



# **Treasurer's Office**

# **Annual Report**

**Fiscal Year 2013**



# YAKIMA COUNTY TREASURER

Ilene Thomson,  
County Treasurer

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February 2014

TO: Constituents and Business Partners

The Yakima County Treasurer's Office is pleased to present our Annual Report for Fiscal Year 2013. The purpose of this report is to provide you with a better understanding of what the Yakima County Treasurer's Office is responsible for as well as give you the opportunity to review our performance. While it is impossible to detail every mandated function within our operation for this report, we do show data regarding some of the significant operations.

We continue to address the increasing mandates and diverse responsibilities from Local, State and Federal laws, always with the public's trust in mind. Our top priority is the security of records and public funds. We constantly review new methods and technologies in order to gain more efficiency without compromising financial integrity.

As noted in the Special Highlights and Achievements section, you will see our continued effort in employing new systems and processes as we pursue our goals and objectives to better serve the public and our business partners.

I am confident you will find the information in this report to be useful. You will undoubtedly understand why I am so proud of my staff and their ability to meet the increasing demands on a day-to-day basis. I want to thank and acknowledge each one of them for their continued dedication to Yakima County.

It is an honor to serve you as your Yakima County Treasurer.

*Ilene Thomson*  
Yakima County Treasurer

# Yakima County Treasurer's Office

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# Yakima County Treasurer's Office

## **Mission Statement**

Our mission is to prudently handle and manage the public funds that have been entrusted to our care, to serve the taxpayers and our business partners with respect and professionalism, and to provide accurate financial reporting services.

\* \* \* \*

## **Value Statement**

Our operations and processes are established as our commitment to these values: honesty and integrity, professionalism, accountability and respect.

\* \* \* \*

## **Goals & Objectives**

Our focus is on the following goals and objectives as we carry out our fiduciary responsibilities:

- Efficient and effective receipting of property taxes and general deposits.
- Prudent cash handling, cash management and investment services.
- Effective management of taxpayer records.
- Provide service that respects the taxpayers and our business partners.
- Enhance accountability among the agencies, taxpayers and business partners we serve.
- Streamline operations and, yet, protect the public's trust.
- Develop and maintain automated systems that enhance the business operations of our office without compromising the integrity of our fiduciary responsibilities.
- Provide debt management services that meet State and Federal regulations.

\* \* \* \*

## **Contact Us**

**Office:** 128 N. Second St., Room 115, Yakima  
**Mail:** P.O. Box 22530, Yakima, WA 98907-2530  
**Website:** [www.yakimacounty.us/treasurer](http://www.yakimacounty.us/treasurer)  
**Fax:** (509) 574-2801  
**Telephone:** (509) 574-2800 Tax Information  
(509) 574-2780 Accounting Division

# Yakima County Treasurer's Office

## Treasurer

*Ilene Thomson*

## Staffing

**13.60 Employees (including the Treasurer) funded by the County's General Fund.**

**2.60 Employees funded by the Treasurer's Revolving Fund, responsible for the foreclosure and distraint.**

**1.55 Employees funded by the Treasurer's Investment Pool.**

## ***County Treasurer's Overview***

The County Treasurer provides statutorily required services in connection with:

- The reconciliation of the annual property tax certification received from the County Assessor;
- The billing, collection, receipting, distribution and reporting of both personal and real property taxes following the certification of those taxes;
- The reconciliation of the assessment rolls from the numerous special purpose districts;
- The billing, collection, receipting, distribution and reporting of benefit assessments as certified by the County's many assessment districts and of assessments for local improvement and road improvement districts;
- The recalculation of taxes based on tax record adjustment documentation received after taxes were certified by the Department of Assessment and tracking those changes to determine the amount of refund levy available;
- The receipting and reporting of all general monies collected by the Yakima County departments, the County's outside taxing and assessment districts, and other agencies as applicable;
- The receipting of leasehold excise taxes, sales and use taxes, and other funds that are remitted to the County's agencies by the State of Washington;
- The billing, collection and receipting of franchise fees, gambling taxes, and other miscellaneous revenues;
- The tracking and forecasting for all major revenues of the County including property taxes, interest and penalty on delinquent taxes, sales and use taxes, real estate excise taxes, hotel-motel taxes, investment interest, and other revenues;
- The processing of mobile home tax certificates and issuance of the movement decals along with the required collection of property taxes;

## Yakima County Treasurer's Office

- The processing of property transfers, the collection of real estate excise taxes and the electronic submission of the data to the State Department of Revenue;
- The reconciliation and management of providing Electronic Commerce services for districts, departments and taxpayers;
- The daily balancing of all charges and payments processed prior to posting into the general ledger;
- The management of providing banking services for the County and all agencies served;
- The balancing of cash between the County's bank, Treasurer's automated system and the general ledger;
- The cash flow management and investment management for the County and all outside districts and agencies;
- The processing of warrant issue and redemption for the County's and outside districts' payables and payroll;
- The administration of short-term and long-term debt for the County, all outside districts and agencies, and for the County Public Corporation, including the management of that debt until completely paid off;
- The preparation of financial reports for school districts as required by the State Office of Public Instruction;
- The compilation, analysis and remittance of County Road, Fire Districts and Library property taxes for approved city annexations;
- The financial reporting for treasury functions required of the County's Comprehensive Annual Financial Report;
- The administration of both personal property distraint (foreclosure) and real property foreclosure cases for delinquent property taxes;
- The annual reporting and administration of property sales for all Tax Title properties which are held in trust by Yakima County.
- The filing of property tax claims with the U.S. Bankruptcy Court, maintaining records and the processing of payments received from the Court Trustee; and
- The collection of advance property taxes with regards to the transfer, sale or liquidation of taxable personal property.

**In general, the County Treasurer serves as custodian of the public's money.**

# Yakima County Treasurer's Office

## *Operational Organization*

### **Financial Operations:**

- Customer Service
- Accounting and Financial Reporting
- Cash and Investment Management
- Banking Services
- Warrant Processing (issue and redemption)
- Cash Receipting and Disbursement
- Debt Service Administration and Management
- Internal Controls and Security Systems
- Management of Automated Systems, including the oversight of Treasurer's Website
- Financial Review and Analysis
- Property Tax and Benefit Assessment Certification
- Alternative Tax Payment Process (E-Checks, ACH and Credit/Debit Cards)
- Management of Approved City Annexations

### **Property Tax Administration:**

- Customer Service
- Real Estate Excise Tax Processing and Reporting
- Property Tax Billing
- Tax Record Adjustments
- Property Tax Refunds
- Bankruptcy Management
- Administration of Segregation Value Certifications
- Property Taxpayer Name and Address Changes

### **Tax Foreclosure & Distraint:\***

- Customer Service
- Administration of Real Property Tax Foreclosure—Annual Case
- Administration of Personal Property Tax Distraint—2 Cases/Year
- Administration of Road & Local Improvement District Foreclosure
- Administration of County Surplus Real Property Sale(s)
- Internal Controls and Security Systems
- Management of Automated Systems
- Administration of Tax Title Properties

\*Funded by administrative costs applied to the properties involved in foreclosure and distraint actions, so as to provide no impact to the general taxpayer.

## Yakima County Treasurer's Office

### *Special Highlights & Achievements*

The County Treasurer's Office has accomplished some very special projects that have served the citizens well. Listed below are several examples of the achievements we have been able to complete over the last year while still maintaining our daily statutory requirements.

- Recovered over \$50,000 in Sales and Use Tax revenue for the Yakima County General Fund through audits on businesses that were improperly reporting revenue to the incorrect jurisdictions.
- Partnered with The Master's Touch to offer paperless billing in an effort to reduce our paper footprint and go green. Taxpayers have the option of receiving and paying their taxes electronically with eBill-Online.com.
- Implemented the acceptance of credit/debit card payments in-office and on-line for property tax payments.
- Assisted numerous districts with acquiring debt and refinancing existing debt through both competitive and negotiated bond issues. Continued to monitor existing debt and recommended refinancing options to insure the best financial outcome for each district
- Implemented online access to the Treasurer's Office financial reports saving our taxpayers valuable resources including postage and the ability to provide this information timely to all Districts and Departments.
- Provided direct banking access to each District and Department in order to view copies of redeemed warrants. This reduced banking services costs as well as staff resources and postage and provided immediate access for the authorized employees.
- Increased the number of Districts utilizing remote deposits which allows them to deposit directly into the County Treasurer's bank account at a local branch location. This ensures protection of public funds; elimination of district bank accounts and fees; and the ability to have funds invested more rapidly.
- The Treasurer's Investment Pool (TIP) outperformed its benchmark, the Washington State Local Government Investment Pool (LGIP) by 69 basis points. TIP averaged a book yield of 0.84% compared to 0.15% for the LGIP. This higher earnings rate resulted in an additional \$2,245,000 in income distributed to fund participants during the year.
- Enhanced our ability to continue to protect public funds with the purchase of new cash machines to fight counterfeiting.



