



Treasurer's Office

Annual Report

Fiscal Year 2014



YAKIMA COUNTY TREASURER

Ilene Thomson,
County Treasurer

February 2015

TO: Constituents and Business Partners

The Yakima County Treasurer's Office is pleased to present our Annual Report for Fiscal Year 2014. 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

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Website: www.yakimacounty.us/treasurer
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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 & Dstraint:*

- Customer Service
- Administration of Real Property Tax Foreclosure—Annual Case
- Administration of Personal Property Tax Dstraint—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 dstraint 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.

- Created QR codes on the 2014 annual tax statements, providing taxpayers the ability to scan a unique pixelated image that directs them to their own personal tax records, no logins or passwords required, and allows payment of their taxes online.
- Provided an anti-fraud service to Districts who issue warrants by initiating payee positive pay with Key Bank, which reduces the risk of altered checks and counterfeit check fraud.
- Worked with our property tax software vendor to automate the annual reporting to the Taxing Districts of the refund fund levy for the subsequent year to ensure the Districts receive the entire amount of collections originally levied.
- Assisted several large taxpayers in streamlining their payments by mailing multiple tax statements with one check in order to increase efficiencies and reduce costs to these taxpayers.
- The Treasurer's Investment Pool (TIP) outperformed its benchmark, the Washington State Local Government Investment Pool (LGIP) by 63 basis points. TIP averaged a book yield of 0.74% compared to 0.11% for the LGIP. This higher earnings rate resulted in an additional \$1,922,000 in income distributed to fund participants during the year.
- Significantly reduced the cost associated with providing the Notice & Summons to all parties with a legal interest in any property which has fallen into our foreclosure process by partnering with The Master's Touch for mailing services.
- Assisted a District with the implementation of scanning and electronic submission of checks they receive in order to eliminate the need for physical deposits to our office.
- Due to diligently working with the taxpayers prior to the commencement of our 2014 Tax Foreclosure Case, we were able to reduce the number of properties included in the case, thereby increasing the cash flow to the Taxing Districts.
- Enhanced our ability to continue to protect public funds by adding additional security cameras and upgrading existing cameras in our office while also providing 24/7 live feed access.

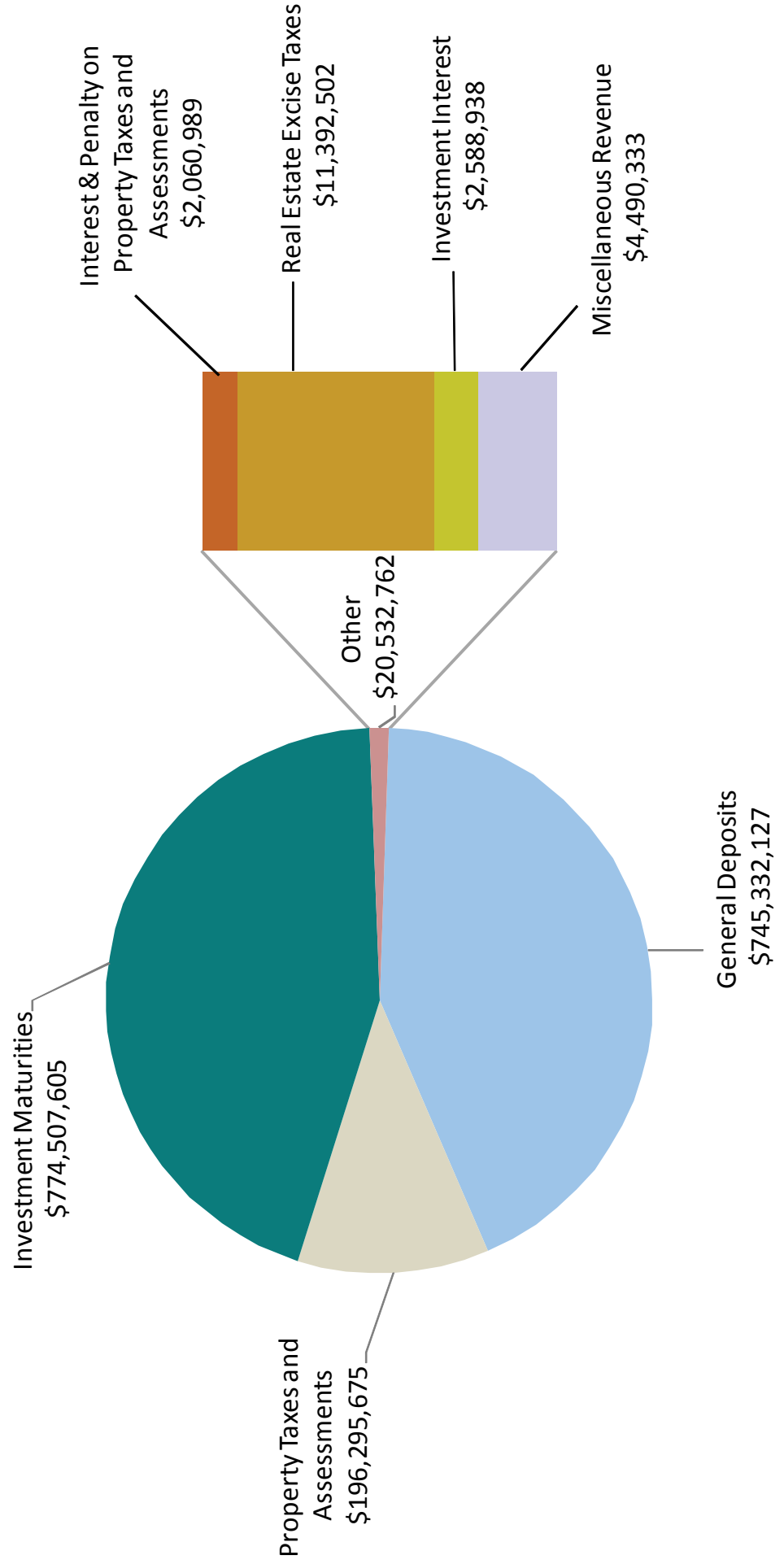
Yakima County Treasurer's Office

Summary of 2014 Receipting Activity

General Deposits	\$	745,332,127	42.92%
Property Taxes and Assessments		196,295,675	11.30%
Interest & Penalty on Property Taxes and Assessments		2,060,989	0.12%
Real Estate Excise Taxes		11,392,502	0.66%
Investment Maturities		774,507,605	44.59%
Investment Interest		2,588,938	0.15%
Miscellaneous Revenue		4,490,333	0.26%
Total		\$1,736,668,169	100.00%

General Deposits (Checks, cash & other tender type)	\$100,857,713
General Deposits (Bank-wired funds)	\$624,575,523
General Deposits (Remote deposits)	\$19,463,971
General Deposits (Credit cards/E-checks)	\$434,920
Total number of cashier receipts processed	136,491
Total number of investment requests processed	3,185

