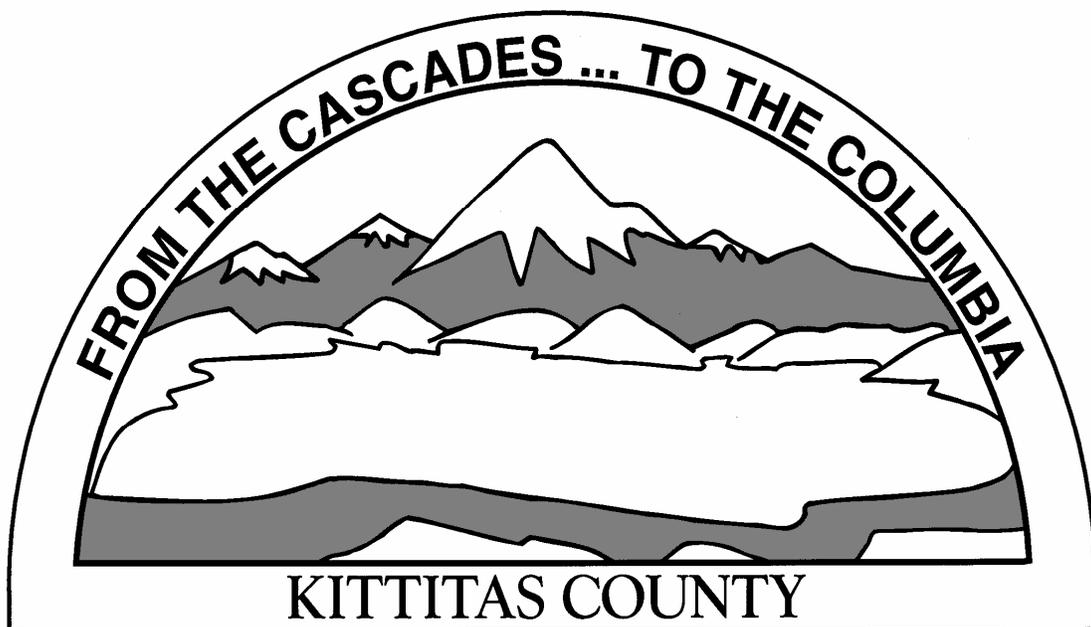


KITTITAS COUNTY ASSESSOR'S REPORT

2003 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2004



KITTITAS COUNTY

IRIS ROMINGER, ASSESSOR

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

Office Staff

SANDY LENICKA
Administrative Assistant

JUSTINE EASON
Cadastral/GIS Technician

HARRIET BLAND
Personal Property Deputy

ROSE MILLER
Data Processing Deputy

CINDY ADAMS
Sr. Citizen Exemptions/Budget Deputy

JUDY WALDENMAIER
Receptionist/Real Property Deputy

Appraisal Staff

DANA GLENN
Appraiser IV*

MARSHA WEYAND
Appraiser III*

SUSAN FITTERER
Appraiser III*

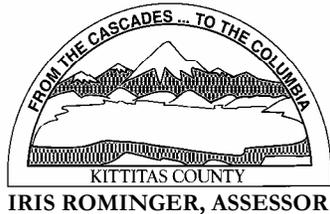
DEB CURRIER
Appraiser III*

TIMOTHY ROTH
Appraiser III*

JULIE WALLACE
Appraiser III*

ERIC ANDERSON
Appraiser I

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



Kittitas County Assessor
205 W 5th • 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 35,200 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 221,709 acres assessed as forest land. Over sixty-three percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 26,922 taxable real property parcels, 2,642 personal property parcels, 3,166 exempt parcels, 307 Department of Wildlife parcels and 877 personal and real property utility parcels. There were 2,046 parcels on which \$83,899,873 of new construction value was added in 2003.

