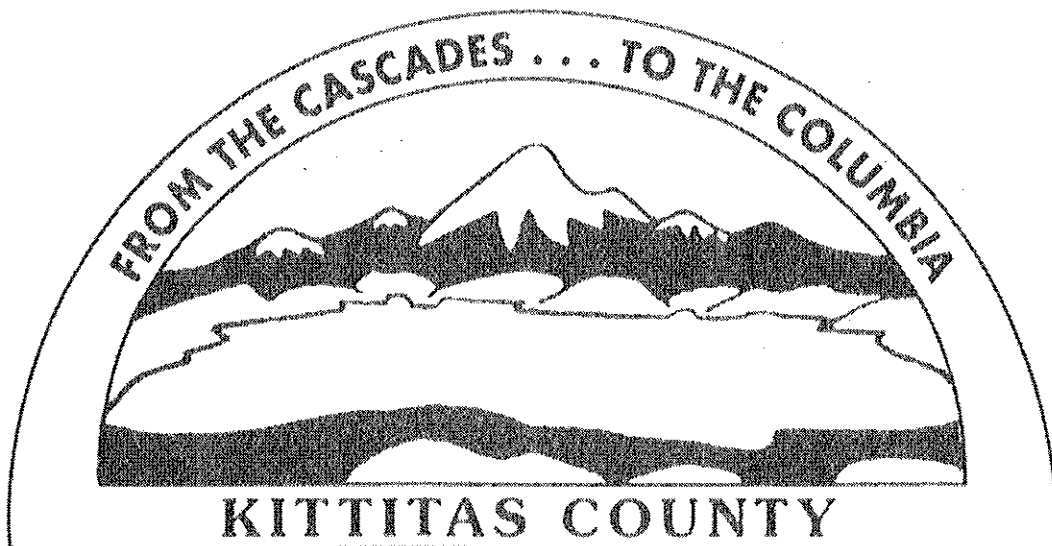


# KITTITAS COUNTY ASSESSORS REPORT

1994 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 1995



IRIS ROMINGER, ASSESSOR

IRIS ROMINGER, Assessor\*  
Member I.A.A.O.

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Office Staff

SANDY LENICKA  
Administrative Assistant

GINGER BENNETT  
Property Segregation Deputy

HARRIET BLAND  
Personal Property Deputy

ROSE MILLER  
Data Processing Deputy

KERRIE STERKEL  
Office Deputy

JUDY WALDENMAIER  
Office Deputy

KAY STARNES  
Office Deputy

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Appraisal Staff

GLENN MYERS  
Appraiser IV\*

MARSHA WEYAND  
Appraiser III\*

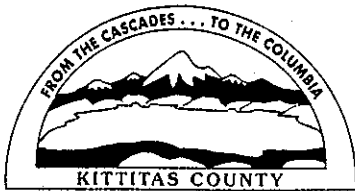
SUSAN FITTERER  
Appraiser III\*

TOBY MAHRE  
Appraiser III\*

DANA GLENN  
Appraiser III\*

DEB CURRIER  
Appraiser III\*

\*State Accredited Appraiser  
I.A.A.O.(International Association of Assessing Officers)



IRIS ROMINGER, ASSESSOR

## Kittitas County Assessor

205 W. 5th • Room 101, Courthouse • Ellensburg, WA 98926  
(509) 962-7501 • Fax (509) 962-7650 • Scan (509) 460-7501

### A MESSAGE FROM YOUR COUNTY ASSESSOR

Kittitas County has a population of 29,700 and covers a 2,315 square mile area or approximately 1,481,600 acres, including 277,148 acres assessed as forest land. As of this year over fifty percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 23,330 taxable real property parcels, 2070 personal property parcels, 2424 exempt parcels, 297 Department of Wildlife parcels and 457 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 1994 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1995, statistics for land assessed on the basis of current use and much other information, including the Senior Citizen Property Tax Exemption, can be found in this booklet.

It is the responsibility of the assessor to determine the value of all real and personal property in Kittitas County and to establish an equitable basis for the levies imposed by the various taxing districts and additional special levies for which the people have voted.

The professional and hard-working Assessor's Office staff deserves a large amount of the credit in accomplishing the task of establishing equality in assessments as well as the taxpayers of Kittitas County who have been willing to cooperate and assist us with our work.