**Yakima County Treasurer's Office
Summary of 2014 Receiving Activity**

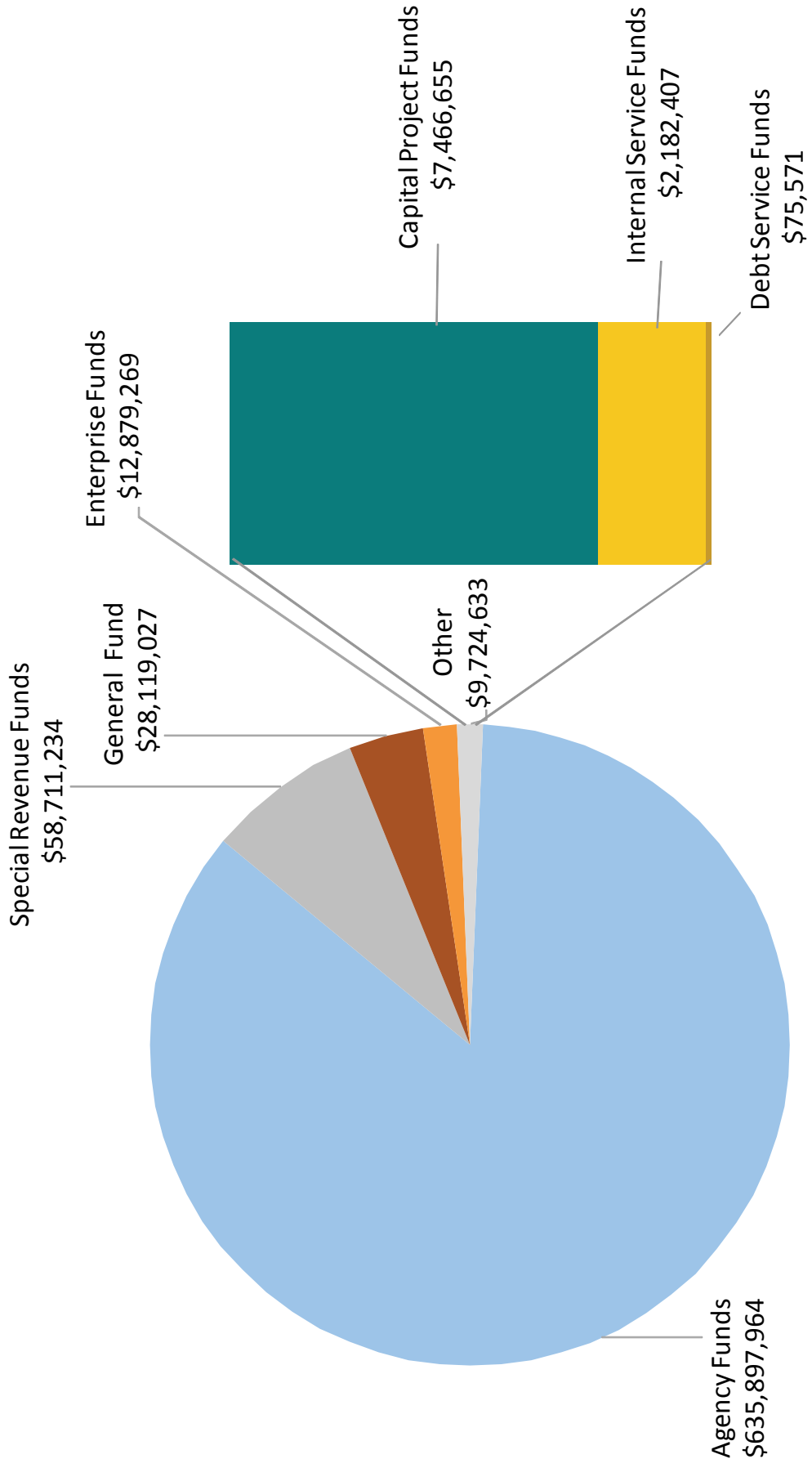


Yakima County Treasurer's Office

Summary of General Deposits (Excluding Property Taxes and Assessments)

	<u>2014</u>	<u>2013</u>
General Fund	\$ 28,119,027	\$ 26,065,650
Special Revenue Funds	58,711,234	56,553,083
Debt Service Funds	75,571	75,001
Capital Project Funds	7,466,655	466,437
Enterprise Funds	12,879,269	13,012,320
Internal Service Funds	2,182,407	1,597,658
Agency Funds	635,897,964	607,915,171
Total	<u>\$ 745,332,127</u>	<u>\$ 705,685,320</u>

***Yakima County Treasurer's Office
Summary of 2014 General Deposits***



Yakima County Treasurer's Office

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

	2014	2013
General Fund	\$ 28,119,027	\$ 26,065,650
Special Revenue Funds		
911	2,374,628	2,164,380
Aging & Long Term Care	11,883,125	10,416,376
Assessment & Referral	2,197,174	2,975,753
County Road	13,074,245	10,110,039
Criminal Justice Sales Tax	5,917,290	5,671,668
Department of Corrections	8,541,505	7,643,203
Department of Human Services	3,273,358	5,127,313
District Court Dispute Resolution	77,842	85,310
District Court Probation	1,514,509	1,593,220
Family Court	213,725	192,039
Flood Control	796,803	527,898
Grants Management/Community Development	2,700,204	3,062,499
Hotel/Motel Tax	609,037	572,134
Municipal Courts	609,945	56,024
Naches Rail Branch	7,582	4,977
Narcotics Investigation - State	6,117	19,223
Noxious Weed Board	25,947	25,586
Parks & Recreation	511	19
Records Services	200,905	247,050
REET Admin Assistance Fund	16,699	0
Special Operations	382,178	220,873
Supporting Investments in Econ. Diversification	4,019,214	5,583,645
Toppenish-Simcoe West Railroad	33,404	13,156
Treasurer's Funds	275	216
WSU Extension	5,852	10,873
Yakima County EMS	81,204	59,505
Yakima County Stormwater	134,009	165,482
Veteran's Assistance	13,947	4,622
Debt Service Funds	75,571	75,001
Capital Project Funds	7,466,655	466,437
Enterprise Funds		
Building and Fire Safety	2,042,716	1,740,255
Public Works Utility Division - Water & Sewer	1,427,548	1,404,381
Solid Waste	9,409,005	9,867,684
Internal Service Funds	2,182,407	1,597,658
Agency Funds	635,897,964	607,915,171
Total	\$ 745,332,127	\$ 705,685,320

Yakima County Treasurer's Office

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

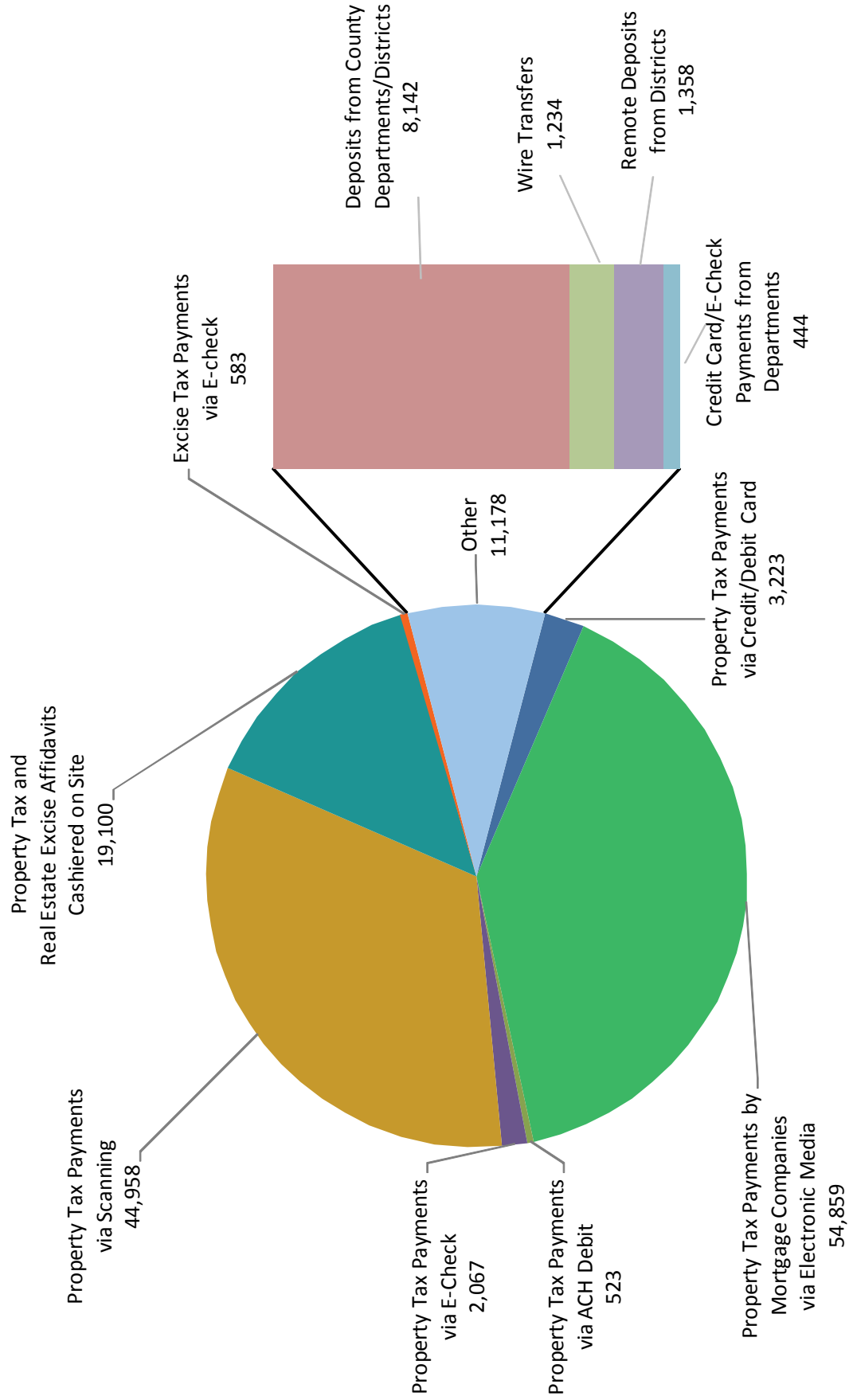
	2014	2013
A/P Reimbursement	\$ 24,715	\$ 43,646
Department of Assessment	3,422	3,476
Assigned Counsel	740,121	660,813
Assigned Counsel—Expert Services	8,947	21,389
Attorney	2,609,096	2,530,068
Auditor	1,582,789	1,655,169
Cash-In-Transit	335,614	332,024
Clerk	1,196,700	1,251,236
Commissioners	15,048,310	13,420,362
Cooperative Extension	17,754	36,319
Coroner	25,728	32,248
District Court	2,251,801	2,492,709
Dog Control	43,991	48,762
Elections	743,792	401,338
Human Resources	1,336	2,515
Consolidated Juvenile Services	1,757,159	1,299,387
Non-Departmental	26,475	41,907
Sheriff	1,023,683	1,211,540
Superior Court	406,202	347,346
Treasurer	79,714	104,645
Youth Service Center	191,678	128,751
Total	\$ 28,119,027	\$ 26,065,650

