/30/2013; this tax was repealed by the voters per I-1107 in Nov. 2010.

#### 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 and on 7/1/2009 for nine months. The entire tax was scheduled to expire on 6/1/2001 but was extended to 6/1/2007 in 2000 and to 6/30/2013 in 2009.



### 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.

### ICF 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 (ICF) 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. State 911 tax increased from 20 to 25 cents per line & extended to voice over the Internet service, 1/1/2011. Admin. of county 911 tax shifted to DOR, and rate increased from 50 to 70 cents per line, 1/1/2011.

### 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. Receipts are shared with the state (30%); deposited into the state general fund.

## **Part II**

### **LOCAL EXCISE TAX DISTRIBUTIONS**

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<b>Table 16</b>	<b>Composition of Local Sales/Use Tax Rates, Highest Local Tax Rate in Each County as of July 2011</b>
<b>Table 17</b>	<b>Local Sales/Use Taxes, Types of Taxes Authorized and Utilized; FY 2011 Distributions</b>
<b>Table 18</b>	<b>City/County Local Sales/Use Tax Distributions, FY 2010-2011; Average Per Capita Receipts by County</b>
<b>Table 19</b>	<b>Local Sales/Use Tax Distributions by Type of Tax and by County; Parts A - F; FY 2011</b>
<b>Table 20</b>	<b>Local Rental Car Tax Distributions; FY 2011</b>
<b>Table 21</b>	<b>Local Hotel/Motel Tax Distributions; FY 2011</b>
<b>Table 22</b>	<b>Timber Excise Tax Distributions by County; FY 2008-2011</b>
<b>Table 23</b>	<b>Local Leasehold Excise Tax Distributions, FY 2009-2011</b>
<b>Table 24</b>	<b>Public Utility District (PUD) Privilege Tax Distributions, FY 2007-2011</b>

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**Table 16A**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of July 1, 2011\***

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	Leavenworth	1.0	0.6		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	0.3		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	0.9		0.1	
Jefferson	entire county	1.0	0.9		0.1	0.3
King	Seattle & most cities	1.0	0.9	0.9	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	0.9	0.1	
San Juan	entire county	1.0			0.1	
Skagit	all cities & PTBA	1.0	0.4		0.1	
Skamania	North Bonneville	1.0				
Snohomish	several cities*** & PTBA	1.0	0.9	0.9	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	0.8		0.1	
Wahkiakum	entire county	1.0				
Walla Walla	larger cities & PTBA	1.0	0.6		0.1	0.3
Whatcom	Bellingham	1.0	0.8		0.1	0.1
Whitman	entire county	1.0			0.1	
Yakima	Yakima (city) & Selah	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 16B**  
**COMPOSITION OF LOCAL SALES/USE TAX RATES**  
**Highest Local Tax Rate in Each County as of July 1, 2011\***

County	Juvenile Correction	Emergency Communications	Other Types of Local Sales/Use Taxes	TOTAL LOCAL TAX RATE**
Adams		0.1		1.2
Asotin				1.0
Benton	0.1			1.8
Chelan		0.1		1.8
Clallam		0.1	0.1 for mental health	1.9
Clark			0.1 for mental health	1.7
Columbia				1.4
Cowlitz				1.4
Douglas		0.1		1.6
Ferry			0.1 for mental health	1.2
Franklin	0.1			1.8
Garfield				1.0
Grant		0.1		1.4
Grays Harbor		0.1	0.1 for mental health	1.9
Island	0.1		0.1 for mental health	2.2
Jefferson		0.1	0.1 for mental health	2.5
King			0.1 for mental health	3.0
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	2.8
San Juan	0.1		0.1 for mental health	1.3
Skagit		0.1	0.1 for mental health	1.7
Skamania				1.0
Snohomish			0.1 for mental health	3.0
Spokane	0.1	0.1	0.1 pub. facil.; 0.1 mental health	2.2
Stevens				1.1
Thurston	0.1	0.1	0.1 for mental health	2.2
Wahkiakum			0.1 for mental health	1.1
Walla Walla	0.1			2.1
Whatcom	0.1		0.1 for mental health	2.2
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 9.5% in most of King County.

\*\* The statewide average local sales/use tax rate is estimated to be approximately 2.39%.

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

**Table 17**  
**SUMMARY OF LOCAL SALES/USE TAXES**  
**Types of Taxes Authorized and Utilized; FY 2011 Distributions**

Type of Local Sales/Use Tax	Authorizing Statute	Current Tax Rates	# of Levying Jurisdictions (as of 7/2011)	Amount Distributed In FY 2011
<b><u>TAXES PAID BY PURCHASERS:</u></b>				
City/County: Basic	82.14.030(1)			
Cities		0.5%	281	\$402,783,621
Counties		0.5%	39	155,837,925
City/County: Optional	82.14.030(2)			
Cities		0.1 - 0.5%	277	392,817,922
Counties		0.1 - 0.5%	37	150,237,309
Transit Districts	82.14.045(1)	0.1 - 0.9%	29	737,346,113
Criminal Justice	82.14.340	0.1%	32 *	109,474,003
Public Facilities	82.14.048	0.2%	1	7,251,090
High-Capacity Transit (RTA)	81.104.170	0.9%	1	514,316,661
Juvenile Correctional Facilities	82.14.350	0.1%	14	38,227,686
King Co. - Food/Beverage	82.14.360(1)	0.5%	1	21,522,089
Pierce Co. - Zoo/Aquarium	82.14.400(1)	0.1%	1	11,594,841
Emergency Communications	82.14.420	0.1%	14 *	23,480,280
Public Safety	82.14.450(1)	0.3%	6 *	21,528,106
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%	14 *	76,319,806
<b>Subtotal - Local Taxes Paid by Purchasers</b>				<b>\$2,662,737,452</b>
<b><u>CREDITED AGAINST STATE GENERAL FUND:</u></b>				
King Co. - Baseball Stadium	82.14.0485	0.017%	1	7,263,660
King Co. - Football/Soccer Stadium	82.14.0494	0.016%	1	6,834,657
Rural Counties	82.14.370	0.09%	32	24,055,901
Regional Centers	82.14.390	0.033%	22	18,455,595
Regional Theaters	82.14.485	0.02 - 0.025%	2	791,488
Hospital Benefit Zone	82.14.465	up to 6.5%	1 **	0
Local Infrastructure Financing	82.14.475	up to 6.5%	3	1,402,923
Local Revitalization Financing	82.14.510	up to 6.5%	6	546,086
Annexation Services	82.14.415	0.1 - 0.85%	4	8,123,122
Health Sciences	82.14.480	0.02%	1	1,444,405
<b>Subtotal - Local Taxes from State General Fund</b>				<b>\$68,917,837</b>
<b>TOTAL DISTRIBUTIONS TO LOCAL GOVERNMENT</b>				<b>\$2,731,655,289</b>

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

\*\*Distributions commence July 1, 2011.

