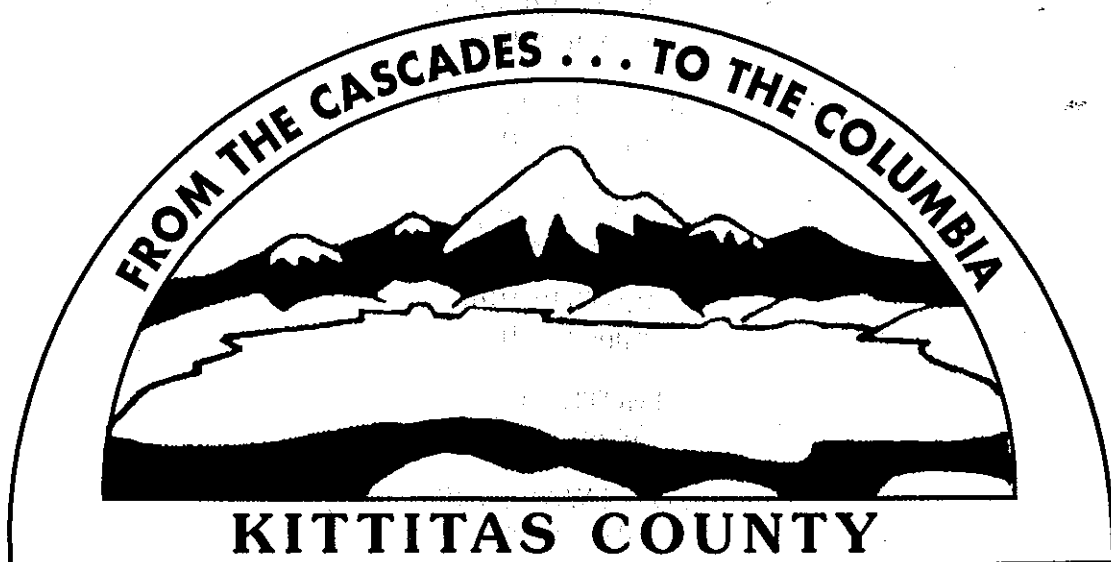


# **KITTITAS COUNTY ASSESSORS REPORT**

**1999 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 2000**



**IRIS ROMINGER, ASSESSOR**

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

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Office Staff

SANDY LENICKA  
Administrative Assistant

JUSTINE EASON  
Property Segregation Deputy

HARRIET BLAND  
Personal Property Deputy

ROSE MILLER  
Data Processing Deputy

CINDY ADAMS  
Office Deputy

JUDY WALDENMAIER  
Office Deputy

LISA YOUNG  
Office Deputy

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Appraisal Staff

GLENN MYERS  
Appraiser IV\*

MARSHA WEYAND  
Appraiser III\*

SUSAN FITTERER  
Appraiser III\*

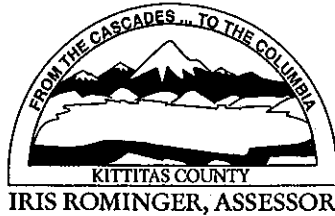
DANA GLENN  
Appraiser III\*

DEB CURRIER  
Appraiser III\*

TIMOTHY ROTH  
Appraiser III\*

JULIE WALLACE  
Appraiser I

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



## Kittitas County Assessor

205 W 5<sup>th</sup> • Room 101, Courthouse • Ellensburg, WA 98926

Phone (509) 962-7501 • Fax (509) 962-7666

### A MESSAGE FROM YOUR COUNTY ASSESSOR,

Kittitas County has a population of 32,400 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 275,303 acres assessed as forest land. Over fifty percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 25,145 taxable real property parcels, 2,302 personal property parcels, 2,955 exempt parcels, 305 Department of Wildlife parcels and 888 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 1999 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2000, statistics for land assessed on 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,

A handwritten signature in cursive script that reads "Iris Rominger".