Yakima County Treasurer's Office

Summary of Receipts Processed

	<u>2014</u>	<u>2013</u>
Payments Processed by Cashier:		
Property Tax and Real Estate Excise Affidavits	19,100	19,839
Deposits from County Departments/Districts	8,142	8,825
Remote Deposits from Districts	1,358	1,096
Credit Card/E-Check Payments from Departments	444	582
Excise Tax Payments via Electronic Check	583	539
Property Tax Payments via Electronic Check	2,067	1,955
Property Tax Payments via Credit Card/Debit Card	3,223	2,435
Property Tax Payments via ACH Debit	523	764
Property Tax Payments by Mortgage Companies via Electronic Media	54,859	52,746
Property Tax Payments via Scanning	44,958	47,769
Wire Transfers	1,234	1,265
	<u>136,491</u>	<u>137,815</u>
Total	<u>136,491</u>	<u>137,815</u>

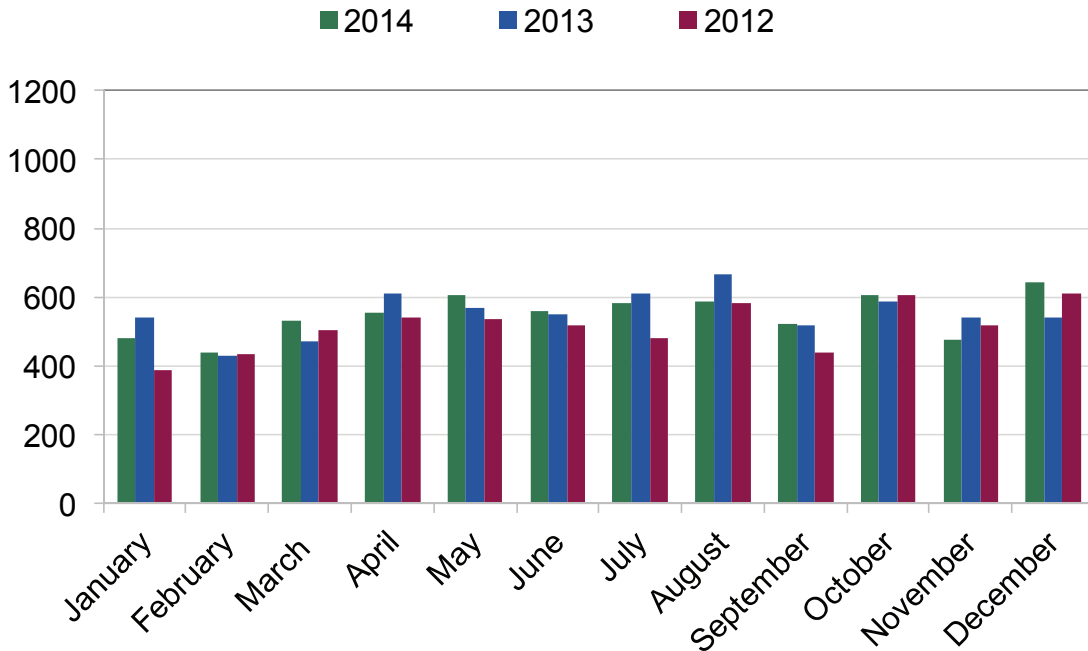
Yakima County Treasurer's Office Summary of 2014 Receipts Processed



Yakima County Treasurer's Office

Real Estate Excise Tax Affidavits Processed

	2014	2013	2012
January	480	539	386
February	440	430	432
March	531	471	505
April	555	612	538
May	606	568	535
June	557	549	517
July	584	610	478
August	587	667	583
September	523	518	437
October	603	588	603
November	477	541	516
December	640	541	610
Total	6,583	6,634	6,140

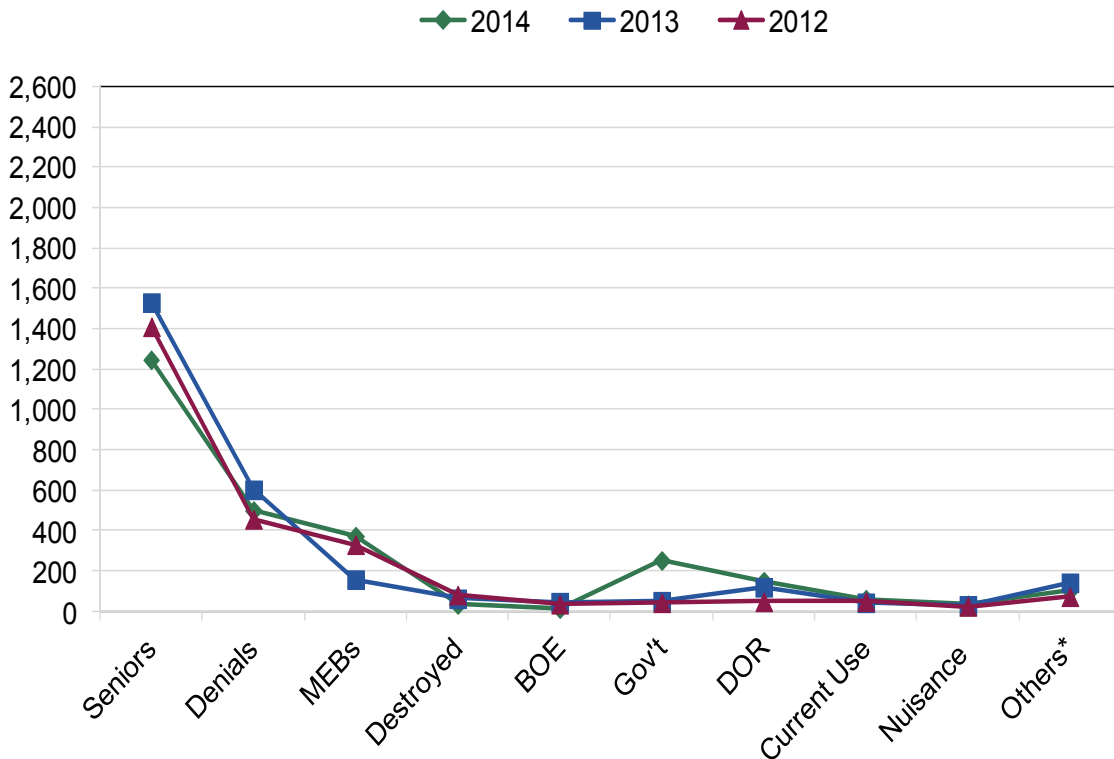


Yakima County Treasurer's Office

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.