**Table 18**  
**YIELD OF BASIC CITY/COUNTY LOCAL SALES AND USE TAX**  
**Distributions of the 0.5% Tax in Fiscal Years 2010-2011**

County	Distributions to All Cities & the County in Each County*			Per Capita Receipts	
	FY 2010	FY 2011	% Change	FY 2011	Rank
Adams	\$1,123,126	\$1,192,298	6.2 %	\$62.92	24
Asotin	1,317,239	1,433,232	8.8	66.20	21
Benton	15,772,112	17,414,796	10.4	97.89	4
Chelan	6,979,803	7,019,648	0.6	96.56	5
Clallam	4,747,621	5,023,402	5.8	70.16	15
Clark	23,089,514	24,004,813	4.0	56.09	30
Columbia	225,950	274,995	21.7	67.07	20
Cowlitz	7,418,565	7,591,190	2.3	73.92	12
Douglas	2,431,029	2,643,179	8.7	68.39	18
Ferry	306,513	316,740	3.3	41.68	38
Franklin	5,263,423	5,531,713	5.1	68.72	17
Garfield	100,816	283,737	181.4	126.11	1
Grant	6,445,835	6,644,843	3.1	73.75	13
Grays Harbor	4,300,446	4,531,604	5.4	62.16	26
Island	3,922,510	3,786,687	(3.5)	48.05	33
Jefferson	1,831,028	1,824,395	(0.4)	60.71	27
King	208,704,691	218,452,444	4.7	112.45	3
Kitsap	16,030,907	16,321,279	1.8	64.28	22
Kittitas	3,257,864	3,430,033	5.3	83.05	7
Klickitat	1,471,079	1,594,073	8.4	77.76	10
Lewis	5,417,192	5,122,353	(5.4)	67.40	19
Lincoln	488,855	559,727	14.5	52.80	32
Mason	2,618,474	2,662,154	1.7	43.57	35
Okanogan	2,574,445	2,573,631	0.0	62.47	25
Pacific	1,149,738	1,106,253	(3.8)	52.93	31
Pend Oreille	617,741	566,107	(8.4)	43.55	36
Pierce	55,240,716	57,647,398	4.4	71.87	14
San Juan	1,842,540	1,856,170	0.7	116.74	2
Skagit	10,436,095	10,614,119	1.7	90.41	6
Skamania	494,233	529,422	7.1	47.48	34
Snohomish	49,207,879	50,034,174	1.7	69.78	16
Spokane	36,243,162	36,637,361	1.1	77.51	11
Stevens	1,899,435	1,887,432	(0.6)	43.29	37
Thurston	19,569,027	20,358,467	4.0	80.12	8
Wahkiakum	169,932	128,945	(24.1)	32.24	39
Walla Walla	3,811,523	3,700,488	(2.9)	62.93	23
Whatcom	15,278,557	15,820,932	3.5	78.28	9
Whitman	2,381,480	2,716,663	14.1	60.64	28
Yakima	14,500,987	14,784,654	2.0	60.42	29
All Counties	151,519,700	155,837,925	2.8		
All Cities	387,162,384	402,783,621	4.0		
<b>TOTAL</b>	<b>\$538,682,084</b>	<b>\$558,621,545</b>	<b>3.7 %</b>	<b>\$82.54</b>	

\*Distributions of basic 0.5% local sales/use tax, excluding admin. expense (1.0%) retained by the state. This tax is well-suited for comparative purposes, because it is fully utilized in all cities and counties.

**Table 19A**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<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 0.9%</u>
Adams	\$1,192,298	\$1,162,488		
Asotin	1,433,232	840,612	\$568,601	
Benton	17,414,796	17,007,284	25,383,031	
Chelan	7,019,648	6,858,240	7,438,204	
Clallam	5,023,402	4,911,470	6,482,875	
Clark	24,004,813	23,374,653	21,976,345	
Columbia	274,995	269,190	219,204	
Cowlitz	7,591,190	7,421,629	2,829,048	
Douglas	2,643,179	2,594,564	(incl. w/ Chelan)	
Ferry	316,740	310,646		
Franklin	5,531,713	5,395,312	(incl. w/ Benton)	
Garfield	283,737	277,688		
Grant	6,644,843	6,472,510	2,757,115	
Grays Harbor	4,531,604	4,425,426	5,372,310	
Island	3,786,687	3,702,804	6,728,017	
Jefferson	1,824,395	1,783,557	2,164,152	
King	218,452,444	213,181,367	381,794,090	\$514,316,661
Kitsap	16,321,279	15,953,035	25,811,909	
Kittitas	3,430,033	3,356,475		
Klickitat	1,594,073	510,545		
Lewis	5,122,353	5,007,611	1,221,963	
Lincoln	559,727	547,433		
Mason	2,662,154	2,603,882	3,159,181	
Okanogan	2,573,631	2,519,766		
Pacific	1,106,253	1,081,389	656,315	
Pend Oreille	566,107	552,210		
Pierce	57,647,398	56,355,053	64,564,005	(incl. w/ King)
San Juan	1,856,170	1,817,737		
Skagit	10,614,119	10,370,302	8,022,014	
Skamania	529,422	51,352		
Snohomish	50,034,174	48,966,969	78,688,448	(incl. w/ King)
Spokane	36,637,361	35,823,174	40,795,568	
Stevens	1,887,432	1,847,350		
Thurston	20,358,467	19,899,947	23,492,828	
Wahkiakum	128,945	125,818		
Walla Walla	3,700,488	3,613,581	3,381,670	
Whatcom	15,820,932	15,461,579	18,283,076	
Whitman	2,716,663	2,654,800		
Yakima	14,784,654	14,445,773	5,556,144	
<b>TOTAL</b>	<b>\$558,621,545</b>	<b>\$543,555,231</b>	<b>\$737,346,113</b>	<b>\$514,316,661</b>

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 19B**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<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	\$235,473			
Asotin				
Benton	3,442,226	\$3,442,224		
Chelan	1,387,798			
Clallam	993,464			
Clark	4,741,923			
Columbia				
Cowlitz	1,501,223			
Douglas	521,603			
Ferry	62,736			
Franklin	1,092,709	1,092,709		
Garfield				
Grant	1,378,486			
Grays Harbor	870,289			
Island	748,962	748,824		
Jefferson	360,800			\$76,550
King	43,110,034			
Kitsap	3,226,896	3,225,665		
Kittitas	678,647	678,544		1,937,484
Klickitat				
Lewis	1,012,953	1,012,437		
Lincoln	102,228			
Mason	526,609	526,610		
Okanogan	511,510			
Pacific				
Pend Oreille	111,728			
Pierce	11,390,892	11,469,790		
San Juan	367,395	367,394		
Skagit	2,098,462			
Skamania				
Snohomish	10,034,948			
Spokane	7,246,098	7,245,444	\$7,251,090	6,609,258
Stevens	373,409			
Thurston	4,025,871	4,025,558		
Wahkiakum				
Walla Walla	731,347	731,419		2,037,825
Whatcom	3,127,456	3,125,996		2,930,208
Whitman	536,766	535,073		
Yakima	2,923,062			7,936,780
<b>TOTAL</b>	<b>\$109,474,003</b>	<b>\$38,227,686</b>	<b>\$7,251,090</b>	<b>\$21,528,106</b>

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 19C**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<u>County</u>	<u>Food &amp; Beverage 0.5%</u>	<u>Zoo &amp; Aquarium 0.1%</u>	<u>Em. Communications 0.1%</u>	<u>Mental Health 0.1%</u>
Adams			\$234,126	
Asotin				
Benton				
Chelan			1,376,308	
Clallam			993,039	\$991,811
Clark				4,685,849
Columbia				
Cowlitz				
Douglas			521,395	
Ferry				
Franklin				
Garfield				
Grant			1,377,545	
Grays Harbor			894,915	886,167
Island				748,244
Jefferson			360,570	360,713
King	\$21,522,089		3,224,534	41,103,305
Kitsap			3,188,196	
Kittitas				
Klickitat				
Lewis				
Lincoln			110,011	
Mason			522,843	
Okanogan				508,897
Pacific				
Pend Oreille				
Pierce		\$11,594,841		
San Juan				363,296
Skagit			2,096,633	2,088,313
Skamania				
Snohomish				10,215,273
Spokane			7,218,995	7,257,660
Stevens				
Thurston			4,014,988	3,985,164
Wahkiakum				25,602
Walla Walla				
Whatcom				3,099,512
Whitman			534,377	
Yakima				
<b>TOTAL</b>	<b>\$21,522,089</b>	<b>\$11,594,841</b>	<b>\$23,480,280</b>	<b>\$76,319,806</b>

