



**Treasurer's Office**

**Annual Report**

**Fiscal Year 2008**



# YAKIMA COUNTY TREASURER

Ilene Thomson,  
County Treasurer

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March 2009

**TO:** Constituents and Business Partners

The Yakima County Treasurer's Office is pleased to present our Annual Report for Fiscal Year 2008. 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**

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

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

**1.3 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 receipting 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, 911 excise 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 property transfers and the collection of real estate excise taxes as agent for the State Department of Revenue;
- 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 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 maintenance and annual reporting of properties owned by Yakima County along with the coordination/supervision of all County Surplus and Tax Title property sales;
- 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 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.

- Received an upgrade from Fitch Ratings on Yakima County's outstanding limited tax general obligation (LTGO) bonds to 'A' from 'A-' and an upgrade to 'A+' from 'A' on its outstanding unlimited tax general obligation (UTGO) bonds. This upgrade should provide the County with lower interest rates for future borrowing and a larger pool of investors willing to purchase the County's bonds.
- Issued a competitive bond sale for the refinancing of the County's unlimited tax general obligation (UTGO) bonds, which resulted in a lower interest rate and saved the taxpayers over \$150,000.
- The Treasurer's Investment Pool (TIP) continued to outperform the benchmark return of the Washington State Local Government Investment Pool (LGIP). For 2008, the TIP averaged a book yield of 3.49%, 77 basis points higher than the average book yield of the Washington State LGIP, resulting in an additional \$2,000,000 in income distributed to fund participants.
- Entered into Inter-Local agreements with the City of Yakima and the City of Sunnyside to allow the Treasurer's Office to bill, receipt and disburse storm and surface water management service charges on behalf of each City. By consolidating services and allowing another jurisdiction's fees to be included on the annual property tax statement, the cost to the citizens is reduced.
- Implemented the Check 21 process by creating a seamless transmission of electronic check images and data to our bank. This new cost efficiency program provides the ability to receive same day credit on checks receipted and eliminates the need to send paper documents to the bank.
- Re-designed our annual property tax statement to provide the taxpayers with a more user friendly document and additional property tax distribution data. This new design also reduced production costs for the annual statements.
- Assisted Public Services with implementing the acceptance of credit card payments at their counter for Permit Service's fees.
- Worked with our third party vendor to reduce their convenience fee for on-line e-check tax payments from \$4.00 to \$0.99. In addition, the third party convenience fee for credit card tax payments was changed from a tiered fee to a flat fee of 2.75% of the payment amount with a minimum fee of \$1.00.

# Yakima County Treasurer's Office

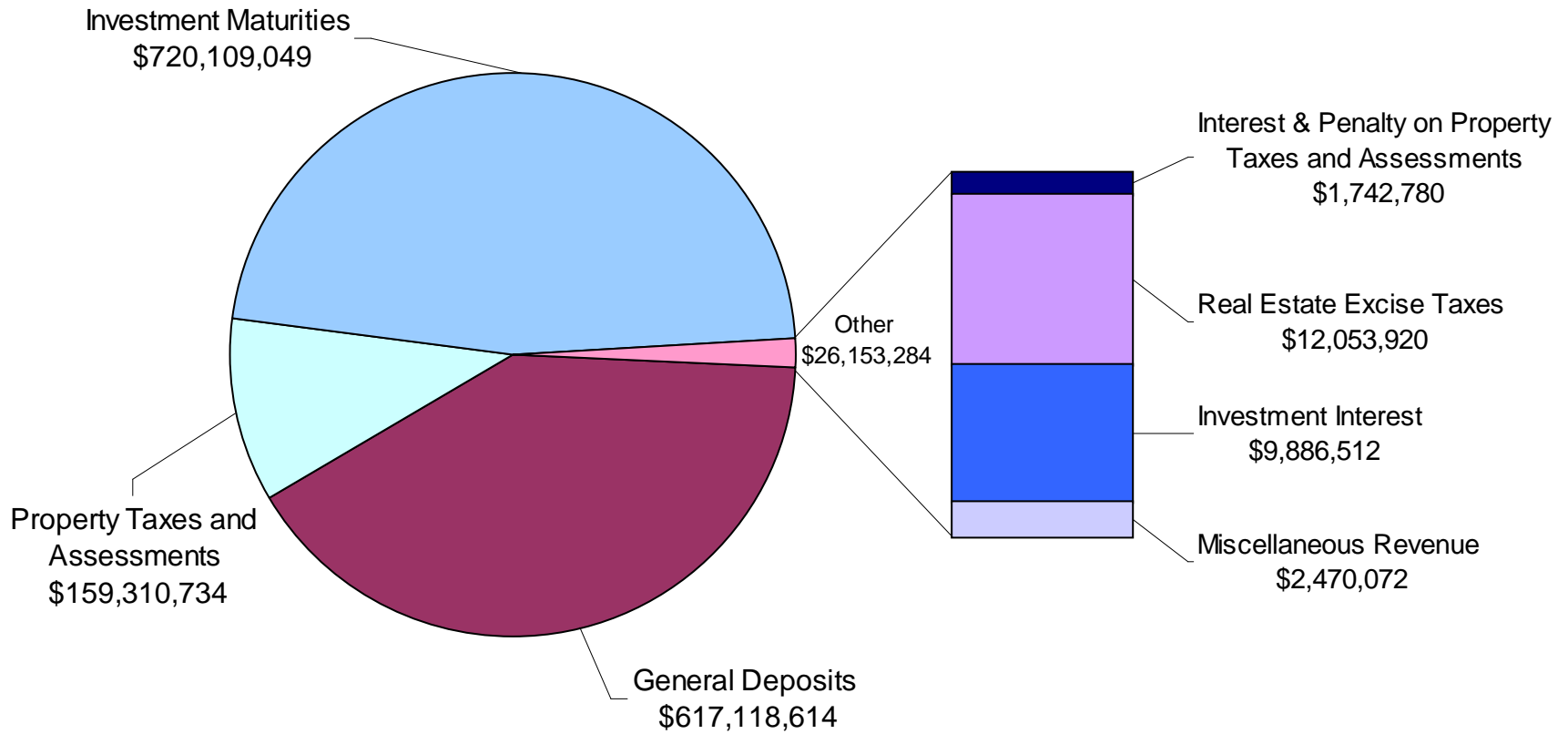
## *Summary of 2008 Receipting Activity*

General Deposits	\$ 617,118,614	40.53%
Property Taxes and Assessments	159,310,734	10.46%
Interest & Penalty on Property Taxes and Assessments	1,742,780	0.12%
Real Estate Excise Taxes	12,053,920	0.79%
Investment Maturities	720,109,049	47.29%
Investment Interest	9,886,512	0.65%
Miscellaneous Revenue	<u>2,470,072</u>	<u>0.16%</u>
<b>Total</b>	<b><u><u>\$ 1,522,691,681</u></u></b>	<b><u><u>100.00%</u></u></b>

General Deposits (Checks, cash & other tender type)	\$ 123,103,125
General Deposits (Bank-wired funds)	\$ 491,783,489
General Deposits (Remote deposits)	\$ 2,178,675
General Deposits (Credit Cards)	\$ 53,325
Total number of cashier receipts processed	141,969
Total number of investment requests processed	2,822