	2014	2013	2012
Senior/Disabled Person Exemption	1,242	1,530	1,410
Denials - Senior/Disabled Person Exemption	500	603	456
Manifest Error Board	373	158	331
Destroyed Property	35	63	81
Board of Equalization	14	46	36
Government Exemption	253	51	43
Department of Revenue Exemption	150	120	48
Current Use/Open Space	61	43	49
Nuisance Abatements	33	30	25
Others*	104	142	73
Total	2,765	2,786	2,552



*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	2014
Yakima County	
County General Fund	\$ 23,077,916
County Veteran's Assistance Fund	147,085
County Human Services	326,856
County Road	10,630,992
County Road Levy Transfer to General Fund	2,971,187
County Flood Control	1,373,192
County Emergency Medical Services	436,683
Juvenile Justice Bond Redemption	7,813
Total Tax Collections for Yakima County	\$ 38,971,724
Washington State	
State School Levy	\$ 39,005,082
Total Tax Collections for Washington State	\$ 39,005,082
School Districts	
Bickleton School District	\$ 24,491
East Valley School District	8,449,130
Grandview School District	2,805,972
Granger School District	878,018
Highland School District	2,133,635
Mabton School District	379,768
Mt. Adams School District	126,053
Naches School District	2,752,099
Selah School District	6,961,730
Sunnyside School District	2,068,670
Toppenish School District	1,713,540
Union Gap School District	1,780,282
Wapato School District	1,822,749
West Valley School District	11,075,208
Yakima School District	20,711,733
Zillah School District	1,495,975
Total Tax Collections for School Districts	\$ 65,179,053
Libraries	
Yakima Valley Libraries	\$ 6,649,767
Total Tax Collections for Libraries	\$ 6,649,767
Port Districts	
Port of Grandview	\$ 293,499
Port of Sunnyside	558,366
Total Tax Collections for Port Districts	\$ 851,865

Yakima County Treasurer's Office

Collections for Taxing Districts

Districts	2014
Fire Protection Districts	
Fire Protection District # 1	\$ 469,983
Fire Protection District # 2	894,292
Fire Protection District # 3	196,509
Fire Protection District # 4	1,690,700
Fire Protection District # 5	3,352,441
Fire Protection District # 6	297,357
Fire Protection District # 7	14,627
Fire Protection District # 9	116,065
Fire Protection District # 10	60,011
Fire Protection District # 11	47,680
Fire Protection District # 12	1,621,024
Fire Protection District # 14	153,585
Fire Protection District # 15	0
Total Tax Collections for Fire Protection Districts	\$ 8,914,274
Cities & Towns	
City of Grandview	\$ 1,533,831
City of Granger	228,031
Town of Harrah	49,453
City of Mabton	172,178
City of Moxee	414,743
Town of Naches	122,284
City of Selah	1,541,461
City of Sunnyside	2,676,535
City of Tieton	186,117
City of Toppenish	898,278
City of Union Gap	1,699,130
City of Wapato	507,689
City of Yakima	18,694,883
City of Zillah	457,574
Total Tax Collections for Cities & Towns	\$ 29,182,187
Park Districts	
Selah Park & Recreation Service Area	\$ 119,444
Naches Park & Recreation District	76,342
Total Tax Collections for Park Districts	\$ 195,786
Total Collections for Taxing Districts	<u>\$ 188,949,738</u>

Yakima County Treasurer's Office

Collections For Special Assessment & Miscellaneous Districts

Districts	2014
Diking Districts	
Diking District # 1	\$ 11,298
Total Collections for Diking Districts	\$ 11,298
Drainage Districts	
Drainage Improvement District # 4	\$ 60,433
Drainage Improvement District # 7	8,278
Drainage Improvement District # 11	70,310
Drainage Improvement District # 12	7,750
Drainage Improvement District # 16	3,058
Drainage Improvement District # 24	15,155
Drainage Improvement District # 28	5,116
Drainage Improvement District # 29	39,258
Drainage Improvement District # 33	17,615
Drainage Improvement District # 34	4,931
Drainage Improvement District # 38	21,250
Drainage Improvement District # 41	12,472
Drainage Improvement District # 43	10,929
Drainage Improvement District # 44	5,069
Drainage Improvement District # 46	5,011
Total Collections for Drainage Districts	\$ 286,635
County Road and Local Improvement Districts	
Consolidated Local Improvement District # 2008-1	\$ 12,949
Local Improvement District # 4	13,087
Road Improvement District # 99	8,693
Road Improvement District #100	6,520
General Fund	1,256
Total Collections for County Road and LID's	\$ 42,505
County Miscellaneous	
Horticulture Pest & Disease Board	\$ 176,664
Noxious Weed Board	379,704
Nuisance Abatement	17,114
Total Collections for County Miscellaneous	\$ 573,482

Yakima County Treasurer's Office

Collections For Special Assessment & Miscellaneous Districts

Districts	2014
Conservation Districts	
North Yakima	\$ 90,767
South Yakima	79,674
Total Collections for Conservation Districts	\$ 170,441
Irrigation Districts	
Ahtanum Irrigation District	\$ 132,282
Buena Irrigation District	86,910
Naches/Selah Irrigation District	1,604,749
Naches Union Irrigation District	42,489
Selah/Moxee Irrigation District	702,178
South Naches Irrigation District	51,885
Terrace Heights Irrigation District	108,022
Union Gap Irrigation District	344,825
Wenas Irrigation District	46,661
Yakima Reservation Irrigation District	119,283
Zillah Irrigation District	25,104
Total Collections for Irrigation Districts	\$ 3,264,388
Mosquito Districts	
Benton County	\$ 184,371
Yakima County	230,284
Total Collections for Mosquito Districts	\$ 414,655
Stormwater Districts	
City of Yakima	\$ 2,120,149
Yakima County	412,179
Total Collections for Stormwater Districts	\$ 2,532,328
Forest Patrol	
State Forest Patrol District	\$ 60,904
General Fund	1,305
Total Collections for Forest Patrol	\$ 62,209
Total Collections for Special Assessments & Miscellaneous Districts	\$ <u>7,357,941</u>

Yakima County Treasurer's Office

Property Tax and Assessment Levies

	<u>2014</u>	<u>2013</u>	<u>2012</u>
State School	\$ 39,047,691	\$ 37,153,009	\$ 35,071,913
Local School	65,200,397	64,511,047	63,513,155
Yakima County	26,532,614	26,012,213	23,257,240
County Road	10,566,421	10,280,230	13,021,298
County Flood	1,371,978	1,340,903	1,313,692
Fire Districts	7,678,914	7,515,050	7,241,185
Cities & Towns	27,042,282	26,868,297	26,117,359
EMS	3,756,175	3,353,052	3,292,085
Other Districts*	7,682,956	7,615,320	7,360,141
Special Assessments**	7,690,066	7,222,247	7,049,123
Total	<u>\$ 196,569,494</u>	<u>\$ 191,871,368</u>	<u>\$ 187,237,191</u>