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 19D**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<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			\$1,133,617	
Chelan			590,046	
Clallam				
Clark			1,561,072	
Columbia				
Cowlitz			494,395	\$299,074
Douglas				
Ferry				
Franklin			317,749	
Garfield				
Grant				
Grays Harbor			294,784	
Island				
Jefferson				
King	\$7,263,660	\$6,834,657	628,881	
Kitsap			1,062,876	
Kittitas				
Klickitat				
Lewis			333,794	
Lincoln				
Mason				
Okanogan				
Pacific				
Pend Oreille				
Pierce			2,621,289	
San Juan				
Skagit			691,129	
Skamania				
Snohomish			3,400,361	
Spokane			2,386,861	
Stevens				
Thurston			1,254,053	
Wahkiakum				
Walla Walla				
Whatcom			1,030,444	
Whitman				
Yakima			654,241	492,414
<b>TOTAL</b>	<b>\$7,263,660</b>	<b>\$6,834,657</b>	<b>\$18,455,595</b>	<b>\$791,488</b>

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 19E**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<u>County</u>	<u>Rural Counties*</u> <u>0.09%</u>	<u>Infrastructure-LIFT*</u> <u>6.5%</u>	<u>Hospital Benefit*</u> <u>6.5%</u>	<u>Revitalization-LRF*</u> <u>6.5%</u>
Adams	\$211,238			
Asotin	255,697			
Benton	3,090,182			(1 starts 7/1/2011)
Chelan	1,246,673			
Clallam	892,267			
Clark				(1 starts 7/1/2011)
Columbia	48,354			
Cowlitz	1,348,083			
Douglas	471,655			
Ferry	56,276			
Franklin	980,753			
Garfield	44,878			
Grant	1,236,638			
Grays Harbor	803,946			
Island	672,996			
Jefferson	324,015			
King				\$249,999
Kitsap				296,087
Kittitas	609,945			
Klickitat	285,076			
Lewis	910,006			
Lincoln	99,190			
Mason	473,136			
Okanogan	457,521			
Pacific	196,264			
Pend Oreille	100,096			
Pierce		\$999,999	(1 starts 7/1/2011)	(2 start 7/1/2011)
San Juan	329,972			
Skagit	1,884,347			
Skamania	94,949			
Snohomish				
Spokane		402,924		
Stevens	335,649			
Thurston				
Wahkiakum	22,845			
Walla Walla	656,616			
Whatcom	2,809,470			
Whitman	481,995			
Yakima	2,625,172	(1 starts 7/1/2011)		
<b>TOTAL</b>	<b>\$24,055,901</b>	<b>\$1,402,923</b>		<b>\$546,086</b>

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 19F**  
**LOCAL SALES AND USE TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<b>County</b>	<b>Annexation Area*</b> <b>0.2%</b>	<b>Health Sciences*</b> <b>0.02%</b>
Adams		
Asotin		
Benton		
Chelan		
Clallam		
Clark		
Columbia		
Cowlitz		
Douglas		
Ferry		
Franklin		
Garfield		
Grant		
Grays Harbor		
Island		
Jefferson		
King	\$6,708,741	
Kitsap		
Kittitas		
Klickitat		
Lewis		
Lincoln		
Mason		
Okanogan		
Pacific		
Pend Oreille		
Pierce		
San Juan		
Skagit		
Skamania		
Snohomish	1,414,381	
Spokane		\$1,444,405
Stevens		
Thurston		
Wahkiakum		
Walla Walla		
Whatcom		
Whitman		
Yakima		
<b>TOTAL</b>	<b>\$8,123,122</b>	<b>\$1,444,405</b>

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 20**  
**LOCAL RENTAL CAR TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<u>County</u>	<u>County Tax</u> <u>1.0%</u>	<u>Baseball Stadium</u> <u>2.0%</u>	<u>High Capacity Transit</u> <u>0.8%</u>
Adams			
Asotin			
Benton			
Chelan			
Clallam			
Clark			
Columbia			
Cowlitz			
Douglas			
Ferry			
Franklin	\$88,219		
Garfield			
Grant			
Grays Harbor			
Island			
Jefferson			
King	2,742,206	\$5,484,411	\$2,420,022
Kitsap			
Kittitas			
Klickitat			
Lewis			
Lincoln			
Mason			
Okanogan			
Pacific			
Pend Oreille			
Pierce	143,754		(incl. w/ King)
San Juan			
Skagit			
Skamania			
Snohomish			(incl. w/ King)
Spokane	408,304		
Stevens			
Thurston			
Wahkiakum			
Walla Walla			
Whatcom			
Whitman			
Yakima			
<b>TOTAL</b>	<b>\$3,382,482</b>	<b>\$5,484,411</b>	<b>\$2,420,022</b>

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

**Table 21**  
**LOCAL HOTEL/MOTEL TAX DISTRIBUTIONS**  
**Amounts for all Local Taxing Districts in Each County - Fiscal Year 2011**

<u>County</u>	<u>State-Shared Tax*</u> <u>2.0%</u>	<u>Additional Local Tax</u> <u>2.0 - 3.0%</u>	<u>Room Fee</u> <u>\$2 per day</u>
Adams	\$57,144	\$41,020	
Asotin	84,188	84,710	
Benton	833,359	833,359	\$730,148
Chelan	1,415,871	2,068,209	188,828
Clallam	613,325	612,753	
Clark	713,356	713,355	926,786
Columbia	12,089	6,001	
Cowlitz	249,627	363,554	
Douglas	36,278	72,556	
Ferry	36,755	12,029	
Franklin	241,361	241,137	214,589
Garfield	322		
Grant	532,418	532,418	
Grays Harbor	773,490	1,166,082	
Island	286,999	286,999	
Jefferson	319,659	319,659	
King	21,070,569	6,561,124	
Kitsap	461,487	461,550	
Kittitas	469,949	445,531	
Klickitat	44,869	8,048	
Lewis	284,875	284,738	
Lincoln	14,020		
Mason	128,790	129,004	
Okanogan	343,276	379,990	
Pacific	333,898	430,251	
Pend Oreille	33,156	34,743	
Pierce	1,618,069	4,128,588	1,021,735
San Juan	503,720	503,720	
Skagit	535,353	533,432	
Skamania	170,314	170,275	
Snohomish	1,692,862	1,717,300	
Spokane	2,291,834	2,285,732	2,285,800
Stevens	97,821	36,983	
Thurston	556,556	520,145	
Wahkiakum	10,005	7,444	
Walla Walla	314,418	314,703	98,021
Whatcom	858,275	858,275	
Whitman	147,966	143,258	
Yakima	1,132,315	841,912	389,256
<b>TOTAL</b>	<b>\$39,792,395</b>	<b>\$28,490,881</b>	<b>\$5,855,161</b>

Local taxes that are credited against state general fund shown with asterisk; all others paid directly by purchasers. Distributions exclude state-retained administrative fee, and do not include special local convention center taxes. D = amount cannot be disclosed for confidentiality purposes.