## Yakima County Treasurer's Office

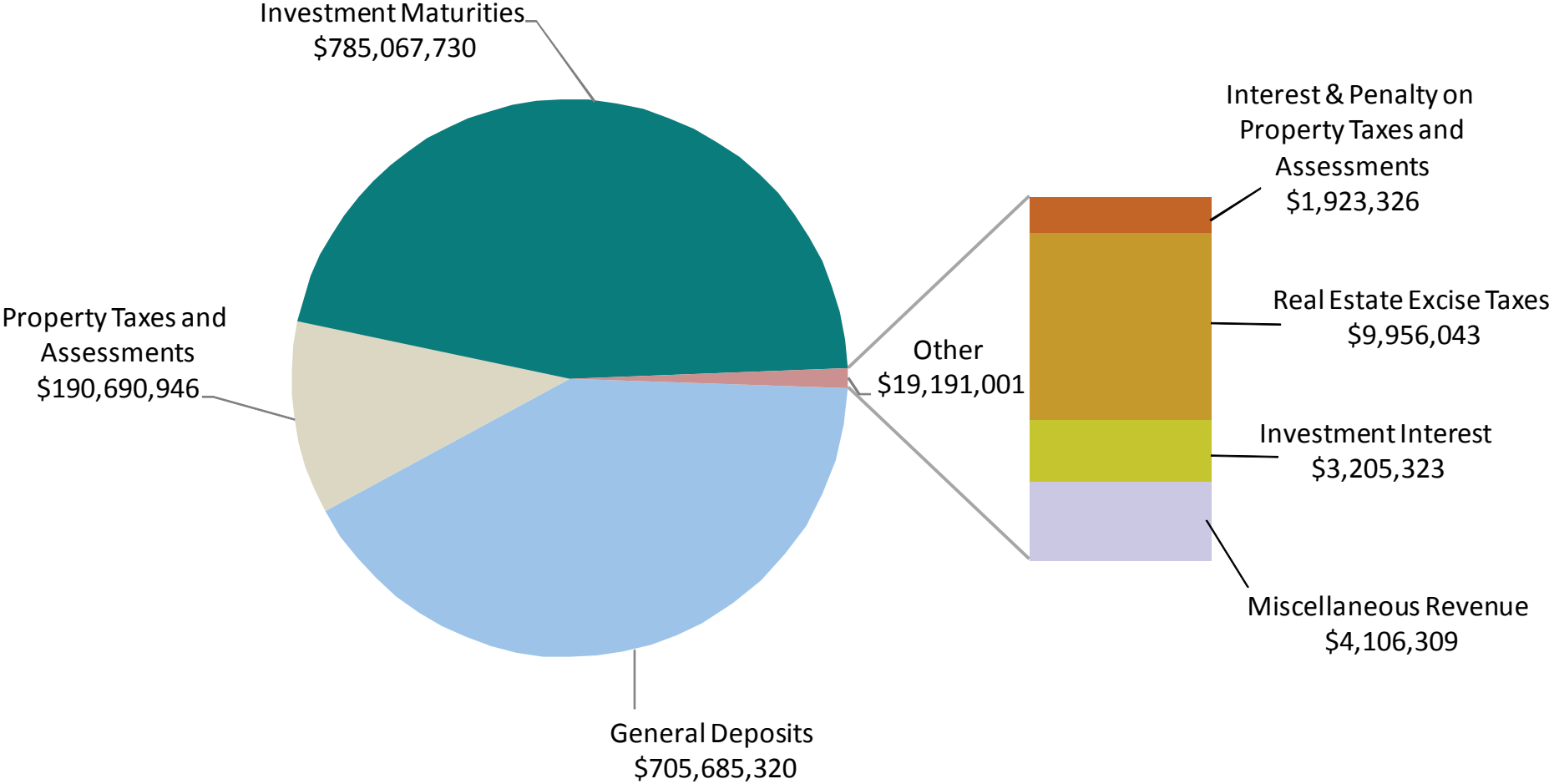
### *Summary of 2013 Receipting Activity*

General Deposits	\$ 705,685,320	41.50%
Property Taxes and Assessments	190,690,946	11.21%
Interest & Penalty on Property Taxes and Assessments	1,923,326	0.11%
Real Estate Excise Taxes	9,956,043	0.59%
Investment Maturities	785,067,730	46.16%
Investment Interest	3,205,323	0.19%
Miscellaneous Revenue	<u>4,106,309</u>	<u>0.24%</u>
<b>Total</b>	<b><u>\$ 1,700,634,997</u></b>	<b><u>100.00%</u></b>

General Deposits (Checks, cash & other tender type)	\$104,836,070
General Deposits (Bank-wired funds)	\$593,242,635
General Deposits (Remote deposits)	\$7,143,824
General Deposits (Credit cards/E-checks)	\$462,791
Total number of cashier receipts processed	137,815
Total number of investment requests processed	3,236

**Yakima County Treasurer's Office  
Summary of 2013 Receiving Activity**

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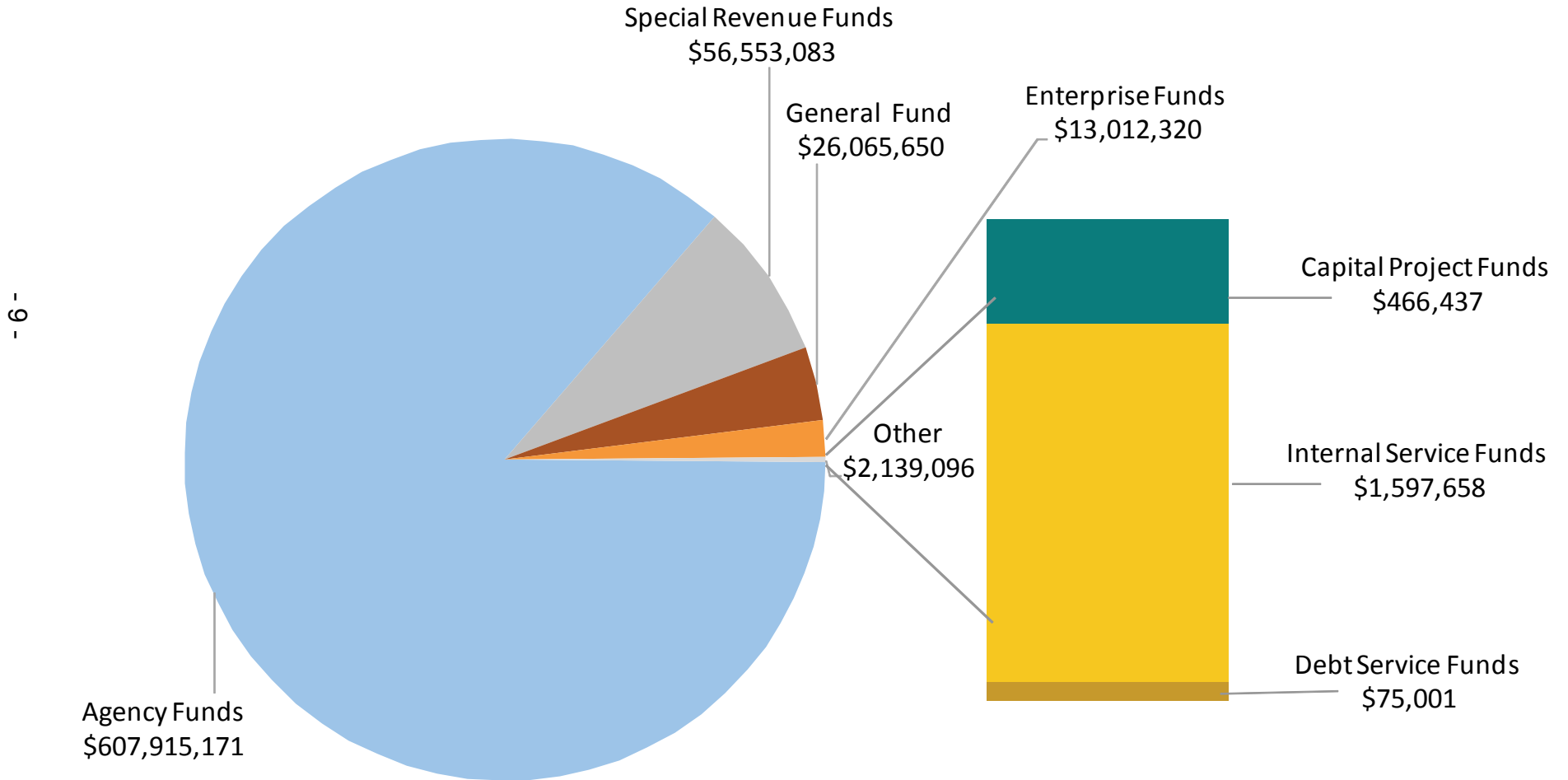


## Yakima County Treasurer's Office

### *Summary of General Deposits* (Excluding Property Taxes and Assessments)

	<u>2013</u>	<u>2012</u>
General Fund	\$ 26,065,650	\$ 25,798,710
Special Revenue Funds	56,553,083	69,168,213
Debt Service Funds	75,001	81,937
Capital Project Funds	466,437	1,467,192
Enterprise Funds	13,012,320	11,439,867
Internal Service Funds	1,597,658	1,383,256
Agency Funds	607,915,171	632,456,522
<b>Total</b>	<b><u>\$ 705,685,320</u></b>	<b><u>\$ 741,795,697</u></b>

**Yakima County Treasurer's Office  
Summary of 2013 General Deposits**



## Yakima County Treasurer's Office

### *Summary of General Deposits, All County Funds* (Excluding Property Taxes and Assessments)

	2013	2012
General Fund	\$ 26,065,650	\$ 25,798,710
Special Revenue Funds		
911	2,164,380	1,961,338
Aging & Long Term Care	10,416,376	11,088,951
Assessment & Referral	2,975,753	2,467,774
County Road	10,110,039	15,386,619
Criminal Justice Sales Tax	5,671,668	5,247,104
Department of Corrections	7,643,203	7,378,359
Department of Human Services	5,127,313	14,182,759
District Court Dispute Resolution	85,310	78,495
District Court Probation	1,593,220	1,523,070
Family Court	192,039	219,258
Flood Control	527,898	477,451
Grants Management/Community Development	3,062,499	2,650,633
Horticulture Pest & Disease Board	0	9,916
Hotel/Motel Tax	572,134	550,492
Municipal Courts	56,024	0
Naches Rail Branch	4,977	5,371
Narcotics Investigation - State	19,223	18,287
Noxious Weed Board	25,586	20,129
Parks & Recreation	19	162
PILT Title III Funds	0	127,468
Records Services	247,050	218,930
Special Operations	220,873	404,804
Supporting Investments in Econ. Diversification	5,583,645	4,790,335
Toppenish-Simcoe West Railroad	13,156	10,541
Treasurer's Funds	216	1,250
WSU Extension	10,873	18,374
Yakima County EMS	59,505	62,211
Yakima County Stormwater	165,482	264,793
Veteran's Assistance	4,622	3,339
Debt Service Funds	75,001	81,937
Capital Project Funds	466,437	1,467,192
Enterprise Funds		
Building and Fire Safety	1,740,255	1,559,615
Public Works Utility Division - Water & Sewer	1,404,381	1,206,719
Solid Waste	9,867,684	8,673,533
Internal Service Funds	1,597,658	1,383,256
Agency Funds	607,915,171	632,456,522
<b>Total</b>	<b>\$ 705,685,320</b>	<b>\$ 741,795,697</b>