*Includes Library, Port and Park Districts

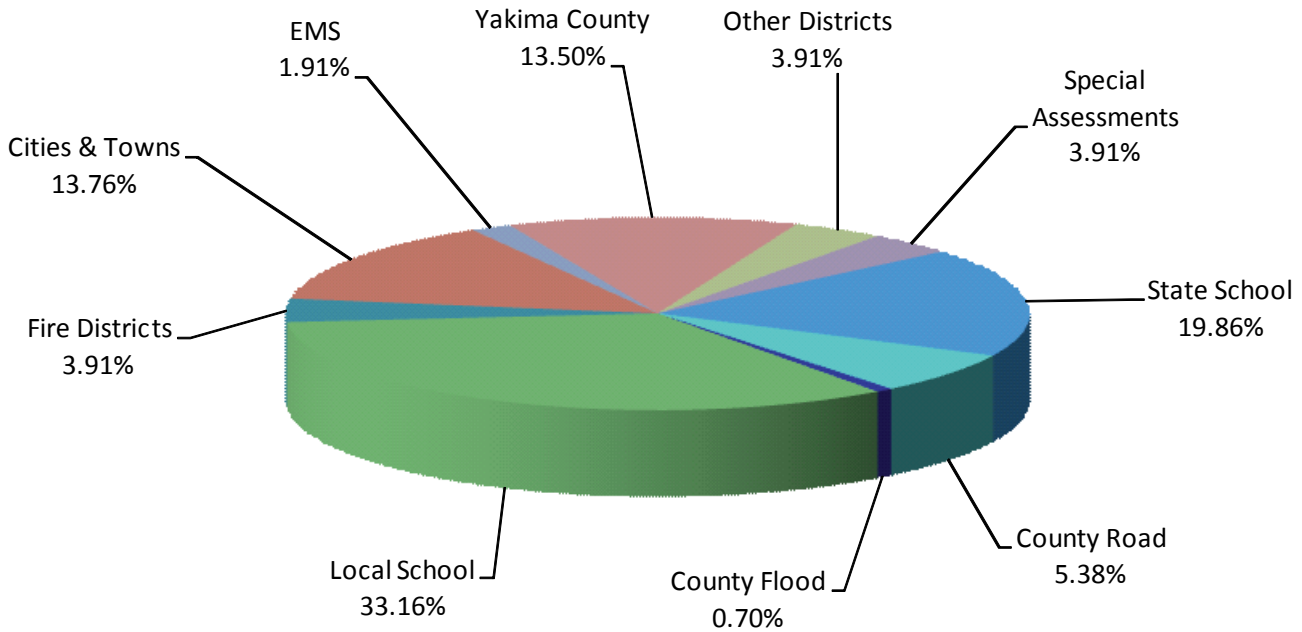
**Includes Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, Horticulture, State Game and State Forest Patrol Assessments.

Taxable Value Trends

Assessed Value / Tax Year	Total Taxable Value in Dollars	% of Increase or Decrease
2013 / 2014	15,024,702,587	1.22%
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%

Yakima County Treasurer's Office

2014 Property Tax and Assessment Distribution



Taxes & Assessments:

State School	\$ 39,047,691	19.86%
Local School	65,200,397	33.16%
Yakima County	26,532,614	13.50%
County Road	10,566,421	5.38%
County Flood	1,371,978	0.70%
Fire Districts	7,678,914	3.91%
Cities & Towns	27,042,282	13.76%
EMS	3,756,175	1.91%
Other Districts:	7,682,956	3.91%
Library, Port and Park Districts		
Special Assessments	7,690,066	3.91%
Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, Horticulture, State Game and State Forest Patrol Assessments		
Total Billed for 2014	<u>\$ 196,569,494</u>	<u>100.00%</u>

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. Statements or Enotices are sent to the taxpayer within the first two weeks of February for the taxable year. 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).

Quick Response (QR) Code: A new feature includes an individualized Quick Response Code on your property tax payment stub for quick access in making payment using your smartphone. This QR code directly links you to your parcel number on our payment website.

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 through Official Payments Corporation by choosing one of the following options: (1) E-check or credit/debit card via our website, (2) Credit/debit card by touch-tone telephone, or (3) Credit/debit card in our Office.

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 owing.
- 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 beginning January 1st .

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

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) 534-1410.

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 change to your certified tax amount or issue a refund to the payer of the affected property tax. 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

		2014			2005		
Taxpayer	Type of Business	Taxable Value	Rank	Percent of Total Taxable Value	Taxable Value	Rank	Percent of Total Taxable Value
Pacificcorp	Utilities	\$143,169,855	1	0.953%	\$110,945,980	1	1.045%
Wal-Mart Stores Inc.	General Merchandise	95,035,493	2	0.633%	68,077,634	2	0.641%
Evans Fruit Company Inc.	Crop Production	78,902,925	3	0.525%			
Yakima HMA Inc. (Yakima Regional)	Health Care Services	73,451,138	4	0.489%	60,745,970	3	0.572%
Washington Fruit & Produce Co.	Agriculture	68,094,230	5	0.453%	34,533,225	10	0.325%
Zirkle Fruit Company	Agriculture	65,960,056	6	0.439%	54,207,031	4	0.511%
Centercal Properties (Valley Mall)	Retail Development	50,375,900	7	0.335%			
Borton & Sons Inc.	Wholesale Trade	48,459,762	8	0.323%			
Roy Farms	Agriculture	48,201,963	9	0.321%			
Tree Top Incorporated	Food Manufacturing	46,271,409	10	0.308%	49,221,710	6	0.464%
Qwest Corporation	Telecommunications				53,722,379	5	0.506%
Snokist Growers Incorporated	Food Manufacturing				46,701,711	7	0.440%
Shields Bag & Printing Co.	Plastic Bag Manufacturing				41,320,434	8	0.389%
John I Haas, Inc.	Hop Processing				35,196,572	9	0.332%
TOTAL		<u>\$717,922,731</u>		<u>4.779%</u>	<u>\$554,672,646</u>		<u>5.225%</u>

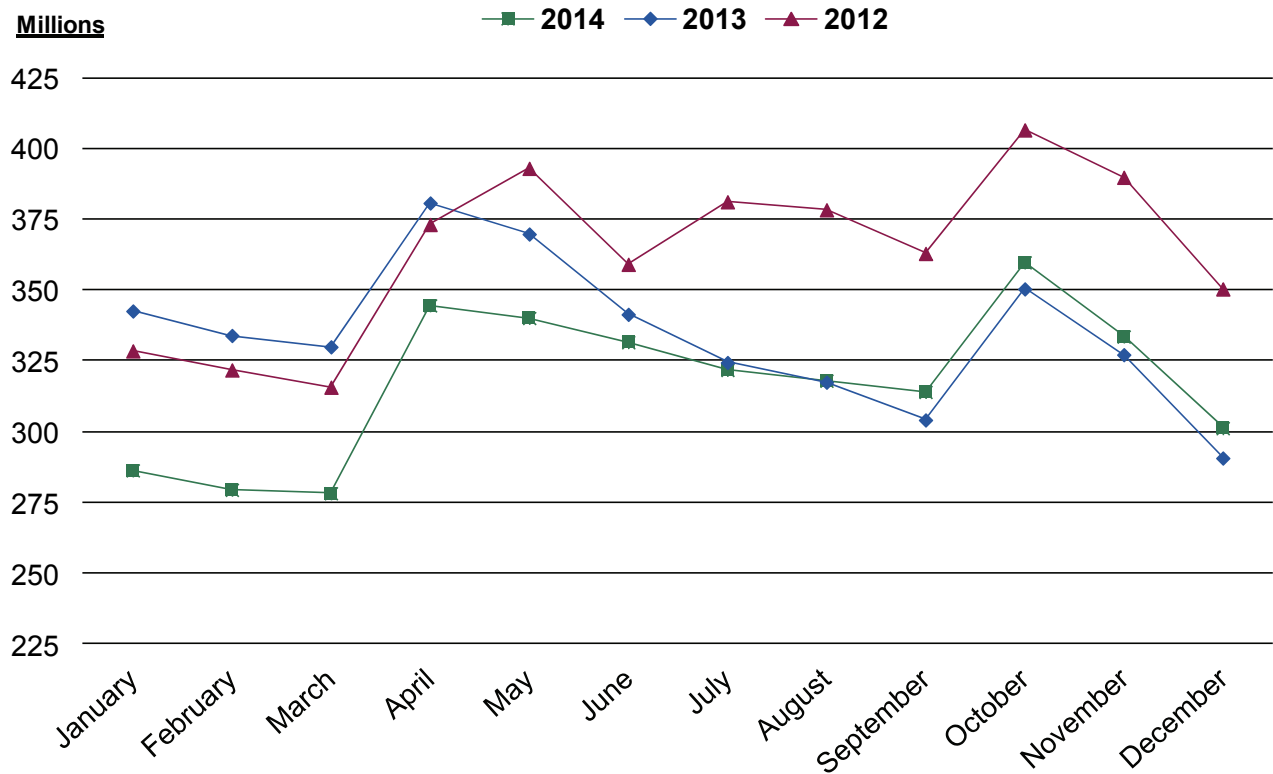
Yakima County Total Taxable Value **\$15,024,702,587** **\$10,615,866,074**