Table 22

**TIMBER EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2008-2011**

	FY 2008	FY 2009	FY 2010	FY 2011
<b>County Tax:<sup>1</sup></b>				
Asotin	\$25,847	\$18,815	\$218	\$1,258
Chelan	137,449	30,104	6,726	23,904
Clallam	1,622,234	1,143,939	680,678	1,066,875
Clark	516,292	324,535	422,921	732,657
Columbia	250,942	10,764	1,249	12,078
Cowlitz	2,851,545	1,566,810	1,047,377	1,685,748
Douglas	0	79	0	0
Ferry	273,433	111,866	64,092	101,209
Garfield	33,356	6,034	24,678	34,013
Grays Harbor	4,160,220	2,934,340	1,539,478	2,556,040
Island	42,788	49,456	14,395	5,658
Jefferson	1,442,865	676,832	381,824	715,662
King	1,220,494	796,326	490,813	763,425
Kitsap	383,336	143,287	112,423	188,660
Kittitas	166,417	24,926	29,738	27,871
Klickitat	1,069,447	636,005	418,580	629,862
Lewis	5,624,481	3,710,494	2,568,979	3,266,273
Lincoln	29,845	9,710	577	463
Mason	2,039,141	1,316,660	1,284,251	1,026,705
Okanogan	126,673	63,737	59,053	71,459
Pacific	3,616,436	2,881,013	1,342,607	1,220,058
Pend Oreille	696,432	347,893	169,620	209,017
Pierce	1,663,004	1,183,695	808,141	1,245,150
San Juan	8,447	1,883	311	2,133
Skagit	1,199,648	1,019,979	590,421	940,209
Skamania	519,234	294,054	227,321	504,373
Snohomish	971,355	513,453	636,706	1,143,624
Spokane	229,590	67,963	53,863	51,021
Stevens	1,234,983	819,994	354,717	370,574
Thurston	1,250,330	941,015	903,962	1,047,095
Wahkiakum	704,862	569,884	353,117	435,843
Walla Walla	27,813	3,243	0	2,465
Whatcom	565,551	500,215	436,895	480,325
Whitman	2,164	820	15	1,088
Yakima	240,866	99,388	24,541	60,854
<b>County Total</b>	<b>\$34,947,518</b>	<b>\$22,819,212</b>	<b>\$15,050,286</b>	<b>\$20,623,650</b>
<b>State Tax<sup>2</sup></b>	<b>\$6,514,662</b>	<b>\$4,630,012</b>	<b>\$3,101,913</b>	<b>\$4,025,182</b>

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 23

**LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS**  
**Fiscal Years 2009-2011**

County	FY	FY	FY 2011		
	2009	2010	County	Cities	Total
Adams	\$28,490	\$29,545	\$44,757	\$367	\$45,124
Asotin	24,940	23,378	9,759	15,451	25,210
Benton	510,389	599,760	399,655	212,958	612,613
Chelan	152,750	167,858	134,821	20,280	155,101
Clallam	279,974	308,264	127,546	186,632	314,178
Clark	779,257	760,495	305,218	505,027	810,245
Columbia	14,585	14,313	10,000	4,912	14,912
Cowlitz	298,217	404,789	227,030	60,939	287,969
Douglas	52,136	60,867	61,622	4,599	66,221
Ferry	1,770	1,567	1,338	136	1,474
Franklin	392,216	399,117	217,788	229,387	447,175
Garfield	7,039	10,096	11,826	2,100	13,926
Grant	422,377	439,438	445,205	33,952	479,157
Grays Harbor	188,087	218,692	121,109	103,623	224,732
Island	65,670	75,008	31,401	38,656	70,057
Jefferson	186,909	189,043	91,446	96,187	187,633
King	10,663,649	10,557,314	3,677,159	6,989,145	10,666,304
Kitsap	362,069	338,376	186,049	168,360	354,409
Kittitas	55,913	52,827	29,288	17,939	47,227
Klickitat	58,088	55,946	46,144	4,276	50,420
Lewis	121,408	101,556	46,569	61,801	108,370
Lincoln	22,503	20,623	36,421	1,183	37,604
Mason	93,459	98,732	97,621	876	98,497
Okanogan	62,370	47,290	60,496	7,037	67,533
Pacific	84,727	86,632	45,889	41,320	87,209
Pend Oreille	3,628	3,998	2,951	1,209	4,160
Pierce	2,200,530	2,355,649	1,006,778	1,497,561	2,504,339
San Juan	126,401	28,674	42,202	42,427	84,629
Skagit	595,637	588,564	293,007	314,954	607,961
Skamania	40,644	13,255	13,342	16,611	29,953
Snohomish	1,673,332	1,804,637	1,072,073	791,134	1,863,207
Spokane	271,168	301,183	244,578	78,720	323,298
Stevens	7,154	6,344	4,471	1,023	5,494
Thurston	363,266	397,459	142,208	236,019	378,227
Wahkiakum	11,758	11,148	9,904	0	9,904
Walla Walla	224,534	201,880	173,989	28,236	202,225
Whatcom	804,890	866,008	403,965	557,474	961,439
Whitman	176,201	201,093	129,303	69,603	198,906
Yakima	66,171	102,444	60,134	30,289	90,423
<b>TOTAL</b>	<b>\$21,494,306</b>	<b>\$21,943,862</b>	<b>\$10,065,062</b>	<b>\$12,472,403</b>	<b>\$22,537,465</b>



**Table 24**  
**PUBLIC UTILITY DISTRICT (PUD)**  
**PRIVILEGE TAX DISTRIBUTIONS**  
**Fiscal Years 2007-2011**

County	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b><u>LOCAL GOVERNMENT</u></b>					
Adams	\$903	\$711	\$1,065	\$962	\$771
Asotin	196	232	210	215	202
Benton	1,935,961	1,956,456	2,036,373	1,674,971	2,179,228
Chelan	1,277,812	1,335,011	1,299,535	1,254,388	1,148,227
Clallam	456,427	473,742	503,294	433,049	360,325
Clark	3,474,282	3,779,689	3,856,783	3,407,687	3,651,919
Cowlitz	1,615,059	1,661,104	1,599,098	1,395,358	1,437,176
Douglas	749,013	774,638	726,451	703,502	609,349
Ferry	50,852	45,599	48,922	42,965	57,887
Franklin	1,019,447	1,064,944	1,120,678	896,488	1,155,219
Grant	1,795,754	1,853,154	1,919,835	1,906,214	1,712,062
Grays Harbor	758,032	765,360	714,804	531,139	523,714
Island	113,042	116,519	123,821	126,355	122,939
Jefferson	42,164	84,161	73,092	50,666	16,788
Kitsap	3,093	3,216	3,434	2,170	1,356
Kittitas	268,672	283,310	259,564	254,031	220,068
Klickitat	240,628	243,955	253,029	241,079	204,829
Lewis	542,798	545,825	552,907	510,628	584,594
Lincoln	1,363	1,967	1,492	1,645	1,216
Mason	518,464	542,350	569,654	514,364	321,577
Okanogan	405,003	483,566	470,995	451,623	438,598
Pacific	248,475	252,595	240,535	253,961	189,016
Pend Oreille	240,924	254,048	255,609	245,794	291,019
Pierce	8,190	8,056	9,181	8,106	9,405
Skagit	2,519	2,797	2,853	2,905	2,802
Skamania	89,536	88,925	89,136	83,957	93,402
Snohomish	5,536,962	5,778,187	5,952,170	5,992,771	5,972,957
Thurston	507	626	528	382	392
Wahkiakum	35,769	37,327	39,981	32,551	27,640
Walla Walla	61,425	68,089	77,083	21,198	26,315
Whatcom	99,484	87,850	100,280	84,822	62,133
Yakima	360,414	381,343	385,138	309,232	351,839
Local Subtotal	<u>\$21,953,171</u>	<u>\$22,975,355</u>	<u>\$23,287,530</u>	<u>\$21,435,178</u>	<u>\$21,774,967</u>
<b><u>STATE GOVERNMENT</u></b>					
Schools	13,754,049	14,417,469	14,698,282	13,443,926	13,852,780
Other General Fund*	4,091,453	4,284,594	4,374,290	3,996,564	4,082,346
<b>GRAND TOTAL</b>	<b>\$39,798,673</b>	<b>\$41,677,419</b>	<b>\$42,360,102</b>	<b>\$38,875,667</b>	<b>\$39,710,093</b>

\*Includes surtax.

