

KITTITAS COUNTY
Assessor's Office

AGENDA STAFF REPORT

AGENDA DATE: February 16, 2010

ACTION REQUESTED: Adopt Resolution:
"Kittitas County Levies for 2010 Tax Collection"

BACKGROUND: It is an annual function of the Kittitas County Board of Commissioners to review and approve calculation of Levies for County taxing districts including the County General Fund.

INTERACTION: The resolution was drafted by the Assessor's Office. It is a routine document that is updated with new tax and valuation amounts each year, but does not change in form. It has been reviewed and signed by the Prosecutor's Office.

RECOMMENDATION: My recommendation is to adopt this resolution.

HANDLING: Please return a signed original to Assessor's Office.

ATTACHMENTS: Copy of Resolution

LEAD STAFF: Marsha Weyand, Kittitas County Assessor

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON**

RESOLUTION

No. _____

KITTITAS COUNTY LEVIES FOR 2010 TAX COLLECTION

WHEREAS:

On this 16th day of February, 2010, the Board of County Commissioners of Kittitas County, pursuant to the laws of the State of Washington providing for the assessment of taxes, do hereby levy a tax on all taxable property in Kittitas County and all taxable property within the various taxing districts, as shown by the assessment rolls of the County, said taxes being for the purpose of defraying the expense of the State, County, road, municipalities, school districts, and all other taxing districts within Kittitas County, and it appearing that the amount to be levied for State purposes as determined by the State of Washington Department of Revenue has been certified to the County, and it appearing that the municipalities, school districts, and other taxing districts have certified to the County the amounts needed to meet expenses for 2010 and it appearing that the Board of County Commissioners have determined the amount to be levied for County purposes;

NOW, THEREFORE, BE IT RESOLVED:

With all members concurring, that for the purposes of raising revenues for the State, County, road, municipalities, school districts, and all other taxing districts, there is hereby levied on all taxable property in the County of Kittitas, State of Washington, and on all taxable property within the various taxing districts, as shown by the assessment rolls for the year 2010, taxes in the amounts hereinafter indicated.

KITTTAS COUNTY LEVIES FOR 2009-2010

KITTTAS COUNTY TAX BASE FOR REGULAR LEVIES	\$ 6,411,783,255.00
LESS SENIOR CITIZEN REMAINING VALUES	\$ 40,522,480.00
PLUS TIMBER ASSESSED VALUE (TAV)	\$ 16,646,688.00
KITTTAS COUNTY TAX BASE FOR EXCESS AND BOND LEVIES	<u>\$ 6,387,907,463.00</u>
TOTAL TAXES (LOCAL COLLECTION)	\$ 45,573,798.56
TOTAL TAXES (TIMBER EXCISE TAXES)	\$ 35,595.35
TOTAL	<u><u>\$ 45,609,393.91</u></u>

*100% District Timber Assessed Value - Voted Bonds and Capital Project Levies

**50% District Timber Assessed Value or 80% of 1983 Timber Roll - School Maintenance/ Operation Levies

***State Department of Wildlife Land - In Lieu of Property Tax (RCW 77.12.203)

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)					
	\$ 6,391,389,172	2.049845	\$ 13,101,357.14		
TOTAL		<u>2.049845</u>	<u>\$ 13,101,357.14</u>		<u>\$ 13,101,357.14</u>
County Funds					
Current Expense	\$ 6,411,783,255	0.994662	\$ 6,377,557.16		
Community Services	\$ 6,411,783,255	0.024954	\$ 159,999.64		
Veterans Assistance	\$ 6,411,783,255	0.011697	\$ 74,998.63		
Includes \$1 Million Levy Shift	TOTAL	<u>1.031313</u>	<u>\$ 6,612,555.43</u>		<u>\$ 6,612,555.43</u>
Road District No. 1	\$ 4,553,573,271	0.831793	\$ 3,787,630.37		
Co. Road Diverted (RCW 36.33.220)	\$ 4,553,573,271	0.018666	\$ 84,997.00		
Excluding \$1 Million Levy Shift	TOTAL	<u>0.850459</u>	<u>\$ 3,872,627.37</u>		<u>\$ 3,872,627.37</u>
Cities and Towns					
Cle Elum Regular Levy	\$ 342,801,859	1.348360	\$ 462,220.31		
TOTAL		<u>1.348360</u>	<u>\$ 462,220.31</u>		<u>\$ 462,220.31</u>
Ellensburg Regular Levy	\$ 1,235,786,858	1.959075	\$ 2,420,999.14		
BOND (2004-2022)	\$ 1,223,618,538	0.120952	\$ 147,999.11		
TOTAL		<u>2.080027</u>	<u>\$ 2,568,998.25</u>		<u>\$ 2,568,998.25</u>
Kittitas Regular Levy	\$ 71,377,382	1.951009	\$ 139,257.91		
TOTAL		<u>1.951009</u>	<u>\$ 139,257.91</u>		<u>\$ 139,257.91</u>
Roslyn Regular Levy	\$ 155,517,257	1.167010	\$ 181,490.19		
BOND (2002-2011)	\$ 153,474,557	0.143990	\$ 22,098.80		
*100% TAV	\$ 59,675	0.143990	\$ -	\$ 8.59	
TOTAL		<u>1.311000</u>	<u>\$ 203,588.99</u>	<u>\$ 8.59</u>	<u>\$ 203,597.58</u>
South Cle Elum Regular Levy	\$ 52,726,628	1.821915	\$ 96,063.43		
TOTAL		<u>1.821915</u>	<u>\$ 96,063.43</u>		<u>\$ 96,063.43</u>