Yakima County Treasurer's Office

Treasurer's Investment Pool Portfolio

	<u>2014</u>	<u>2013</u>	<u>2012</u>
January	\$ 286,310,167	\$ 342,627,444	\$ 328,537,219
February	279,449,369	333,996,897	321,787,630
March	278,239,044	329,977,140	315,708,151
April	344,642,905	380,808,386	373,191,798
May	340,177,265	369,860,213	393,055,747
June	331,632,123	341,440,620	359,107,859
July	321,814,358	324,451,284	381,227,494
August	317,974,599	317,501,352	378,401,962
September	314,015,838	304,134,538	362,957,028
October	359,822,381	350,467,442	406,643,083
November	333,624,533	327,235,343	389,898,509
December	301,241,607	290,679,797	350,438,002

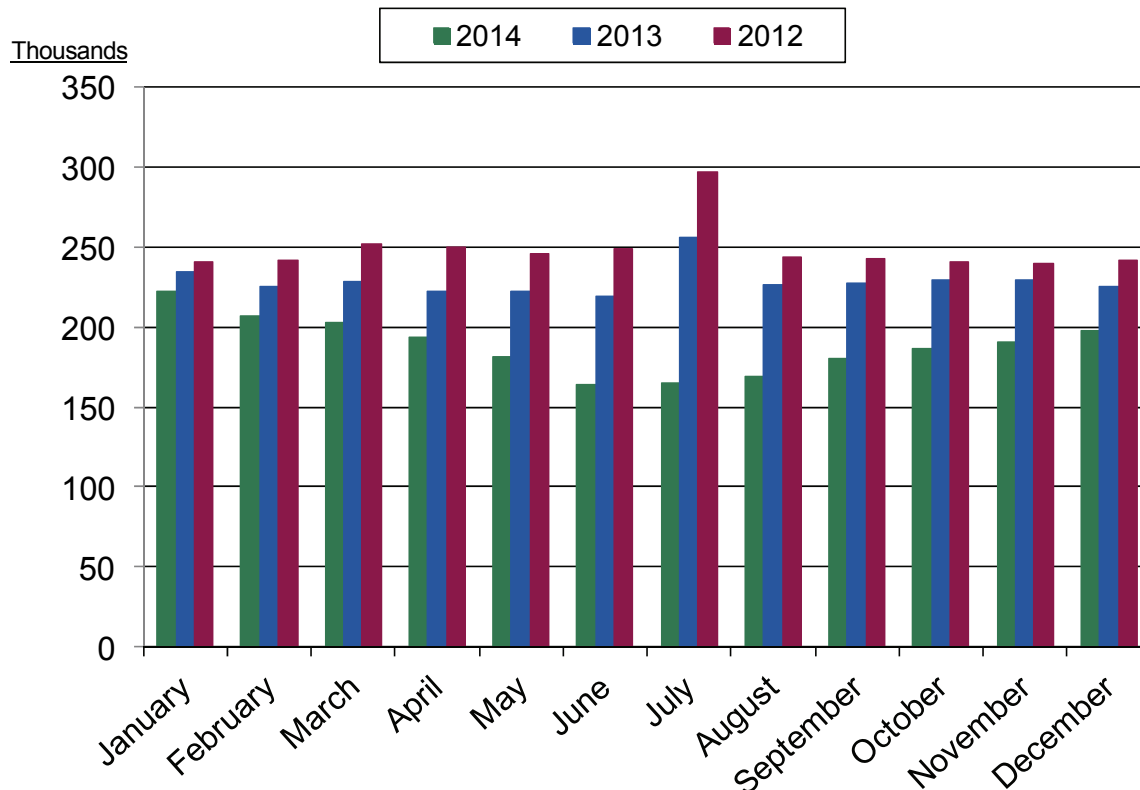
Millions



Yakima County Treasurer's Office

Treasurer's Investment Pool Interest Earnings

	2014	2013	2012
January	\$ 222,773	\$ 234,212	\$ 240,677
February	206,703	225,167	241,427
March	203,049	228,182	252,299
April	193,964	222,691	250,185
May	181,196	222,745	245,543
June	163,658	218,801	248,631
July	164,798	256,492	296,529
August	169,041	226,727	243,466
September	179,894	227,145	243,163
October	186,862	229,579	241,009
November	190,533	229,244	239,590
December	198,098	225,049	241,815
Total	\$ 2,260,569	\$ 2,746,034	\$ 2,984,334



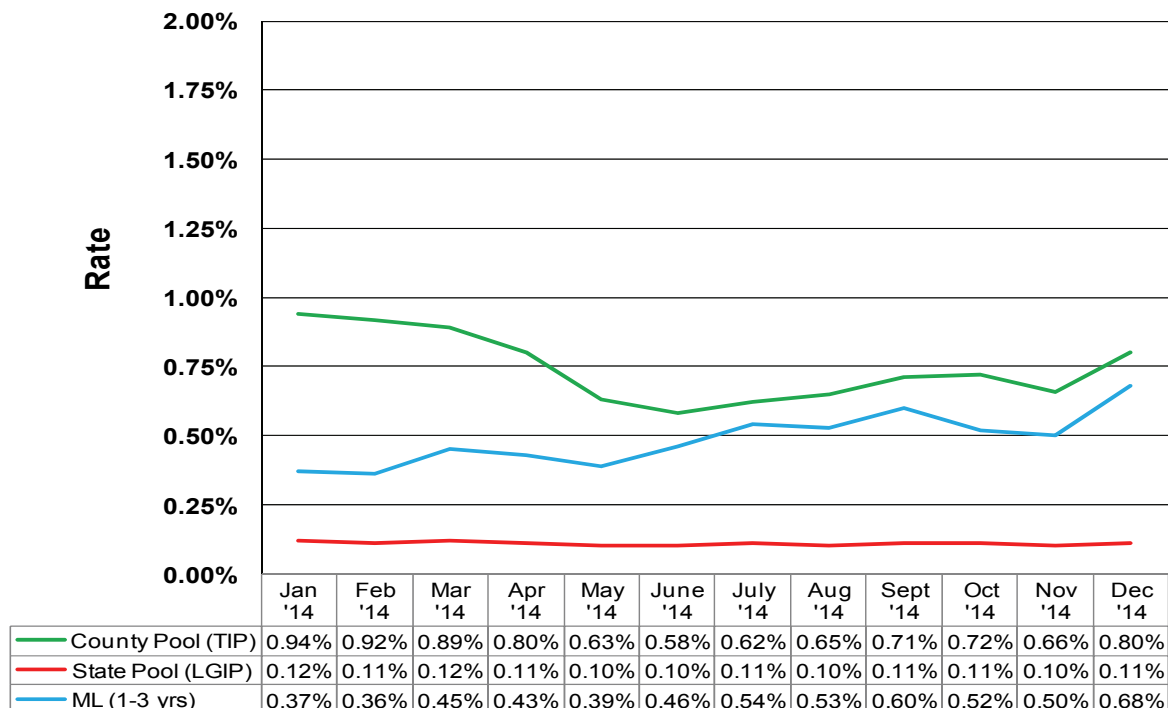
Yakima County Treasurer's Office

Treasurer's Investment Pool Gross Interest Rate Comparison

	TIP	LGIP	ML (1-3 YR)
January	0.94%	0.12%	0.37%
February	0.92%	0.11%	0.36%
March	0.89%	0.12%	0.45%
April	0.80%	0.11%	0.43%
May	0.63%	0.10%	0.39%
June	0.58%	0.10%	0.46%
July	0.62%	0.11%	0.54%
August	0.65%	0.10%	0.53%
September	0.71%	0.11%	0.60%
October	0.72%	0.11%	0.52%
November	0.66%	0.10%	0.50%
December	0.80%	0.11%	0.68%

This is a comparison of the monthly earnings rates of the Treasurer's Investment Pool (TIP) versus the Merrill Lynch 1-3 Year US Treas/Agency Index (ML) and the State Local Government Investment Pool (LGIP).