## Part III

### PROPERTY TAX LEVIES, COLLECTIONS AND VALUATIONS

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<b>Table 25</b>	<b>Property Tax Levies by Major Taxing District, by Calendar Year Due, 2009-2011</b>
<b>Table 26</b>	<b>Property Tax Levies by County, Due in Calendar Years 2009-2011</b>
<b>Table 27</b>	<b>Property Tax Levy Rates by County; Countywide Average Rates Per \$1,000 Assessed Value by Year Due, 2007-2011</b>
<b>Table 28</b>	<b>Property Tax Levy Rates, Average State and Local Levy Rates by County, Due in Calendar Year 2011</b>
<b>Table 29</b>	<b>Property Tax Valuations, Levies, and Average Rates, by Calendar Year Due, Past 25 Years</b>
<b>Table 30</b>	<b>Property Tax Collections by County for Calendar Year 2010</b>
<b>Table 31</b>	<b>Assessed Value of All Taxable Property by County for Taxes Due in 2009-2011</b>
<b>Table 32</b>	<b>Property Assessment Ratios by County; Real, Personal and Indicated Ratios, 2009-2010</b>
<b>Table 33</b>	<b>Property Tax Relief Programs for Households, CY 2010</b>
<b>Table 34</b>	<b>2009 State Property Tax Levy (Due in 2010)</b>

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**NOTE: More detailed property tax data are available in the Department's Property Tax Statistics report.**

**Table 25**

**PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT**

**By Calendar Year Due, 2009-2011 (\$000)**

CATEGORY	CY 2009	CY 2010	CY 2011	
	Levies	Levies	Levies	% of Total
<b>TOTAL</b>	<b>\$8,641,690</b>	<b>\$8,823,330</b>	<b>\$9,156,964</b>	<b>100.0 %</b>
<b>SCHOOLS</b>	<b>4,670,391</b>	<b>4,780,393</b>	<b>5,030,678</b>	<b>54.9</b>
State (Regular)	1,818,641	1,826,728	1,863,783	20.4
Local (Special):	2,851,750	2,953,664	3,166,895	34.6
Maint. & Operations	1,634,474	1,734,110	1,924,331	21.0
Capital/Trans. Projects	127,466	140,888	210,449	2.3
Bonds	1,089,810	1,078,667	1,032,116	11.3
<b>COUNTY</b>	<b>1,437,223</b>	<b>1,454,855</b>	<b>1,479,079</b>	<b>16.2</b>
Current Expense (Regular)	808,779	833,278	853,199	9.3
Other County Regular	146,829	114,708	111,924	1.2
Road District (Regular)	424,901	428,745	438,067	4.8
Diverted Road Funds (Reg.)	14,831	17,610	16,428	0.2
County Special	41,883	27,623	25,692	0.3
<b>CITIES AND TOWNS</b>	<b>1,160,128</b>	<b>1,187,647</b>	<b>1,205,713</b>	<b>13.2</b>
Regular Levies	1,101,339	1,129,650	1,147,761	12.5
Special Levies	58,789	57,997	57,951	0.6
<b>DISTRICTS</b>	<b>1,373,950</b>	<b>1,400,435</b>	<b>1,441,495</b>	<b>15.7</b>
Total Regular	1,245,169	1,259,266	1,286,864	14.1
Total Special	128,780	141,169	154,631	1.7
Port General (Regular)	90,900	104,317	103,505	1.1
Port Ind. Dev./Bonds (Reg.)	71,099	57,324	56,959	0.6
Port Special	0	0	0	
Fire Protection Regular	470,375	464,867	458,488	5.0
Fire Protection Special	48,182	55,235	66,029	0.7
Library Regular	230,031	242,197	269,512	2.9
Library Special	15,612	17,989	19,018	0.2
Hospital Regular	67,124	69,284	70,842	0.8
Hospital Special	31,935	31,145	30,331	0.3
Emergency Medical Regular	243,358	247,321	249,320	2.7
Emergency Medical Special	1,212	1,076	1,958	0.0
Parks Regular	28,688	29,756	34,783	0.4
Parks Special	8,816	8,846	9,590	0.1
Other Regular	43,593	44,201	43,456	0.5
Other Special	23,024	26,879	27,705	0.3

Table 26

## TOTAL PROPERTY TAX LEVIES BY COUNTY

Due in Calendar Years 2009-2011 (\$000)

County	CY 2009	CY 2010		CY 2011	
	Levies	Levies	% Change	Levies	% Change
Adams	\$17,481	\$18,357	5.0 %	\$19,942	8.6 %
Asotin	15,953	16,517	3.5	18,130	9.8
Benton	146,263	154,475	5.6	161,757	4.7
Chelan	83,430	87,450	4.8	87,260	(0.2)
Clallam	70,733	71,734	1.4	75,547	5.3
Clark	476,548	480,065	0.7	498,707	3.9
Columbia	5,682	5,892	3.7	7,307	24.0
Cowlitz	96,511	99,556	3.2	104,515	5.0
Douglas	34,751	36,931	6.3	39,153	6.0
Ferry	4,643	5,039	8.5	5,476	8.7
Franklin	60,234	59,676	(0.9)	64,498	8.1
Garfield	2,250	2,316	2.9	2,655	14.6
Grant	84,295	101,066	19.9	109,226	8.1
Grays Harbor	68,347	69,105	1.1	71,621	3.6
Island	101,961	106,113	4.1	103,218	(2.7)
Jefferson	40,713	42,607	4.7	46,242	8.5
King	3,387,692	3,427,732	1.2	3,541,731	4.0
Kitsap	293,377	304,964	3.9	303,458	(0.5)
Kittitas	44,292	45,574	2.9	49,813	9.3
Klickitat	25,067	26,004	9.2	30,050	15.6
Lewis	66,678	72,956	9.4	76,280	4.6
Lincoln	11,436	12,345	7.9	13,168	6.7
Mason	64,276	67,264	4.6	70,898	5.4
Okanogan	32,482	34,510	6.2	37,856	9.7
Pacific	27,393	27,822	1.6	29,067	4.5
Pend Oreille	10,370	10,686	3.0	11,233	5.1
Pierce	1,002,128	1,006,306	0.4	1,046,901	4.0
San Juan	40,145	39,835	(0.8)	43,454	9.1
Skagit	150,653	155,384	2.3	159,009	2.3
Skamania	10,351	11,154	7.8	11,706	5.0
Snohomish	926,794	930,734	0.4	960,449	3.2
Spokane	430,360	457,326	6.3	490,067	7.2
Stevens	30,639	31,432	2.6	33,389	6.2
Thurston	296,658	304,554	2.7	314,557	3.3
Wahkiakum	3,553	3,558	0.1	3,946	10.9
Walla Walla	55,324	59,175	7.0	60,547	2.3
Whatcom	226,686	233,881	3.2	242,870	3.8
Whitman	33,863	35,421	4.6	36,864	4.1
Yakima	161,679	167,817	3.8	174,396	3.9
<b>TOTAL</b>	<b>\$8,641,691</b>	<b>\$8,823,330</b>	<b>2.1 %</b>	<b>\$9,156,964</b>	<b>4.0 %</b>