***Yakima County Treasurer's Office  
Summary of 2008 Receipting Activity***

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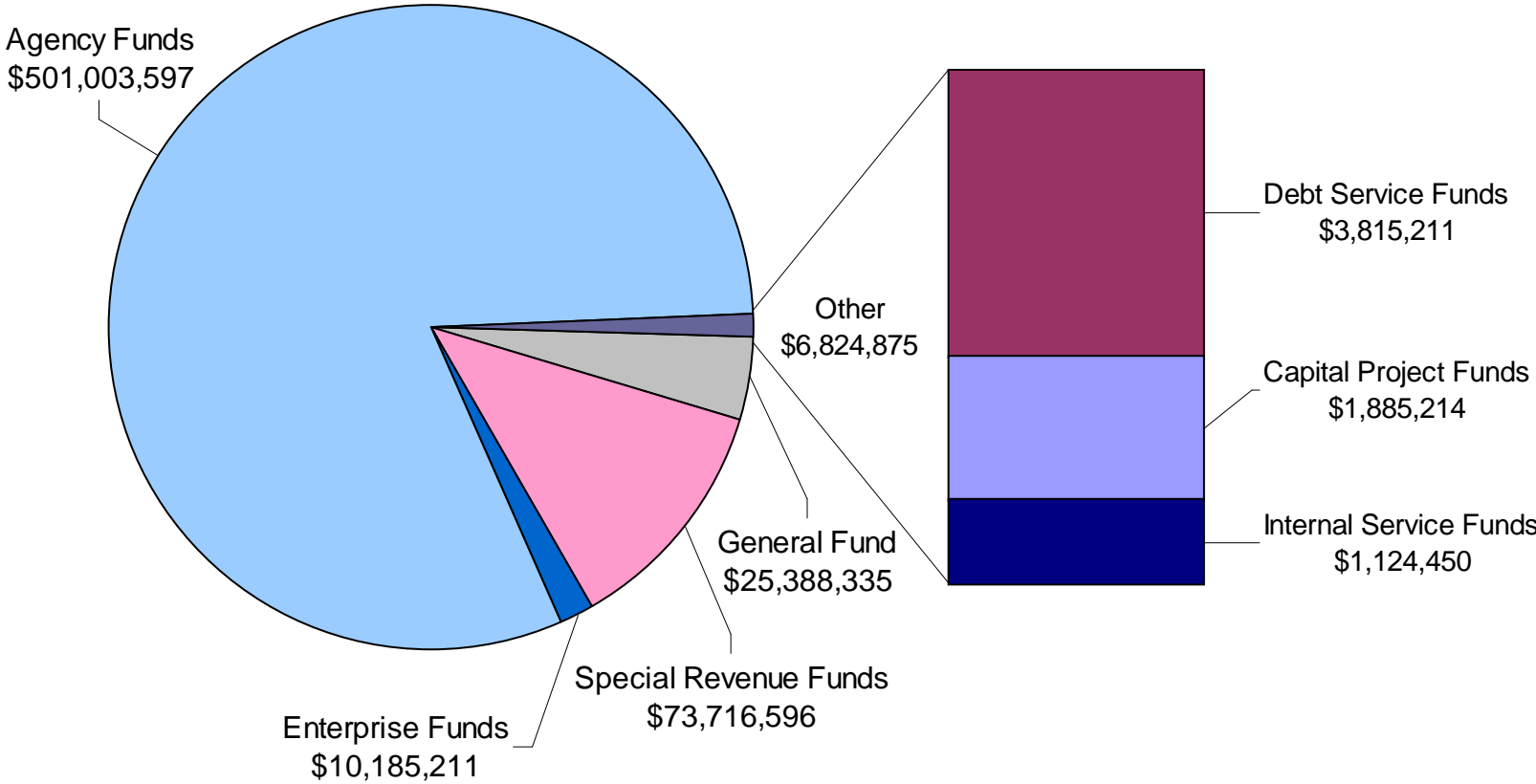


## Yakima County Treasurer's Office

### *Summary of 2008 General Deposits* (Excluding Property Taxes and Assessments)

	<u>2008</u>	<u>2007</u>
General Fund	\$ 25,388,335	\$ 27,404,352
Special Revenue Funds	73,716,596	73,858,245
Debt Service Funds	3,815,211	161,423
Capital Project Funds	1,885,214	827,980
Enterprise Funds	10,185,211	10,731,246
Internal Service Funds	1,124,450	1,350,349
Agency Funds	501,003,597	489,899,160
<b>Total</b>	<b><u>\$ 617,118,614</u></b>	<b><u>\$ 604,232,755</u></b>

***Yakima County Treasurer's Office  
Summary of 2008 General Deposits***



## Yakima County Treasurer's Office

### ***Summary of 2008 General Deposits, All County Funds*** **(Excluding Property Taxes and Assessments)**

	<b>2008</b>	<b>2007</b>
General Fund	\$ 25,388,335	\$ 27,404,352
Special Revenue Funds		
911	1,364,285	1,458,847
Aging & Long Term Care	13,175,151	12,503,781
Assessment & Referral	4,977,862	3,528,461
Community Services	5,023,846	3,509,887
County Road	14,213,334	18,596,069
Criminal Justice Sales Tax	5,106,321	5,547,687
Department of Corrections	20,197,983	14,138,526
District Court Dispute Resolution	97,945	91,347
District Court Probation	1,437,302	1,407,644
Employment & Training	0	4,952,685
Family Court	163,323	152,346
Flood Control	359,478	171,030
Food Services	109,792	106,179
Grants Management/Community Development	1,043,242	1,869,970
Hotel/Motel Tax	536,206	497,916
Narcotics Investigation - State/Federal	352,009	277,914
Noxious Weed Control	229,786	33,606
Parks & Recreation	32,767	26,204
PILT Title III Funds	2,023	860,971
Records Services	241,572	415,297
REET Electronic Technology Fund	30,910	41,526
Special Operations	627,412	559,696
Supporting Investments in Econ. Diversification	3,710,566	3,025,591
Toppenish-Simcoe West Railroad	622,232	28,270
Treasurer's Funds	1,011	1,141
WSU Extension	9,773	7,627
Yakima County EMS	50,465	48,027
Debt Service Funds	3,815,211	161,423
Capital Project Funds	1,885,214	827,980
Enterprise Funds		
Permit Services	1,808,724	2,278,123
Public Works Utility Division - Water & Sewer	1,364,073	1,185,545
Solid Waste	7,012,414	7,267,578
Internal Service Funds	1,124,450	1,350,349
Agency Funds	501,003,597	489,899,160
<b>Total</b>	<b>\$ 617,118,614</b>	<b>\$ 604,232,755</b>

## Yakima County Treasurer's Office

### *Summary of 2008 General Deposits, County General Fund* (Excluding Property Taxes and Assessments)

	<b>2008</b>	<b>2007</b>
A/P Reimbursement	\$ 27,833	\$ 58,686
Department of Assessment	33,291	4,605
Assigned Counsel	676,287	687,326
Attorney	2,157,318	2,017,494
Auditor	1,627,987	1,739,384
Cash-In-Transit	134,870	151,004
Clerk	1,231,657	1,184,531
Commissioners	12,689,559	12,745,383
Cooperative Extension	3,441	4,549
Coroner	43,550	25,032
Department of Corrections*	0	2,796,634
District Court	2,096,184	2,058,063
Dog Control	52,742	70,026
Elections	808,203	948,318
Graphical Information Services (GIS)	69,255	30,983
Horticulturist	34,904	5,326
Human Resources	4,600	4,163
Consolidated Juvenile Services	1,822,455	1,149,233
Non-Departmental	13,719	14,767
Planning	39,402	44,194
Department of Security	31,600	36,017
Sheriff	763,509	840,848
Superior Court	641,786	444,587
Treasurer	130,037	102,017
Yakimap Operations	11,685	10,400
Youth Service Center	242,461	230,782
<b>Total</b>	<b>\$ 25,388,335</b>	<b>\$ 27,404,352</b>

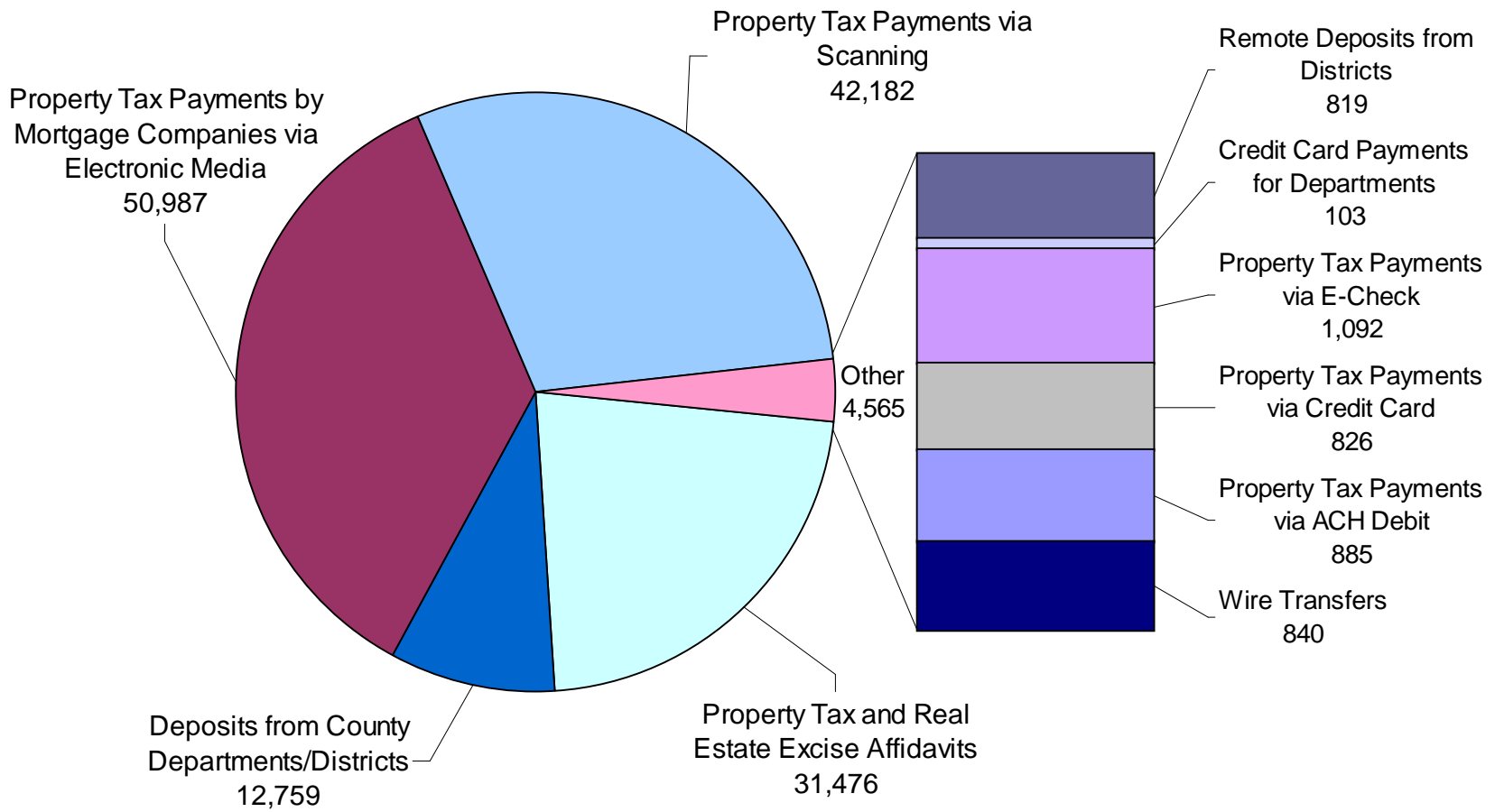
\*Department of Corrections was included in the General Fund prior to the establishment of a separate fund in 2007