County Pool (TIP) - Historical Performance vs. Benchmarks

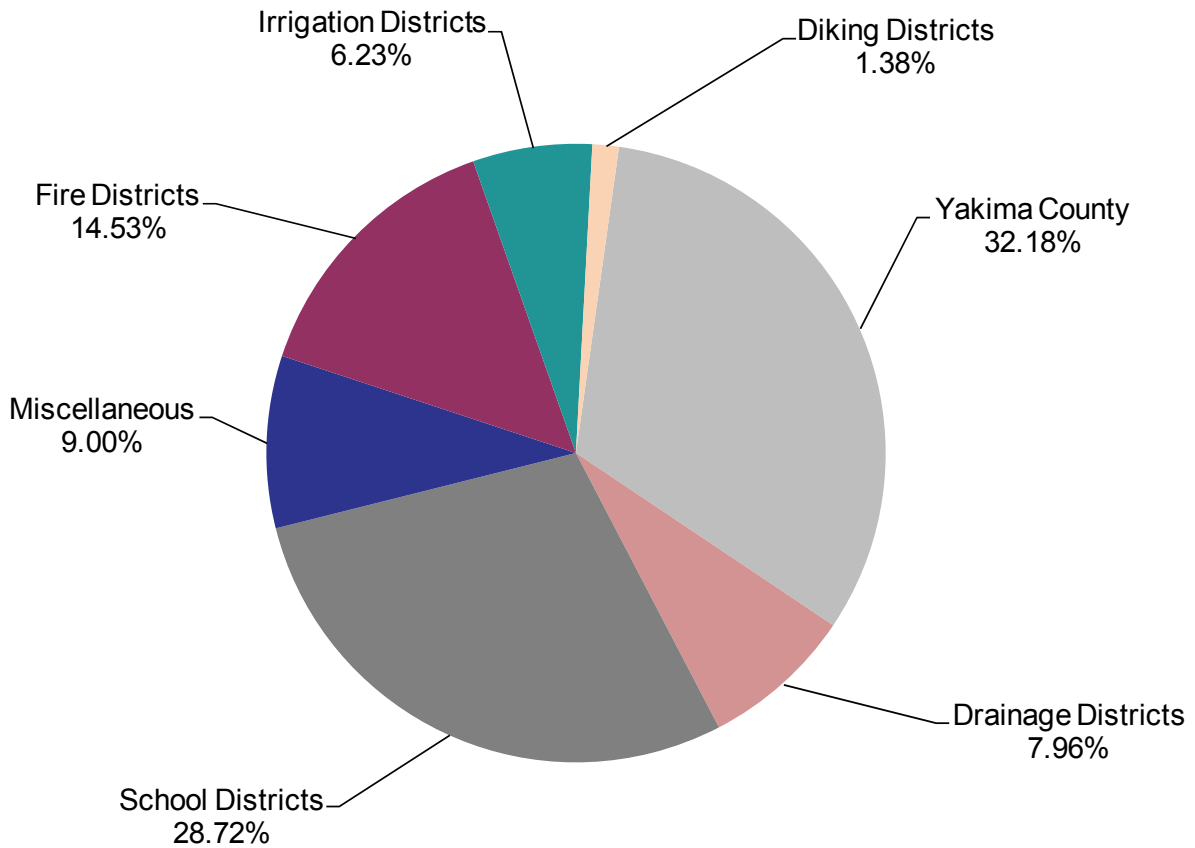


Yakima County Treasurer's Office

Treasurer's Investment Pool Participants

(as of December 31, 2014)

	<u>Number of Funds</u>	<u>Percentage</u>	<u>Dollar Amount</u>	<u>Percentage</u>
Yakima County	93	32.18%	\$ 124,589,672	41.36%
Drainage Districts	23	7.96%	1,333,557	0.44%
School Districts	83	28.72%	133,633,890	44.36%
Miscellaneous	26	9.00%	14,537,829	4.83%
Fire Districts	42	14.53%	19,793,845	6.57%
Irrigation Districts	18	6.23%	6,858,310	2.28%
Diking Districts	4	1.38%	494,504	0.16%
	<u>289</u>	<u>100.00%</u>	<u>\$ 301,241,607</u>	<u>100.00%</u>



Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

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	
Yakima County		
Limited Tax General Obligation Bonds		
• LOCAL Program - Noxious Weed Facility - 2008	2028	\$ 160,000
• Promotion of Tourism/Refunding of 1999 Restitution Ctr. - 2009	2020	4,580,000
• Refunding of Correctional Facility (2002)/Capital & Technology Improvements - 2010A	2030	25,695,000
• Courthouse Energy Improvements - 2010B	2027	2,430,000
• Resource Center Remodel & County Road Projects - 2014	2034	6,285,000
County Road/Utility Improvement Districts		
• Road Improvement District No. 99 - 2005	2017	5,500
• Consolidated Local Improvement District No. 2008-1	2020	43,000
Washington State Public Works Trust Fund Loans		
• Loan No. 4 for Terrace Heights Water - 1995	2015	39,338
• Loan No. 5 for Bridge Improvements - 1999	2019	1,204,366
• Loan No. 6 for Gravel Road Improvements - 1999	2019	536,184
• Loan No. 7 for Gravel Road Improvements - 2000	2020	2,289,474
• Loan No. 8 for Gravel Road Improvements - 2001	2021	1,130,769
• Loan No.10 for Roadway Access - 2010	2030	272,276
• Loan No.11 for Terrace Heights Water Phase 3 - 2014	2038	25,220
Crewport Water System Revenue Bonds		
• USDA for Water System Improvements, Series A - 2004	2034	78,019
• USDA for Water System Improvements, Series B - 2004	2034	7,932
Total Yakima County		<u>\$ 44,782,078</u>

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

District and Financing Type	Maturity		
School Districts			
East Valley School District			
<i>Unlimited Tax General Obligation Bonds</i>			
• Construct Elementary School & Capital Improvements Series 1 - 2005	2015	\$	2,110,000
Series 2 - 2006	2015		1,535,000
• Construct Elementary School - 2011	2020		5,675,000
Total East Valley School District		\$	9,320,000
Educational Service District			
<i>Limited General Obligation Bonds</i>			
• Construct Administration Building & Capital improvements-2009	2029	\$	4,000,000
Total Educational Service District		\$	4,000,000
Grandview School District			
<i>Unlimited Tax General Obligation Bonds</i>			
• Refunding of 1997 & 1999 Capital Improvements - 2005	2018	\$	6,615,000
Total Grandview School District		\$	6,615,000
Granger School District			
<i>Unlimited Tax General Obligation Bonds</i>			
• Refunding of 1997 Capital Improvements for Facilities - 2005	2016	\$	465,000
<i>Limited General Obligation Bonds</i>			
• Real Property Acquisition - 2008	2018		320,483
Total Granger School District		\$	785,483
Highland School District			
<i>Unlimited Tax General Obligation Bonds</i>			
• Refunding of 1999 High School Construction - 2009	2015	\$	595,000
<i>Limited General Obligation Bonds</i>			
• Rehabilitate Elementary School - 2006	2021		800,000
Total Highland School District		\$	1,395,000
Mabton School District			
<i>Unlimited Tax General Obligation Bonds</i>			
• Capital Improvements for Facilities - 1999	2014		Obligation Fulfilled
Total Mabton School District		\$	0

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

District and Financing Type	Maturity	
Naches Valley School District		
Unlimited Tax General Obligation Bonds		
• Construct Elementary & Upgrade District Facilities - 2014	2034	\$ 20,600,000
Limited General Obligation Bonds		
• LOCAL Program - Energy Upgrade - 2006	2017	116,402
• Technology Improvements & Energy Efficient Upgrades - 2011	2021	388,885
Total Naches Valley School District		\$ 21,105,287
Selah School District		
Unlimited Tax General Obligation Bonds		
• Construct Junior High School & expand High School - 2012	2036	\$ 29,180,000
Limited General Obligation Bonds		
• Energy Efficient Upgrades - 2008	2018	443,215
Total Selah School District		\$ 29,623,215
Sunnyside School District		
Unlimited Tax General Obligation Bonds		
• Construct Elementary & Upgrade District Facilities (A) - 2014	2033	\$9,855,000
• Construct Elementary & Upgrade District Facilities (B) - 2014	2014	Obligation Fulfilled
• Capital Improvements for Elementary & High School - 2009	2022	11,260,000
• Refunding a portion of the 2004 Construction of Middle School & Capital Improvement Bonds - 2012	2017	4,725,000
Limited General Obligation Bonds		
• Real Property Acquisition & Capital Improvements - 2001	2014	Obligation Fulfilled
Total Sunnyside School District		\$ 25,840,000
Toppenish School District		
Unlimited Tax General Obligation Bonds		
• High School Remodeling Project Series "A" - 2006	2019	\$ 505,000
• High School Remodeling Project Series "B" - 2006	2019	1,000,000
• Refunding of 1999 Real Property Acquisition, Elementary School Construction & Capital Improvements - 2008	2018	3,505,000
• Refunding a portion of 2006 High School Remodel - 2012	2025	9,155,000
Limited General Obligation Bonds		
• Capital Improvements & Equipment Purchase - 2003	2018	450,000
Total Toppenish School District		\$ 14,615,000
Union Gap School District		
Unlimited Tax General Obligation Bonds		
• Construct Elementary/Middle School, Bus Transportation, Capital Improvements - 2006	2015	\$ 545,000
• Refunding a Portion of 2006 Capital Improvement Bonds - 2014	2023	4,915,000
Total Union Gap School District		\$ 5,460,000