**Table 27**

**PROPERTY TAX LEVY RATES BY COUNTY**

**Average Rates/\$1,000 of Assessed Value By Year Due, 2007-2011**

<b>County</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Adams	\$12.60	\$12.97	\$12.22	\$12.04	\$12.51
Asotin	13.33	12.45	12.52	12.19	12.44
Benton	12.49	11.96	11.54	11.59	11.67
Chelan	12.62	10.99	9.53	9.22	9.45
Clallam	8.64	8.15	8.28	8.75	9.46
Clark	10.25	9.80	10.06	11.60	13.17
Columbia	11.69	11.27	10.86	11.07	12.07
Cowlitz	11.53	10.87	10.31	10.68	11.29
Douglas	12.18	11.31	9.50	9.55	10.70
Ferry	9.60	9.02	8.91	9.14	9.21
Franklin	14.18	13.80	13.35	12.74	12.83
Garfield	11.70	11.01	11.22	10.89	11.55
Grant	13.52	13.12	12.20	11.93	12.12
Grays Harbor	13.34	11.35	10.75	10.55	10.73
Island	7.47	6.77	6.86	7.28	7.94
Jefferson	9.31	8.23	7.92	7.91	8.56
King	9.95	9.42	8.81	10.10	10.81
Kitsap	9.63	8.77	9.02	10.13	10.70
Kittitas	9.24	8.36	7.25	7.13	7.76
Klickitat	10.93	9.99	8.88	8.51	9.04
Lewis	10.41	9.64	9.00	9.64	9.88
Lincoln	12.36	11.76	11.49	11.76	11.97
Mason	11.41	9.85	9.00	8.79	8.84
Okanogan	10.69	10.43	9.41	9.58	9.58
Pacific	13.06	12.01	11.35	10.69	11.06
Pend Oreille	9.71	10.12	8.60	8.34	8.25
Pierce	11.72	10.82	10.86	11.42	12.94
San Juan	6.08	5.52	5.04	4.88	5.35
Skagit	9.93	9.02	8.96	9.77	10.52
Skamania	8.93	8.36	7.87	8.23	8.80
Snohomish	9.94	8.94	9.11	9.92	11.25
Spokane	12.84	11.33	11.33	11.86	12.94
Stevens	9.45	9.86	9.39	9.40	9.82
Thurston	11.22	9.77	9.89	10.46	11.65
Wahkiakum	9.55	8.45	7.89	7.84	8.43
Walla Walla	13.77	12.64	11.42	12.67	12.60
Whatcom	10.47	9.86	9.38	9.36	10.28
Whitman	14.41	13.58	12.68	12.86	13.03
Yakima	12.17	11.48	11.17	11.64	11.64
<b>TOTAL</b>	<b>\$10.48</b>	<b>\$9.72</b>	<b>\$9.41</b>	<b>\$10.28</b>	<b>\$11.14</b>

**Table 28**  
**PROPERTY TAX LEVY RATES**  
**Average State and Local Levy Rates by County**  
**Due in Calendar Year 2011**

County	State Levy*	All Local Regular Levies	All Local Special Levies	Total Average Levy Rate
Adams	\$2.23	\$5.62	\$4.66	\$12.51
Asotin	2.50	4.56	5.38	12.44
Benton	2.15	4.72	4.81	11.67
Chelan	2.37	4.18	2.90	9.45
Clallam	2.16	4.99	2.32	9.46
Clark	2.26	5.64	5.28	13.17
Columbia	2.11	5.92	4.04	12.07
Cowlitz	2.30	4.96	4.04	11.29
Douglas	2.21	4.51	3.98	10.70
Ferry	2.25	5.72	1.24	9.21
Franklin	2.23	4.02	6.58	12.83
Garfield	2.21	4.40	4.95	11.55
Grant	2.36	6.06	3.70	12.12
Grays Harbor	2.05	4.75	3.93	10.73
Island	2.11	3.44	2.40	7.94
Jefferson	2.14	4.49	1.93	8.56
King	2.28	4.84	3.69	10.81
Kitsap	2.38	5.09	3.23	10.70
Kittitas	2.06	3.14	2.56	7.76
Klickitat	2.11	4.42	2.51	9.04
Lewis	2.22	5.15	2.50	9.88
Lincoln	2.33	4.95	4.69	11.97
Mason	2.07	4.30	2.47	8.84
Okanogan	2.38	4.13	3.07	9.58
Pacific	2.10	5.25	3.71	11.06
Pend Oreille	2.26	4.17	1.81	8.25
Pierce	2.27	5.26	5.40	12.94
San Juan	2.28	2.39	0.67	5.35
Skagit	2.21	4.16	4.16	10.52
Skamania	2.17	5.35	1.29	8.80
Snohomish	2.21	4.19	4.85	11.25
Spokane	2.24	4.57	6.13	12.94
Stevens	2.42	4.47	2.93	9.82
Thurston	2.26	4.32	5.07	11.65
Wahkiakum	2.26	3.15	3.02	8.43
Walla Walla	2.15	5.37	5.07	12.60
Whatcom	2.46	4.36	3.47	10.28
Whitman	2.35	5.32	5.36	13.03
Yakima	2.21	5.22	4.21	11.64
State Average	\$2.26	\$4.75	\$4.13	\$11.14

\* Rate applied to local tax base.

**Table 29**  
**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	
2011	\$808,145,356	\$16,740,123	\$824,885,479	\$9,156,964	4.0 %	\$11.14
2010	845,878,405	16,229,494	862,107,898	8,823,330	2.1	10.28
2009	903,255,161	16,250,262	919,505,422	8,641,691	5.4	9.41
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

**Table 30**

**PROPERTY TAX COLLECTIONS  
Amounts by County for Calendar Year 2010**

<b>County</b>	<b>Collections of Current Taxes</b>	<b>Collections of Delinquent Taxes</b>	<b>Total Property Tax Collections</b>
Adams	\$17,698,470	\$556,955	\$18,255,425
Asotin	16,105,127	312,136	16,417,263
Benton	150,708,272	3,366,672	154,074,944
Chelan	83,865,116	2,238,864	86,103,980
Clallam	69,921,088	2,193,246	72,114,334
Clark	464,730,045	15,201,572	479,931,617
Columbia	5,854,955	44,342	5,899,297
Cowlitz	95,285,286	3,778,101	99,063,387
Douglas	35,846,578	1,029,783	36,876,361
Ferry	4,713,324	295,686	5,009,010
Franklin	58,495,521	1,514,866	60,010,387
Garfield	2,302,287	26,631	2,328,918
Grant	97,514,032	2,447,242	99,961,274
Grays Harbor	65,050,427	2,363,348	67,413,775
Island	101,646,155	1,949,073	103,595,228
Jefferson	41,610,222	527,589	42,137,811
King	3,476,125,684	65,766,601	3,541,892,285
Kitsap	294,615,179	9,644,752	304,259,931
Kittitas	41,695,686	1,757,432	43,453,118
Klickitat	24,800,314	664,142	25,464,456
Lewis	70,366,892	1,880,456	72,247,348
Lincoln	11,925,257	196,765	12,122,022
Mason	64,153,503	1,817,890	65,971,393
Okanogan	33,088,511	1,573,970	34,662,481
Pacific	25,914,613	1,384,443	27,299,056
Pend Oreille	10,105,799	535,623	10,641,422
Pierce	967,518,144	31,661,339	999,179,483
San Juan	38,436,896	1,180,678	39,617,574
Skagit	150,329,081	2,944,987	153,274,068
Skamania	10,521,171	602,554	11,123,725
Snohomish	904,406,628	25,265,077	929,671,705
Spokane	441,290,398	9,543,835	450,834,233
Stevens	29,885,202	1,098,548	30,983,750
Thurston	294,589,741	6,661,113	301,250,854
Wahkiakum	3,353,886	216,972	3,570,858
Walla Walla	57,761,625	1,197,860	58,959,485
Whatcom	226,600,363	5,181,209	231,781,572
Whitman	34,278,470	755,441	35,033,911
Yakima	161,590,839	4,535,095	166,125,934
<b>TOTAL</b>	<b>\$8,684,700,784</b>	<b>\$213,912,888</b>	<b>\$8,898,613,672</b>



