

Table 25

**Comparison of Assessment Ratios* for Taxes Due
in 2002 and 2003, by County**

| County | Real | | Personal | | Combined Indicated | |
|--------------|------|-------|----------|-------|--------------------|------|
| | 2002 | 2003 | 2002 | 2003 | 2002 | 2003 |
| Adams | 88.8 | 92.2 | 95.1 | 100.0 | 89.9 | 93.1 |
| Asotin | 90.6 | 91.5 | 83.2 | 85.1 | 90.1 | 91.1 |
| Benton | 89.2 | 90.2 | 91.0 | 93.0 | 89.3 | 90.4 |
| Chelan | 82.2 | 84.5 | 92.6 | 92.4 | 82.7 | 84.8 |
| Clallam | 89.8 | 89.3 | 98.4 | 97.3 | 90.3 | 89.7 |
| Clark | 93.8 | 95.4 | 95.9 | 96.8 | 93.9 | 95.5 |
| Columbia | 96.2 | 100.0 | 93.8 | 91.9 | 95.9 | 99.2 |
| Cowlitz | 91.2 | 95.5 | 99.7 | 97.9 | 92.0 | 95.7 |
| Douglas | 93.9 | 94.8 | 98.4 | 98.9 | 94.2 | 95.0 |
| Ferry | 91.8 | 100.0 | 90.0 | 95.5 | 91.6 | 99.5 |
| Franklin | 88.7 | 91.6 | 92.7 | 93.3 | 89.2 | 91.7 |
| Garfield | 95.4 | 93.3 | 94.5 | 97.7 | 95.3 | 93.8 |
| Grant | 85.8 | 91.0 | 91.1 | 93.8 | 86.4 | 91.2 |
| Grays Harbor | 91.7 | 93.1 | 99.3 | 98.0 | 92.3 | 93.5 |
| Island | 95.6 | 92.2 | 88.0 | 89.9 | 95.4 | 92.1 |
| Jefferson | 92.2 | 91.6 | 98.4 | 100.0 | 92.4 | 91.9 |
| King | 90.6 | 90.5 | 97.1 | 94.6 | 91.0 | 90.8 |
| Kitsap | 87.6 | 87.6 | 100.0 | 100.0 | 88.0 | 88.0 |
| Kittitas | 89.5 | 90.9 | 97.2 | 100.0 | 90.2 | 91.6 |
| Klickitat | 89.5 | 91.2 | 93.3 | 96.8 | 89.9 | 91.7 |
| Lewis | 92.6 | 98.1 | 94.6 | 94.6 | 93.0 | 97.4 |
| Lincoln | 92.0 | 94.4 | 82.1 | 90.7 | 90.0 | 93.8 |
| Mason | 91.8 | 90.5 | 87.7 | 90.4 | 91.7 | 90.5 |
| Okanogan | 87.1 | 96.3 | 94.9 | 94.9 | 87.7 | 96.2 |
| Pacific | 94.6 | 91.3 | 93.4 | 94.7 | 94.5 | 91.4 |
| Pend Oreille | 73.5 | 73.6 | 78.8 | 81.9 | 73.7 | 73.9 |
| Pierce | 92.7 | 89.3 | 97.7 | 93.7 | 93.0 | 89.5 |
| San Juan | 82.1 | 88.6 | 88.6 | 83.3 | 82.2 | 88.5 |
| Skagit | 94.2 | 92.7 | 96.9 | 98.9 | 94.4 | 93.2 |
| Skamania | 93.5 | 91.5 | 96.4 | 97.3 | 93.8 | 92.0 |
| Snohomish | 81.9 | 82.2 | 93.2 | 92.7 | 82.6 | 82.8 |
| Spokane | 87.5 | 89.2 | 97.9 | 97.3 | 88.5 | 90.0 |
| Stevens | 91.9 | 92.1 | 93.2 | 92.8 | 92.1 | 92.2 |
| Thurston | 88.8 | 91.6 | 95.1 | 94.3 | 89.2 | 91.8 |
| Wahkiakum | 91.3 | 87.8 | 93.2 | 93.5 | 91.5 | 88.2 |
| Walla Walla | 89.7 | 90.6 | 88.3 | 95.8 | 89.6 | 91.3 |
| Whatcom | 85.5 | 84.7 | 93.4 | 93.8 | 86.1 | 85.3 |
| Whitman | 89.9 | 91.4 | 84.2 | 81.5 | 89.0 | 90.0 |
| Yakima | 89.0 | 89.7 | 89.7 | 92.4 | 89.1 | 89.9 |
| TOTAL | 89.5 | 89.6 | 95.7 | 94.7 | 89.9 | 89.9 |

*The assessment or indicated ratio is the total assessed value of property in the county divided by total true and fair value.