TAXING DISTRICT
VALUATIONS
LEVY
\$ PER \$1000

LOCAL TAX
TIMBER TAX
TOTAL TAX
School Districts

No. 7 Dammans M&O **50% TAV	(2009 - 2010)	\$ 94,950,729	1.421194	\$ 134,943.41	\$ 56.59	\$ 135,000.00
TOTAL		\$ 39,818	<u>1.421194</u>	<u>\$ 134,943.41</u>	<u>\$ 56.59</u>	<u>\$ 135,000.00</u>
No. 28 Easton Bond *100% TAV	(2001 - 2020)	\$ 494,283,621	0.664113	\$ 328,260.18	\$ 1,739.66	
M&O Levy	(2007 - 2010)	\$ 494,283,621	0.547227	\$ 270,485.34	\$ 4,514.33	
**80% TAV of 1983 Timber Roll		\$ 8,249,464	<u>0.547227</u>	<u>\$ -</u>	<u>\$ 6,253.99</u>	<u>\$ 604,999.51</u>
TOTAL			<u>1.211340</u>	<u>\$ 598,745.52</u>		
No. 400 Thorp M&O Levy **80% TAV of 1983 Timber Roll	(2009 - 2010)	\$ 199,249,200	2.673714	\$ 532,735.38	\$ 8,191.58	
TOTAL		\$ 3,063,747	<u>2.673714</u>	<u>\$ 532,735.38</u>	<u>\$ 8,191.58</u>	<u>\$ 540,926.96</u>
No. 401 Ellensburg Bond *100% TAV	(2002 - 2021)	\$ 2,142,569,719	0.575723	\$ 1,233,526.67	\$ 1,471.46	
M&O Levy	(2009 - 2010)	\$ 2,142,569,719	2.269983	\$ 4,863,596.84	\$ 8,441.51	
**80% TAV of 1983 Timber Roll		\$ 3,718,753	<u>2.269983</u>	<u>\$ -</u>	<u>\$ 9,912.97</u>	<u>\$ 6,107,036.48</u>
TOTAL			<u>2.845706</u>	<u>\$ 6,097,123.51</u>		
No. 403 Kittitas Bond *100% TAV	(2004 - 2023)	\$ 444,387,357	1.404758	\$ 624,256.69	\$ 743.29	
M&O Levy	(2009 - 2010)	\$ 444,387,357	2.588541	\$ 1,150,314.89	\$ 684.83	
**50% TAV		\$ 264,563	<u>2.588541</u>	<u>\$ -</u>	<u>\$ 1,428.12</u>	<u>\$ 1,775,999.70</u>
TOTAL			<u>3.993299</u>	<u>\$ 1,774,571.58</u>		
No. 404 Cle Elum-Roslyn Bond *100% TAV	(1992 - 2011)	\$ 2,984,948,183	0.217142	\$ 648,157.62	\$ 1,840.89	
M&O Levy	(2008 - 2010)	\$ 2,984,948,183	0.608507	\$ 1,816,361.86	\$ 4,698.26	
**80% TAV of 1983 Timber Roll		\$ 7,720,965	<u>0.608507</u>	<u>\$ -</u>	<u>\$ 6,539.15</u>	<u>\$ 2,471,058.63</u>
TOTAL			<u>0.825649</u>	<u>\$ 2,464,519.48</u>		