## Yakima County Treasurer's Office

### ***Summary of General Deposits, County General Fund*** **(Excluding Property Taxes and Assessments)**

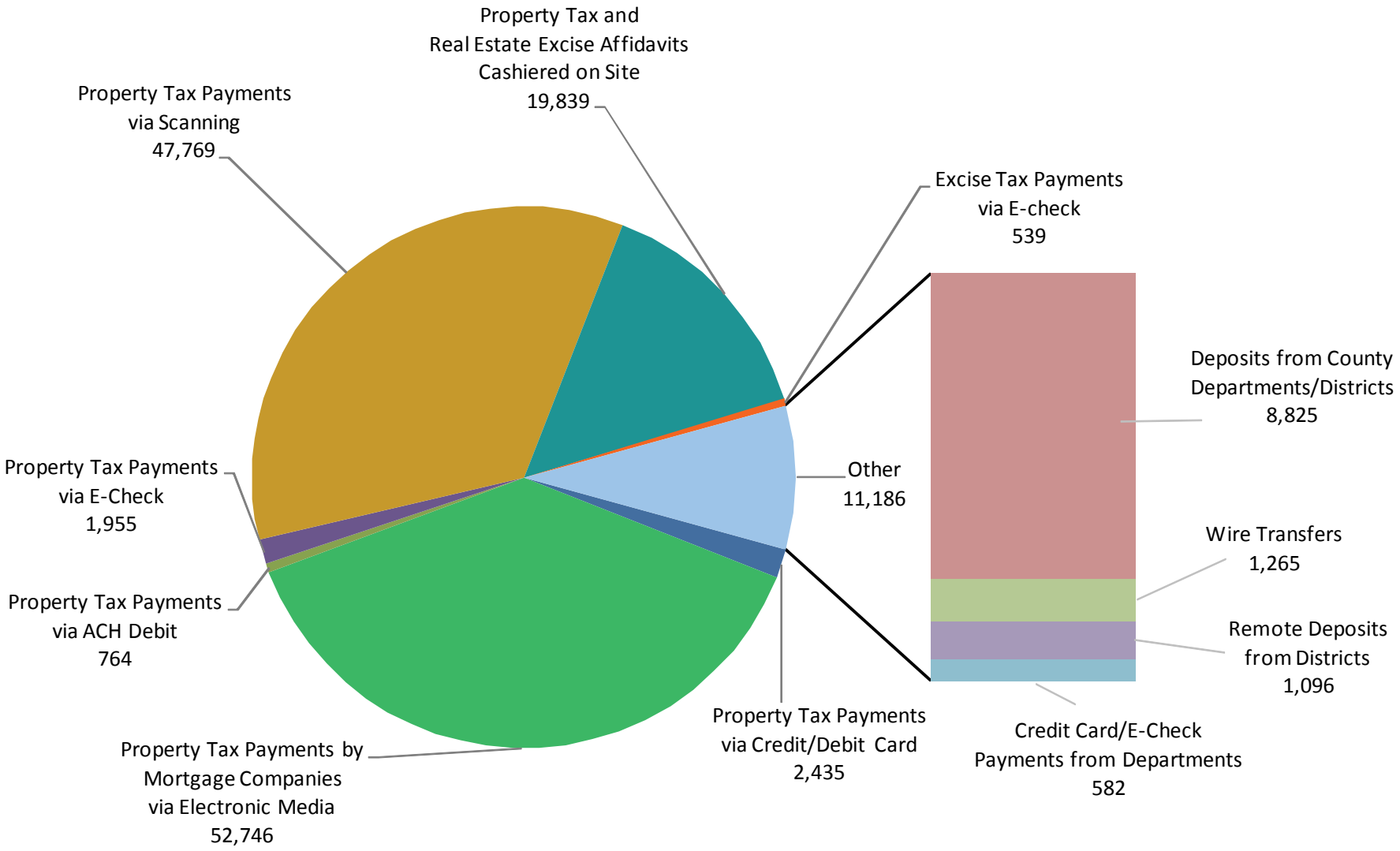
	<b>2013</b>	<b>2012</b>
A/P Reimbursement	\$ 43,646	\$ 8,255
Department of Assessment	3,476	3,594
Assigned Counsel	660,813	794,292
Assigned Counsel—Expert Services	21,389	243,778
Attorney	2,530,068	2,556,546
Auditor	1,655,169	1,612,648
Cash-In-Transit	332,024	162,921
Clerk	1,251,236	1,391,140
Commissioners	13,420,362	12,519,157
Cooperative Extension	36,319	27,464
Coroner	32,248	43,228
District Court	2,492,709	2,274,304
Dog Control	48,762	56,602
Elections	401,338	538,282
Human Resources	2,515	400
Consolidated Juvenile Services	1,299,387	1,636,805
Non-Departmental	41,907	9,242
Planning	0	3
Sheriff	1,211,540	1,152,464
Superior Court	347,346	497,855
Treasurer	104,645	104,549
Youth Service Center	128,751	165,181
<b>Total</b>	<b>\$ 26,065,650</b>	<b>\$ 25,798,710</b>

# Yakima County Treasurer's Office

## *Summary of Receipts Processed*

	<u>2013</u>	<u>2012</u>
Payments Processed by Cashier:		
Property Tax and Real Estate Excise Affidavits	19,839	20,256
Deposits from County Departments/Districts	8,825	8,858
Remote Deposits from Districts	1,096	1,245
Credit Card/E-Check Payments from Departments	582	537
Excise Tax Payments via Electronic Check	539	512
Property Tax Payments via Electronic Check	1,955	1,734
Property Tax Payments via Credit Card/Debit Card	2,435	1,760
Property Tax Payments via ACH Debit	764	1,003
Property Tax Payments by Mortgage Companies via Electronic Media	52,746	53,043
Property Tax Payments via Scanning	47,769	48,409
Wire Transfers	<u>1,265</u>	<u>1,385</u>
<b>Total</b>	<b><u><u>137,815</u></u></b>	<b><u><u>138,742</u></u></b>

**Yakima County Treasurer's Office  
Summary of 2013 Receipts Processed**

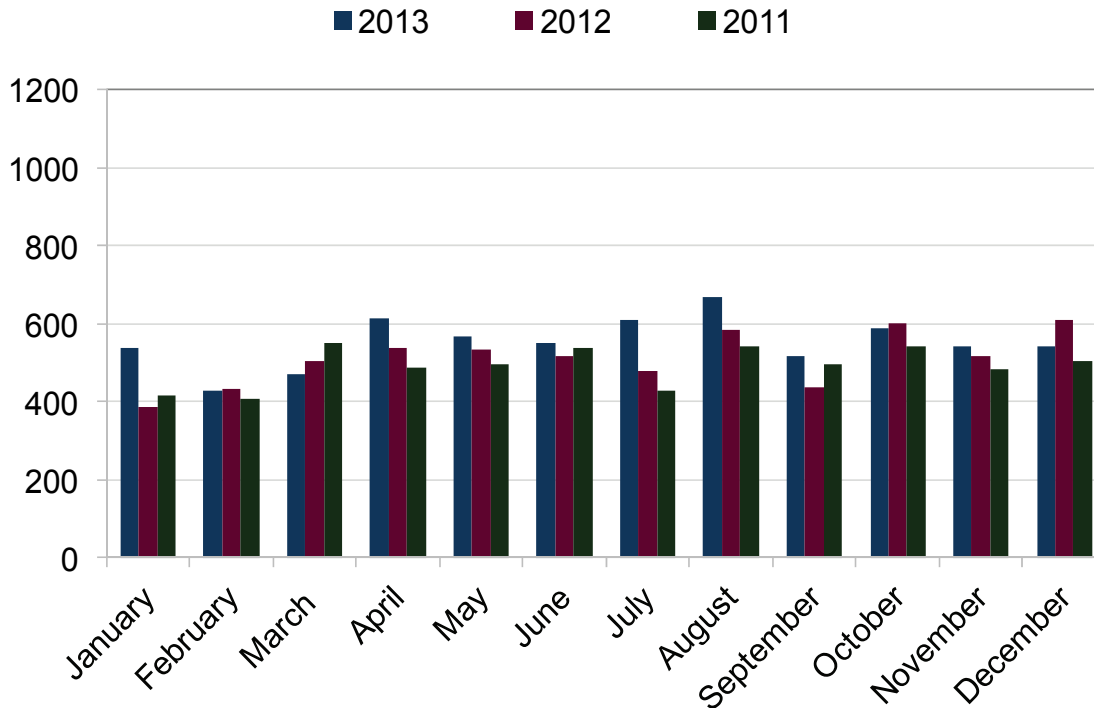




# Yakima County Treasurer's Office

## *Real Estate Excise Tax Affidavits Processed*

	<u>2013</u>	<u>2012</u>	<u>2011</u>
January	539	386	415
February	430	432	407
March	471	505	551
April	612	538	489
May	568	535	494
June	549	517	539
July	610	478	427
August	667	583	544
September	518	437	496
October	588	603	542
November	541	516	484
December	541	610	505
<b>Total</b>	<b><u><u>6,634</u></u></b>	<b><u><u>6,140</u></u></b>	<b><u><u>5,893</u></u></b>

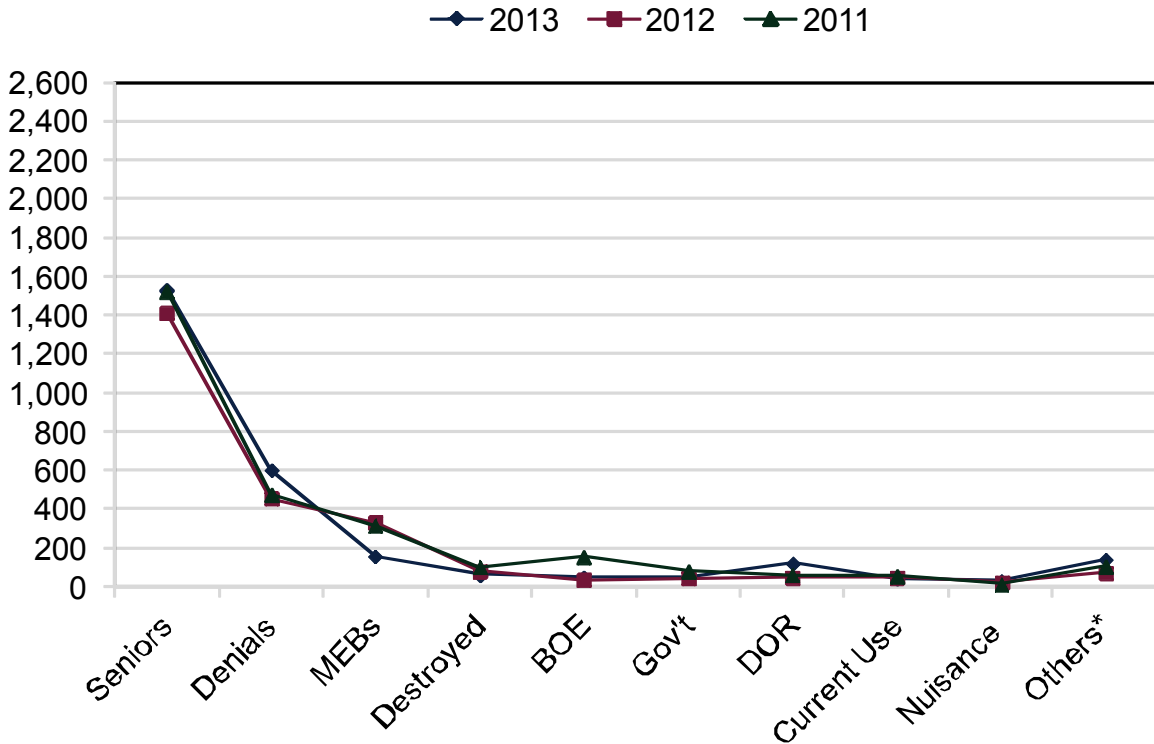


# Yakima County Treasurer's Office

## *Property Tax Record Adjustments*

Tax Record Adjustments represent changes to the property taxes that are certified by the County Assessor each year by January 15th.