We are required to keep numerous records in addition to thousands of property appraisal reports. A detailed series of electronic 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 2003 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2004, 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,

IRIS ROMINGER
Your Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 2003-2004

TAXING DISTRICT	VALUATIONS	LEVY <small>(DOLLARS PER THOUSAND)</small>	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$2,643,105,429	\$2.9583	\$7,819,098.79		
REFUND FUND(RCW 84.68.040)	2,643,105,429	0.0004	1,057.24		
TOTAL		\$2.9587	\$7,820,156.03		\$7,820,156.03
County Funds					
Current Expense	\$2,660,085,451	\$1.2834	\$3,413,953.67		
Community Services	\$2,660,085,451	0.0250	66,502.14		
Veteran's Assistance	\$2,660,085,451	0.0056	14,896.48		
TOTAL		\$1.3140	\$3,495,352.29		\$3,495,352.29
Road District NO. 1					
	\$1,701,252,816	\$1.5662	\$2,664,502.16		
Co. Road Diverted(RCW 36.33.220)	\$1,701,252,816	0.0499	84,892.52		
TOTAL		\$1.6161	\$2,749,394.68		\$2,749,394.68
Cities and Towns					
Cle Elum Regular Levy	\$118,800,747	\$2.6495	\$314,762.58		\$314,762.58
Ellensburg Regular Levy	\$715,936,460	\$2.2998	\$1,646,510.67		
BOND (2004-2022)	705,632,723	0.1809	127,648.96		
TOTAL		\$2.4807	\$1,774,159.63		\$1,774,159.63
Kittitas Regular Levy	\$35,256,201	\$2.7283	\$96,189.49		\$96,189.49
Roslyn Regular Levy	\$60,944,825	\$2.6000	\$158,456.55		
BOND (2002-2011)	59,831,005	0.3613	21,616.94		
*100% TAV	94,168	0.3613		\$34.03	
TOTAL		\$2.9613	\$180,073.49	\$34.03	\$180,107.52
South Cle Elum Regular Levy	\$27,894,402	\$2.9674	\$82,773.85		\$82,773.85
School Districts					
NO. 7 Damman M & O (2003-2004)	\$57,013,643	\$1.0875	\$62,002.34		\$62,002.34
NO. 28 Easton Bond (2001-2020)	\$256,554,537	\$1.1031	\$283,005.31		
*100% TAV	15,411,434	1.1031		\$17,000.35	
M & O Levy (2004, 2005 & 2006)	256,554,537	0.7568	194,160.47		
**50% TAV	7,705,717	0.7568		5,831.69	
TOTAL		\$1.8599	\$477,165.78	\$22,832.04	\$499,997.82
NO. 400 Thorp Bond (1990-2010)	\$112,582,903	\$1.1996	\$135,054.45		
*100% TAV	10,789,205	1.1996		\$12,942.73	
M & O Levy (2003-2004)	112,582,903	2.8082	316,155.31		
**50% TAV	5,394,603	2.8082		15,149.12	
TOTAL		\$4.0078	\$451,209.76	\$28,091.85	\$479,301.61
NO. 401 Ellensburg Bond (1991/2 - 2008 & 2002 - 2021)	\$1,206,146,439	\$1.6327	\$1,969,275.29		
*100% TAV	18,800,811	1.6327		\$30,696.09	
M & O Levy (2003-2004)	1,206,146,439	2.3446	2,827,930.94		
**50% TAV	9,400,406	2.3446		22,040.19	
TOTAL		\$3.9773	\$4,797,206.23	\$52,736.28	\$4,849,942.51
NO. 403 Kittitas Bond (1991-2007)	\$190,784,545	\$2.9459	\$562,032.19		
*100% TAV	664,944	2.9459		\$1,958.86	
M & O Levy (2003-2004)	190,784,545	3.3487	638,880.20		
**50% TAV	332,472	3.3487		1,113.35	
TOTAL		\$6.2946	\$1,200,912.39	\$3,072.21	\$1,203,984.60