**Table 31**

**ASSESSED VALUE OF ALL TAXABLE PROPERTY  
Value by County for Taxes Due in Calendar Years 2009-2011 (\$000)**

County	2008 Values	2009 Values		2010 Values	
	Tax Due 2009	Tax Due 2010	% Change	Tax Due 2011	% Change
Adams	\$1,444,259	\$1,539,995	6.6 %	\$1,613,642	4.8 %
Asotin	1,273,978	1,370,069	7.5	1,465,250	6.9
Benton	12,724,702	13,372,872	5.1	13,903,638	4.0
Chelan	8,782,569	9,512,545	8.3	9,264,830	(2.6)
Clallam	8,587,835	8,243,328	(4.0)	8,031,012	(2.6)
Clark	47,499,876	41,545,367	(12.5)	38,035,672	(8.4)
Columbia	526,642	542,986	3.1	609,358	12.2
Cowlitz	9,391,877	9,363,186	(0.3)	9,299,799	(0.7)
Douglas	3,677,115	3,886,990	5.7	3,682,245	(5.3)
Ferry	522,350	552,958	5.9	595,937	7.8
Franklin	4,543,174	4,713,261	3.7	5,064,341	7.4
Garfield	201,928	214,512	6.2	231,912	8.1
Grant	6,939,464	8,508,818	22.6	9,054,986	6.4
Grays Harbor	6,378,702	6,577,778	3.1	6,709,870	2.0
Island	14,914,592	14,629,094	(1.9)	13,049,490	(10.8)
Jefferson	5,154,461	5,400,136	4.8	5,421,260	0.4
King	385,291,643	340,324,126	(11.7)	328,630,628	(3.4)
Kitsap	32,597,301	30,196,633	(7.4)	28,434,462	(5.8)
Kittitas	6,128,464	6,411,783	4.6	6,437,116	0.4
Klickitat	2,833,378	3,067,233	8.3	3,335,201	8.7
Lewis	7,435,245	7,593,018	2.1	7,750,570	2.1
Lincoln	1,005,842	1,061,460	5.5	1,113,376	4.9
Mason	7,174,836	7,692,217	7.2	8,064,269	4.8
Okanogan	3,464,160	3,616,815	4.4	3,968,432	9.7
Pacific	2,426,907	2,616,041	7.8	2,645,559	1.1
Pend Oreille	1,208,874	1,284,207	6.2	1,365,825	6.4
Pierce	92,604,619	88,468,118	(4.5)	81,262,532	(8.1)
San Juan	7,976,670	8,165,507	2.4	8,136,499	(0.4)
Skagit	16,868,200	15,989,576	(5.2)	15,210,473	(4.9)
Skamania	1,317,226	1,357,601	3.1	1,332,265	(1.9)
Snohomish	101,983,434	94,125,213	(7.7)	85,710,608	(8.9)
Spokane	38,133,367	38,755,647	1.6	38,068,125	(1.8)
Stevens	3,277,314	3,359,094	2.5	3,418,289	1.8
Thurston	30,117,613	29,248,858	(2.9)	27,144,068	(7.2)
Wahkiakum	453,563	457,525	0.9	472,288	3.2
Walla Walla	4,870,372	4,701,506	(3.5)	4,840,327	3.0
Whatcom	24,264,824	25,077,540	3.3	23,729,066	(5.4)
Whitman	2,683,831	2,768,111	3.1	2,844,741	2.8
Yakima	14,532,870	14,492,460	(0.3)	15,056,806	3.9
<b>TOTAL</b>	<b>\$921,214,075</b>	<b>\$860,804,182</b>	<b>(6.6) %</b>	<b>\$825,004,764</b>	<b>(4.2) %</b>

Table 32

**PROPERTY ASSESSMENT RATIOS BY COUNTY**  
**Assessment Years 2009-2010**

County	Real Property		Personal Property		Combined Indicated*	
	2009	2010	2009	2010	2009	2010
Adams	99.8	92.7	92.1	94.0	99.0	92.8
Asotin	85.5	82.7	83.3	87.0	85.4	82.9
Benton	94.2	95.3	95.3	92.8	94.3	95.2
Chelan	75.7	87.1	94.5	95.6	76.2	87.4
Clallam	86.9	93.6	99.4	95.7	87.2	93.7
Clark	92.1	92.0	87.3	84.1	91.9	91.7
Columbia	89.9	100.0	92.8	96.0	91.0	98.3
Cowlitz	87.7	89.6	100.0	100.0	88.6	90.5
Douglas	97.0	92.9	94.7	94.0	96.9	93.0
Ferry	88.3	91.8	91.9	89.8	88.5	91.7
Franklin	92.4	95.7	83.8	87.1	91.8	95.1
Garfield	93.9	93.8	91.2	93.4	93.7	93.8
Grant	85.4	85.5	95.6	98.4	86.3	86.5
Grays Harbor	93.0	100.0	96.4	96.7	93.2	99.8
Island	97.3	95.9	90.1	89.2	97.2	95.8
Jefferson	95.8	96.5	98.5	96.6	95.8	96.5
King	83.9	89.9	100.0	98.7	84.6	90.3
Kitsap	85.9	88.2	98.8	98.6	86.2	88.4
Kittitas	91.5	100.0	98.2	98.8	91.8	99.9
Klickitat	88.5	100.0	100.0	100.0	91.0	100.0
Lewis	94.7	92.6	93.9	92.1	94.6	92.5
Lincoln	90.0	88.4	92.0	91.3	90.2	88.7
Mason	92.1	100.0	90.8	89.6	92.1	99.8
Okanogan	79.2	86.4	95.2	98.4	79.7	86.8
Pacific	86.8	98.8	89.2	90.3	86.9	98.6
Pend Oreille	81.8	90.7	78.0	76.3	81.6	90.0
Pierce	90.1	91.0	92.8	91.8	90.2	91.0
San Juan	93.0	89.9	92.2	92.6	93.0	89.9
Skagit	91.6	94.2	98.9	97.5	92.0	94.4
Skamania	92.1	96.6	86.8	82.5	91.7	95.5
Snohomish	93.6	93.5	98.8	99.6	93.8	93.8
Spokane	93.1	92.7	92.9	92.0	93.1	92.7
Stevens	81.1	85.6	83.0	88.0	81.2	85.8
Thurston	90.1	91.5	96.4	96.7	90.3	91.7
Wahkiakum	93.5	91.2	95.7	93.0	93.6	91.3
Walla Walla	81.4	96.4	93.9	96.1	82.3	96.4
Whatcom	85.1	83.8	93.6	91.2	85.4	84.1
Whitman	91.1	88.8	80.2	78.9	89.9	87.7
Yakima	89.0	94.4	90.3	90.6	89.1	94.1
STATEWIDE	87.7	91.1	96.6	95.9	88.1	91.3

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

**Table 33A**  
**PROPERTY TAX RELIEF PROGRAMS FOR HOUSEHOLDS:**  
**Senior Citizens and Disabled Persons Exemption**  
**Tax Savings for Taxes Due in Calendar Year 2010**

County	Number of Participants	Reduced Regular and Special Levies*	Savings from Valuation Freeze**
Adams	314	\$195,283	\$99,526
Asotin	1,049	800,038	447,223
Benton	2,124	1,622,562	477,012
Chelan	1,795	1,217,420	981,059
Clallam	2,890	2,028,674	1,095,807
Clark	6,092	6,876,196	1,930,841
Columbia	223	109,526	83,524
Cowlitz	2,947	1,805,009	906,238
Douglas	904	667,709	379,950
Ferry	354	156,251	84,772
Franklin	757	653,864	202,517
Garfield	80	39,776	24,038
Grant	2,145	1,293,761	673,168
Grays Harbor	2,812	1,782,328	955,360
Island	1,636	1,575,398	811,174
Jefferson	1,073	753,370	608,254
King	21,371	28,855,223	18,285,410
Kitsap	3,716	8,170,667	1,876,841
Kittitas	801	504,497	348,621
Klickitat	680	376,990	301,694
Lewis	2,598	1,559,908	809,274
Lincoln	496	287,133	80,428
Mason	2,642	2,835,688	1,344,173
Okanogan	1,578	696,498	367,125
Pacific	1,362	980,245	548,803
Pend Oreille	725	291,382	185,357
Pierce	11,855	13,907,225	6,669,482
San Juan	381	290,862	262,458
Skagit	3,031	2,861,209	1,308,428
Skamania	309	174,319	107,711
Snohomish	7,733	9,462,506	4,798,271
Spokane	10,453	9,245,861	4,981,957
Stevens	1,723	920,757	357,232
Thurston	4,935	4,592,287	2,189,930
Wahkiakum	228	136,533	91,605
Walla Walla	1,622	1,205,980	708,830
Whatcom	4,292	3,538,431	1,899,947
Whitman	759	505,827	225,086
Yakima	4,315	3,535,600	1,490,563
<b>TOTAL</b>	<b>114,800</b>	<b>\$116,512,793</b>	<b>\$58,999,687</b>