IRIS ROMINGER

Your Kittitas County Assessor

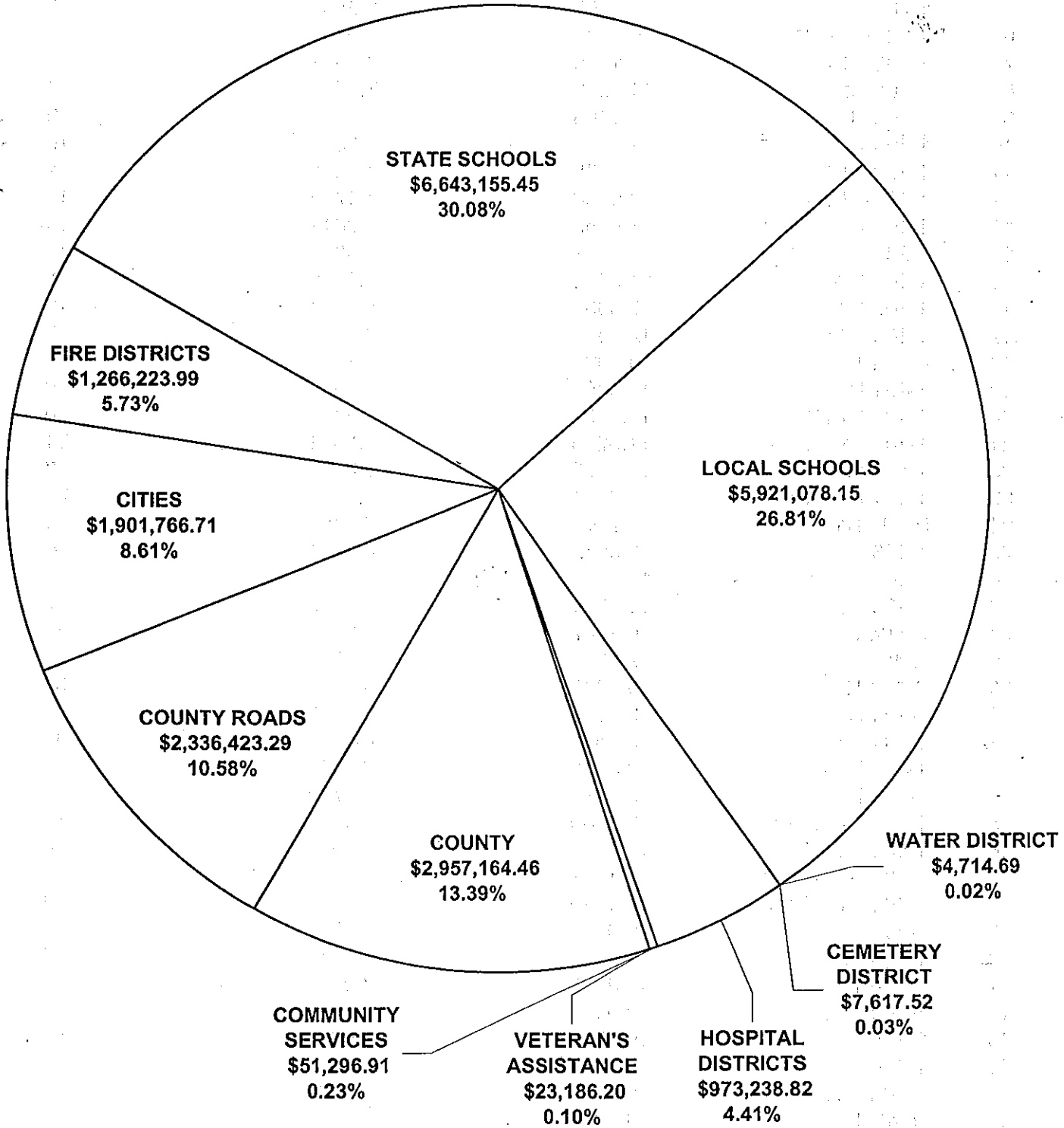
**KITTITAS COUNTY LEVIES FOR 1999-2000**