KITTITAS COUNTY LEVIES FOR 2003-2004

TAXING DISTRICT	VALUATIONS	LEVY <small>(DOLLARS PER THOUSAND)</small>	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
NO. 404 Cle Elum-Roslyn Bond (1991-2005 & 1992-2011)	\$800,679,754	\$0.8145	\$652,153.66		
*100% TAV	58,786,142	0.8145		\$47,881.31	
M & O LEVY (2002-2004)	800,679,754	1.3854	1,109,261.73		
**50% TAV	29,393,071	1.3854		40,721.16	
TOTAL		\$2.1999	\$1,761,415.39	\$88,602.47	\$1,850,017.86
NO. 3-J Naches Bond	\$254,405	\$0.7575	\$192.71		
M & O Levy	254,405	2.9010	738.03		
TOTAL		\$3.6585	\$930.74		\$930.74
NO. 119 Selah Bond	\$7,234,068	\$1.5202	\$10,997.23		
M & O Levy	7,234,068	2.8541	20,646.75		
TOTAL		\$4.3743	\$31,643.98		\$31,643.98
Fire Districts					
NO. 1 Thorp Regular Levy	\$104,669,776	\$0.8434	\$88,278.49		
BOND (2001-2020)	103,804,177	0.1809	18,778.18		
*100% TAV	55,965	0.1809		\$10.12	
TOTAL		\$1.0243	\$107,056.67	\$10.12	\$107,066.79
NO. 2 Ellensburg Area Regular Levy	\$645,088,452	\$1.4643	\$944,603.02		\$944,603.02
NO. 3 Easton Regular Levy	\$61,425,484	\$0.8071	\$49,576.51		
BOND (2004-2013)	60,524,026	0.5011	30,328.59		
*100% TAV	622,383	0.5011		\$311.88	
TOTAL		\$1.3082	\$79,905.10	\$311.88	\$80,216.98
NO. 4 Vantage Regular Levy	\$11,838,623	\$0.6690	\$7,920.04		\$7,920.04
NO. 51 Snoqualmie Pass Regular Levy	\$89,394,079	\$0.8493	\$75,922.39		\$75,922.39
NO. 6 Ronald Area Regular Levy	\$120,889,764	\$0.7096	\$85,783.38		\$85,783.38
NO. 7 Upper County Area Regular Levy	\$413,200,028	\$0.7571	\$312,833.74		\$312,833.74
NO. 8 Kachess Plats Regular Levy	\$57,297,991	\$0.6926	\$39,684.59		
BOND (2002-2021)	\$57,297,991	\$0.2111	\$12,095.61		
TOTAL		\$0.9037	\$51,780.20		\$51,780.20
Hospital Districts					
NO. 1 Lower County Area Regular Levy	\$1,750,637,691	\$0.0028	\$4,901.79		
BOND (1999-2019)	1,731,127,490	0.4409	763,254.11		
*100% TAV	56,740,364	0.4409		\$25,016.83	
TOTAL		\$0.4437	\$768,155.90	\$25,016.83	\$793,172.73
NO. 2 Upper County Area Regular Levy	\$909,193,355	\$0.2742	\$249,300.82		
EMS Regular Levy (2004-2009)	909,193,355	0.2500	227,298.34		
TOTAL		\$0.5242	\$476,599.16		\$476,599.16
Cemetery District					
NO. 1 Thorp Regular Levy	\$109,891,694	\$0.0771	\$8,472.65		\$8,472.65
GRAND TOTAL ALL DISTRICTS			\$28,214,380.90	\$220,707.71	\$28,435,088.61
***State Department of Wildlife Land	\$25,543,630				\$115,909.16