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Senior/Disabled Person Exemption	1,530	1,410	1,522
Denials - Senior/Disabled Person Exemption	603	456	474
Manifest Error Board	158	331	314
Destroyed Property	63	81	100
Board of Equalization	46	36	155
Government Exemption	51	43	80
Department of Revenue Exemption	120	48	60
Current Use/Open Space	43	49	54
Nuisance Abatements	30	25	14
Others*	142	73	105
<b>Total</b>	<b><u>2,786</u></b>	<b><u>2,552</u></b>	<b><u>2,878</u></b>



\*Native American Exemption; Head of Household Exemption; Home Improvement Exemption; Personal Property Late Filing Fee; and Advance Taxes.

# Yakima County Treasurer's Office

## *Collections for Taxing Districts*

Districts	2013
<b>Yakima County</b>	
County General Fund	\$ 22,467,004
County Veteran's Assistance Fund	143,032
County Human Services	317,849
County Road	10,334,002
County Road Levy Transfer to General Fund	2,912,460
County Flood Control	1,336,090
County Emergency Medical Services	384,297
Juvenile Justice Bond Redemption	19,853
<b>Total Tax Collections for Yakima County</b>	<b>\$ 37,914,587</b>
<b>Washington State</b>	
State School Levy	\$ 36,929,756
<b>Total Tax Collections for Washington State</b>	<b>\$ 36,929,756</b>
<b>School Districts</b>	
Bickleton School District	\$ 20,887
East Valley School District	7,984,945
Grandview School District	2,743,864
Granger School District	854,684
Highland School District	2,150,276
Mabton School District	407,371
Mt. Adams School District	116,345
Naches School District	2,995,147
Selah School District	6,887,614
Sunnyside School District	2,005,305
Toppenish School District	1,655,985
Union Gap School District	1,778,112
Wapato School District	1,906,759
West Valley School District	11,134,579
Yakima School District	20,027,812
Zillah School District	1,535,056
<b>Total Tax Collections for School Districts</b>	<b>\$ 64,204,741</b>
<b>Libraries</b>	
Yakima Valley Libraries	\$ 6,476,374
<b>Total Tax Collections for Libraries</b>	<b>\$ 6,476,374</b>
<b>Port Districts</b>	
Port of Grandview	\$ 285,431
Port of Sunnyside	536,839
<b>Total Tax Collections for Port Districts</b>	<b>\$ 822,270</b>

# Yakima County Treasurer's Office

## *Collections for Taxing Districts*

Districts	2013
<b>Fire Protection Districts</b>	
Fire Protection District # 1	\$ 444,350
Fire Protection District # 2	871,132
Fire Protection District # 3	182,779
Fire Protection District # 4	1,630,434
Fire Protection District # 5	3,168,128
Fire Protection District # 6	291,884
Fire Protection District # 7	14,475
Fire Protection District # 9	110,676
Fire Protection District # 10	62,861
Fire Protection District # 11	46,787
Fire Protection District # 12	1,565,337
Fire Protection District # 14	131,362
Fire Protection District # 15	50
<b>Total Tax Collections for Fire Protection Districts</b>	<b>\$ 8,520,255</b>
<b>Cities &amp; Towns</b>	
City of Grandview	\$ 1,494,250
City of Granger	216,437
Town of Harrah	49,585
City of Mabton	168,276
City of Moxee	373,945
Town of Naches	116,206
City of Selah	1,484,347
City of Sunnyside	2,735,112
City of Tieton	184,165
City of Toppenish	861,349
City of Union Gap	1,622,158
City of Wapato	500,532
City of Yakima	18,456,683
City of Zillah	437,351
<b>Total Tax Collections for Cities &amp; Towns</b>	<b>\$ 28,700,396</b>
<b>Park Districts</b>	
Selah Park & Recreation Service Area	\$ 117,055
Naches Park & Recreation District	166,483
<b>Total Tax Collections for Park Districts</b>	<b>\$ 283,538</b>
<b>Total Collections for Taxing Districts</b>	<b><u>\$ 183,851,917</u></b>

# Yakima County Treasurer's Office

## *Collections For Special Assessment & Miscellaneous Districts*

Districts	2013
<b>Diking Districts</b>	
Diking District # 1	\$ 11,316
<b>Total Collections for Diking Districts</b>	<b>\$ 11,316</b>
<b>Drainage Districts</b>	
Drainage Improvement District # 4	\$ 53,769
Drainage Improvement District # 7	8,495
Drainage Improvement District # 11	70,340
Drainage Improvement District # 12	37,591
Drainage Improvement District # 16	2,970
Drainage Improvement District # 24	1,781
Drainage Improvement District # 28	3,356
Drainage Improvement District # 29	40,321
Drainage Improvement District # 33	15,801
Drainage Improvement District # 34	13,598
Drainage Improvement District # 38	265
Drainage Improvement District # 41	154
Drainage Improvement District # 43	17,237
Drainage Improvement District # 44	15,505
Drainage Improvement District # 46	13,960
<b>Total Collections for Drainage Districts</b>	<b>\$ 295,143</b>
<b>County Road and Local Improvement Districts</b>	
Consolidated Local Improvement District # 2008-1	\$ 15,299
Local Improvement District # 4	15,944
Road Improvement District # 99	8,357
Road Improvement District #100	1,704
General Fund	1,265
<b>Total Collections for County Road and LID's</b>	<b>\$ 42,469</b>
<b>County Miscellaneous</b>	
Horticulture Pest & Disease Board	\$ 176,651
Noxious Weed Board	372,972
<b>Total Collections for County Miscellaneous</b>	<b>\$ 549,623</b>
<b>Conservation Districts</b>	
North Yakima	\$ 89,794
South Yakima	78,895
<b>Total Collections for Conservation Districts</b>	<b>\$ 168,689</b>

# Yakima County Treasurer's Office

## *Collections For Special Assessment & Miscellaneous Districts*

Districts	2013
<b>Irrigation Districts</b>	
Ahtanum Irrigation District	\$ 98,266
Buena Irrigation District	76,746
Naches/Selah Irrigation District	1,204,270
Naches Union Irrigation District	41,090
Selah/Moxee Irrigation District	683,260
South Naches Irrigation District	48,445
Terrace Heights Irrigation District	105,463
Union Gap Irrigation District	313,973
Wenas Irrigation District	70,483
Yakima Reservation Irrigation District	118,218
Zillah Irrigation District	26,168
<b>Total Collections for Irrigation Districts</b>	<b>\$ 2,786,382</b>
<b>Mosquito Districts</b>	
Benton County	\$ 166,880
Yakima County	219,928
<b>Total Collections for Mosquito Districts</b>	<b>\$ 386,808</b>
<b>Stormwater Districts</b>	
City of Yakima	\$ 2,122,424
Yakima County	425,472
<b>Total Collections for Stormwater Districts</b>	<b>\$ 2,547,896</b>
<b>Forest Patrol</b>	
State Forest Patrol District	\$ 61,375
General Fund	1,320
<b>Total Collections for Forest Patrol</b>	<b>\$ 62,695</b>
<b>Total Collections for Special Assessments &amp; Miscellaneous Districts</b>	<b>\$ <u>6,851,121</u></b>

# Yakima County Treasurer's Office

## *Property Tax and Assessment Levies*

	<u>2013</u>	<u>2012</u>	<u>2011</u>
State School	\$ 37,153,009	\$ 35,071,913	\$ 33,158,974
Local School	64,511,047	63,513,155	60,922,528
Yakima County	26,012,213	23,257,240	22,909,674
County Road	10,280,230	13,021,298	12,796,335
County Flood	1,340,903	1,313,692	1,286,860
Fire Districts	7,515,050	7,241,185	7,082,541
Cities & Towns	26,868,297	26,117,359	25,791,999
EMS	3,353,052	3,292,085	3,234,428
Other Districts*	7,615,320	7,360,141	7,240,834
Special Assessments**	7,222,247	7,049,123	6,898,209
<b>Total</b>	<b><u>\$ 191,871,368</u></b>	<b><u>\$ 187,237,191</u></b>	<b><u>\$ 181,322,382</u></b>

\*Includes Library, Port and Park Districts

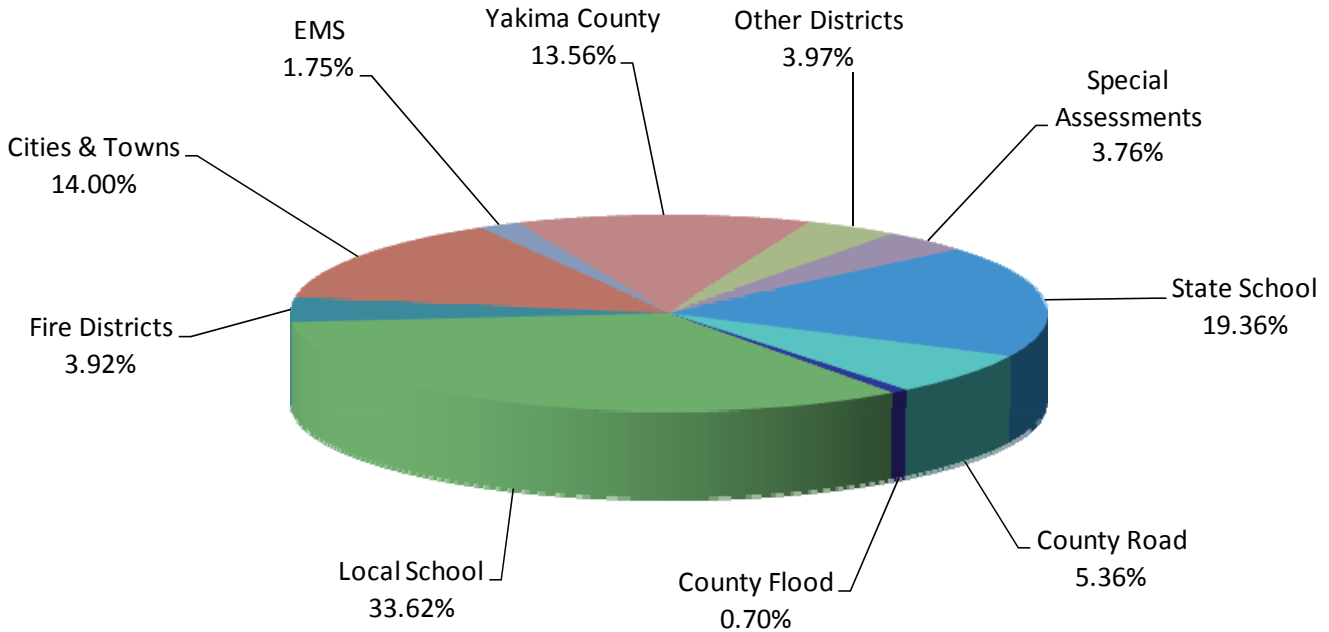
\*\*Includes Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, Horticulture, State Game and State Forest Patrol Assessments.