TAXING DISTRICT	VALUATIONS	LEVY	LOCAL TAX	TIMBER TAX	TOTAL TAX
		\$ PER \$1000			
No. 3-J Naches Bond	\$ 307,842	0.631941	\$ 194.54		
*100% TAV	\$ 172,000	0.631941		\$ 108.69	
M&O Levy	\$ 307,842	2.610310	\$ 803.56		
**50% TAV	\$ 86,000	2.610310	\$ -	\$ 224.49	
TOTAL		<u>3.242251</u>	<u>\$ 998.10</u>	<u>\$ 333.18</u>	<u>\$ 1,331.28</u>
No. 119 Selah Bond	\$ 10,564,124	1.240571	\$ 13,105.55		
*100% TAV	\$ 261	1.240571		\$ 0.32	
M&O Levy	\$ 10,564,124	3.472983	\$ 36,689.02		
**50% TAV	\$ 131	3.472983	\$ -	\$ 0.45	
TOTAL		<u>4.713554</u>	<u>\$ 49,794.57</u>	<u>\$ 0.77</u>	<u>\$ 49,795.34</u>
Fire Districts					
No. 1 Thorp Regular Levy	\$ 167,418,716	0.972768	\$ 162,859.56		
BOND	(2001-2020)	0.121077	\$ 20,037.77		
*100% TAV	\$ 58,633	0.121077	\$ -	\$ 7.10	
TOTAL		<u>1.093845</u>	<u>\$ 182,897.33</u>	<u>\$ 7.10</u>	<u>\$ 182,904.43</u>
No. 2 Ellensburg Area Regular Levy	\$ 2,413,003,803	1.471187	\$ 3,549,979.82		
TOTAL		<u>1.471187</u>	<u>\$ 3,549,979.82</u>		<u>\$ 3,549,979.82</u>
No. 3 Easton Regular Levy	\$ 120,739,123	0.510427	\$ 61,628.51		
BOND	(2004-2013)	0.269562	\$ 32,411.38		
*100% TAV	\$ 87,604	0.269562	\$ -	\$ 23.61	
TOTAL		<u>0.779989</u>	<u>\$ 94,039.89</u>	<u>\$ 23.61</u>	<u>\$ 94,063.50</u>
No. 4 Vantage Regular Levy	\$ 19,212,398	0.491844	\$ 9,449.50		
TOTAL		<u>0.491844</u>	<u>\$ 9,449.50</u>		<u>\$ 9,449.50</u>
No. 51 Snoqualmie Pass Regular Levy	\$ 207,307,402	0.932138	\$ 193,239.11		
TOTAL		<u>0.932138</u>	<u>\$ 193,239.11</u>		<u>\$ 193,239.11</u>

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 6 Ronald Regular Levy	\$ 350,996,077	0.372290	\$ 130,672.33		
TOTAL		<u>0.372290</u>	<u>\$ 130,672.33</u>		<u>\$ 130,672.33</u>
No. 7 Upper County Area Regular Levy	\$ 2,027,279,965	0.530371	\$ 1,075,210.50		
TOTAL		<u>0.530371</u>	<u>\$ 1,075,210.50</u>		<u>\$ 1,075,210.50</u>
No. 8 Kachless Plains Regular Levy	\$ 114,458,681	1.000000	\$ 114,458.68		
BOND (2001-2020)	\$ 114,458,681	0.125169	\$ 14,326.68		
*100% TAV	\$ 145,731	0.125169	\$ -	\$ 18.24	
BOND (2008-2027)	\$ 114,458,681	0.304198	\$ 34,818.10		
*100% TAV	\$ 145,731	0.304198	\$ -	\$ 44.33	
TOTAL		<u>1.429367</u>	<u>\$ 163,603.46</u>	<u>\$ 62.57</u>	<u>\$ 163,666.03</u>
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 3,239,808,080	0.002064	\$ 6,686.96		
BOND (1999-2019)	\$ 3,212,366,235	0.284454	\$ 913,770.42		
*100% TAV	\$ 9,763,006	0.284454	\$ -	\$ 2,777.13	
TOTAL		<u>0.286518</u>	<u>\$ 920,457.38</u>	<u>\$ 2,777.13</u>	<u>\$ 923,234.51</u>
No. 2 Upper County Area Regular Levy	\$ 3,171,667,333	0.167960	\$ 532,713.25		
EMS Regular Levy (2010 Levy Failed)		<u>0.167960</u>	<u>\$ 532,713.25</u>		<u>\$ 532,713.25</u>
Cemetery District					
No. 1 Thorp Regular Levy	\$ 191,167,060	0.059820	\$ 11,435.61		
TOTAL		<u>0.059820</u>	<u>\$ 11,435.61</u>		<u>\$ 11,435.61</u>
GRAND TOTAL ALL DISTRICTS			<u>\$ 45,573,798.56</u>	<u>\$ 35,595.35</u>	<u>\$ 45,609,393.91</u>
***State Department of Wildlife Land					<u>\$ 135,829.43</u>

The figures in this report are based on the total budget for each taxing entity. They will differ slightly from reports based on taxes distributed by tax parcel.

KITTITAS COUNTY LEVIES FOR 2009-2010

ADOPTED this 16th day of February, 2010.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Mark McClain, Chairman

Paul Jewell, Vice-Chairman

Alan Crankovich, Commissioner

ATTEST:

APPROVED AS TO FORM:

Julie Kjosrsvik
Clerk of the Board

Zera Holland Lowe, Deputy Prosecuting Attorney
WSBA#16084