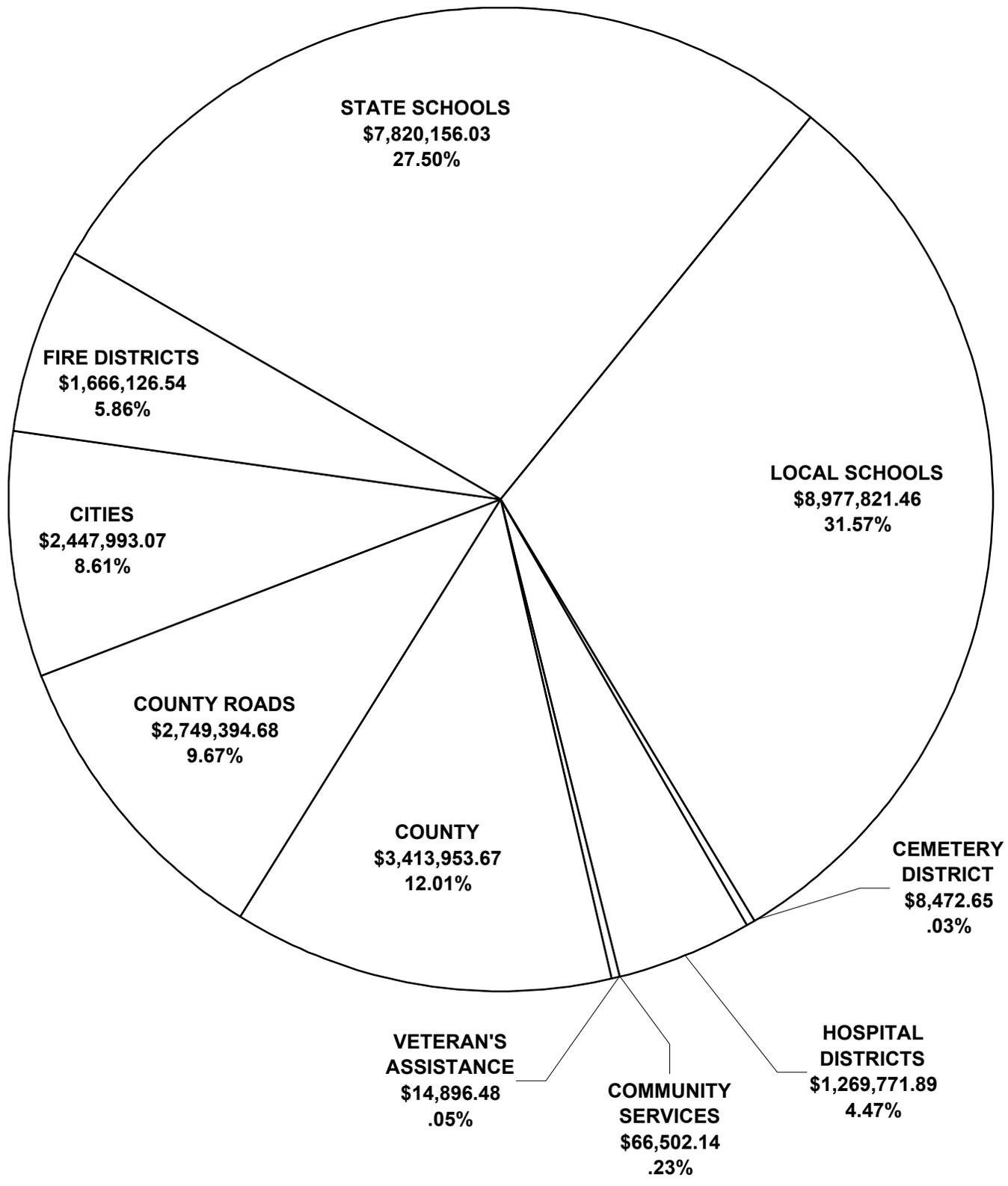
KITITAS COUNTY 2003 LEVIES FOR 2004 TAX COLLECTION