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

District and Financing Type	Maturity	
Wapato School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construction of High School - 2011	2034	\$ 8,520,000
• Construction of High School - 2012	2034	9,790,000
<i>Limited General Obligation Bonds</i>		
• LOCAL Program - Real Property Acquisition - 2000	2016	<u>27,053</u>
Total Wapato School District		\$ 18,337,053
West Valley School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construct High School & Capital Improvements - 2006	2018	\$ 5,255,000
• Construct High School & Capital Improvements - 2007	2024	12,995,000
• Refunding a portion of 2006 Capital Improvement - 2012	2025	9,055,000
• Refunding a portion of 2007 Capital Improvement - 2013	2026	9,070,000
• Refunding a portion of 2006 Capital Improvement Bonds - 2014	2022	<u>9,090,000</u>
Total West Valley School District		\$ 45,465,000
Yakima School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construct High School / Capital Improvements & Refunding of 2004 & 2007 Capital improvement Bonds - 2009	2028	\$ 48,970,000
• 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	<u>29,990,000</u>
Total Yakima School District		\$ 104,460,000
Zillah School District		
<i>Unlimited Tax General Obligation Bonds</i>		
• Construct Multi-Purpose Facility at Middle School, Modernize Elementary & High School - 2005	2015	\$ 255,000
• Refunding Portion of 2003 Capital Improvement Bonds - 2011	2023	2,805,000
• Refunding Portion of 2005 Capital Improvement Bonds - 2012	2024	<u>3,905,000</u>
Total Zillah School District		\$ 6,965,000

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

District and Financing Type	Maturity	
Fire Districts		
Yakima County Fire Protection District No. 1		
<i>Unlimited Tax General Obligation Bonds</i>		
• Fire, Rescue & Emergency Medical Facilities Acquisition - 2012	2032	\$ 1,960,000
Total Fire District No. 1		\$ 1,960,000
Yakima County Fire Protection District No. 6		
<i>Limited Tax General Obligation Bonds</i>		
• LOCAL Program for Purchase of Ambulance - 2012	2022	\$ 109,042
Total Fire District No. 6		\$ 109,042
Yakima County Fire Protection District No. 12		
<i>Limited Tax General Obligation Bonds</i>		
• Construct Admin. Building & Training Facility - 2005	2019	\$ 680,000
Total Fire District No. 12		\$ 680,000
Yakima County Fire Protection District No. 14		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding of 1995 Bond for Fire Station Improvement and Fire Truck Purchase - 2005	2016	\$ 75,000
Total Fire District No. 14		\$ 75,000
Port Districts		
Port of Grandview		
<i>Limited Tax General Obligation Bonds</i>		
• Real Property Acquisition - 1999	2018	\$ 185,000
• Refunding 2006 SIED Loan & Real Property Acquisition - 2012	2031	895,000
Total Port of Grandview		\$ 1,080,000
Park Districts		
Naches Parks & Recreation		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding of 2000 Bond for Real Property - 2013	2020	\$ 340,000
Total Naches Park & Recreation		\$ 340,000

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

District and Financing Type	Maturity		
Irrigation Districts			
Naches/Selah Irrigation District			
<i>Loans</i>			
• Department of Ecology for Pipe Open Canal Loan - 2001	2015	\$	42,076
<i>Revenue Bonds</i>			
• Refinance 1984 Department of Ecology Loan - 2004	2032		2,757,650
• Construct Improvements to Water Line - 2014A	2028		1,239,000
• Refund 2005 Revenue Bond - 2014B	2024		431,953
Total Naches/Selah Irrigation District			\$ 4,470,679
Sewer Districts			
Cowiche Sewer District			
<i>Loans</i>			
• Department of Ecology for Wastewater System - 2001	2022	\$	53,278
<i>Revenue Bonds</i>			
• USDA for Wastewater System - 2001	2031		301,823
Total Cowiche Sewer District			\$ 355,101
Terrace Heights Sewer District			
<i>Loans</i>			
• Refund of 1994 Revenue Bond & Sewer Improvements - 2006	2033		5,275,000
<i>Washington State Public Works Trust Fund Loans</i>			
• Keys Rd Sewer Main Improvements - 1999	2019		164,934
• Sewer System Improvements - 2005	2025		162,395
• Sewer System Lift Station Improvements - 2006	2026	\$	2,314,833
Total Terrace Heights Sewer District			\$ 7,917,162
Library Districts			
Yakima Valley Libraries			
<i>Limited Tax General Obligation Bonds</i>			
• West Valley Capital Building Project - 2010	2016	\$	690,000
Total Yakima Valley Libraries			\$ 690,000

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

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

• Wallace Business Park - 2014	2026	\$ 263,760.00
• Food & Beverage Incubator - 2014	2026	154,640.00
Total Port of Grandview		\$ 418,400.00

Port of Sunnyside

• Sequencing Batch Reactor - 2003	2018	\$ 66,666.64
• Kennewick Industrial - 2007	2015	15,788.66
• Medical Clinic - 2007	2014	Obligation Fulfilled
• Blueline Manufacturing - 2008	2014	Obligation Fulfilled
• Dewatering Facility - 2009	2018	105,755.53
• Bleyhl Bulk Fuel Center - 2009	2019	72,054.25
• Bleyhl Farm Co-Op - 2013	2023	100,023.55
• Wastewater Facility Upgrades - 2014	2025	1,000,000.00
Total Port of Sunnyside		\$1,360,288.63

Loan Recipient - Cities

City of Grandview

• Downtown Revitalization - 2009	2019	\$ 132,629.62
Total City of Grandview		\$ 132,629.62

City of Moxee

• Business Expansion Project - 2005	2016	\$ 49,109.48
• Trellis Brewing - 2012	2027	389,817.76
Total City of Moxee		\$ 438,927.24

Town of Naches

• Allan Road Expansion - 2010	2021	\$187,203.24
• Allan Road Expansion II - 2010	2021	185,536.59
• Chinook Center - 2012	2020	66,328.59
Total Town of Naches		\$ 439,068.42

Yakima County Treasurer's Office

Summary of Outstanding Debt Service as of December 31, 2014

District and Financing Type	Maturity	
Supporting Investments in Economic Diversification (SIED)		
City of Selah		
• Matson Fruit - 2012	2022	\$ 166,191.73
Total City of Selah		\$ 166,191.73
City of Sunnyside		
• Columbia River Bank - 2008	2015	\$ 17,357.59
• Airport Infrastructure - 2012	2018	20,677.37
Total City of Sunnyside		\$ 38,034.96
City of Union Gap		
• Valley Mall Boulevard Improvements - 2002	2017	\$ 89,323.47
• Western Recreation Vehicle - 2004	2020	215,982.33
• Western Recreation Vehicle - 2004	2020	85,387.93
• Longfibre Road Phase II - 2007	2017	100,540.11
• Valley Mall Boulevard Phase III - 2008	2024	375,950.56
Total City of Union Gap		\$ 867,184.40
City of Yakima		
• Cascade Mill District Development Phase II - 2014	2017	\$ 900,000.00
Total City of Yakima		\$ 900,000.00
City of Zillah		
• Vintage Valley - 2005	2015	\$33,285.37
• Vintage Valley Medical Center - 2009	2018	68,995.18
• Teapot Dome Visitor Info Center - 2012	2021	73,091.32
• Hamilton Square Assisted Living - 2013	2023	49,586.91
• Vintage Valley Pkwy Water & Sewer - 2013	2025	375,000.00
Total City of Zillah		\$599,958.78
Total Supporting Investments in Economic Diversification Loans		<u>\$5,360,683.78</u>