## KITTITAS COUNTY ASSESSORS REPORT

1989 ASSESSED VALUATIONS LEVIES AND TAXES TO BE COLLECTED 1990



UTANA MACKNER, COUNTY ASSESSOR

#### UTANA MACKNER, Assessor Member I.A.A.O.

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## Kittitas County Assessor

Kittitas County Courthouse, Room 101 205 West 5th Street Ellensburg, WA 98926

UTANA MACKNER Assessor Phone: (509) 962-7501 Scan: (509) 460-7501

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#### A MESSAGE TO KITTITAS COUNTY PROPERTY OWNERS

As your County Assessor, it is my responsibility to determine the value of all real and personal property in Kittitas County and to insure that all property owners are fairly and impartially treated in accordance with our State Laws. I attribute county-wide valuation equality to our efficient and dedicated office staff.

Kittitas County has a population of 25,100 and covers a 2,315 square mile area or approximately 1,481,600 acres. 283,000 of those acres are assessed as forest land. Forty-six percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 21,700 taxable real property parcels, 1900 personal property parcels, 2200 exempt parcels, 300 Department of Wildlife parcels and more than 600 personal and real property utility parcels.

We are required to keep numerous records in addition to thousands of property appraisal reports. A detailed series of maps showing all properties within the county are maintained along with a set of aerial photos. Each time property is sold or divided, or a new plat filed, the transaction is shown in office records. Our assessment roll of the county lists ownership and address, description, parcel number, tax code area, use code, revaluation year and the valuation of land and buildings for all taxable property.

This booklet has been prepared for your information and better understanding of your Kittitas County Assessor's Office. The 1989 assessed values of our taxing districts, their levies and the amount of taxes our districts are to collect in 1990, statistics for land assessed on basis of current use and much other information, including the Senior Citizen Property Tax Exemption, is in the booklet.

As a public servant, I am accountable to you and represent your interests. It is encouraging to note the increased interest among taxpayers in the functions of all county offices and the cost of government and your concern as to how your hard-earned tax dollars are spent.

It is my sincere desire to serve the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter concerning this office.