SENIOR CITIZENS EXEMPTION LEVIES				
CODE	TAXING DISTRICT	TOTAL LEVIES	EXCLUDING ALL SPECIAL LEVIES (under \$30,001 Income)	CODE
1	1-403-F4-H1-W6	13.2961	6.5606	1
2	1-7-H1	7.4200	5.8916	2
3	1-7-F2-H1	8.8843	7.3559	3
4	1-28-H2	8.2729	6.4130	4
5	1-28-F3-H2	9.5811	7.2201	5
6	1-28-F3-H2-W3	9.5811	7.2201	6
7	1-400-F1-H1-C1-W4	11.4417	6.8121	7
8	1-400-H2	10.4208	6.4130	8
9	1-400-H1	10.3403	5.8916	9
10	1-400-H1-C1	10.4174	5.9687	10
11	1-400-F1-H1-C1	11.4417	6.8121	11
12	1-400-F1-H1	11.3646	6.7350	12
13	1-404-F6-H2-W2	9.3225	7.1226	13
14	1-28-F51-H2-S1	9.1222	7.2623	14
15	1-400-H2-C1	10.4979	6.4901	15
16	1-400-F2-H1	11.8046	7.3559	16
17	1-400-F2-H1-C1	11.8817	7.4330	17
18	E-401-H1	11.1744	6.5753	18
19	1-401-H1	10.3098	5.8916	19
20	1-401-F1-H1	11.3341	6.7350	20
21	1-401-F1-H1-C1	11.4112	6.8121	21
22	1-401-F2-H1	11.7741	7.3559	22
23	1-401-F2-H1-C1	11.8512	7.4330	23
24	K-403-H1	13.7393	7.0038	24
25	1-403-H1	12.6271	5.8916	25
26	1-403-F2-H1	14.0914	7.3559	26
27	1-403-F4-H1	13.2961	6.5606	27
28	C-404-H2	9.6463	7.4464	28
29	R-404-H2	9.9581	7.3969	29
30	S-404-H2	9.9642	7.7643	30
31	1-404-H2	8.6129	6.4130	31
32	1-404-H1	8.5324	5.8916	32
33	1-404-H1-C1	8.6095	5.9687	33
34	1-404-F1-H1	9.5567	6.7350	34
35	1-404-F7-H2-W5	9.3700	7.1701	35
36	1-404-F2-H1	9.9967	7.3559	36
37	1-28-F51-H2	9.1222	7.2623	37
38	1-404-F1-H1-C1	9.6338	6.8121	38
39	1-3J	9.5473	5.8888	39
40	1-404-F6-H2	9.3225	7.1226	40
41	1-28-F7-H2	9.0300	7.1701	41
42	1-400-F7-H1-C1	11.1745	6.7258	42
43	1-404-F7-H2	9.3700	7.1701	43
44	1-404-F7-H1	9.2895	6.6487	44
47	1-28-F8-H2	9.1766	7.1056	47
48	R-28-H2	9.6181	7.3969	48
49	1-28-H2-S1	8.2729	6.4130	49
51	1-400-F1-H1-C1-W7	11.4417	6.8121	51
52	1-119-H1	10.7068	5.8916	52

KITTITAS COUNTY 2003 LEVIES FOR 2004 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES		CODE
101	1-403-F4-H1-W6		<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>These levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630</p> </div>	101
102	1-7-H1	4.4613		102
103	1-7-F2-H1	5.9256		103
104	1-28-H2			104
105	1-28-F3-H2			105
106	1-28-F3-H2-W3			106
107	1-400-F1-H1-C1-W4	8.4830		107
108	1-400-H2			108
109	1-400-H1			109
110	1-400-H1-C1			110
111	1-400-F1-H1-C1	8.4830	111	
112	1-400-F1-H1	8.4059	112	
113	1-404-F6-H2-W2		113	
114	1-28-F51-H2-S1		114	
115	1-400-H2-C1		115	
116	1-400-F2-H1	8.8459	116	
117	1-400-F2-H1-C1		117	
118	E-401-H1		118	
119	1-401-H1	7.3511	119	
120	1-401-F1-H1		120	
121	1-401-F1-H1-C1	8.4525	121	
122	1-401-F2-H1	8.8154	122	
123	1-401-F2-H1-C1		123	
124	K-403-H1	10.7806	124	
125	1-403-H1	9.6684	125	
126	1-403-F2-H1	11.1327	126	
127	1-403-F4-H1	10.3374	127	
128	C-404-H2	6.6876	128	
129	R-404-H2		129	
130	S-404-H2		130	
131	1-404-H2		131	
132	1-404-H1	5.5737	132	
133	1-404-H1-C1		133	
134	1-404-F1-H1		134	
135	1-404-F7-H2-W5		135	
136	1-404-F2-H1		136	
137	1-28-F51-H2		137	
138	1-404-F1-H1-C1		138	
139	1-3J		139	
140	1-404-F6-H2	6.3638	140	
141	1-28-F7-H2	6.0713	141	
142	1-400-F7-H1-C1		142	
143	1-404-F7-H2	6.4113	143	
144	1-404-F7-H1	6.3308	144	
147	1-28-F8-H2		147	
148	R-28-H2		148	
149	1-28-H2-S1		149	
151	1-400-F1-H1-C1-W7		151	
152	1-119-H1		152	