## *Taxable Value Trends*

Assessed Value / Tax Year	Total Taxable Value in Dollars	% of Increase or Decrease
2012 / 2013	14,843,676,188	1.19%
2011 / 2012	14,669,103,262	(2.57%)
2010 / 2011	15,056,805,667	3.89%
2009 / 2010	14,492,460,315	(0.28%)
2008 / 2009	14,532,869,569	6.26%
2007 / 2008	13,676,652,623	8.55%
2006 / 2007	12,599,607,728	6.22%
2005 / 2006	11,861,793,103	7.23%
2004 / 2005	11,062,056,969	4.20%
2003 / 2004	10,615,866,074	4.10%
2002 / 2003	10,197,814,475	3.57%
2001 / 2002	9,846,504,348	2.08%
2000 / 2001	9,646,266,480	4.54%
1999 / 2000	9,227,653,300	6.38%

# Yakima County Treasurer's Office

## *2013 Property Tax and Assessment Distribution*



### Taxes & Assessments:

State School	\$ 37,153,009	19.36%
Local School	64,511,047	33.62%
Yakima County	26,012,213	13.56%
County Road	10,280,230	5.36%
County Flood	1,340,903	0.70%
Fire Districts	7,515,050	3.92%
Cities & Towns	26,868,297	14.00%
EMS	3,353,052	1.75%
Other Districts:	7,615,320	3.97%
Library, Port and Park Districts		
Special Assessments	<u>7,222,247</u>	<u>3.76%</u>
Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, Horticulture, State Game and State Forest Patrol Assessments		
<b>Total Billed for 2013</b>	<b><u><u>\$ 191,871,368</u></u></b>	<b><u><u>100.00%</u></u></b>



# Yakima County Treasurer's Office

## *Property Tax Information for Taxpayers*

**Payment Instructions:** Please make checks payable to "Yakima County Treasurer." Statements or parcel numbers must accompany payments for correct application. Without these, payments will be returned. The Federal Postmark (Federal Post Office cancellation) is used to determine the payment date for mailed payments (RCW 1.12.070). Taxes are payable in U.S. currency and/or check, money order, cashier's check, electronic check, credit card, or debit card. Two party checks will not be accepted.

**Payment Information:** Property taxes and assessments become due and payable upon certification of the tax roll with the first-half due by April 30 and second-half due by October 31, if applicable. All real property and mobile homes where current year's taxes are more than \$50 may be paid in half with any applicable interest and penalty only through October 30; on October 31, those taxes are due in full (RCW 84.56.020).

**Alternative Payment Options:** The County Treasurer has alternative payment options to the standard payment by mail or in-office visit. Taxpayers can pay property taxes by: (1) E-check/debit card via our website through Official Payments Corporation, (2) Credit card via our website or by touch-tone telephone through Official Payments Corporation, (3) Credit/debit card in our Office through Official Payments Corporation, or (4) taxpayer authorization to debit his/her bank account.

**Bank-Returned Checks and Voided Payments:** A \$30 service fee is charged on all payments which must be voided as a result of a bank-returned check or payment voided for an authorized alternative payment. Each parcel record is then subject to applicable interest, penalty and costs as required by State law. Repayment for the parcel(s) is required by certified funds (cashier's or bank-certified check, money order or cash). All other forms of payment will be returned.

**Payment Under Protest:** To preserve your right to seek a court-ordered refund, payments under protest must be in writing and included with the property tax payment (RCW 84.68.020 and WAC 458-18-215).

**Voter-Approved Taxes:** Voter-approved taxes are the result of an authorization by the voters during an election process to levy taxes for a taxing district to finance maintenance & operation expenses and/or to finance debt repayment for the applicable tax year.

## ***Property Tax Information for Taxpayers***

**Delinquent Accounts:** Property taxes become delinquent May 1st for first-half and November 1st for second-half.

- Interest accrues on delinquencies at 1% per month for the full amount of taxes and/or assessments outstanding.
- Penalty is assessed against current year's delinquencies at 3% on June 1st and 8% on December 1st.
- All real property and mobile homes where current year's taxes are more than \$50 may be paid in half with any applicable interest and penalty only through October 30th; on October 31st, those taxes are due in full. All other personal property taxes must have first-half paid by April 30th to avoid Distraint and associated costs.
- Real property foreclosure begins May 1st for real property taxes and assessments delinquent 3 or more years. Collection fees will be assessed during this process.

**Note:** Personal property includes:

- Mobile homes taxed separately from land;
- Summer homes/cabins on leased land,
- Leases (structures, land, crop, etc.);
- State assessed properties;
- Farm/business and leased equipment.

Advance tax collection may be applicable in certain cases upon sale, dissipation or liquidation (RCW 84.56.090). Distraint begins May 1st & November 1st (RCW 84.56.070). Collection fees will be assessed during each process.

**Name and Address Changes:** All taxpayers must make certain that the taxpayer name and mailing address, which is maintained by the County Treasurer's Office, is correct. If you move or your mailing address is changed by the postal service or other agency, you must submit a taxpayer change notice to the office by mail, fax or via the Taxpayer Record Change form located on our website. Your notice must include all parcel numbers for accurate record changes. A signature is required for all taxpayer record changes.

Since 1998, we no longer place a mortgagor name and address on our tax records. This was done primarily to keep our records more up-to-date and has been a very successful procedural change. Subsequently, this practice has been adopted by many of our peers throughout the State.

## *Property Tax Information for Taxpayers*

**Senior Citizen and Disabled Person Exemptions:** You may qualify for a reduction in property tax if you meet *all* of the following qualifications:

- You are at least 61 years of age OR permanently disabled (unable to pursue an occupation).
- You own AND occupy a house, mobile home or unit of a cooperative housing association.
- You and your spouse or co-tenant(s) have a combined disposable (gross, not taxable) income (including social security benefits) of \$35,000 or less.

The exemption varies depending on your income. If you think you may qualify, please bring verification of your prior year's income into the Department of Assessment and file an application for exemption. If you have questions or are unable to come into the office, please call for information. Failure to re-apply or report a status change may result in denial of the exemption and applicable taxes re-instated.

Senior Citizens and Disabled Persons Deferral or other claims for a change in assessed value: Those who qualify for the Senior Citizens and/or Disabled Persons property tax exemption may also defer property taxes and special assessments on up to 80% of the equity in their home. Contact the Department of Assessment for information regarding exemptions. Phone: 509-574-1100. Internet address: [www.yakimacounty.us/assessor](http://www.yakimacounty.us/assessor)

**Other Deferral Program:** If you are a homeowner with limited income, Washington State has a program that may help you pay your property taxes and/or special assessments. Under this deferral program, the Department of Revenue pays your 2nd half property taxes and/or special assessments on your behalf. The deferred amount, plus interest, becomes a lien in favor of the State until the total amount is repaid. For questions about the laws and rules governing this program, contact the Department of Revenue at (360) 534-1416.

If you believe that you qualify for any other type of change to the assessed value of your property, you must contact the Department of Assessment. Such claims are reviewed by that office; if it is determined that a value adjustment is applicable, a notice will be sent to the taxpayer and the Treasurer's Office. Our staff will make the appropriate tax record adjustment and notify you if there is a pending refund or if your taxes are being increased. Because there has been a dramatic increase of authorized tax record adjustments in recent years, it may take 30-90 days for our staff to process such changes.