As a public servant, it is my sincere desire to assist the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter concerning this office.

Respectfully,

*Iris Rominger*

IRIS ROMINGER  
Your Kittitas County Assessor

## Kittitas County Levies For 1994-1995

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$1,310,472,336	\$4.0432	\$5,298,501.75		
REFUND FUND(RCW 84.68.040)	1,310,472,336	.0016	2,096.75		
<b>TOTAL</b>		<u>\$4.0448</u>	<u>\$5,300,598.50</u>		<u>\$5,300,598.50</u>
<b>COUNTY FUNDS</b>					
Current Expense	1,310,472,336	1.6551	2,168,962.76		
Mental Health	1,310,472,336	.0250	32,761.81		
Veteran's Relief	1,310,472,336	.0113	14,808.34		
<b>TOTAL</b>		<u>1.6914</u>	<u>\$2,216,532.91</u>		<u>\$2,216,532.91</u>
<b>ROAD DISTRICT NO. 1</b>					
CITIES AND TOWNS	857,275,878	1.9550	1,675,974.34		1,675,974.34
Cle Elum Regular Levy	71,421,340	2.4638	175,967.90		175,967.90
Ellensburg Regular Levy	312,398,695	3.6000	1,124,635.30		
Pool Bond (1978-1998)	306,944,495	.1555	47,729.87		
<b>TOTAL</b>		<u>3.7555</u>	<u>1,172,365.17</u>		<u>1,172,365.17</u>
Kittitas Regular Levy	15,723,625	3.2906	51,740.16		51,740.16
Roslyn Regular Levy	37,541,939	1.6049	60,251.06		60,251.06
South Cle Elum Regular Levy	16,110,860	2.8423	45,791.90		45,791.90
<b>SCHOOL DISTRICTS</b>					
NO. 28 Easton M & O (1995-1996)	127,376,279	.7997	101,862.81		
**50% TAV	16,441,073	.7997		13,147.93	
<b>TOTAL</b>		<u>.7997</u>	<u>101,862.81</u>	<u>13,147.93</u>	<u>115,010.74</u>
NO. 400 Thorp Bond (1990-2010)	56,896,584	1.9848	112,928.34		
*100% TAV	16,156,949	1.9848		32,068.31	
M & O Levy (1995-1996)	56,896,584	2.8334	161,210.78		
**50% TAV	8,078,474	2.8334		22,889.55	
<b>TOTAL</b>		<u>4.8182</u>	<u>274,139.12</u>	<u>54,957.86</u>	<u>329,096.98</u>
NO. 401 Ellensburg Bonds(1976) (1991-2008)(1992-2008)	585,956,036	.8648	506,734.78		
*100% TAV	26,881,196	.8648		23,246.86	
M & O Levy (1995-1996)	585,956,036	2.7528	1,613,019.77		
**50% TAV	13,440,598	2.7528		36,999.28	
<b>TOTAL</b>		<u>3.6176</u>	<u>2,119,754.55</u>	<u>60,246.14</u>	<u>2,180,000.69</u>
NO. 403 Kittitas Bond (1991-2007)	102,635,037	1.0623	109,029.20		
*100% TAV	914,947	1.0623		971.95	
M & O Levy (1995-1996)	102,635,037	3.2204	330,525.87		
**50% TAV	457,473	3.2204		1,473.25	
<b>TOTAL</b>		<u>4.2827</u>	<u>439,555.07</u>	<u>2,445.20</u>	<u>442,000.27</u>
No. 404 Cle Elum-Roslyn Bonds (1991-2005)(1992-2011)	386,796,774	1.7838	689,968.09		
*100% TAV	95,309,077	1.7838		170,012.33	
M & O Levy (1995-1996)	386,796,774	1.3811	534,205.03		
**50% TAV	47,654,538	1.3811		65,815.68	
<b>TOTAL</b>		<u>3.1649</u>	<u>1,224,173.12</u>	<u>235,828.01</u>	<u>1,460,001.13</u>