# Yakima County Treasurer's Office

## *Summary of Receipts Processed*

	<u>2008</u>	<u>2007</u>
Payments Processed by Cashier:		
Property Tax and Real Estate Excise Affidavits	31,476	39,744
Deposits from County Departments/Districts	12,759	13,227
Remote Deposits from Districts	819	424
Credit Card Payments for Departments	103	0
Property Tax Payments via Electronic Check	1,092	877
Property Tax Payments via Credit Card	826	736
Property Tax Payments via ACH Debit	885	879
Property Tax Payments by Mortgage Companies via Electronic Media	50,987	48,240
Property Tax Payments via Scanning	42,182	34,188
Wire Transfers	<u>840</u>	<u>786</u>
<b>Total</b>	<b><u>141,969</u></b>	<b><u>139,101</u></b>

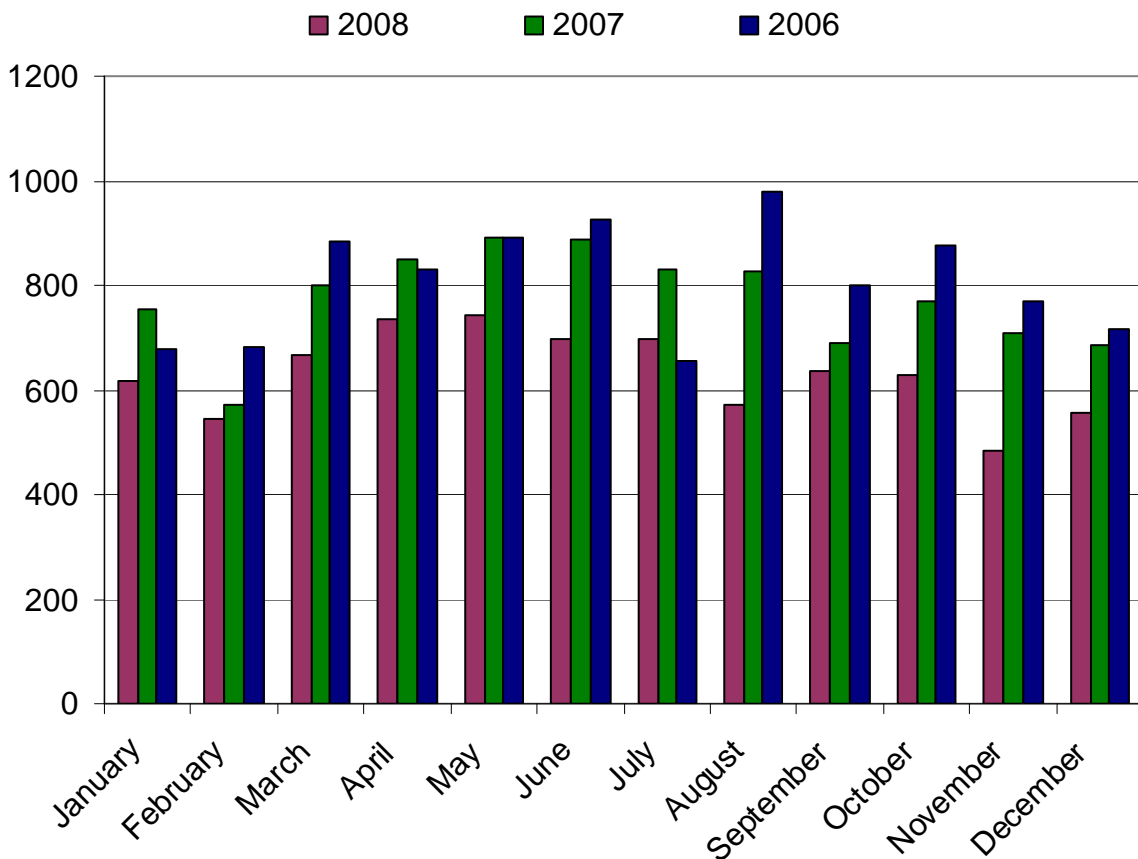
## ***Yakima County Treasurer's Office Summary of Receipts Processed***



# Yakima County Treasurer's Office

## *Real Estate Excise Tax Affidavits Processed*

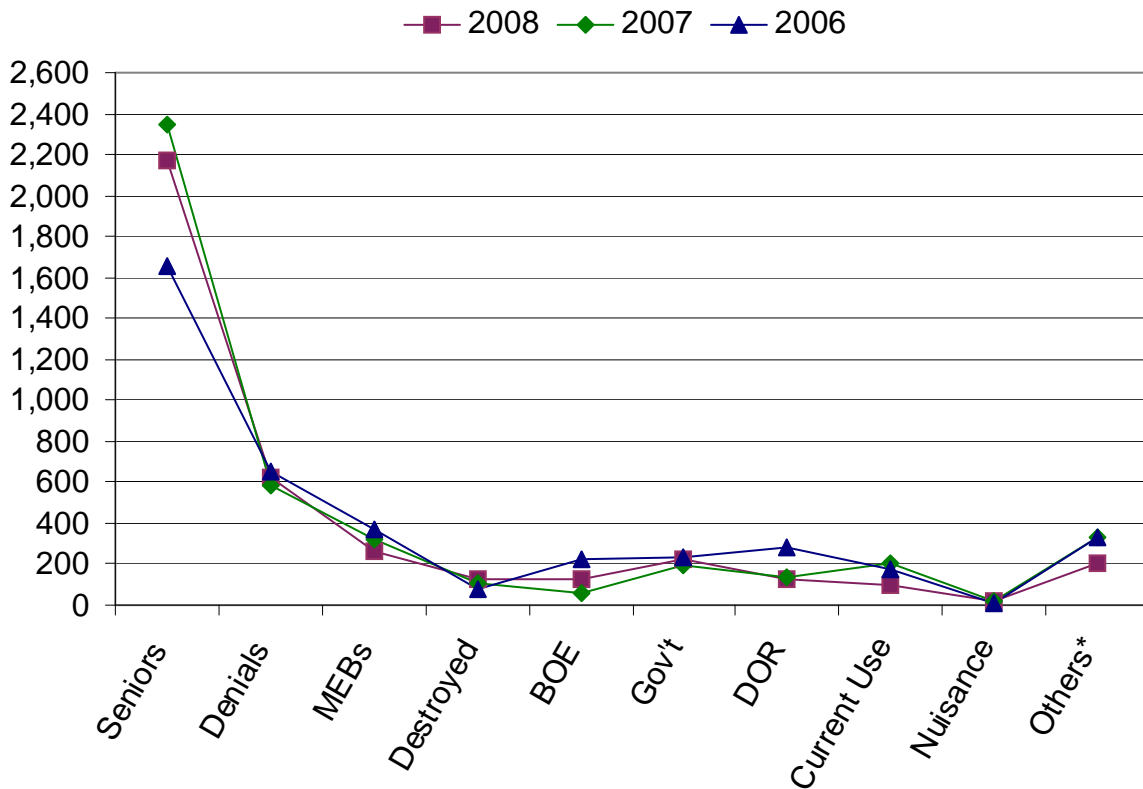
	2008	2007	2006
January	619	755	677
February	544	573	681
March	666	801	885
April	735	849	832
May	741	891	893
June	698	889	926
July	697	832	656
August	572	828	979
September	638	688	801
October	627	770	877
November	482	708	771
December	557	684	717
<b>Total</b>	<b>7,576</b>	<b>9,268</b>	<b>9,695</b>



# Yakima County Treasurer's Office

## *Property Tax Record Adjustments*

	<b>2008</b>	<b>2007</b>	<b>2006</b>
Senior/Disabled Person Exemption	2,172	2,342	1,652
Denials - Senior/Disabled Person Exemption	619	584	649
Manifest Error Board	261	326	369
Destroyed Property	126	109	82
Board of Equalization	131	54	227
Government Exemption	227	195	238
Department of Revenue Exemption	130	135	287
Current Use/Open Space	101	200	178
Nuisance Abatements	23	19	11
Others*	200	334	335
<b>Total</b>	<b>3,990</b>	<b>4,298</b>	<b>4,028</b>



\*Mobile Home Dealer Inventory; Native American Exemption; Head of Household Exemption; Home Improvement Exemption; Personal Property Late Filing Fee; Advance Taxes and Paid In Error.

