

**Table 26**

**Comparison of Assessment Ratios\* for Taxes Due  
in 2012 and 2013, by County**

| County       | Real        |             | Personal    |             | Combined Indicated |             |
|--------------|-------------|-------------|-------------|-------------|--------------------|-------------|
|              | 2012        | 2013        | 2012        | 2013        | 2012               | 2013        |
| Adams        | 87.9        | 96.7        | 94.4        | 94.9        | 88.5               | 96.5        |
| Asotin       | 91.1        | 98.7        | 89.3        | 89.1        | 91.0               | 98.3        |
| Benton       | 95.8        | 97.2        | 90.6        | 87.4        | 95.5               | 96.6        |
| Chelan       | 83.8        | 88.0        | 95.7        | 92.8        | 84.1               | 88.1        |
| Clallam      | 94.2        | 90.5        | 94.3        | 91.9        | 94.2               | 90.5        |
| Clark        | 94.4        | 93.0        | 81.3        | 83.4        | 93.9               | 92.6        |
| Columbia     | 97.0        | 98.7        | 97.3        | 98.8        | 97.1               | 98.7        |
| Cowlitz      | 92.2        | 93.7        | 100.0       | 99.0        | 92.9               | 94.3        |
| Douglas      | 95.6        | 91.4        | 94.0        | 92.7        | 95.5               | 91.5        |
| Ferry        | 100.0       | 100.0       | 92.5        | 96.1        | 99.4               | 99.7        |
| Franklin     | 97.3        | 94.5        | 90.4        | 91.1        | 96.9               | 94.3        |
| Garfield     | 98.2        | 98.0        | 94.5        | 96.1        | 96.9               | 97.1        |
| Grant        | 91.8        | 88.0        | 96.3        | 96.2        | 92.2               | 88.9        |
| Grays Harbor | 100.0       | 97.3        | 94.5        | 97.3        | 99.6               | 97.3        |
| Island       | 96.1        | 99.8        | 86.9        | 91.1        | 96.0               | 99.7        |
| Jefferson    | 95.2        | 99.3        | 96.1        | 99.2        | 95.2               | 99.3        |
| King         | 92.0        | 89.5        | 97.5        | 97.3        | 92.3               | 89.9        |
| Kitsap       | 88.6        | 92.0        | 98.4        | 97.4        | 88.8               | 92.1        |
| Kittitas     | 100.0       | 99.5        | 96.1        | 96.0        | 99.6               | 99.1        |
| Klickitat    | 96.5        | 99.8        | 100.0       | 100.0       | 98.0               | 99.9        |
| Lewis        | 99.1        | 98.9        | 89.7        | 93.1        | 97.5               | 98.0        |
| Lincoln      | 85.3        | 88.0        | 88.3        | 90.9        | 85.6               | 88.3        |
| Mason        | 100.0       | 97.8        | 87.7        | 90.1        | 99.8               | 97.6        |
| Okanogan     | 86.2        | 92.7        | 94.6        | 98.0        | 86.5               | 92.9        |
| Pacific      | 92.2        | 98.5        | 92.9        | 91.0        | 92.2               | 98.3        |
| Pend Oreille | 92.7        | 97.3        | 76.3        | 74.2        | 92.0               | 96.3        |
| Pierce       | 92.0        | 87.3        | 91.8        | 94.2        | 92.0               | 87.6        |
| San Juan     | 100.0       | 95.3        | 90.9        | 93.0        | 99.9               | 95.3        |
| Skagit       | 94.3        | 92.0        | 95.4        | 97.4        | 94.4               | 92.4        |
| Skamania     | 100.0       | 95.8        | 85.6        | 89.4        | 98.7               | 95.3        |
| Snohomish    | 92.8        | 94.5        | 98.5        | 99.9        | 93.1               | 94.8        |
| Spokane      | 94.3        | 94.7        | 90.8        | 93.4        | 94.1               | 94.6        |
| Stevens      | 87.8        | 94.7        | 91.7        | 87.5        | 88.1               | 94.2        |
| Thurston     | 90.1        | 91.8        | 95.4        | 95.7        | 90.3               | 92.0        |
| Wahkiakum    | 100.0       | 100.0       | 92.1        | 91.6        | 99.8               | 99.7        |
| Walla Walla  | 97.2        | 94.5        | 94.7        | 95.1        | 97.0               | 94.6        |
| Whatcom      | 88.2        | 86.5        | 90.8        | 90.5        | 88.3               | 86.7        |
| Whitman      | 87.3        | 82.2        | 79.3        | 78.4        | 86.4               | 81.8        |
| Yakima       | 92.0        | 92.0        | 90.6        | 89.3        | 91.9               | 91.8        |
| <b>TOTAL</b> | <b>92.5</b> | <b>91.2</b> | <b>94.9</b> | <b>95.4</b> | <b>92.6</b>        | <b>91.4</b> |

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