## Kittitas County Levies For 1994-1995

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
No.3-J Nachess Bond (1977-1997)	144,283	2.7091	390.88		
M & O	144,283	2.8176	406.53		
<b>TOTAL</b>		<u>5.5267</u>	<u>797.41</u>		<u>797.41</u>
<b>FIRE DISTRICTS</b>					
No. 1 Thorp Regular Levy	53,145,760	.9120	48,468.93		48,468.93
No. 2 Ellensburg Area Regular Levy	350,206,894	1.3150	460,522.07		460,522.07
No. 3 Easton Regular Levy	27,565,530	.8479	23,372.81		
Bond (1993-2002)	27,363,030	.5909	16,168.82		
*100% TAV	334,476	.5909		197.64	
<b>TOTAL</b>		<u>1.4388</u>	<u>39,541.63</u>	<u>197.64</u>	<u>39,739.27</u>
No. 4 Vantage Regular Levy	6,851,967	.8757	6,000.27		6,000.27
No. 51 Snoqualmie Pass Regular Levy	42,820,813	.9399	40,247.28		40,247.28
No. 6 Ronald Area Regular Levy	50,265,274	.8206	41,247.68		
Bond (1987-2007)	49,452,174	.4551	22,505.68		
*100% TAV	208,983	.4551		95.11	
<b>TOTAL</b>		<u>1.2757</u>	<u>63,753.36</u>	<u>95.11</u>	<u>63,848.47</u>
No. 7 Upper County Area Regular Levy	185,430,479	.7563	140,241.07		140,241.07
No. 8 Kachess Plats Regular Levy	20,758,475	.6431	13,349.78		13,349.78
<b>Hospital Districts</b>					
No. 1 Lower County Area Regular Levy	855,353,651	.0030	2,566.06		
Bond (1988-1998)	842,595,771	.1395	117,542.11		
*100% TAV	78,806,635	.1395		10,993.53	
<b>TOTAL</b>		<u>.1425</u>	<u>120,108.17</u>	<u>10,993.53</u>	<u>131,101.70</u>
No. 2 Upper County Area Regular Levy	454,974,402	.2833	128,894.25		
EMS Regular Levy (1992-1997)	454,974,402	.2056	93,542.74		
<b>TOTAL</b>		<u>.4889</u>	<u>222,436.99</u>		<u>222,436.99</u>
<b>Cemetery District</b>					
No. 1 Thorp Regular Levy	57,539,508	.1045	6,012.88		6,012.88
<b>Water District</b>					
No. 6 Vantage Bond Redemption (1978-1998)	4,471,959	1.0734	4,800.20		4,800.20
<b>GRAND TOTAL ALL DISTRICTS</b>			<u>\$16,024,986.65</u>	<u>\$377,911.42</u>	<u>\$16,402,898.07</u>
***State Dept. of Wildlife Land	\$24,818,900				<u>\$113,726.35</u>

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

\*\*50% District Timber Assessed Value--For School Maintenance and Operation Levies

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

1994 KITTITAS COUNTY VALUATIONS  
FOR 1995 TAX COLLECTIONS

ROAD DISTRICT	Assessed Valuation
Road District No. 1.....	\$862,806,108.
 CITIES AND TOWNS	
Cle Elum.....	73,540,990.
Ellensburg.....	317,522,295.
Kittitas.....	16,706,525.
Roslyn.....	39,494,639.
South Cle Elum.....	16,743,290.
 SCHOOL DISTRICTS	
*No. 7 Damman.....	28,537,673.
No. 28 Easton.....	127,846,989.
No. 400 Thorp.....	58,714,514.
No. 401 Ellensburg.....	602,309,407.
No. 403 Kittitas.....	105,671,777.
No. 404 Cle Elum-Roslyn.....	403,589,204.
No. 3-J Naches.....	144,283.
 FIRE DISTRICTS	
District No. 1 - Thorp.....	53,805,670.
District No. 2 - Ellensburg Area.....	352,983,264.
District No. 3 - Easton.....	27,728,730.
District No. 4 - Vantage.....	6,851,967.
District No. 51 - Snoqualmie Pass.....	42,820,813.
District No. 6 - Ronald Area.....	50,946,874.
District No. 7 - Upper County Area.....	186,512,929.
District No. 8 - Kachess Plats.....	20,758,475.
 HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	865,248,432.
District No. 2 - Upper County.....	461,421,132.
 CEMETERY DISTRICT	
District No. 1 - Thorp.....	58,263,018.
 WATER DISTRICTS	
*District No. 2 - Ronald.....	4,468,428.
*District No. 3 - Easton.....	14,423,246.
*District No. 4 - Thorp.....	4,852,583.
*District No. 5 - Elk Meadows.....	13,460,553.
District No. 6 - Vantage.....	4,471,959.
 SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	43,632,630.
Total Valuation for Kittitas County.....	1,326,813,846.
Senior Citizen Valuation Cancelled.....	15,906,510.
Personal Property Head Of Household Exemption(-)	435,000.
Kittitas County Valuation for 1995 Tax Collection.....	1,310,472,336.
Total Kittitas County Timber Assessed Value....	172,144,315.