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
<b>State (Public Schools)</b>	\$2,051,876,530	\$3.2346	\$6,636,999.82		
Refund Fund (RCW 84.68.040)	2,051,876,530	0.0030	6,155.63		
<b>TOTAL</b>		<u>\$3.2376</u>	<u>\$6,643,155.45</u>		<u>\$6,643,155.45</u>
<b>County Funds</b>					
Current Expense	\$2,051,876,530	\$1.4412	\$2,957,164.46		
Community Services	\$2,051,876,530	0.0250	51,296.91		
Veteran's Assistance	\$2,051,876,530	0.0113	23,186.20		
<b>TOTAL</b>		<u>\$1.4775</u>	<u>\$3,031,647.57</u>		<u>\$3,031,647.57</u>
<b>Road District NO. 1</b>	\$1,266,216,828	\$1.7978	\$2,276,404.61		
Co. Road Diverted(RCW 36.33.220)	\$1,266,216,828	0.0474	60,018.68		
<b>TOTAL</b>		<u>\$1.8452</u>	<u>\$2,336,423.29</u>		<u>\$2,336,423.29</u>
<b>Cities and Towns</b>					
Cle Elum Regular Levy	\$101,172,947	\$2.5580	\$258,800.40		\$258,800.40
Ellensburg Regular Levy	\$578,869,152	\$2.4248	\$1,403,641.92		\$1,403,641.92
Kittitas Regular Levy	\$31,733,278	\$2.6587	\$84,369.27		\$84,369.27
Roslyn Regular Levy	\$50,889,649	\$1.7045	\$86,741.41		\$86,741.41
South Cle Elum Regular Levy	\$22,994,676	\$2.9665	\$68,213.71		\$68,213.71
<b>School Districts</b>					
NO. 7 Damman M & O (1999-2000)	\$45,082,929	\$1.3309	\$60,000.87		\$60,000.87
NO. 28 Easton M & O (2000-2001)	\$174,250,201	\$1.0574	\$184,252.16		
**50% TAV (2000-2001)	14,885,277	1.0574		\$15,739.69	
<b>TOTAL</b>		<u>\$1.0574</u>	<u>\$184,252.16</u>	<u>\$15,739.69</u>	<u>\$199,991.85</u>
NO. 400 Thorp Bond (1990-2010)	\$86,906,609	\$1.4096	\$122,503.55		
*100% TAV	14,540,344	1.4096		\$20,496.07	
M & O Levy (1999-2000)	86,906,609	2.7346	237,654.82		
**50% TAV	7,270,172	2.7346		19,881.01	
<b>TOTAL</b>		<u>\$4.1442</u>	<u>\$360,158.37</u>	<u>\$40,377.08</u>	<u>\$400,535.45</u>
NO. 401 Ellensburg Bond (1991/2 - 2008)	\$973,000,035	\$0.4867	\$473,559.11		
*100% TAV	23,432,787	0.4867		\$11,404.74	
Capital Projects (1999-2000)	973,000,035	0.4014	390,562.21		
*100% TAV	23,432,787	0.4014		9,405.92	
M & O Levy (1999-2000)	973,000,035	2.4372	2,371,395.68		
**50% TAV	11,716,394	2.4372		28,555.20	
<b>TOTAL</b>		<u>\$3.3253</u>	<u>\$3,235,517.00</u>	<u>\$49,365.86</u>	<u>\$3,284,882.86</u>
NO. 403 Kittitas Bond (1991-2007)	\$161,941,990	\$0.7373	\$119,399.83		
*100% TAV	822,076	0.7373		\$606.12	
M & O Levy (1999-2000)	161,941,990	3.2214	521,679.92		
**50% TAV	411,038	3.2214		1,324.12	
<b>TOTAL</b>		<u>\$3.9587</u>	<u>\$641,079.75</u>	<u>\$1,930.24</u>	<u>\$643,009.99</u>
NO. 404 Cle Elum-Roslyn Bond (1991-2005 & 1992-2011)	\$586,146,110	\$1.1836	\$693,762.54		
*100% TAV	85,525,334	1.1836		\$101,227.78	
M & O LEVY (2000-2001)	586,146,110	1.2720	745,577.85		
**50% TAV	42,762,667	1.2720		54,394.11	
<b>TOTAL</b>		<u>\$2.4556</u>	<u>\$1,439,340.39</u>	<u>\$155,621.89</u>	<u>\$1,594,962.28</u>
NO.3-J Naches Bond	\$207,546	\$0.8475	\$175.90		
M & O Levy	207,546	2.6679	553.71		
<b>TOTAL</b>		<u>\$3.5154</u>	<u>\$729.61</u>		<u>\$729.61</u>