# Yakima County Treasurer's Office

## *Collections for Taxing Districts*

Districts	2008
<b>Yakima County</b>	
County General Fund	\$ 20,013,711
County Veteran's Assistance Fund	126,878
Community Services	281,931
County Road	11,725,201
County Flood Control	1,185,463
County Emergency Management Services	352,601
Juvenile Justice Bond Redemption	843,366
<b>Total Tax Collections for Yakima County</b>	<b>\$ 34,529,151</b>
<b>Washington State</b>	
State School Levy	\$ 27,463,645
<b>Total Tax Collections for Washington State</b>	<b>\$ 27,463,645</b>
<b>School Districts</b>	
East Valley School District	\$ 5,818,534
Grandview School District	2,338,140
Granger School District	631,723
Highland School District	1,547,301
Mabton School District	340,579
Mt. Adams School District	106,359
Naches School District	2,034,137
Selah School District	5,586,890
Sunnyside School District	1,402,149
Toppenish School District	1,423,644
Union Gap School District	1,568,864
Wapato School District	1,814,299
West Valley School District	9,323,274
Yakima School District	17,916,731
Zillah School District	1,297,564
<b>Total Tax Collections for School Districts</b>	<b>\$ 53,150,188</b>
<b>Park Districts</b>	
Naches Parks & Recreation	\$ 168,506
<b>Total Tax Collections for Park Districts</b>	<b>\$ 168,506</b>
<b>Port Districts</b>	
Port of Grandview	\$ 255,927
Port of Sunnyside	479,018
<b>Total Tax Collections for Port Districts</b>	<b>\$ 734,945</b>

# Yakima County Treasurer's Office

## *Collections for Taxing Districts*

Districts	2008
<b>Fire Protection Districts</b>	
Fire Protection District # 1	\$ 206,409
Fire Protection District # 2	812,594
Fire Protection District # 3	113,567
Fire Protection District # 4	1,392,846
Fire Protection District # 5	2,948,231
Fire Protection District # 6	353,472
Fire Protection District # 7	13,336
Fire Protection District # 9	95,871
Fire Protection District # 10	60,913
Fire Protection District # 11	45,024
Fire Protection District # 12	1,454,775
Fire Protection District # 14	128,434
<b>Total Tax Collections for Fire Protection Districts</b>	<b>\$ 7,625,472</b>
<b>Cities &amp; Towns</b>	
City of Grandview	\$ 1,437,636
City of Granger	190,469
Town of Harrah	42,677
City of Mabton	105,808
City of Moxee	290,481
Town of Naches	104,381
City of Selah	1,345,119
City of Sunnyside	2,363,406
Town of Tieton	161,112
City of Toppenish	821,249
City of Union Gap	1,458,057
City of Wapato	451,225
City of Yakima	16,364,590
City of Zillah	357,320
<b>Total Tax Collections for Cities &amp; Towns</b>	<b>\$ 25,493,530</b>
<b>Miscellaneous</b>	
Yakima County Regional Library	\$ 5,722,506
<b>Total Tax Collections for Miscellaneous</b>	<b>\$ 5,722,506</b>
<b>Total Collections for Taxing Districts</b>	<b><u>\$ 154,887,943</u></b>

# Yakima County Treasurer's Office

## *Collections For Special Assessment & Miscellaneous Districts*

Districts	2008
<b>Diking Districts</b>	
Diking District # 1	\$ 19,817
<b>Total Collections for Diking Districts</b>	<b>\$ 19,817</b>
<b>Drainage Districts</b>	
Drainage Improvement District # 4	\$ 1,797
Drainage Improvement District # 11	80,266
Drainage Improvement District # 12	6,043
Drainage Improvement District # 13	206
Drainage Improvement District # 16	4,950
Drainage Improvement District # 22	8
Drainage Improvement District # 24	99,300
Drainage Improvement District # 28	5,151
Drainage Improvement District # 29	180
Drainage Improvement District # 33	31
Drainage Improvement District # 38	255
Drainage Improvement District # 39	381
Drainage Improvement District # 40	155
Drainage Improvement District # 41	13,313
Drainage Improvement District # 43	13,919
Drainage Improvement District # 44	52
Drainage Improvement District # 48	160
<b>Total Collections for Drainage Districts</b>	<b>\$ 226,167</b>
<b>County Road and Local Improvement Districts</b>	
Consolidated Local Improvement District # 2008-1	\$ 5,502
Consolidated Road Improvement District # 4	813
Consolidated Road Improvement District # 5	10,994
Road Improvement District # 98	3,252
Road Improvement District # 99	14,011
General Fund	1,755
<b>Total Collections for County Road and LID's</b>	<b>\$ 36,327</b>
<b>Washington State</b>	
State Forest Patrol District	\$ 61,082
<b>Total Collections for Washington State</b>	<b>\$ 61,082</b>

# Yakima County Treasurer's Office

## *Collections For Special Assessment & Miscellaneous Districts*

Districts	2008
<b>Conservation Districts</b>	
North Yakima	\$ 88,993
South Yakima	77,722
<b>Total Collections for Conservation Districts</b>	<b>\$ 166,715</b>
<b>Irrigation Districts</b>	
Ahtanum Irrigation District	\$ 22,763
Buena Irrigation District	32,649
Grandview Irrigation District	109,546
Naches/Selah Irrigation District	1,091,670
Naches Union Irrigation District	36,206
Selah/Moxee Irrigation District	499,676
South Naches Irrigation District	43,987
Terrace Heights Irrigation District	78,556
Union Gap Irrigation District	235,962
Wenas Irrigation District	54,419
Yakima Reservation Irrigation District	118,023
Zillah Irrigation District	20,454
<b>Total Collections for Irrigation Districts</b>	<b>\$ 2,343,911</b>
<b>Mosquito Districts</b>	
Benton County	\$ 124,613
Yakima County	172,417
<b>Total Collections for Mosquito Districts</b>	<b>\$ 297,030</b>
<b>Stormwater Districts</b>	
City of Yakima	\$ 1,030,104
<b>Total Collections for Stormwater Districts</b>	<b>\$ 1,030,104</b>
<b>County Miscellaneous</b>	
Noxious Weed Control	\$ 248,480
<b>Total Collections for County Miscellaneous</b>	<b>\$ 248,480</b>
<b>Total Collections for Special Assessments &amp; Miscellaneous Districts</b>	<b>\$ 4,429,633</b>

# Yakima County Treasurer's Office

## *Property Tax Levies*

	<b>2008</b>	<b>2007</b>	<b>2006</b>
State School	\$ 27,636,551	\$ 28,317,240	\$ 29,592,107
Local School	53,771,235	52,335,635	46,234,529
Yakima County	21,351,596	20,804,099	20,140,856
County Road	11,851,885	11,452,684	11,027,715
County Flood	1,195,953	1,160,619	1,120,694
Fire Districts	6,739,143	6,451,443	6,298,220
Cities & Towns	24,024,733	22,934,484	22,446,017
EMS	2,990,377	2,902,068	2,809,362
Other Districts*	6,717,370	6,394,958	4,040,476
Special Assessments**	4,565,887	3,385,992	3,403,558
<b>Total</b>	<b><u>\$ 160,844,730</u></b>	<b><u>\$ 156,139,222</u></b>	<b><u>\$ 147,113,534</u></b>

\*Includes Library, Port and Park Districts

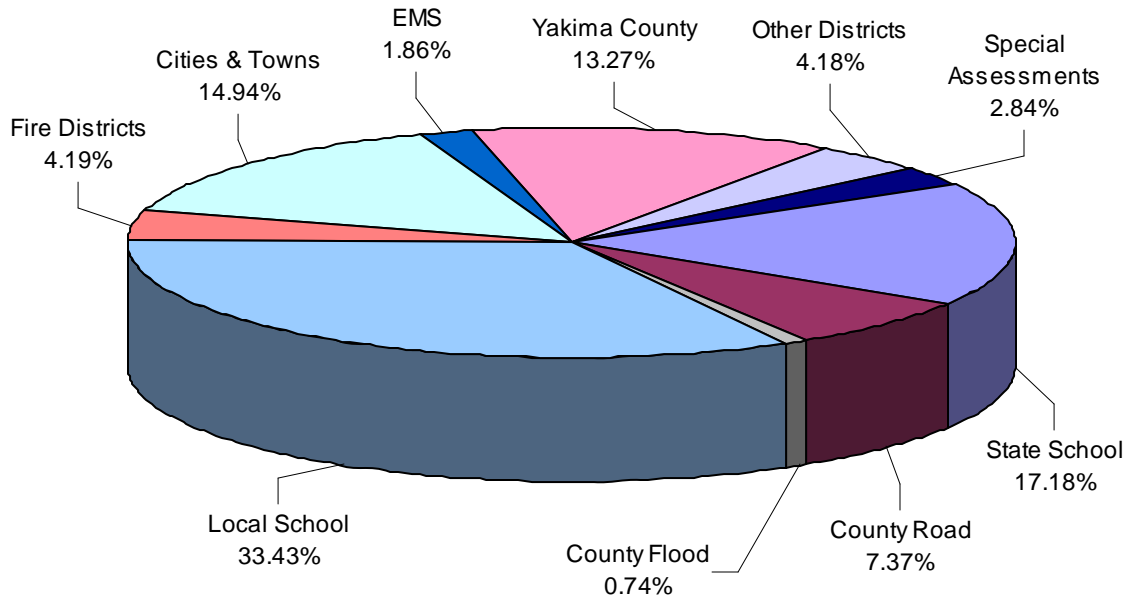
\*\*Includes Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, State Game and State Forest Patrol Assessments.