\*District Valuations but no levy for 1995.

NOTE: Above district valuations include Senior Citizen  
Exemption values.

KITTITAS COUNTY 1994 LEVIES FOR 1995 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$26,001. Income)	CODE
1	1-403-F4-H1-W6	14.0655	8.5699	1
2	1-7-H1	7.8337	7.6942	2
3	1-7-F2-H1	9.1487	9.0092	3
4	1-28-H2	8.9798	8.1801	4
5	1-28-F3-H2	10.4186	9.0280	5
6	1-28-F3-H2-W3	10.4186	9.0280	6
7	1-400-F1-H1-C1-W4	13.6684	8.7107	7
8	1-400-H2	12.9983	8.1801	8
9	1-400-H1	12.6519	7.6942	9
10	1-400-H1-C1	12.7564	7.7987	10
11	1-400-F1-H1-C1	13.6684	8.7107	11
12	1-400-F1-H1	13.5639	8.6062	12
13	1-404-F6-H2-W2	12.6207	9.0007	13
14	1-28-F51-H2-S1	9.9197	9.1200	14
15	1-400-H2-C1	13.1028	8.2846	15
16	1-400-F2-H1	13.9669	9.0026	16
17	1-400-F2-H1-C1	14.0714	9.1137	17
18	E-401-H1	13.2518	9.3392	18
19	1-401-H1	11.4513	7.6942	19
20	1-401-F1-H1	12.3633	8.6062	20
21	1-401-F1-H1-C1	12.4678	8.7107	21
22	1-401-F2-H1	12.7663	9.0092	22
23	1-401-F2-H1-C1	12.8708	9.1137	23
24	K-403-H1	13.4520	9.0298	24
25	1-403-H1	12.1164	7.6942	25
26	1-403-F2-H1	13.4314	9.0092	26
27	1-403-F4-H1	12.9921	8.5699	27
28	C-404-H2	11.8538	8.6889	28
29	R-404-H2	10.9949	7.8300	29
30	S-404-H2	12.2323	9.0674	30
31	1-404-H2	11.3450	8.1801	31
32	1-404-H1	10.9986	7.6942	32
33	1-404-H1-C1	11.1031	7.7987	33
34	1-404-F1-H1	11.9106	8.6062	34
35	1-404-F7-H2-W5	12.1013	8.9364	35
36	1-404-F2-H1	12.3136	9.0092	36
37	1-28-F51-H2	9.9197	9.1200	37
38	1-404-F1-H1-C1	12.0151	8.7107	38
39	1-3J	13.2179	7.6912	39
40	1-404-F6-H2	12.6207	9.0007	40
41	1-28-F7-H2	9.7361	8.9364	41
42	1-400-F7-H1-C1	13.5127	8.5550	42
43	1-404-F7-H2	12.1013	8.9364	43
44	1-404-F7-H1	11.7549	8.4505	44
47	1-28-F8-H2	9.6229	8.8232	47
48	R-28-H2	8.6297	7.8300	48
49	1-28-H2-S1	8.9798	8.1801	49

**1995 TAX YEAR  
KITTTITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION \$	AMOUNT OF VALUE EXEMPTED FROM REGULAR LEVIES \$	TOTAL LEVY EXEMPTION IN DOLLARS	
				REGULAR LEVIES \$	SPECIAL LEVIES \$
\$15,000 OR LESS	386	17,535,150.	12,260,920.	109,043.62	63,500.77
\$15,001-\$18,000	128	6,456,960.	3,645,590.	32,492.56	23,181.49
\$18,001-\$26,000	261	14,577,590.	-----	-----	51,863.53
<b>TOTAL</b>	<b>775</b>	<b>38,569,700.</b>	<b>15,906,510.</b>	<b>141,536.18</b>	<b>138,545.79</b>