**KITTITAS COUNTY LEVIES FOR 1999-2000**

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
<b>Fire Districts</b>					
NO. 1 Thorp Regular Levy	\$81,192,248	\$0.9071	\$73,649.4900		\$73,649.49
NO. 2 Ellensburg Area Regular Levy	\$513,326,844	\$1.4466	\$742,578.61		\$742,578.61
NO. 3 Easton Regular Levy	\$40,369,751	\$0.9298	\$37,535.79		
Bond (1993-2002)	40,013,621	0.4330	17,325.90		
*100% TAV	862,294	0.4330		\$373.37	
<b>TOTAL</b>		\$1.3628	\$54,861.69	\$373.37	\$55,235.06
NO. 4 Vantage Regular Levy	\$10,015,714	\$0.5991	\$6,000.41		\$6,000.41
NO. 51 Snoqualmie Pass Regular Levy	\$61,539,476	\$0.9720	\$59,816.37		\$59,816.37
NO. 6 Ronald Area Regular Levy	\$79,799,807	\$0.8709	\$69,497.65		\$69,497.65
NO. 7 Upper County Area Regular Levy	\$284,391,897	\$0.8121	\$230,954.66		\$230,954.66
NO. 8 Kachess Plats Regular Levy	\$26,539,285	\$0.7659	\$20,326.44		\$20,326.44
NO. 9 Kachess Ridge Regular Levy	\$8,543,794	\$0.9994	\$8,538.67		\$8,538.67
<b>Hospital Districts</b>					
NO. 1 Lower County Area Regular Levy	\$1,389,481,169	\$0.0028	\$3,890.55		
Bond (1999-2019)	1,371,588,813	0.4412	605,144.98		
*100% TAV	70,263,073	0.4412		\$31,000.07	
<b>TOTAL</b>		\$0.4440	\$609,035.53	\$31,000.07	\$640,035.60
NO. 2 Upper County Area Regular Levy	\$662,187,815	\$0.3000	\$198,656.34		
EMS Regular Levy (1998-2003)	662,187,815	0.2500	165,546.95		
<b>TOTAL</b>		\$0.5500	\$364,203.29		\$364,203.29
<b>Cemetery District</b>					
NO. 1 Thorp Regular Levy	\$86,661,233	\$0.0879	\$7,617.52		\$7,617.52
<b>Water District</b>					
No. 7 Sunlight Waters Excess Levy	\$9,429,375	\$0.5000	\$4,714.69		\$4,714.69
<b>GRAND TOTAL ALL DISTRICTS</b>			\$22,085,866.19	\$294,408.20	\$22,380,274.39
***State Department of Wildlife Land	\$25,128,500				\$115,580.39