# Yakima County Treasurer's Office

## Principal Taxpayers

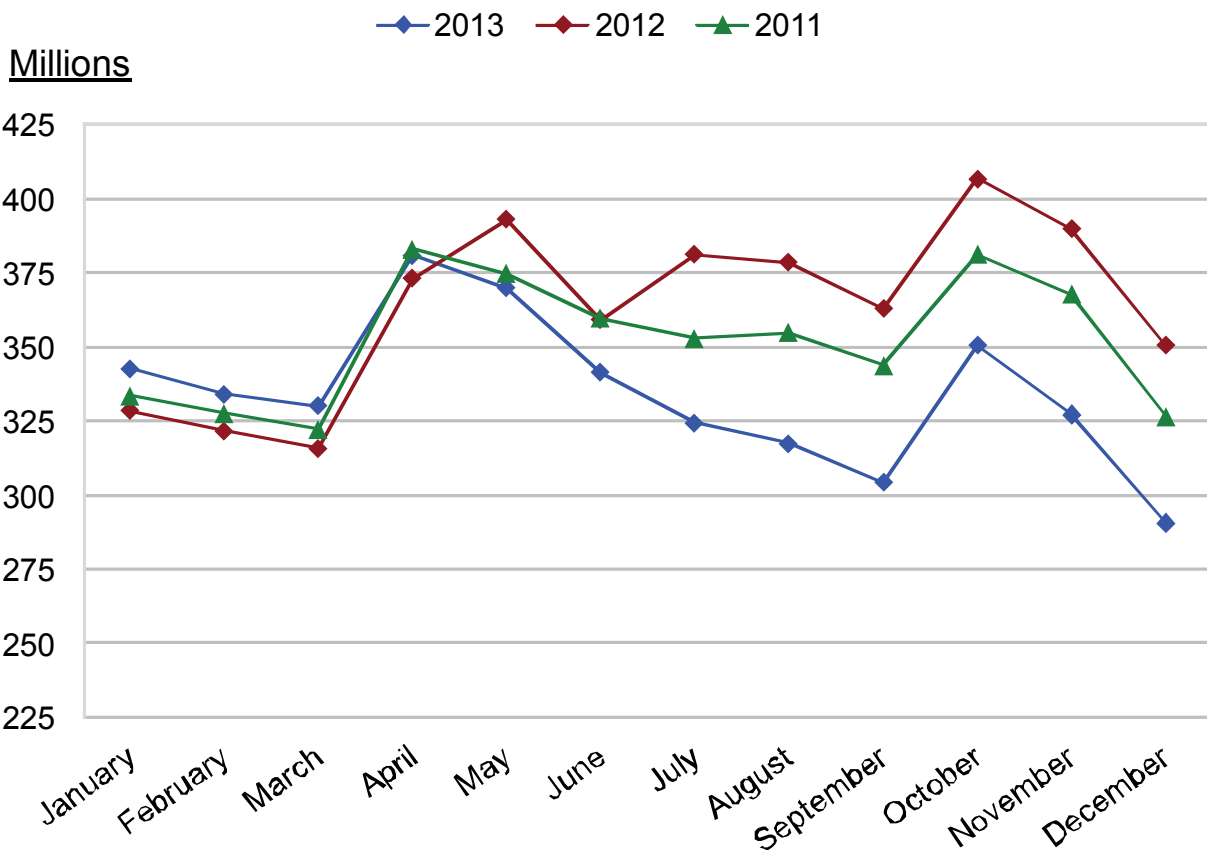
Current Year and Nine Years Ago

Taxpayer	Type of Business	2013			2004		
		Taxable Value	Rank	Percent of Total Taxable Value	Taxable Value	Rank	Percent of Total Taxable Value
Pacificorp	Utilities	\$ 151,346,305	1	1.032%	\$ 103,274,969	1	0.973%
Wal-Mart Stores Inc.	General Merchandise	96,528,333	2	0.658%	33,347,182	10	0.314%
Yakima HMA, Inc. (Yakima Regional)	Health Care Services	73,257,421	3	0.499%	73,175,908	2	0.689%
Washington Fruit & Produce Co.	Agriculture	58,933,889	4	0.402%			
Zirkle Fruit Company	Agriculture	58,664,111	5	0.400%	54,092,234	3	0.510%
Evans Fruit Company Inc.	Crop Production	58,595,005	6	0.399%			
Centercal Properties LLC	Retail Development	51,470,200	7	0.351%			
Roy Farms Inc	Agriculture	47,353,824	8	0.323%			
Borton & Sons Inc.	Wholesale Trade	39,725,441	9	0.271%			
Tree Top Incorporated	Food Manufacturing	39,634,543	10	0.270%	48,793,308	4	0.460%
Snokist Growers Incorporated	Food Manufacturing				41,467,353	5	0.391%
Shields Bag & Printing Co.	Plastic Bag Manufacturing				38,021,445	6	0.358%
Darigold Retail	Dairy Products				37,288,564	7	0.351%
John I Haas, Inc.	Hop Processing				35,530,647	8	0.335%
Boise Cascade Corporation	Lumber Products				34,357,789	9	0.324%
<b>TOTAL</b>		<b><u>\$675,509,072</u></b>		<b><u>4.605%</u></b>	<b><u>\$499,349,399</u></b>		<b><u>4.705%</u></b>
<b>Yakima County Total Taxable Value</b>		<b>\$14,671,231,105</b>			<b>\$10,615,866,074</b>		

# Yakima County Treasurer's Office

## *Treasurer's Investment Pool Portfolio*

	<b>2013</b>	<b>2012</b>	<b>2011</b>
January	\$ 342,627,444	\$ 328,537,219	\$ 333,579,855
February	333,996,897	321,787,630	327,577,143
March	329,977,140	315,708,151	322,130,826
April	380,808,386	373,191,798	383,070,466
May	369,860,213	393,055,747	374,714,552
June	341,440,620	359,107,859	359,703,676
July	324,451,284	381,227,494	352,989,277
August	317,501,352	378,401,962	354,736,463
September	304,134,538	362,957,028	343,866,597
October	350,467,442	406,643,083	381,322,726
November	327,235,343	389,898,509	367,705,718
December	290,679,797	350,438,002	326,450,157



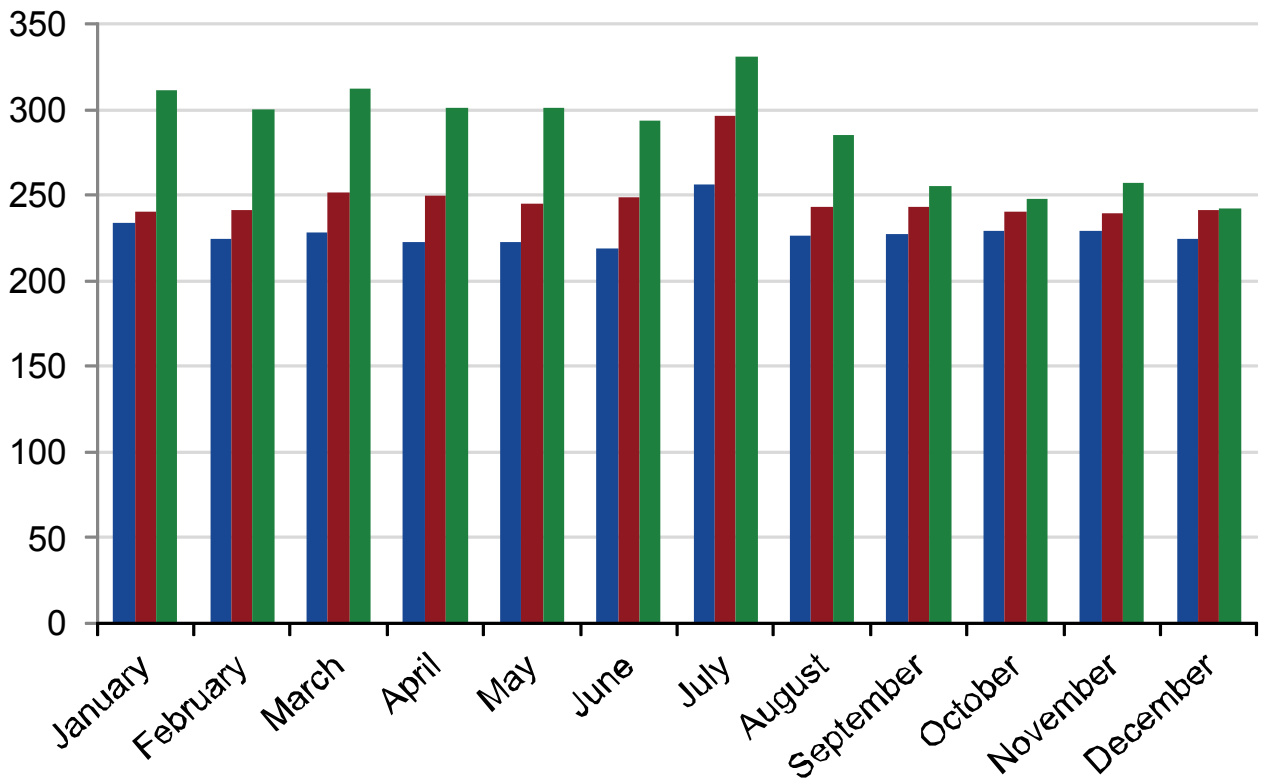
# Yakima County Treasurer's Office

## *Treasurer's Investment Pool Interest Earnings*

	<u>2013</u>	<u>2012</u>	<u>2011</u>
January	\$ 234,212	\$ 240,677	\$ 311,300
February	225,167	241,427	300,492
March	228,182	252,299	312,879
April	222,691	250,185	301,415
May	222,745	245,543	301,118
June	218,801	248,631	293,729
July	256,492	296,529	331,332
August	226,727	243,466	285,102
September	227,145	243,163	255,750
October	229,579	241,009	248,228
November	229,244	239,590	257,709
December	225,049	241,815	242,795
<b>Total</b>	<b>\$ 2,746,034</b>	<b>\$ 2,984,334</b>	<b>\$ 3,441,849</b>

Thousands

■ 2013   ■ 2012   ■ 2011



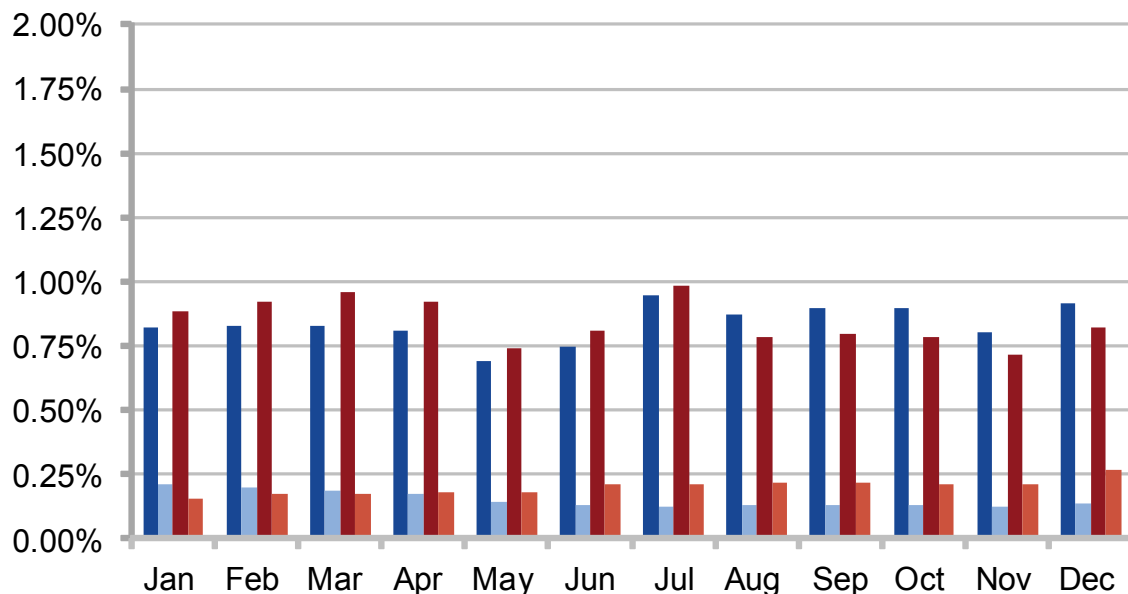
# Yakima County Treasurer's Office

## *Treasurer's Investment Pool Gross Interest Rate Comparison*

	2013		2012	
	TIP	LGIP	TIP	LGIP
January	0.82%	0.21%	0.89%	0.16%
February	0.83%	0.20%	0.92%	0.17%
March	0.83%	0.19%	0.96%	0.17%
April	0.81%	0.18%	0.92%	0.18%
May	0.69%	0.14%	0.74%	0.18%
June	0.75%	0.13%	0.81%	0.21%
July	0.95%	0.13%	0.99%	0.21%
August	0.87%	0.13%	0.78%	0.22%
September	0.90%	0.13%	0.80%	0.22%
October	0.90%	0.13%	0.79%	0.21%
November	0.81%	0.12%	0.72%	0.21%
December	0.92%	0.14%	0.82%	0.27%