**1995 TAX YEAR  
KITTTITAS COUNTY FARM & AGRICULTURAL  
OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 840				
TOTAL NUMBER OF LAND PARCELS = 2683				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	210,055.97	187,795,536.	79,865,424.	267,660,960.
OPEN SPACE VALUE	210,055.97	44,442,796.	79,865,424.	124,308,220.
VALUE REDUCTION		143,352,740.	--0--	143,352,740.

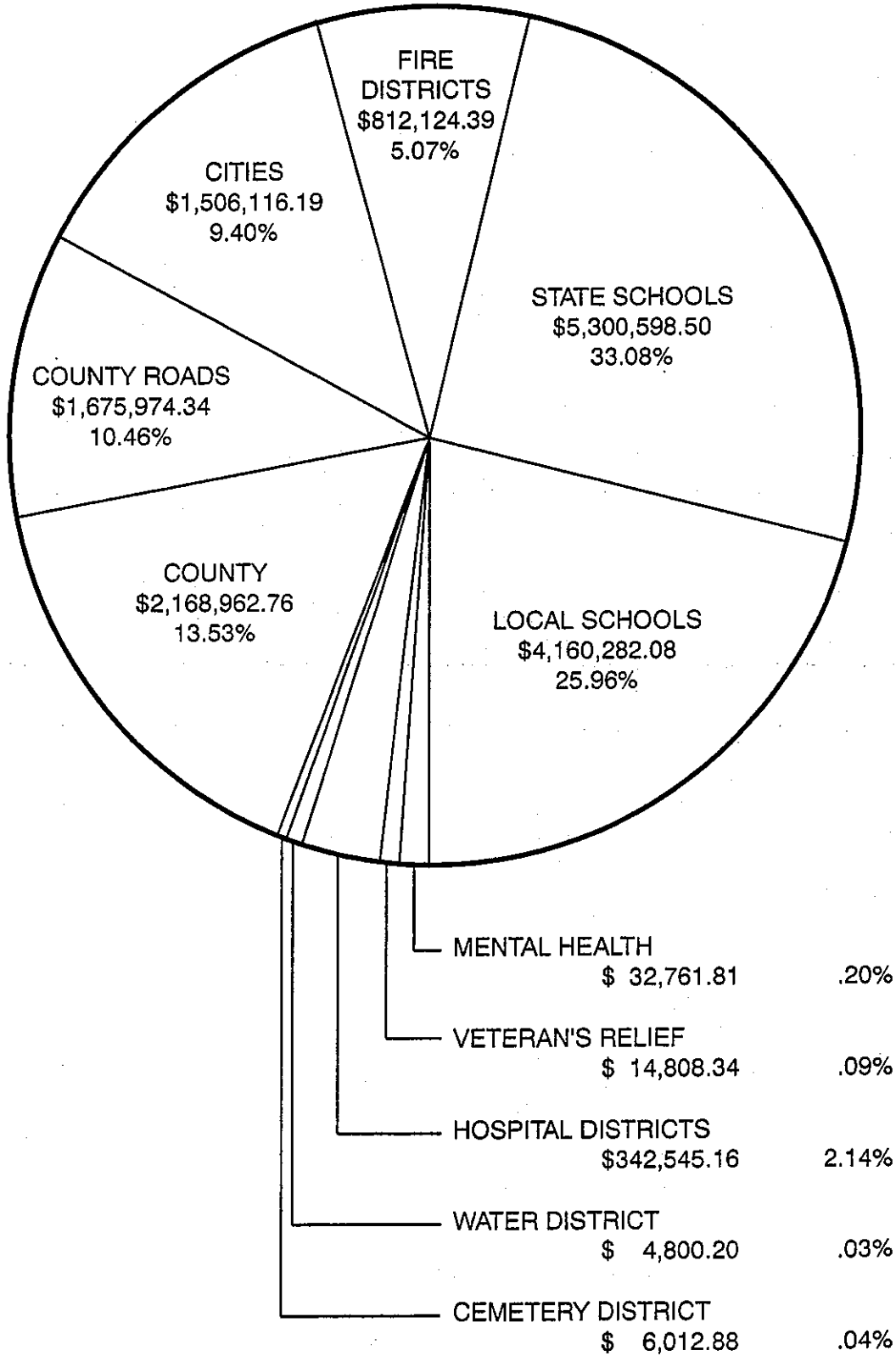
**KITTTITAS COUNTY VALUE**

ASSESSED BY COUNTY ASSESSOR	
Forest Land (RCW 84.33)	\$ 7,234,960.
Farm and Agricultural Land and Improvements (RCW 84.34)	124,308,220.
Other land Outside Incorporated Cities and Town	301,224,098.
Other Improvements Outside Incorporated Cities and Towns	349,966,766.
Land Inside Incorporated Cities And Towns	93,982,964.
Improvements Inside Incorporated Cities and Towns	291,840,506.
Personal Property	<u>66,648,767.</u>
	<b>\$1,235,206,281.</b>

ASSESSED BY STATE DEPARTMENT OF REVENUE	
Real Property Utilities	\$ 6,131,155.
Personal Property Utilities	<u>69,134,900.</u>
	<b>\$ 75,266,055.</b>
<b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>	<b>\$1,310,472,336.</b>



# HOW YOUR 1995 TAX DOLLAR WILL BE SPENT



State law requires assessors to value all property for tax purposes at 100 percent of its true and fair market value in money, according to the highest and best use of the property. *The Assessor does not set budgets for taxing districts. The Assessor does not bill or collect taxes.* Budgets are established by the taxing districts and taxes are billed and collected by the County Treasurer.

Once budgets have been established and submitted by the taxing districts, the role of the Assessor is to calculate the tax rates necessary to generate the revenue needed to meet the budgetary requirements of the districts. The Assessor must adhere to constitutional and statutory tax limits and levy amounts approved by voters.

The assessed value of your property multiplied by the tax rate per thousand dollars of assessed value determines the amount of tax you will pay as your equitable share of the total tax burden.

The amount of property tax you pay is determined by the cost of state and local governments. This includes the operating costs of local schools, city and county government as well as the expense of maintaining other taxing entities such as library, fire, water and sewer districts. A portion of your property tax dollar goes to pay off bonds for capital improvements.

