

DATE: May 17, 2024
TO: Scott Turlington, President, Tamarack Resort
FROM: Robert Whelan, Project Director, ECONorthwest
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SUBJECT: PROPERTY TAX ANALYSIS

ECONorthwest calculated the total property tax paid by real properties inside the boundaries of the Tamarack PUD on December 20, 2021. That analysis covered the years 2002 through 2020. Because property records prior to 2013 were largely on paper documents, ECONorthwest collected information manually. Since then, Valley County maintains its records on computer accessible records. In this analysis, we use those records to revise the 2021 memo and add property tax collections for years 2021, 2022, and 2023.

Background

Taxable land and structures in the Tamarack PUD (formerly WestRock PUD) are charged property taxes.

ECONorthwest updated its 2021 analysis using tax rate and taxable property data for parcels in the Tamarack PUD. The Valley County Assessor's Office provided the data used in the analysis.

Property Tax Calculations

Each real estate property is assigned a parcel ID number by Valley County. From year to year, parcels can be subdivided into two or more new parcels. Parcels can also be combined into one parcel. Parcels owned by private individuals and businesses are charged property taxes. Parcels owned by government and nonprofit entities or not.

Since the Tamarack PUD is not a taxing district, the Assessor's Office does not record parcels as belonging or not belonging in the PUD. ECONorthwest instead relied on input from the Tamarack PUD regarding its boundaries.

The Tamarack PUD itself is not a tax district. Properties within the boundaries of the PUD fall in one of several tax code areas. A tax code area is a contiguous area with common set of tax districts and rates. Each area has its own total tax rates and mix of tax jurisdictions. Tax rates changed from year to year. Occasionally tax code areas change.

Using geographic information provided by Tamarack, we were able to identify taxable parcels within the Tamarack PUD boundary and determined which tax code area each parcel was in. Using GIS (spatial analysis) we downloaded the property taxes charged each parcel from the Valley County Assessor database. We then subdivided the taxes charged into the taxes charged for each jurisdiction. The jurisdictions include School District 421, Donnelly Rural Fire District, Cascade Medical Center, the Donnelly Public Library, and others.

Results of the Analysis

We determined that the that \$30,802,362 in property taxes on real property owners in the Tamarack PUD between 2002 and 2023. Charges fluctuate from one year to the next as property gets developed and the assessed values, tax rates, and mix of taxing jurisdictions change.

The results are shown in Table 1. The largest known recipient was the McCall-Donnelly School District. Valley County was the second largest. Note, to save space, smaller taxing districts were combined.

Table 1: Property Taxes Charged by Valley County Assessor’s Office to Property Owners in the Tamarack PUD by District, 2002 - 2023.

Year	Total Tax Charges	Unallocated*	Valley County	McCall-Donnelly School District	Hospital, Medical, EMS	Donnelly Rural Fire District	Sewer/Water District	Cemetery, Mosquito Abatement & Library
2002	\$1,733	\$1,733	\$0	\$0	\$0	\$0	\$0	\$0
2003	3,055	-	968	1,578	492	-	-	16
2004	315,908	-	85,135	141,855	46,368	41,263	-	1,287
2005	487,658	-	131,152	235,190	66,043	38,915	14,387	1,971
2006	1,043,107	8,899	287,654	454,780	139,956	119,488	27,716	4,614
2007	1,208,967	7,488	335,808	509,820	151,807	139,073	32,665	32,306
2008	1,693,902	10,495	486,658	739,887	186,997	189,113	42,051	38,701
2009	1,588,546	39	470,922	640,386	182,064	191,592	42,214	61,330
2010	1,265,841	-	316,608	499,652	169,733	176,350	42,491	61,007
2011	2,239,809	-	330,713	597,508	976,030	200,173	58,515	76,869
2012	1,637,964	19,878	400,868	666,878	226,816	186,376	60,748	76,401
2013	1,736,712	-	442,734	709,886	246,271	192,599	63,831	81,391
2014	1,981,265	-	498,688	790,400	295,600	226,288	73,639	96,649
2015	1,455,876	-	369,394	575,363	218,501	169,137	52,930	70,551
2016	1,464,018	-	377,956	561,811	223,586	172,823	55,262	72,580
2017	1,677,424	-	441,414	627,400	252,262	211,076	58,947	86,325
2018	1,344,801	-	358,098	478,498	194,576	174,018	56,303	83,308
2019	1,682,659	-	451,423	580,572	227,415	249,189	71,690	102,371
2020	1,761,474	-	477,425	591,486	260,130	254,558	73,599	104,275
2021	2,052,881	-	612,478	648,415	309,831	284,948	81,154	116,054
2022	1,950,480	-	592,995	610,895	290,264	269,058	76,546	110,723
2023	2,208,284	-	700,947	641,217	340,211	310,894	86,815	128,200
Grand Total	\$30,802,362	\$48,532	\$8,170,039	\$11,303,477	\$5,004,953	\$3,796,931	\$1,071,503	\$1,406,928

* Spatial data was not available for parcels that only existed prior to 2014. Supplemental information was available for 68 pre-2014 parcels. For 24 parcels, the tax charges could not be broken down by district and are shown as unallocated.

Because the County had not provided spatial data for years 2002 to 2012, ECONorthwest was unable to identify an underlying tax code area and split total tax charges by district for those parcels. These unallocated tax charges totaled \$48,532.