This is a comparison of the gross interest rates earned by the Yakima County Treasurer's Investment Pool (TIP) and the Washington State Local Government Investment Pool (LGIP)

■ TIP 13   ■ LGIP 13   ■ TIP 12   ■ LGIP 12

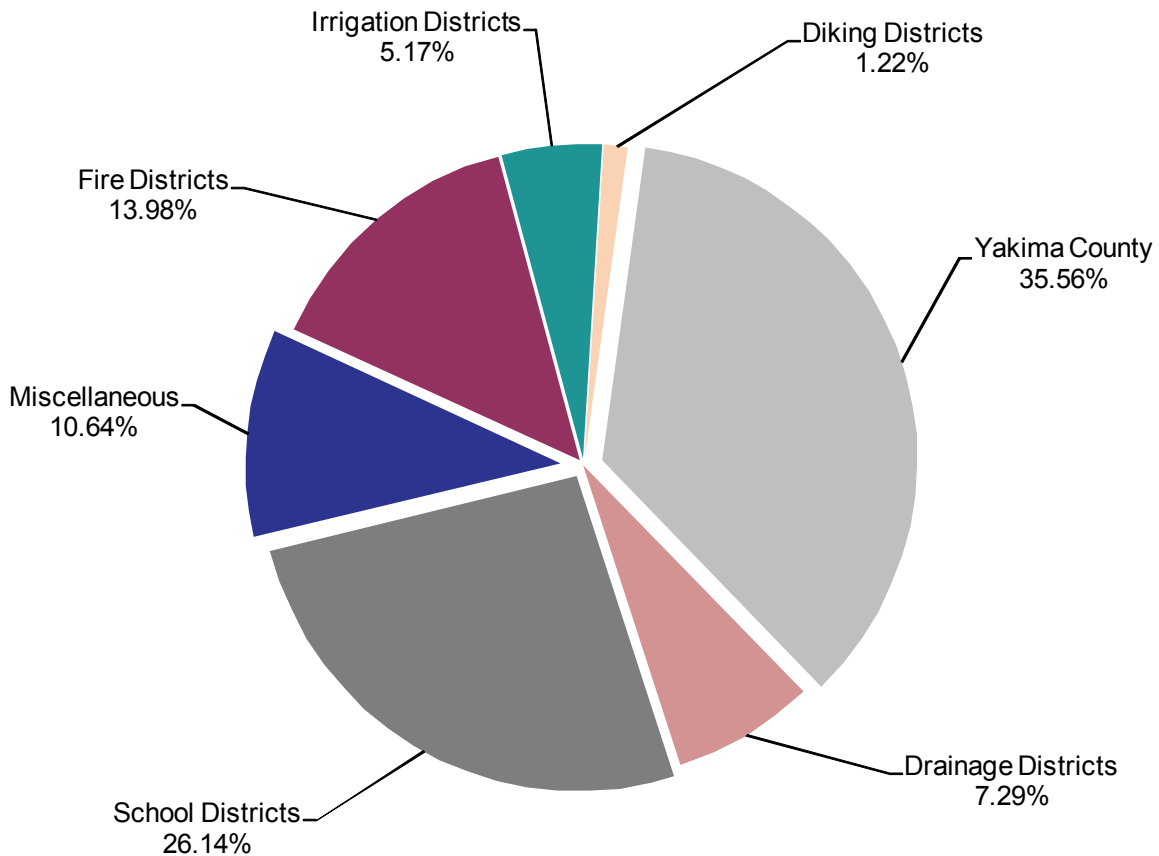


# Yakima County Treasurer's Office

## *Treasurer's Investment Pool Participants*

(as of December 31, 2013)

	<u>Number of Funds</u>	<u>Percentage</u>	<u>Dollar Amount</u>	<u>Percentage</u>
Yakima County	117	35.56%	\$114,533,820	39.39%
Drainage Districts	24	7.29%	1,449,772	0.50%
School Districts	86	26.14%	135,965,957	46.78%
Miscellaneous	35	10.64%	13,317,750	4.58%
Fire Districts	46	13.98%	18,705,653	6.44%
Irrigation Districts	17	5.17%	6,226,941	2.14%
Diking Districts	4	1.22%	479,904	0.17%
	<u>329</u>	<u>100.00%</u>	<u>\$290,679,797</u>	<u>100.00%</u>





# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

The County Treasurer is required to manage debt service on behalf of Yakima County and outside taxing and assessment districts, including interlocal loans between Yakima County and its taxing districts. The management of debt must meet both State and Federal regulations and be reported through financial reporting mechanisms to the affected agencies.

District and Financing Type	Maturity	
<b>Yakima County</b>		
<b>Limited Tax General Obligation Bonds</b>		
• LOCAL Program - Noxious Weed Facility - 2008	2028	\$ 170,000
• Promotion of Tourism/Refunding of 1999 Restitution Ctr. - 2009	2020	5,280,000
• Refunding of Correctional Facility (2002)/Capital & Technology Improvements - 2010A	2030	28,010,000
• Courthouse Energy Improvements - 2010B	2027	2,430,000
<b>Limited Tax General Obligation Note</b>		
• Refunding of Correctional Facility (2002) - 2012	2013	Obligation Fulfilled
<b>County Road/Utility Improvement Districts</b>		
• Road Improvement District No. 99 - 2005	2017	14,500
• Consolidated Local Improvement District No. 2008-1	2020	56,000
<b>Washington State Public Works Trust Fund Loans</b>		
• Loan No. 3 for Terrace Heights Water - 1993	2013	Obligation Fulfilled
• Loan No. 4 for Terrace Heights Water - 1995	2015	78,675
• Loan No. 5 for Bridge Improvements - 1999	2019	1,445,239
• Loan No. 6 for Gravel Road Improvements - 1999	2019	643,421
• Loan No. 7 for Gravel Road Improvements - 2000	2020	2,671,053
• Loan No. 8 for Gravel Road Improvements - 2001	2021	1,292,308
• Loan No.10 for Roadway Access - 2010	2030	289,293
<b>Crewport Water System Revenue Bonds</b>		
• USDA for Water System Improvements, Series A - 2004	2034	80,674
• USDA for Water System Improvements, Series B - 2004	2034	8,166
<b>Total Yakima County</b>		<b><u><u>\$ 42,469,329</u></u></b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

District and Financing Type	Maturity		
<b>School Districts</b>			
<b>East Valley School District</b>			
<i>Unlimited Tax General Obligation Bonds</i>			
• Construct Elementary School & Capital Improvements Series 1 - 2005	2015	\$	4,110,000
Series 2 - 2006	2015		2,820,000
• Construct Elementary School - 2011	2020		5,820,000
<b>Total East Valley School District</b>		<b>\$</b>	<b>12,750,000</b>
<b>Educational Service District</b>			
<i>Limited General Obligation Bonds</i>			
• Construct Administration Building & Capital improvements-2009	2029	\$	4,200,000
<b>Total Educational Service District</b>		<b>\$</b>	<b>4,200,000</b>
<b>Grandview School District</b>			
<i>Unlimited Tax General Obligation Bonds</i>			
• Refunding of 1997 & 1999 Capital Improvements - 2005	2018	\$	8,015,000
<b>Total Grandview School District</b>		<b>\$</b>	<b>8,015,000</b>
<b>Granger School District</b>			
<i>Unlimited Tax General Obligation Bonds</i>			
• Refunding of 1997 Capital Improvements for Facilities - 2005	2016	\$	680,000
<i>Limited General Obligation Bonds</i>			
• Real Property Acquisition - 2008	2018		393,497
<b>Total Granger School District</b>		<b>\$</b>	<b>1,073,497</b>
<b>Highland School District</b>			
<i>Unlimited Tax General Obligation Bonds</i>			
• Refunding of 1999 High School Construction - 2009	2015	\$	1,280,000
<i>Limited General Obligation Bonds</i>			
• Rehabilitate Elementary School - 2006	2021		800,000
<b>Total Highland School District</b>		<b>\$</b>	<b>2,080,000</b>
<b>Mabton School District</b>			
<i>Unlimited Tax General Obligation Bonds</i>			
• Capital Improvements for Facilities - 1999	2014	\$	120,000
<b>Total Mabton School District</b>		<b>\$</b>	<b>120,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

District and Financing Type	Maturity	
<b>Naches Valley School District</b>		
<b>Unlimited Tax General Obligation Bonds</b>		
• Refunding of 1993 Construction & Facilities Bonds - 2003	2013	Obligation Fulfilled
<b>Limited General Obligation Bonds</b>		
• LOCAL Program - Energy Upgrade - 2006	2017	\$ 152,528
• Technology Improvements & Energy Efficient Upgrades - 2011	2021	444,400
<b>Total Naches Valley School District</b>		<b>\$ 596,968</b>
<b>Selah School District</b>		
<b>Unlimited Tax General Obligation Bonds</b>		
• Refunding of 1998 Capital Improvements for Facilities - 2008	2013	Obligation Fulfilled
• Construct Junior High School & expand High School - 2012	2036	\$ 29,670,000
<b>Limited General Obligation Bonds</b>		
• Energy Efficient Upgrades - 2008	2018	548,676
<b>Total Selah School District</b>		<b>\$ 30,218,676</b>
<b>Sunnyside School District</b>		
<b>Unlimited Tax General Obligation Bonds</b>		
• Construct Middle School & Capital Improvements - 2004	2017	Obligation Fulfilled
• Capital Improvements for Elementary & High School - 2009	2022	\$ 11,310,000
• Refunding a portion of the 2004 Construction of Middle School & Capital Improvement Bonds - 2012	2017	6,200,000
<b>Limited General Obligation Bonds</b>		
• Real Property Acquisition & Capital Improvements - 2001	2014	775,000
<b>Total Sunnyside School District</b>		<b>\$ 18,285,000</b>
<b>Toppenish School District</b>		
<b>Unlimited Tax General Obligation Bonds</b>		
• High School Remodeling Project Series "A" - 2006	2019	\$ 605,000
• High School Remodeling Project Series "B" - 2006	2019	1,000,000
• Refunding of 1999 Real Property Acquisition, Elementary School Construction & Capital Improvements - 2008	2018	4,255,000
• Refunding a portion of 2006 High School Remodel - 2012	2025	9,225,000
<b>Limited General Obligation Bonds</b>		
• Capital Improvements & Equipment Purchase - 2003	2018	550,000
<b>Total Toppenish School District</b>		<b>\$ 15,635,000</b>
<b>Union Gap School District</b>		
<b>Unlimited Tax General Obligation Bonds</b>		
• Construct Elementary/Middle School, Bus Transportation, Capital Improvements - 2006	2023	\$ 5,990,000
<b>Total Union Gap School District</b>		<b>\$ 5,990,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