The state school levy has the highest statutory rate of all taxing districts. The rate is \$3.60/Equalized Market Value per \$1,000. of assessed valuation.

There are two principle limitations that directly affect how high your property tax can go:

#### **One Percent Constitutional Limit**

The Washington Constitution limits the regular (non-voted) property tax to 1% (\$10 per \$1,000. of assessed valuation). This limit is subject to statutory reductions which make the actual rate \$5.90 per \$1,000. of assessed valuation. Voters may authorize additional levies that are added to this figure.

#### **106 Percent Limit**

This law generally restricts individual taxing districts from collecting in any year, more than a 6% increase in regular, non-voted levies over the highest amount collected in any year beginning with the 1985 levy. This applies to a taxing district budget and **not** to individual properties. New construction, annexations, and excess levies approved by the voters are not included in the 106% limit. Therefore, a taxing district's actual revenue increase may be greater than 6%.

#### **Note:**

These two limits apply to the district as a whole. The limits are **not applied to individual parcels of property.**

**HISTORICAL VALUATION AND TAX COMPARISON  
1930-1995**

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX	CURRENT EXPENSE	ROAD DISTRICT
25%	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
	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
50%	1970-71	96,942,640.	3,369,132.37	296,014.36	274,672.23
	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
100%	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
	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
	1990-91	880,341,616.	11,305,033.00	1,556,179.88	1,235,574.59
1991-92	928,713,987.	12,086,418.42	1,637,972.86	1,282,344.02	
1992-93	1,024,552,304.	13,433,889.80	1,793,171.44	1,378,129.41	
1993-94	1,178,716,475.	14,504,190.06	1,970,578.20	1,518,579.19	
1994-95	1,310,472,336.	16,024,986.65	2,168,962.76	1,675,974.34	

From the Office of

**KITTITAS COUNTY ASSESSOR**

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