HOW YOUR 2004 TAX DOLLAR WILL BE SPENT



**2004 TAX YEAR
KITTITAS 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	393	NOT AVAILABLE	NOT AVAILABLE	19,097,481.00	134,417.03	100,789.02	
\$18,001 - \$24,000	192	"	"	7,581,033.00	53,051.16	60,660.41	
\$24,001 - \$30,000	155	"	"	---	---	51,894.69	
TOTAL	740			26,678,514.00	187,468.19	213,344.12	
					TAX SAVINGS FROM FREEZE VALUE		134,915.53
					TOTAL RELIEF		535,727.84

**2004 TAX YEAR
KITTITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND
AND OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 959				
TOTAL NUMBER OF LAND PARCELS = 3,987				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	206,609.00	343,940,040.00	163,089,158.00	507,029,198.00
OPEN SPACE VALUE	206,609.00	51,148,778.00	163,089,158.00	214,237,936.00
VALUE REDUCTION	----	292,791,262.00	----	292,791,262.00

KITTITAS COUNTY VALUE

Locally assessed taxable real property	\$2,429,494,764
Locally assessed taxable personal property	\$115,947,182
State assessed taxable real and personal property	<u>\$114,643,505</u>
TOTAL Taxable Value	\$2,660,085,451

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 Initiative 747 in November of 2001 the state school levy is limited to an annual increase of 1% until it reaches the \$3.60 limit.

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

The Levy Limit applies to a taxing district's budget and not to increases in assessed value or tax bill of individual properties. Initiative 747 passed in 2001 restricts individual taxing districts whose population is below 10,000 from collecting more than a one percent increase in their highest lawful regular, non-voted, levy amount since 1985. The governing board of the district must pass a resolution authorizing this increase. Taxing districts with populations of 10,000 or more are limited to an increase in their highest lawful levy since 1985, to the inflation rate or one percent, whichever is less, with the passage of a resolution. To increase above that amount, up to one percent, the district must pass a second resolution showing substantial need for additional funds.

New construction, annexations, and excess levies approved by the voters are not included in the levy limit. Therefore, a taxing district's actual revenue increase may be greater than one percent.

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
1930-2004**

% 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
	1995-96	1,514,708,036.	16,840,540.31	2,384,453.39	1,709,197.44
	1996-97	1,667,564,241.	19,187,834.99	2,611,238.84	1,901,895.81
	1997-98	1,868,022,605.	19,522,226.81	2,775,507.99	2,161,326.97
1998-99	1,947,002,675.	20,709,385.26	2,886,431.46	2,257,065.23	
1999-00	2,051,876,530.	22,085,866.19	2,957,164.46	2,336,423.29	
2000-01	2,175,470,313.	23,198,284.77	3,047,398.81	2,424,203.05	
2001-02	2,355,405,068.	25,223,947.55	3,171,081.84	2,545,547.78	
2002-03	2,529,668,941.	26,307,114.92	3,299,447.20	2,674,507.43	
2003-04	2,660,085,451.	28,214,380.90	3,413,953.67	2,749,394.68	