District and Financing Type	Maturity	
<b>Wapato School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Construction of High School - 2011	2034	\$ 8,890,000
• Construction of High School - 2012	2034	9,925,000
<b><i>Limited General Obligation Bonds</i></b>		
• LOCAL Program - Real Property Acquisition - 2000	2016	52,596
<b>Total Wapato School District</b>		<b>\$ 18,867,596</b>
<b>West Valley School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Construct High School & Capital Improvements - 2006	2022	\$ 15,180,000
• Construct High School & Capital Improvements - 2007	2024	13,835,000
• Refunding a portion of 2006 Capital Improvement - 2012	2025	9,130,000
• Refunding a portion of 2007 Capital Improvement - 2013	2026	9,130,000
<b><i>Equipment Lease Purchase</i></b>		
• Capital Improvements for Facilities - 2007	2017	Obligation Fulfilled
<b>Total West Valley School District</b>		<b>\$ 47,275,000</b>
<b>Yakima School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Construct High School / Capital Improvements & Refunding of 2004 & 2007 Capital improvement Bonds - 2009	2028	\$ 49,330,000
• Capital Improvements for Facilities - 2010A	2030	8,000,000
• Qualified School Construction Bonds - Capital Improvements for Facilities - 2010B	2025	17,500,000
• Capital Improvements for Facilities - 2012	2032	31,485,000
<b>Total Yakima School District</b>		<b>\$ 106,315,000</b>
<b>Zillah School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Capital Improvements Elementary/High School - 2003	2013	Obligation Fulfilled
• Construct Multi-Purpose Facility at Middle School, Modernize Elementary & High School - 2005	2015	\$ 495,000
• Refunding Portion of 2003 Capital Improvement Bonds - 2011	2023	3,055,000
• Refunding Portion of 2005 Capital Improvement Bonds - 2012	2024	3,970,000
<b>Total Zillah School District</b>		<b>\$ 7,520,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

District and Financing Type	Maturity	
<b>Fire Districts</b>		
<b>Yakima County Fire Protection District No. 1</b>		
<i>Unlimited Tax General Obligation Bonds</i>		
• Fire, Rescue & Emergency Medical Facilities Acquisition - 2012	2032	\$ 2,045,000
<b>Total Fire District No. 1</b>		<b>\$ 2,045,000</b>
<b>Yakima County Fire Protection District No. 3</b>		
<i>Limited Tax General Obligation Bonds</i>		
• LOCAL Program for Purchase of Brush Truck - 2008	2013	Obligation Fulfilled
<b>Total Fire District No. 3</b>		<b>Obligation Fulfilled</b>
<b>Yakima County Fire Protection District No. 6</b>		
<i>Limited Tax General Obligation Bonds</i>		
• LOCAL Program for Purchase of Ambulance - 2012	2022	\$ 120,233
<b>Total Fire District No. 6</b>		<b>\$ 120,233</b>
<b>Yakima County Fire Protection District No. 12</b>		
<i>Limited Tax General Obligation Bonds</i>		
• Construct Admin. Building & Training Facility - 2005	2019	\$ 800,000
<b>Total Fire District No. 12</b>		<b>\$ 800,000</b>
<b>Yakima County Fire Protection District No. 14</b>		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding of 1995 Bond for Fire Station Improvement and Fire Truck Purchase - 2005	2016	\$ 110,000
<b>Total Fire District No. 14</b>		<b>\$ 110,000</b>
<b>Port Districts</b>		
<b>Port of Grandview</b>		
<i>Limited Tax General Obligation Bonds</i>		
• Real Property Acquisition - 1999	2018	\$ 225,000
• Refunding 2006 SIED Loan & Real Property Acquisition - 2012	2031	955,000
<b>Total Port of Grandview</b>		<b>\$ 1,180,000</b>
<b>Park Districts</b>		
<b>Naches Parks &amp; Recreation</b>		
<i>Unlimited Tax General Obligation Bonds</i>		
• Real Property Acquisition & Future Development - 2000	2020	Obligation Fulfilled
• Refunding of 2000 Bond for Real Property - 2013	2020	\$ 400,000
<b>Total Naches Park &amp; Recreation</b>		<b>\$ 400,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

District and Financing Type	Maturity	
<b>Irrigation Districts</b>		
<b>Wenas Irrigation District</b>		
<i>Loans</i>		
• Department of Ecology - 1994	2013	Obligation Fulfilled
<b>Total Wenas Irrigation District</b>		<b>Obligation Fulfilled</b>
<b>Naches/Selah Irrigation District</b>		
<i>Loans</i>		
• Department of Ecology for Pipe Open Canal Loan - 2001	2015	\$ 83,322
• Department of Ecology for Pipeline Project - 2008	2032	2,874,559
<i>Revenue Bonds</i>		
• Refinance 1984 Department of Ecology Loan - 2004	2013	Obligation Fulfilled
• Improvements to Water Lines - 2005	2024	467,551
<b>Total Naches/Selah Irrigation District</b>		<b>\$ 3,425,432</b>
<b>Sewer Districts</b>		
<b>Cowiche Sewer District</b>		
<i>Loans</i>		
• Department of Ecology for Wastewater System - 2001	2022	\$ 59,938
<i>Revenue Bonds</i>		
• USDA for Wastewater System - 2001	2031	314,016
<b>Total Cowiche Sewer District</b>		<b>\$ 373,954</b>
<b>Terrace Heights Sewer District</b>		
<i>Loans</i>		
• Refund of 1994 Revenue Bond & Sewer Improvements - 2006	2033	\$ 5,355,000
<b>Total Terrace Heights Sewer District</b>		<b>\$ 5,355,000</b>
<b>Library Districts</b>		
<b>Yakima Valley Libraries</b>		
<i>Limited Tax General Obligation Bonds</i>		
• West Valley Capital Building Project - 2010	2016	\$ 1,025,000
<b>Total Yakima Valley Libraries</b>		<b>\$ 1,025,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

District and Financing Type	Maturity
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### Supporting Investments in Economic Diversification (SIED)

The monies raised through these local option sales and use taxes have been used by the Board of County Commissioners to support economic development. The financing mechanisms have been through grants and/or interlocal loan agreements between Yakima County and its taxing districts.

#### Loan Recipient - Port Districts

##### *Port of Grandview*

• Stover Road Interior Roadway - 2006	2020	Obligation Fulfilled
<b>Total Port of Grandview</b>		<b>Obligation Fulfilled</b>

##### *Port of Sunnyside*

• Midvale Road Industrial Park - 2000	2013	Obligation Fulfilled
• Midvale Road Industrial Park - 2001	2013	Obligation Fulfilled
• Sequencing Batch Reactor - 2003	2018	\$ 83,333.30
• Kennewick Industrial - 2007	2015	30,657.26
• Medical Clinic - 2007	2014	37,925.69
• Blueline Manufacturing - 2008	2014	9,693.54
• Dewatering Facility - 2009	2018	130,639.08
• Bleyhl Bulk Fuel Center - 2009	2019	85,451.84
• Wastewater Facility Upgrades - 2012	2034	Obligation Fulfilled
• Bleyhl Farm Co-Op - 2013	2023	206,550.00
<b>Total Port of Sunnyside</b>		<b>\$ 584,250.71</b>

#### Loan Recipient - Cities

##### *City of Grandview*

• Wholesale Grocery Distribution - 2002	2013	Obligation Fulfilled
• Downtown Revitalization - 2009	2019	\$ 157,290.53
<b>Total City of Grandview</b>		<b>\$ 157,290.53</b>

##### *City of Granger*

• Travel Plaza - 2006	2013	Obligation Fulfilled
<b>Total City of Granger</b>		<b>Obligation Fulfilled</b>

##### *City of Moxee*

• Postma Road Improvement - 2003	2013	Obligation Fulfilled
• Business Expansion Project - 2005	2016	\$ 72,214.84
• Trellis Brewing - 2012	2027	415,044.81
<b>Total City of Moxee</b>		<b>\$ 487,259.65</b>

##### *Town of Naches*

• Allan Road Expansion - 2010	2021	\$ 211,459.97
• Allan Road Expansion II - 2010	2021	209,577.37
• Chinook Center - 2012	2020	74,788.00
<b>Total Town of Naches</b>		<b>\$ 495,825.34</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2013*

District and Financing Type	Maturity	
<b>Supporting Investments in Economic Diversification (SIED)</b>		
<b>City of Selah</b>		
• Matson Fruit - 2012	2022	\$ 184,801.61
<b>Total City of Selah</b>		<b>\$ 184,801.61</b>
<b>City of Sunnyside</b>		
• RV Park & Motel Development - 2005	2015	Obligation Fulfilled
• Columbia River Bank - 2008	2015	\$ 34,087.73
• Airport Infrastructure - 2012	2018	25,000.00
<b>Total City of Sunnyside</b>		<b>\$ 59,087.73</b>
<b>City of Tieton</b>		
• Tieton Cider - 2012	2023	Obligation Fulfilled
<b>Total City of Tieton</b>		<b>Obligation Fulfilled</b>
<b>City of Union Gap</b>		
• Valley Mall Boulevard Improvements - 2002	2017	\$ 118,022.93
• Western Recreation Vehicle - 2004	2020	248,400.18
• Western Recreation Vehicle - 2004	2020	98,204.25
• Longfibre Road Phase II - 2007	2017	130,226.01
• Valley Mall Boulevard Phase III - 2008	2024	406,483.69
<b>Total City of Union Gap</b>		<b>\$1,001,337.06</b>
<b>City of Yakima</b>		
• Italstone - 2008	2013	Obligation Fulfilled
• Cascade Mill District Development - 2011	2013	Obligation Fulfilled
<b>Total City of Yakima</b>		<b>Obligation Fulfilled</b>
<b>City of Zillah</b>		
• Vintage Valley - 2005	2015	\$ 65,137.47
• Vintage Valley Medical Center - 2009	2018	85,229.16
• Teapot Dome Visitor Info Center - 2012	2021	82,562.03
• Hamilton Square Assisted Living - 2013	2023	55,000.00
• Vintage Valley Pkwy Water & Sewer - 2013	2025	375,000.00
<b>Total City of Zillah</b>		<b>\$ 662,928.66</b>
<b>Loan Recipient - Other</b>		
<b>Yakima Air Terminal</b>		
• Airport Master Plan Update - 2011	2013	Obligation Fulfilled
<b>Total Yakima Air Terminal</b>		<b>Obligation Fulfilled</b>
<b>Total Supporting Investments in Economic Diversification Loans</b>		<b>\$3,632,781.29</b>