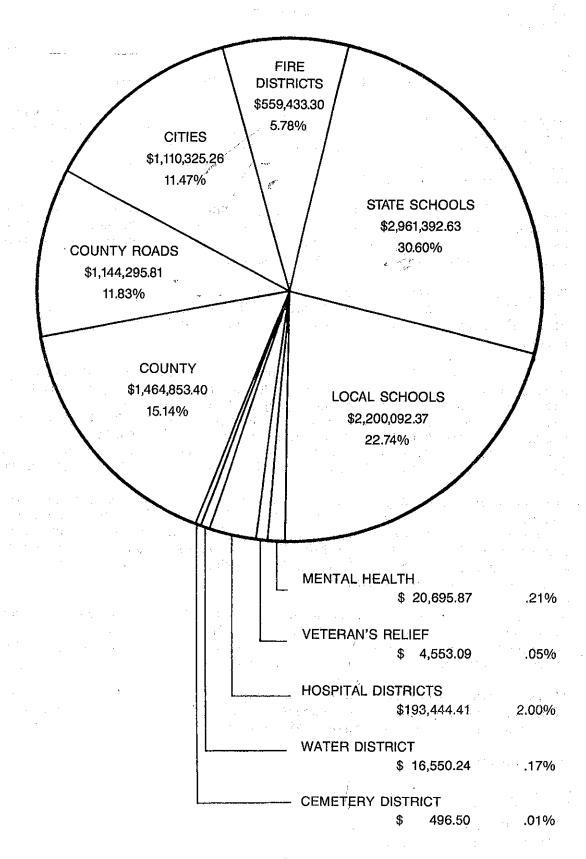
Respectfully,

UTANA MACKNER (

Kittitas County Assessor

Utana Mackner

#### **HOW YOUR 1990 TAX DOLLAR WILL BE SPENT**



#### KITTITAS COUNTY LEVIES FOR 1989-1990

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
STATE (Public Schools)	\$827,852,128.	\$3.5772	\$2,961,392.63		\$2,961,392.63
COUNTY FUNDS					
Current Expense	827,834,646.	1.7695	1,464,853.40		
Mental Health	827,834,646.	.0250	20,695.87		
Veteran's Relief	827,834,646.	.0055	4,553.09		
Votorano	TOTAL	1.8000	1,490,102.36		1,490,102.36
DOAD BIOTRIOT No. 4		,	1,144,295.81		1,144,295,81
ROAD DISTRICT No. 1	508,575,914.	2.2500	1,144,295.61		1,144,293.01
CITIES AND TOWNS					
Cle Elum Regular Levy	44,674,111.	2.5733	114,959.89		114,959.89
Ellensburg Regular Levy	233,738,527.	3.6000	841,458.70		
Pool Bond (1978-1998)	230,789,577.	.2064	47,634.97		
	TOTAL	3.8064	889,093.67		889,093.67
Kittitas Regular Levy	10,467,055.	3.3750	35,326.31		35,326.31
Roslyn Regular Levy	20,368,802.	2.0428	41,609.39		41,609.39
South Cle Elum Regular Levy	10,010,237.	2.9306	29,336.00		29,336.00
SCHOOL DISTRICTS					
No. 28 Easton M. & O. (1990)	65,788,696.	.8536	56,157.23		
**50% TAV	10,360,790.	.8536	•	8,843.97	65,001.20
	TOTAL	.8536	56,157.23	8,843.97	65,001.20
No. 400 Thorp Bond (1990-2010)	38,699,791.	2.6642	103,103.98		
*100% TAV	10,170,668.	2.6642		27,096.70	130,200.68
M. & O. Levy (1989-1990)	38,699,791.	3.0833	119,323.07		
**50% TAV	<b>5,085,33</b> 4.	3.0833	•	15,679.61	135,002.68
	TOTAL	5.7475	222,427.05	42,776.31	265,203.36
No. 401 Ellensburg Bond	411,783,035.	.1167	48,055.08		
*100% TAV	16,964,437.	.1167	* *	1,979.75	50,034.83
Capital Projects Levy (1988-1993)	411,783,035.	.6998	288,165.77	1	
*100% TAV	16,964,437.	.6998		11,871.71	300,037.48
M. & O. Levy (1989-1990)	411,783,035.	2.3676	974,937.52		
**50% TAV	8,482,219.	2.3676		20,082.50	995,020.02
	TOTAL	3.1841	1,311,158.37	33,933.96	1,345,092.33
No. 403 Kittitas M. & O. (1990)	74,876,041.	3.4857	260,995.42		
**50% TAV	290,315.	3.4857		1,011.95	262,007.37
	TOTAL	3.4857	260,995.42	1,011.95	262,007.37
No. 404 Cle Elum-Roslyn M. & O. (1989		1.6643	348,950.85	FO 070 04	000 000 40
**50% TAV	30,086,309.	1.6643	040 050 05	50,072.64	399,023.49
	TOTAL	1.6643	348,950.85	50,072.64	399,023.49
No. 3-J Naches Bond (1977-1997)	127,317.	.9790	124.64		403.45
M. & O.	127,317.	2.1899 <b>3.1689</b>	278.81 <b>403.45</b>		403.45
	IOIAL	3.1009	403.43		705,70
FIRE DISTRICTS		•			
No. 1 Thorp Regular Levy	35,287,633.	1.0000	35,287.63		35,287.63
No. 2 Ellensburg Area Regular Levy	226,039,050.	1.4846	335,577.57		335,577.57
No. 3 Easton Regular Levy	14,796,407.	.9713	14,371.75		14,371.75
No. 4 Vantage Regular Levy	5,220,564.	1.0000	5,220.56		5,220.56
No. 5 Snoqualmie Pass Regular Levy	24,077,921.	1.0000	24,077.92		24,077.92
No. 6 Ronald Area Regular Levy	32,374,277.	1.0000	32,374.28		32,374.28
Bond (1987-2007)	32,215,177.	.5222	16,822.77	,	
*100% TAV	130,658.	.5222		68.23	16,891.00
	TOTAL	1.5222	49,197.05	68.23	49,265.28
No. 7 Upper County Area Regular Levy		1.0000	87,496.52		87,496.52
No. 8 Kachess Plats Regular Levy	8,204,303.	1.0000	8,204.30		8,204.30
HOSPITAL DISTRICTS					
No. 1 Lower County Area Regular Levy	581,968,332.	.0027	1,571 <i>.</i> 31		1,571.31
Bond (1988-1998)	576,854,932.	.1963	113,236.62		
*100% TAV	49,631,915.	.1963		9,742.75	122,979.37
100% 140	TOTAL	.1990	114,807.93	9,742.75	124,550.68
100% TAV		.3200	78,636.48		78,636.48
No. 2 Upper County Area Regular Levy		.0_0			
No. 2 Upper County Area Regular Levy	245,738,997.		406 50		406 EC
No. 2 Upper County Area Regular Levy CEMETERY DISTRICT No. 1 Thorp Regular Levy		.0127	496.50		496.50
No. 2 Upper County Area Regular Levy	245,738,997.	.0127			
No. 2 Upper County Area Regular Levy CEMETERY DISTRICT No. 1 Thorp Regular Levy	245,738,997. 39,094,331. 1998) 3,879,750.	<b>.0127</b> 1.1728	4,550.17		4,550.17
No. 2 Upper County Area Regular Levy CEMETERY DISTRICT No. 1 Thorp Regular Levy WATER DISTRICT	245,738,997. 39,094,331. 1998) 3,879,750. 3,879,750.	.0127 1.1728 3.0930	4,550.17 12,000.07		4,550.17 12,000.07
No. 2 Upper County Area Regular Levy CEMETERY DISTRICT No. 1 Thorp Regular Levy WATER DISTRICT No. 6 Vantage Bond Redemption (1978-	245,738,997. 39,094,331. 1998) 3,879,750.	<b>.0127</b> 1.1728	4,550.17		496.50 4,550.17 12,000.07 16,550.24
No. 2 Upper County Area Regular Levy CEMETERY DISTRICT No. 1 Thorp Regular Levy WATER DISTRICT No. 6 Vantage Bond Redemption (1978-	245,738,997. 39,094,331. 1998) 3,879,750. 3,879,750. TOTAL	.0127 1.1728 3.0930	4,550.17 12,000.07	\$146,449.81	4,550.17 12,000.07