## *Taxable Value Trends*

Assessed Value / Tax Year	Total Taxable Value in Dollars	% of Increase or Decrease
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%
1998 / 1999	8,674,291,903	3.17%
1997 / 1998	8,407,412,202	7.54%
1996 / 1997	7,817,608,943	9.31%
1995 / 1996	7,151,592,849	14.73%

# Yakima County Treasurer's Office

## *2008 Property Tax Distribution*



**Taxes & Assessments:**

State School	\$ 27,636,551	17.18%
Local School	53,771,235	33.43%
Yakima County	21,351,596	13.27%
County Road	11,851,885	7.37%
County Flood	1,195,953	0.74%
Fire Districts	6,739,143	4.19%
Cities & Towns	24,024,733	14.94%
EMS	2,990,377	1.86%
Other Districts:	6,717,370	4.18%
Library, Port and Park Districts		
Special Assessments	4,565,887	2.84%
Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, State Game and State Forest Patrol Assessments		
<b>Total Billed for 2008</b>	<b>\$ 160,844,730</b>	<b>100.00%</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. 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 or cashier's check only. Two party checks will not be accepted.

**Property Tax 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 and personal property where current year's taxes are more that \$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 three alternative options to the standard payment by mail or in-office visit. Taxpayers can pay property taxes by: (1) E-Check via our website, (2) taxpayer authorization to debit his/her bank account, or (3) credit card use via Official Payments Corporation by touch-tone telephone or Internet access.

**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 subject, then, 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 excess 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:** All delinquent accounts accrue interest at 1% per month on the FULL amount owing; a 3% penalty is added June 1 and an 8% penalty is added December 1 on the principal tax amount owing. Administrative costs are added during the personal property distraint (foreclosure) and real property foreclosure processes. Personal property distraint (foreclosure) begins approximately May 15 and November 15 for current or past years' taxes that have become delinquent as of May 1 and November 1. Real property foreclosure begins approximately May 15 for real property taxes/assessments delinquent 3 or more years. Certified funds (cashier's or bank-certified check, money order or cash) are required on all delinquent accounts for personal property distraint and real property foreclosure.

**Note:** Personal property includes mobile homes that are taxed separately from land, summer homes/cabins on leased land, farm equipment, business or leased equipment and State-assessed properties. Mobile homes with taxes less than \$50 become delinquent on May 1 if not paid by April 30. All other personal property accounts become delinquent on May 1 and become due in full for the year if the minimum amount is not paid by April 30. When personal property is sold, dissipated or liquidated, the following year's tax is PAID IN ADVANCE AT THE TIME OF SALE by the seller. Personal property tax is based upon the assessed valuation/personal property listing as of January 1<sup>st</sup> of the previous year. You are required by statute to contact the County Treasurer's Office before buying or selling personal property.

**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 use of our website Taxpayer Record Change form. Your notice must include all parcel numbers for accurate record changes. We require a signature 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) 570-5900.

If you believe that you qualify for any other type of change to the assessed value of your property, you must also 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

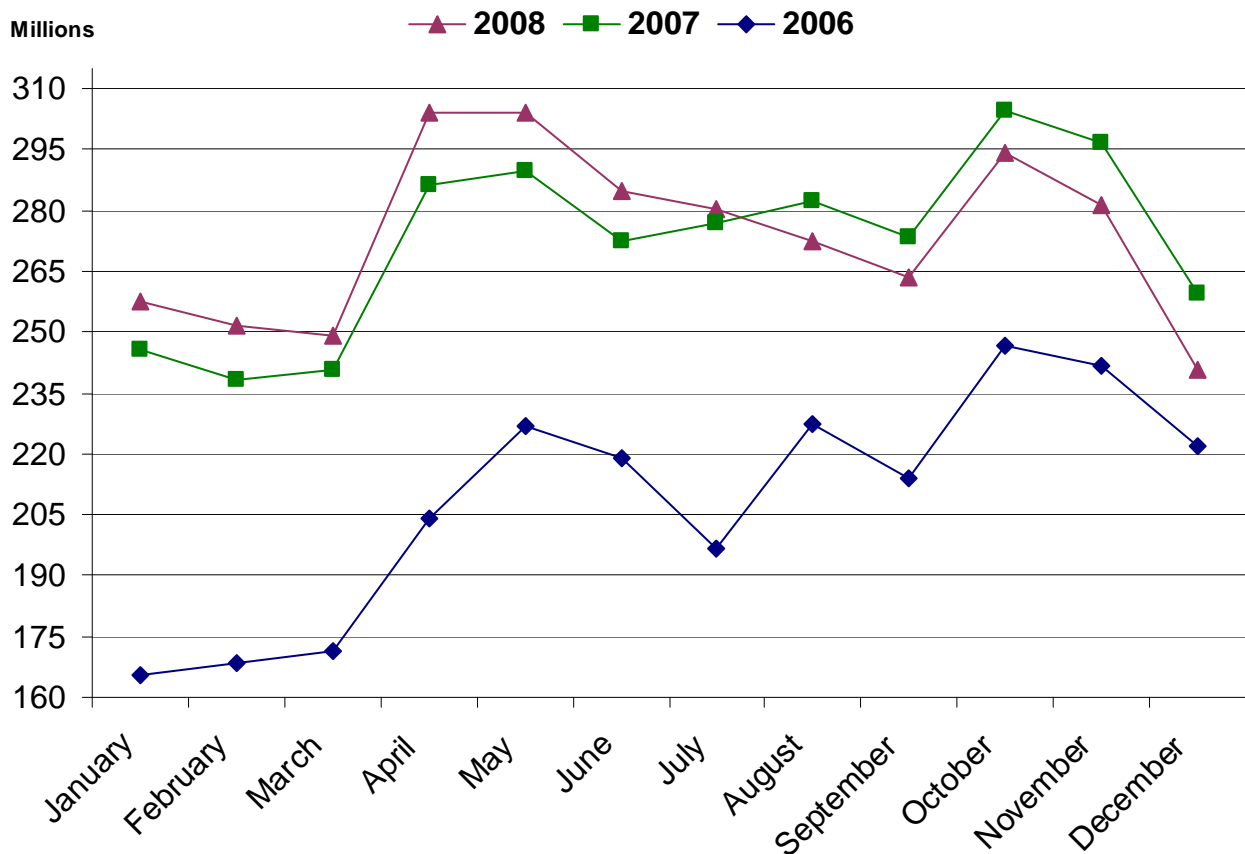
Current Year and Nine Years Ago

Taxpayer	Type of Business	2008			1999		
		Taxable Value	Rank	Percent of Total Taxable Value	Taxable Value	Rank	Percent of Total Taxable Value
Pacificorp	Utilities	\$ 122,106,804	1	0.893%	\$ 130,928,599	1	1.509%
Wal-Mart	General Merchandise	83,891,378	2	0.613%			
Yakima HMA Inc.	Health Care Services	71,019,099	3	0.519%			
Zirkle Fruit Company	Agriculture	50,398,958	4	0.369%	47,493,554	2	0.548%
Centercal Properties LLC	Retail Development	43,631,550	5	0.319%			
Tree Top Incorporated	Food Manufacturing	42,170,627	6	0.308%	39,488,301	5	0.455%
Evans Fruit Company Inc.	Agriculture	41,540,724	7	0.304%			
Ace Hardware Corporation	Wholesale Trade	39,982,035	8	0.292%			
Washington Fruit & Produce Co.	Agriculture	38,155,694	9	0.279%			
Qwest Corporation	Telecommunications	36,426,173	10	0.266%			
Darigold Incorporated	Food Manufacturing				40,900,550	3	0.472%
Snokist Growers Incorporated	Food Manufacturing				39,986,434	4	0.461%
Boise Cascade Corporation	Lumber Products				36,679,603	6	0.423%
Washington Beef LLC	Food Manufacturing				32,612,140	7	0.376%
BNSF Railroad	Railroad Service				26,129,809	8	0.301%
Jeld-Wen Inc.	Lumber/Window Products				24,844,159	9	0.286%
John I Haas Inc.	Food Manufacturing				24,834,920	10	0.286%
<b>TOTAL</b>		<b><u>\$ 569,323,042</u></b>		<b><u>4.162%</u></b>	<b><u>\$ 443,898,069</u></b>		<b><u>5.117%</u></b>
<b>Yakima County Total Taxable Value</b>		<b>\$ 13,676,652,623</b>			<b>\$ 8,674,291,903</b>		