# HOW YOUR 2000 TAX DOLLAR WILL BE SPENT



# KITITAS COUNTY 1999 LEVIES FOR 2000 TAX COLLECTION

## SENIOR CITIZENS EXEMPTION LEVIES

CODE	TAXING DISTRICT	TOTAL	EXCLUDING ALL SPECIAL LEVIES	CODE
		LEVIES	(under \$30,001 Income)	
1	1-403-F4-H1-W6	11.5621	7.1622	1
2	1-7-H1	8.3352	6.5631	2
3	1-7-F2-H1	9.7818	8.0097	3
4	1-28-H2	8.1677	7.1103	4
5	1-28-F3-H2	9.5305	8.0401	5
6	1-28-F3-H2-W3	9.5305	8.0401	6
7	1-400-F1-H1-C1-W4	12.1435	7.5581	7
8	1-400-H2	11.2545	7.1103	8
9	1-400-H1	11.1485	6.5631	9
10	1-400-H1-C1	11.2364	6.6510	10
11	1-400-F1-H1-C1	12.1435	7.5581	11
12	1-400-F1-H1	12.0556	7.4702	12
13	1-404-F6-H2-W2	10.4368	7.9812	13
14	1-28-F51-H2-S1	9.1397	8.0823	14
15	1-400-H2-C1	11.3424	7.1982	15
16	1-400-F2-H1	12.5951	8.0097	16
17	1-400-F2-H1-C1	12.6830	8.0976	17
18	E-401-H1	10.9092	7.1427	18
19	1-401-H1	10.3296	6.5631	19
20	1-401-F1-H1	11.2367	7.4702	20
21	1-401-F1-H1-C1	11.3246	7.5581	21
22	1-401-F2-H1	11.7762	8.0097	22
23	1-401-F2-H1-C1	11.8641	8.0976	23
24	K-403-H1	11.7765	7.3766	24
25	1-403-H1	10.9630	6.5631	25
26	1-403-F2-H1	12.4096	8.0097	26
27	1-403-F4-H1	11.5621	7.1622	27
28	C-404-H2	10.2787	7.8231	28
29	R-404-H2	9.4252	6.9696	29
30	S-404-H2	10.6872	8.2316	30
31	1-404-H2	9.5659	7.1103	31
32	1-404-H1	9.4599	6.5631	32
33	1-404-H1-C1	9.5478	6.6510	33
34	1-404-F1-H1	10.3670	7.4702	34
35	1-404-F7-H2-W5	10.3780	7.9224	35
36	1-404-F2-H1	10.9065	8.0097	36
37	1-28-F51-H2	9.1397	8.0823	37
38	1-404-F1-H1-C1	10.4549	7.5581	38
39	1-3J	10.0757	6.5603	39
40	1-404-F6-H2	10.4368	7.9812	40
41	1-28-F7-H2	8.9798	7.9224	41
42	1-400-F7-H1-C1	12.0485	7.4631	42
43	1-404-F7-H2	10.3780	7.9224	43
44	1-404-F7-H1	10.2720	7.3752	44
47	1-28-F8-H2	8.9336	7.8762	47
48	R-28-H2	8.0270	6.9696	48
49	1-28-H2-S1	8.1677	7.1103	49
50	1-28-F9-H2	9.1671	8.1097	50
51	1-400-F1-H1-C1-W7	12.6435	7.5581	51

**2000 TAX YEAR  
KITITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION		Amount of value exempted From Regular Levies \$	TOTAL RELIEF IN DOLLARS	
		- and prior to Value Freeze \$	- and after value freeze \$		Regular Levies \$	Special Levies \$
\$18,000 or less	424	NOT AVAILABLE	NOT AVAILABLE	19,694,493.00	147,859.02	89,134.32
\$18,001 - \$24,000	202	"	"	7,906,823.00	59,594.57	48,194.79
\$24,001 - \$30,000	137	"	"	---	---	38,239.86
<b>TOTAL</b>	<b>763</b>	<b>62,089,050.00</b>	<b>51,942,426.00</b>	<b>27,601,316.00</b>	<b>207,453.59</b>	<b>175,568.97</b>
<b>TAX SAVINGS FROM FREEZE VALUE</b>						<b>111,522.20</b>
					<b>TOTAL RELIEF</b>	<b>494,544.76</b>

**2000 TAX YEAR  
KITITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND  
OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 899				
TOTAL NUMBER OF LAND PARCELS = 3254				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	204,212.00	267,630,325.00	121,402,961.00	389,033,286.00
OPEN SPACE VALUE	204,212.00	47,675,514.00	121,402,961.00	169,078,475.00
VALUE REDUCTION	---	219,954,811.00	---	219,954,811.00

**KITITAS COUNTY VALUE**

Locally assessed taxable real property	\$1,859,291,251
Locally assessed taxable personal property	\$91,507,833
State assessed taxable real and personal property	<u>\$101,077,446</u>
<b>TOTAL Taxable Value</b>	<b>\$2,051,876,530</b>



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. With the passage of Referendum 47 in November of 1997 the state school levy is further constrained by levy limitation.

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.

#### **Levy 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 that could have been collected in any year beginning with the 1985 levy. The passage of Referendum 47 created additional restrictions. A district with a population of under 10,000 may increase their budget 6% by resolution and a majority vote of their district board. For districts with a population of over 10,000, if they choose to increase their budget over the implicit price deflator (annual inflation rate as described in Referendum 47) they must do so by proving the substantial need of the district for the increase and passing a resolution by a super-majority vote of the district's board. These restrictions apply to a taxing district budget and **not** to individual properties. New construction, annexations, and excess levies approved by the voters are not included in this levy 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.**