<sup>\*100%</sup> District Timber Assessed Value - For Voted Bonds and Capital Project Levies \*\*50% District Timber Assessed Value - For School Maintenance and Operation Levies \*\*\*State Dept. of Wildlife Land - In Lieu of Property Tax (RCW 77.12.203 and 205)

#### KITTITAS COUNTY VALUATIONS

#### FOR 1989 FOR 1990 TAX COLLECTIONS

FOR 1989 FOR 1990 TAX COLLECTIONS	
DOAD DICTRICT	Assessed
ROAD DISTRICT Road District No. 1	Valuation \$511,882,714.
Noud Discirce No. 1	ψ511,002,714.
CITIES AND TOWNS	
Cle Elum	46,428,461.
Ellensburg	237,742,977.
Kittitas	11,157,005.
Roslyn	21,864,302.
South Cle Elum	10,460,487.
SCHOOL DISTRICTS	
*No. 7 Damman	18,566,080.
No. 28 Easton	65,903,596.
No. 400 Thorp	39,522,791.
No. 401 Ellensburg	421,433,735.
No. 403 Kittitas	76,238,491.
No. 404 Cle Elum-Roslyn	217,743,936.
No 3-J Naches	127,217.
FIRE DISTRICTS	
District No. 1 - Thorp	35,694,733.
District No. 2 - Ellensburg Area	227,842,800.
District No. 3 - Easton	14,841,307.
District No. 4 - Vantage	5,230,064.
District No. 5 - Snoqualmie Pass	24,077,921.
District No. 6 - Ronald Area	32,701,077.
District No. 7 - Upper County Area	88,081,972.
District No. 8 - Kachess Plats	8,204,303.
HOSPITAL DISTRICTS	
District No. 1 - Lower County	589,120,382.
District No. 2 - Upper County	250,288,247.
opper oballoy the transfer of	200,200,2171
CEMETERY DISTRICT	***
District No. 1 - Thorp	39,509,831.
WATER DISTRICTS	
*District No. 2 - Ronald	2,868,053.
*District No. 3 - Easton	8,712,075.
*District No. 4 - Thorp*  *District No. 5 - Elk Meadows	3,428,294. 7,352,769.
District No. 6 - Vantage	3,889,250.
vantage	3,003,230.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and	
Kittitas Counties)	24,106,107.
T . T . V . T . L	
Total Valuation for Kittitas County	839,535,946.
Senior Citizen Valuation Cancelled Kittitas County Valuation for 1990	11,701,300.
Tax Collection	827,834,646.
Total Kittitas County Timber Assessed Value	108,609,931.
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*District Valuations but no levy for 1990.	**
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NOTE: Above district valuations include Senior Citizen Exemption values.