# Yakima County Treasurer's Office

## *Treasurer's Investment Pool Portfolio*

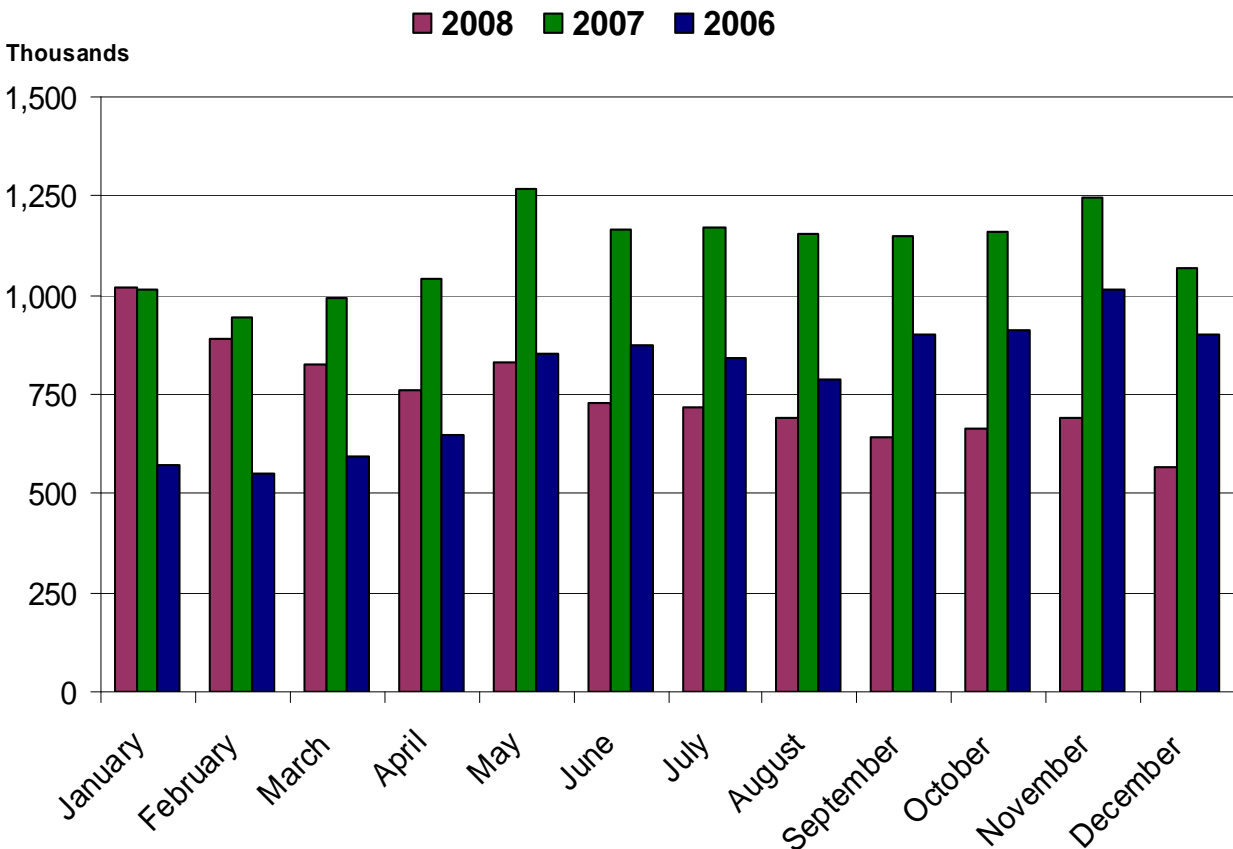
	2008	2007	2006
January	\$ 257,697,124	\$ 245,676,593	\$ 165,532,144
February	251,515,931	238,244,888	168,612,762
March	248,930,014	240,610,037	171,558,883
April	303,871,660	286,153,375	204,292,510
May	304,046,060	289,579,450	226,964,849
June	285,031,819	272,387,017	218,820,381
July	280,196,990	276,988,509	196,535,250
August	272,549,606	282,213,123	227,219,113
September	263,580,263	273,522,265	213,961,888
October	294,353,202	304,712,469	246,632,134
November	281,294,904	296,504,703	241,618,836
December	240,597,341	259,514,367	222,076,593



# Yakima County Treasurer's Office

## *Treasurer's Investment Pool Interest Earnings*

	2008	2007	2006
January	\$ 1,019,614	\$ 1,015,368	\$ 571,000
February	889,053	946,565	550,605
March	826,199	991,781	591,516
April	762,557	1,041,321	646,296
May	833,333	1,266,901	851,820
June	729,289	1,164,995	873,263
July	718,695	1,170,997	843,016
August	691,117	1,156,149	786,640
September	642,907	1,151,401	898,749
October	662,528	1,157,749	913,886
November	690,399	1,244,347	1,016,025
December	567,210	1,067,583	899,617
<b>Total</b>	<b><u>\$ 9,032,901</u></b>	<b><u>\$ 13,375,157</u></b>	<b><u>\$ 9,442,433</u></b>

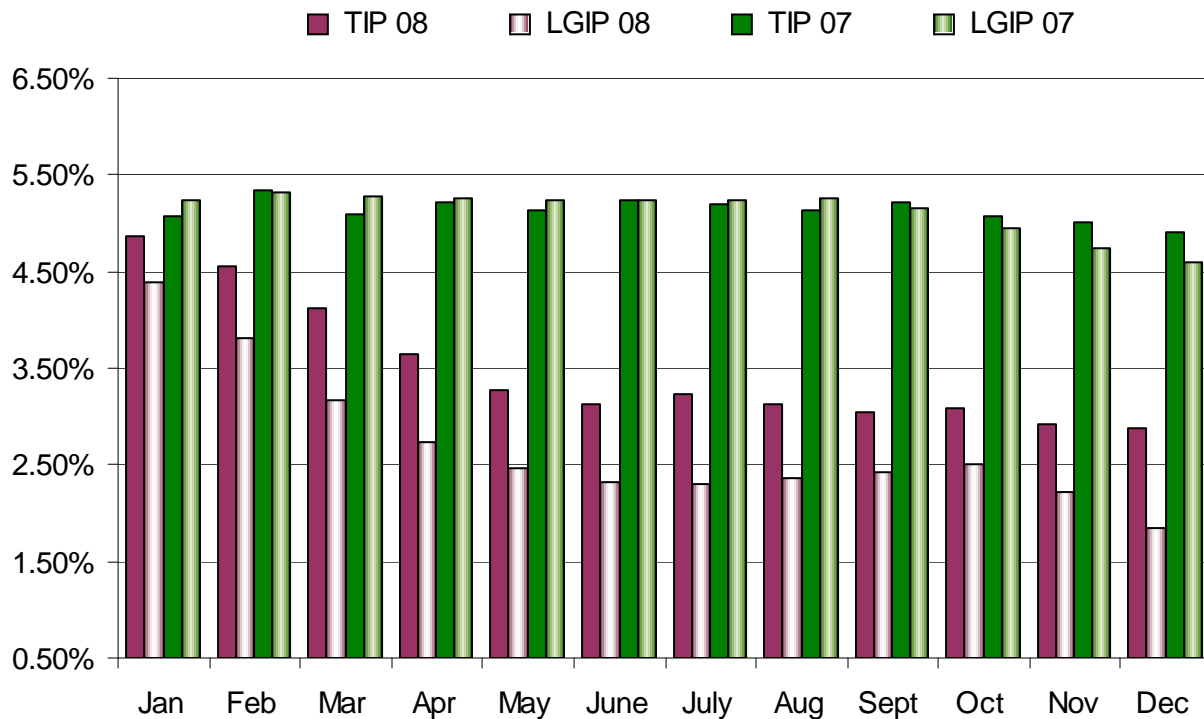


# Yakima County Treasurer's Office

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

	2008		2007	
	TIP	LGIP	TIP	LGIP
January	4.86%	4.39%	5.07%	5.25%
February	4.55%	3.82%	5.34%	5.31%
March	4.13%	3.17%	5.10%	5.27%
April	3.65%	2.73%	5.22%	5.26%
May	3.27%	2.46%	5.14%	5.23%
June	3.12%	2.33%	5.24%	5.24%
July	3.23%	2.31%	5.19%	5.24%
August	3.12%	2.37%	5.14%	5.26%
September	3.05%	2.42%	5.22%	5.16%
October	3.09%	2.50%	5.07%	4.95%
November	2.91%	2.23%	5.00%	4.73%
December	2.87%	1.85%	4.91%	4.60%

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)