\*RCW 84.36.381(5)

\*\*RCW 84.36.381(6)

**Table 33B**  
**PROPERTY TAX RELIEF PROGRAMS FOR HOUSEHOLDS:**  
**Deferral of Property Taxes**  
**Amounts Deferred in Calendar Year 2010**

County	Senior Citizens/Disabled Persons*		Limited Income Households**	
	# of Participants	Amount Deferred	# of Participants	Amount Deferred
Adams	1	\$188		
Asotin				
Benton	6	12,395		
Chelan				
Clallam	4	6,767	2	\$1,781
Clark	66	139,753	15	20,628
Columbia				
Cowlitz	1	822	1	859
Douglas	2	744	1	3,872
Ferry				
Franklin				
Garfield				
Grant	2	1,133		
Grays Harbor	7	6,172		
Island	14	23,764	5	4,033
Jefferson	4	1,937	1	1,139
King	264	662,586	30	75,958
Kitsap	34	76,228	6	11,455
Kittitas	1	387		
Klickitat				
Lewis	5	3,785		
Lincoln				
Mason	1	1,813	3	4,410
Okanogan	1	3,208		
Pacific	2	3,141		
Pend Oreille				
Pierce	46	97,630	6	14,458
San Juan	2	6,232		
Skagit	12	13,617	3	4,779
Skamania			2	2,208
Snohomish	39	43,001	13	24,723
Spokane	10	30,411	7	7,578
Stevens	2	5,433		
Thurston	21	30,668	7	8,691
Wahkiakum				
Walla Walla	5	16,295	1	1,085
Whatcom	20	19,879	1	495
Whitman				
Yakima	1	873		
<b>TOTAL</b>	<b>573</b>	<b>\$1,208,864</b>	<b>104</b>	<b>\$188,153</b>

\*RCW 84.38.030

\*\*RCW 84.37.030

**Table 33C**  
**PROPERTY TAX RELIEF PROGRAMS FOR HOUSEHOLDS:**  
**Selected Other Programs Benefiting Households**  
**Calendar Year 2010**

County	Widow/widower of Veterans Assistance*		Home Improvements**	
	# of Participants	Assistance Paid in 2009	Approved Applications	Value Exempted
Adams				
Asotin				
Benton	2	\$401		
Chelan			2	\$117,676
Clallam				
Clark			16	461,591
Columbia				
Cowlitz				
Douglas			1	25,000
Ferry				
Franklin	2	615		
Garfield				
Grant				
Grays Harbor			4	121,115
Island	1	77	4	602,305
Jefferson	1	197		
King	4	1,778	1,303	62,772,025
Kitsap	1	583	10	400,988
Kittitas			1	14,900
Klickitat			10	251,840
Lewis	1	208		
Lincoln				
Mason			1	23,270
Okanogan				
Pacific			2	22,400
Pend Oreille				
Pierce	28	7,297	81	2,744,880
San Juan	1	361		
Skagit				
Skamania				
Snohomish	1	87	13	414,600
Spokane	1	185	1	38,000
Stevens	1	222		
Thurston	11	3,102	14	380,200
Wahkiakum				
Walla Walla				
Whatcom				
Whitman				
Yakima			10	419,968
<b>TOTAL</b>	<b>55</b>	<b>\$15,113</b>	<b>1,473</b>	<b>\$68,810,758</b>

\*RCW 84.39.010

\*\*RCW 84.36.400

**Table 34**  
**2010 STATE PROPERTY TAX LEVY DUE IN 2011 (\$2.06)**

<b>County</b>	<b>Combined Indicated Ratio</b>	<b>Total Market Value of All Taxable Property</b>	<b>2010 State Levy Due in 2011<sup>1</sup></b>	<b>2010 Rate on Local Levy Base<sup>2</sup></b>	<b>Assessed Value of All Taxable Property (Local Tax Base)</b>
Adams	92.8	\$1,641,687,693	\$3,386,268	2.222	\$1,523,980,008
Asotin	82.8	1,763,876,453	3,638,304	2.490	1,461,285,987
Benton	95.1	14,583,720,631	30,081,474	2.168	13,875,992,690
Chelan	87.4	10,613,799,676	21,892,818	2.361	9,271,755,673
Clallam	93.7	8,575,165,670	17,687,779	2.202	8,031,047,287
Clark	91.7	41,441,630,303	85,480,609	2.249	38,003,259,881
Columbia	98.3	606,268,349	1,250,534	2.098	595,979,011
Cowlitz	90.5	10,322,512,213	21,291,987	2.280	9,337,851,305
Douglas	92.9	3,925,569,602	8,097,174	2.219	3,648,722,653
Ferry	91.7	649,912,870	1,340,559	2.250	595,747,027
Franklin	95.1	5,222,833,834	10,773,008	2.168	4,968,377,595
Garfield	93.8	238,738,454	492,440	2.200	223,855,970
Grant	86.5	10,262,026,356	21,167,224	2.384	8,877,462,510
Grays Harbor	99.8	6,737,320,173	13,896,901	2.066	6,724,926,197
Island	95.8	13,296,298,868	27,425,942	2.153	12,738,261,037
Jefferson	96.5	5,617,742,509	11,587,576	2.137	5,421,214,221
King	90.3	363,995,338,554	750,804,037	2.283	328,810,283,851
Kitsap	88.4	32,162,588,602	66,340,963	2.333	28,439,417,100
Kittitas	99.9	6,435,274,334	13,273,879	2.064	6,430,941,657
Klickitat	100.0	3,387,139,151	6,986,567	2.063	3,387,139,151
Lewis	92.5	8,346,251,113	17,215,602	2.229	7,723,026,358
Lincoln	88.7	1,198,571,005	2,472,262	2.325	1,063,375,901
Mason	99.8	8,078,985,511	16,664,320	2.067	8,061,674,573
Okanogan	86.8	4,544,273,686	9,373,359	2.376	3,944,269,927
Pacific	98.6	2,681,055,424	5,530,146	2.092	2,643,402,094
Pend Oreille	90.0	1,517,272,946	3,129,641	2.293	1,364,794,398
Pierce	91.0	89,420,516,825	184,445,453	2.266	81,400,220,739
San Juan	89.9	9,009,826,674	18,584,343	2.294	8,102,100,152
Skagit	94.4	16,182,537,944	33,379,314	2.185	15,276,735,335
Skamania	95.5	1,397,563,895	2,882,720	2.160	1,334,679,445
Snohomish	93.8	91,631,751,555	189,006,511	2.200	85,919,606,823
Spokane	92.7	41,265,402,306	85,117,108	2.226	38,235,201,671
Stevens	85.8	3,981,361,195	8,212,254	2.405	3,414,489,635
Thurston	91.7	29,624,207,059	61,105,107	2.250	27,162,286,223
Wahkiakum	91.2	514,865,150	1,061,999	2.261	469,789,170
Walla Walla	96.4	4,973,653,259	10,259,030	2.140	4,793,363,112
Whatcom	84.1	28,143,749,357	58,051,404	2.452	23,674,756,360
Whitman	87.7	3,208,935,698	6,618,991	2.352	2,814,284,344
Yakima	94.1	16,069,641,827	33,146,446	2.192	15,119,921,718
<b>State Total</b>	<b>91.3</b>	<b>\$903,269,866,724</b>	<b>\$1,863,152,053</b>	<b>2.259</b>	<b>\$824,885,478,789</b>

1 Total market value of taxable property multiplied by statewide levy rate of \$2.0626748 per \$1,000 (incl. refund levies).

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