CODE		TAXING DISTRICT	REGULAR LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$18,001. Income)	CODE
1		1-403-F4-H1-W6	16.5777	8.6299	1
2	•	1-7-H1	7.8262	7.6299	1 2 3 4 5 6 7 8 9
3 4		1-7-F2-H1	9.3108	9.1145	3
4	t	1-28-H2	8.8008	7.9472	4
5 6		1-28-F3-H2	9.7721	8.9185	5
7		1-28-F3-H2-W3 1-400-F1-H1-C1-W4	9.7721 14.5864	8.9185 8.6426	ნ 7
	•	1-400-H2	13.6947	7.9472	/ ጸ
8 9		1-400-H1	13.5737	7.6299	9
10		1-400-H1-C1	13.5864	7.6426	10
11		1-400-F1-H1-C1	14.5864	8.6426	11
12		1-400-F1-H1	14.5737	8.6299	12
13		1-404-F6-H2-W2	11.1337	8.9472	13
14		1-28-F5-H2-S1	9.8008	8.9472	14
15		1-400-H2-C1	13.7074	7.9599	15
16 17		1-400-F2-H1 1-400-F2-H1-C1	15.0583	9.1145	16
18	•	E-401-H1	15.0710 12.5667	9.1272 8.9799	17 18
19		1-401-H1	11.0103	7.6299	19
20		1-401-F1-H1	12.0103	8.6299	20
21		1-401-F1-H1-C1	12.0230	8.6426	21
22		1-401-F2-H1	12.4949	9.1145	22
23	Section 1	1-401-F2-H1-C1	12.5076	9.1272	23
24		K-403-H1	12.4369	8.7549	24
25 26	No. of the second	1-403-H1	11.3119	7.6299	25
20 27		1-403-F2-H1 1-403-F4-H1	12.7965 12.3119	9.1145	26
28		C-404-H2	9.9348	8.6299 8.2705	27 28
29		R-404-H2	9.4043	7.7400	29
30		S-404-H2	10.2921	8.6278	30
31		1-404-H2	9.6115	7.9472	31
32		1-404-H1	9.4905	7.6299	32
33		1-404-H1-C1	9.5032	7.6426	33
34		1-404-F1-H1	10.4905	8.6299	34
35	,	1-404-F7-H2-W5	10.6115	8.9472	35
36 37	-	1-404-F2-H1 1-28-F5-H2	10.9751	9.1145	36
38		1-404-F1-H1-C1	9.8008 10.5032	8.9472 8.6426	37 38
39		1-3J	10.7961	7.6272	39
40		1-404-F6-H2	11.1337	8.9472	40
41		1-28-F7-H2	9.8008	8.9472	41
42		1-400-F7-H1-C1	14.5864	8.6426	42
43		1-404-F7-H2	10.6115	8.9472	43
44		1-404-F7-H1	10.4905	8.6299	44
47		1-28-F8-H2	9.8008	8.9472	47
48 49		R-28-H2 1-28-H2-S1	8.5936	7.7400	48
ዣፓ	:	1-70-07-31	8.8008	7.9472	49

### 1990 TAX YEAR KITTITAS COUNTY SENIOR CITIZEN EXEMPTION

		TOTAL TAXABLE	AMOUNT OF VALUE	• TOTAL LEVY EXEMPTION IN DOLLARS	
INCOME LEVEL	ICOME LEVEL NUMBER OF VALUE PRIOR EXEMPTED FROM REGULAR LEVIES \$		REGULAR LEVIES	REGULAR LEVIES \$	SPECIAL LEVIES \$
\$12,000 or Less	389	12,017,750	9,533,600	82,747	35,294
\$12,001-\$14,000	97	3,448,400	2,167,700	18,778	9,601
\$14,001-\$18,000	. 129	4,713,500			12,989
TOTAL	615	20,179,650	11,701,300	101,525	57,884