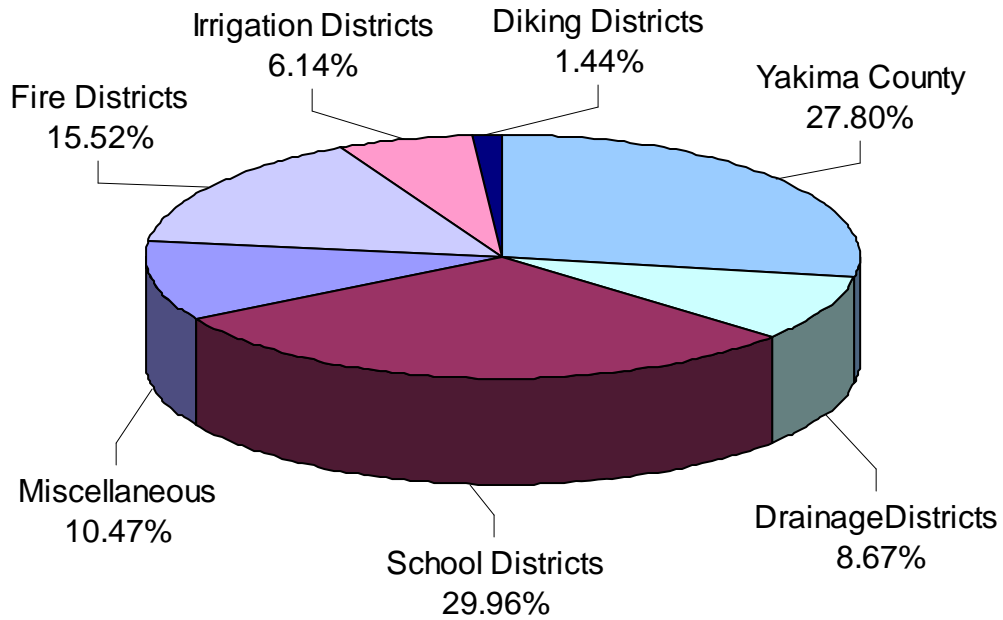


# Yakima County Treasurer's Office

## *Treasurer's Investment Pool Participants*

(as of December 31, 2008)

	<u>Number of funds</u>	<u>Percentage</u>
Yakima County	77	27.80%
Drainage Districts	24	8.67%
School Districts	83	29.96%
Miscellaneous	29	10.47%
Fire Districts	43	15.52%
Irrigation Districts	17	6.14%
Diking Districts	4	1.44%
	<b>277</b>	<b>100.00%</b>



# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

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>Unlimited Tax General Obligation Bonds</b>		
• Juvenile Justice Facility - Refunding Bond - 1997	2012	Obligation Fulfilled
• Juvenile Justice Facility - Refunding Bond - 2008	2012	\$ 2,995,000
<b>Limited Tax General Obligation Bonds</b>		
• Capital Projects, Various County Departments - 1998	2008	Obligation Fulfilled
• Restitution Center/ Capital Improvements - 1999	2019	2,985,000
• Refunding of 1992 Sundome Bond - 2001A	2009	285,000
• Refunding of 1991 Sundome/ Capital Improvements - 2001B	2009	925,000
• Correctional Facility/ Capital & Technology Improvements - 2002	2022	26,510,000
• LOCAL Program - Noxious Weed Facility - 2008	2028	210,000
<b>County Road/ Utility Improvement Districts</b>		
• Consolidated Road Improvement District No. 5 - 2000	2012	16,500
• Road Improvement District No. 99 - 2005	2017	76,500
• Consolidated Local Improvement District No. 2008-1	2020	125,000
<b>Washington State Public Works Trust Fund Loans</b>		
• Loan No. 2 for Bridges & Culverts - 1989	2009	17,338
• Loan No. 3 for Terrace Heights Water - 1993	2013	533,201
• Loan No. 4 for Terrace Heights Water - 1995	2015	275,363
• Loan No. 5 for Bridge Improvements - 1999	2019	2,649,606
• Loan No. 6 for Gravel Road Improvements - 1999	2019	1,179,605
• Loan No. 7 for Gravel Road Improvements - 2000	2020	4,578,947
• Loan No. 8 for Gravel Road Improvements - 2001	2021	1,950,000
• Loan No. 9 for Solid Waste Utilities - 2003	2008	Obligation Fulfilled
<b>Revenue Debt (based upon user fees)</b>		
• Terrace Heights Utilities - 1991	User Fees	90,768
• Terrace Heights Utilities - 1993	2009	76,901
• Terrace Heights Utilities - 1994	2009	81,575
<b>Total Yakima County</b>		<b><u>\$ 45,561,304</u></b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

District and Financing Type	Maturity	
<b>School Districts</b>		
<b>East Valley School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Construct Elementary School & Capital Improvements		
Series 1 - 2005	2015	\$ 11,335,000
Series 2 - 2006	2015	<u>7,810,000</u>
<b>Total East Valley School District</b>		<b>\$ 19,145,000</b>
<b>Educational Service District</b>		
<b><i>Equipment Lease Purchase</i></b>		
• AmericanWest, New Phone System - 2006	2011	<u>\$ 35,184</u>
<b>Total Educational Service District</b>		<b>\$ 35,184</b>
<b>Grandview School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Capital Improvements for Facilities - 1999	2008	Obligation Fulfilled
• Refunding of 1997 & 1999 Capital Improvements - 2005	2018	<u>\$ 13,745,000</u>
<b>Total Grandview School District</b>		<b>\$ 13,745,000</b>
<b>Granger School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Refunding of 1997 Capital Improvements for Fac. - 2005	2016	\$ 1,595,000
<b><i>Limited General Obligation Bonds</i></b>		
• Real Property Acquisition - 2008	2018	<u>730,000</u>
<b>Total Granger School District</b>		<b>\$ 2,325,000</b>
<b>Highland School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• High School Construction & Facilities Modernization - 1999	2015	\$ 4,260,000
• Refunding of 1993 Capital Improvements - 2003	2008	Obligation Fulfilled
<b><i>Limited General Obligation Bonds</i></b>		
• Rehabilitate Elementary School - 2006	2021	<u>800,000</u>
<b>Total Highland School District</b>		<b>\$ 5,060,000</b>
<b>Mabton School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Refunding of 1988 & 1989 Capital Improvements - 1998	2008	Obligation Fulfilled
• Capital Improvements for Facilities - 1999	2014	<u>\$ 815,000</u>
<b>Total Mabton School District</b>		<b>\$ 815,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

District and Financing Type	Maturity		
<b>Naches Valley School District</b>			
<b><i>Unlimited Tax General Obligation Bonds</i></b>			
• Refunding of 1992 & 1993 Capital Improvements - 1998	2011	\$	705,000
• Refunding of 1993 Construction & Facilities Bonds - 2003	2013		1,285,000
<b><i>Limited General Obligation Bonds</i></b>			
• LOCAL Program - Energy Upgrade - 2006	2017		312,759
<b>Total Naches Valley School District</b>			<b>\$ 2,302,759</b>
<b>Selah School District</b>			
<b><i>Unlimited Tax General Obligation Bonds</i></b>			
• Capital Improvements for Facilities - 1998	2010	\$	2,920,000
• Refunding of 1998 Capital Improvements for Facilities - 2008	2013		4,345,000
<b><i>Limited General Obligation Bonds</i></b>			
• Energy Efficient Upgrades - 2008	2018		1,045,908
<b>Total Selah School District</b>			<b>\$ 8,310,908</b>
<b>Sunnyside School District</b>			
<b><i>Unlimited Tax General Obligation Bonds</i></b>			
• Refund of 1994 Capital Improvements Bonds - 2001	2010	\$	1,500,000
• Construct Middle School & Capital Improvements - 2004	2017		11,000,000
<b><i>Limited General Obligation Bonds</i></b>			
• Real Property Acquisition & Capital Improvements - 2001	2014		775,000
<b>Total Sunnyside School District</b>			<b>\$ 13,275,000</b>
<b>Toppenish School District</b>			
<b><i>Unlimited Tax General Obligation Bonds</i></b>			
• Real Property Acquisition, Elementary School Construction & Capital Improvements - 1999	2010	\$	1,100,000
• High School Remodeling Project Series "A" - 2006	2025		9,705,000
• High School Remodeling Project Series "B" - 2006	2019		1,000,000
• Refunding of 1999 Real Property Acquisition, Elementary School Construction & Capital Improvements - 2008	2018		6,375,000
<b><i>Limited General Obligation Bonds</i></b>			
• Capital Improvements & Equipment Purchase - 2003	2018		1,000,000
<b>Total Toppenish School District</b>			<b>\$ 19,180,000</b>
<b>Union Gap School District</b>			
<b><i>Unlimited Tax General Obligation Bonds</i></b>			
• Construct Elementary/Middle School, Bus Transportation, Capital Improvements - 2006	2023	\$	8,150,000
<b>Total Union Gap School District</b>			<b>\$ 8,150,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

District and Financing Type	Maturity	
<b>Wapato School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Refunding of Portion of 1994 Capital Imp. Bonds - 1998	2011	\$ 2,950,000
<b><i>Limited General Obligation Bonds</i></b>		
• LOCAL Program - Real Property Acquisition - 2000	2016	160,453
• LOCAL Program - Real Property Acquisition - 2001	2011	72,505
• Capital Improvements for Facilities - 2005	2012	285,000
<b>Total Wapato School District</b>		<b>\$ 3,467,958</b>
<b>West Valley School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Refunding of 1991 & 1992 Elementary Const. - 1996	2008	Obligation Fulfilled
• Refunding of 1994 High School Gym. Bonds - 2001	2012	\$ 1,245,000
• Refunding of 1993 Elementary School & Cap. Imp. - 2002	2010	1,455,000
• Construct High School & Capital Improvements - 2006	2025	24,500,000
• Construct High School & Capital Improvements - 2007	2026	27,300,000
<b><i>Limited General Obligation Bonds</i></b>		
• Site Improvements for High School - 2007	2010	Obligation Fulfilled
<b><i>Equipment Lease Purchase</i></b>		
• Capital Improvements for Facilities - 2007	2017	627,653
<b>Total West Valley School District</b>		<b>\$ 55,127,653</b>
<b>Yakima School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Refunding Portion of 1994 Capital Improve Bonds - 1998	2010	\$ 9,150,000
• Refunding Portion of 1995 Capital Improve Bonds - 2003	2011	6,360,000
<b><i>Limited General Obligation Bonds</i></b>		
• Capital Improvements for Facilities - 2004	2019	1,490,000
• Capital Improvements for Facilities - 2004	2018	1,200,000
• Qualified Zone Academy Bond - 2007	2022	1,000,000
<b>Total Yakima School District</b>		<b>\$ 19,200,000</b>
<b>Zillah School District</b>		
<b><i>Unlimited Tax General Obligation Bonds</i></b>		
• Capital Improvements Elementary/High School - 2003	2023	\$ 3,705,000
• Construct Multi-Purpose Facility at Middle School, Modernize Elementary & High School - 2005	2024	5,035,000
<b>Total Zillah School District</b>		<b>\$ 8,740,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