# 1990 TAX YEAR KITTITAS COUNTY FARM & AGRICULTURAL OPEN SPACE EXEMPTIONS

Total Number of Open Sp	pace Applicants = 737			
Total Number of Land Pa	rcels = 2,206			
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True & Fair Value	218,678.00	127,172,690.	48,755,500.	175,928,190.
Open Space Value	218,678.00	44,874,590.	48,755,500.	93,630,090.
Value Reduction	218,678.00	82,298,100.	0	82,298,100.

#### KITTITAS COUNTY VALUE

ASSESSED BY COUNTY ASSESSOR	} ·
Forest Land (RCW 84.33)	\$ 5,170,950.
Farm and Agricultural Land and Improvements (RCW 84.34)	93,630,090.
Other Land Outside Incorporated Cities and Towns	157,646,502.
Other Improvements Outside Incorporated Cities and Towns	192,227,802.
Land Inside Incorporated Cities and Towns	71,698,380.
Improvements Inside Incorporated Cities and Towns	206,206,047.
Personal Property	51,156,602.
	\$777,736,373.
ASSESSED BY STATE DEPARTMENT OF REVENUE	
Boats (Commercial)	\$ 17,482.
Real Property Utilities	6,412,118.
Personal Property Utilities	43,686,115.
	\$ 50,115,755.
TOTAL VALUE OF ALL TAXABLE PROPERTY	\$827,852,128.

### HISTORICAL VALUATION AND TAX COMPARISON 1930-1990

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX	CURRENT EXPENSE	ROAD DISTRICT
	1929-30	\$21,480,309.	\$1,049,009.03	\$165,827.99	\$196,927.99
	1939-40	16,248,014.	489,022.36	101,550.09	36,341.15
25%	1949-50	21,405,502.	878,639.27	174,668.90	106,404.34
	1959-60	27,189,960.	1,203,725.08	167,218.25	182,065.00
	1969-70	46,241,910.	3,121,776.83	304,502.97	265,005.56
	1970-71	96,942,640.	3,369,132.37	296,014.36	274,672.23
50%	1971-72	101,432,277.	3,528,556.23	308,875.75	275,635.36
	1972-73	129,418,355.	3,904,780.39	393,556.32	385,518.91
	1973-74	134,028,730.	3,940,501.02	426,987.01	401,793.90
	1974-75	276,574,375.	4,326,346.89	415,041.95	380,572.94
	1975-76	288,668,037.	4,324,500.73	417,136.39	375,945.79
	1976-77	315,196,517.	5,102,809.62	459,461.96	414,033.06
	1977-78	374,291,215.	5,442,924.53	494,064.40	446,243.66
	1978-79	390,447,622.	6,026,547.89	543,171.21	486,907.77
	1979-80	446,467,751.	5,324,921.12	696,333.43	522,846.04
	1980-81	512,002,917.	5,860,683.33	765,444.36	576,143.76
100%	1981-82	612,845,891.	6,264,236.58	834,989.05	648,077.75
	1982-83	662,730,061.	6,919,521.53	906,429.86	694,357.96
	1983-84	675,988,123.	6,938,569.70	974,098.88	743,442.39
	1984-85	718,856,172.	7,581,799.31	1,059,522.11	811,053.01
	1985-86	752,601,264.	8,088,874.77	1,157,952.30	890,616.59
-	1986-87	780,762,684.	8,652,057.39	1,256,247.16	965,584.31
	1987-88	794,776,996.	9,127,636.93	1,345,795.89	1,033,438.07
	1988-89	807,801,443.	9,251,086.55	1,428,677.63	1,110,761.49
	1989-90	827,834,646.	9,676,132.88	1,464,853.40	1,144,295.81

From the Office of KITTITAS COUNTY ASSESSOR

Kittitas County Courthouse, Room 101 205 West Fifth Avenue Ellensburg, WA 98926