District and Financing Type	Maturity	
<b>Fire Districts</b>		
<b>Yakima County Fire Protection District No. 2</b>		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding of 1992 Bonds for Construction of Fire Station - 2001	2011	\$ 145,000
<b>Total Fire District No. 2</b>		<b>\$ 145,000</b>
<b>Yakima County Fire Protection District No. 3</b>		
<i>Limited Tax General Obligation Bonds</i>		
• LOCAL Program for Purchase of Equipment - 2003	2008	Obligation Fulfilled
• LOCAL Program for Purchase of Brush Truck - 2008	2013	\$ 27,196
<b>Total Fire District No. 3</b>		<b>\$ 27,196</b>
<b>Yakima County Fire Protection District No. 6</b>		
<i>Unlimited Tax General Obligation Bonds</i>		
• Refunding of 1994 Capital Improvement Bonds - 2004	2009	Obligation Fulfilled
<i>Limited Tax General Obligation Bonds</i>		
• LOCAL Program for Purchase of Fire Pumper Truck - 2005	2009	\$ 29,093
• LOCAL Program for Purchase of Super Tanker - 2008	2012	80,676
<b>Total Fire District No. 6</b>		<b>\$ 109,769</b>
<b>Yakima County Fire Protection District No. 12</b>		
<i>Limited Tax General Obligation Bonds</i>		
• Construct Admin. Building & Training Facility - 2005	2019	\$1,340,000
<b>Total Fire District No. 12</b>		<b>\$1,340,000</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	\$ 255,000
<b>Total Fire District No. 14</b>		<b>\$ 255,000</b>
<b>Port Districts</b>		
<b>Port of Grandview</b>		
<i>Limited Tax General Obligation Bonds</i>		
• Real Property Acquisition - 1999	2018	\$ 425,000
<b>Total Port of Grandview</b>		<b>\$ 425,000</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

District and Financing Type	Maturity		
<b>Irrigation Districts</b>			
<b>Wenas Irrigation District</b>			
<i>Loans</i>			
• Department of Ecology - 1994	2013	\$	157,882
<b>Total Wenas Irrigation District</b>			<b>\$ 157,882</b>
<b>Naches/Selah Irrigation District</b>			
<i>Loans</i>			
• Department of Ecology for Pipe Open Canal Loan - 2001	2015	\$	277,679
<i>Revenue Bonds</i>			
• Refinance 1984 Department of Ecology Loan - 2004	2013		131,729
• Improvements to Water Lines - 2005	2024		619,295
<b>Total Naches/Selah Irrigation District</b>			<b>\$ 1,028,703</b>
<b>Sewer Districts</b>			
<b>Cowiche Sewer District</b>			
<i>Loans</i>			
• Department of Ecology for Wastewater System - 2001	2022	\$	93,237
<i>Revenue Bonds</i>			
• USDA for Wastewater System - 2001	2031		365,710
<b>Total Cowiche Sewer District</b>			<b>\$ 458,947</b>
<b>Terrace Heights Sewer District</b>			
<i>Loans</i>			
• Refund of 1994 Revenue Bond & Sewer Improvements - 2006	2033	\$	5,645,000
<b>Total Terrace Heights Sewer District</b>			<b>\$ 5,645,000</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	\$	585,000
<b>Total Naches Park &amp; Recreation</b>			<b>\$ 585,000</b>
<b>Water Districts</b>			
<b>Crewport Water System</b>			
<i>Revenue Bonds</i>			
• USDA for Water System Improvements, Series A - 2004	2034	\$	93,404
• USDA for Water System Improvements, Series B - 2004	2034		9,284
<b>Total Crewport Water System</b>			<b>\$ 102,688</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

District and Financing Type	Maturity	
<b>Interagency Loans</b>		
<b>Drainage Districts</b>		
• Drainage Improvement District # 24 - 1998	2008	Obligation fulfilled
• Drainage Improvement District # 41 - 1998	2008	Obligation fulfilled
<b>Supporting Investments in Economic Diversification (SIED)</b>		
<p>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.</p>		
<b>Loan Recipient - County</b>		
<i><b>Yakima County</b></i>		
• Water Main Keys Road - 2005	2008	Obligation fulfilled
<b>Loan Recipient - Port Districts</b>		
<i><b>Port of Grandview</b></i>		
• Stover Road Interior Roadway - 2006	2020	\$ 238,503
<b>Total Port of Grandview</b>		<b>\$ 238,503</b>
<i><b>Port of Sunnyside</b></i>		
• Midvale Road Industrial Park - 2000	2013	\$ 130,041
• Horizon Incubator - Spec. Bldg. - 2001	2011	74,685
• Midvale Road Industrial Park - 2001	2013	27,294
• Sequencing Batch Reactor - 2003	2018	166,667
• Kennewick Industrial - 2007	2015	88,000
• Medical Clinic - 2007	2014	196,871
• Blueline Manufacturing - 2008	2014	52,924
<b>Total Port of Sunnyside</b>		<b>\$ 736,482</b>
<b>Loan Recipient - Cities</b>		
<i><b>City of Grandview</b></i>		
• Wholesale Grocery Distribution - 2002	2013	\$ 186,311
<b>Total City of Grandview</b>		<b>\$ 186,311</b>
<i><b>City of Granger</b></i>		
• Travel Plaza - 2006	2013	\$ 186,463
<b>Total City of Granger</b>		<b>\$ 186,463</b>
<i><b>City of Moxee</b></i>		
• Postma Road Improvement - 2003	2013	\$ 56,238
• Business Expansion Project - 2005	2016	174,715
• Wastewater Improvement - 2006	2028	450,000
<b>Total City of Moxee</b>		<b>\$ 680,953</b>

# Yakima County Treasurer's Office

## *Summary of Outstanding Debt Service as of December 31, 2008*

District and Financing Type	Maturity		
<b>Supporting Investments in Economic Diversification (SIED)</b>			
<b>City of Selah</b>			
• North Park Drive - 2005	2026	\$	278,091
• South Park Drive - 2008	2019		227,000
<b>Total City of Selah</b>		<b>\$</b>	<b>505,091</b>
<b>City of Sunnyside</b>			
• New Holland Water - 2003	2010	\$	12,686
• RV Park & Motel Development - 2005	2015		205,462
• Columbia River Bank - 2008	2015		109,192
<b>Total City of Sunnyside</b>		<b>\$</b>	<b>327,340</b>
<b>City of Tieton</b>			
• Water System Improvements - 2007	2023	\$	250,000
<b>Total City of Tieton</b>		<b>\$</b>	<b>250,000</b>
<b>City of Union Gap</b>			
• Valley Mall Boulevard Improvements - 2002	2017	\$	253,888
• Western Recreation Vehicle - 2004	2020		396,864
• Western Recreation Vehicle - 2004	2020		156,899
• Longfibre Road Phase II - 2007	2017		254,638
• Valley Mall Boulevard Phase III -2008	2024		500,000
<b>Total City of Union Gap</b>		<b>\$</b>	<b>1,562,289</b>
<b>City of Yakima</b>			
• Cascade Quality Molding - 2001	2011	\$	15,140
• Visitor Information Center - 2003	2010		21,428
• Business Expansion Washington Ave - 2005	2010		10,706
• Air Terminal / General - 2006	2012		19,198
• Air Terminal / Revenue - 2006	2012		19,198
• Fiesta Foods - 2006	2012		42,702
• GE Aerospace - 2007	2012		21,987
• South Airport - Ahtanum Industrial - 2007	2014	Obligation fulfilled	
• Italstone - 2008	2013		214,000
<b>Total City of Yakima</b>		<b>\$</b>	<b>364,359</b>
<b>City of Zillah</b>			
• Vintage Valley - 2005	2015	\$	204,967
• Farm Workers Clinic - 2008	2010		81,119
<b>Total City of Zillah</b>		<b>\$</b>	<b>286,086</b>
<b>Town of Naches</b>			
• Highway 12 Water/ Sewer - 2002	2008	Obligation fulfilled	
<b>Total Supporting Investments in Economic Diversification Loans</b>			<b><u>\$ 5,323,877</u></b>