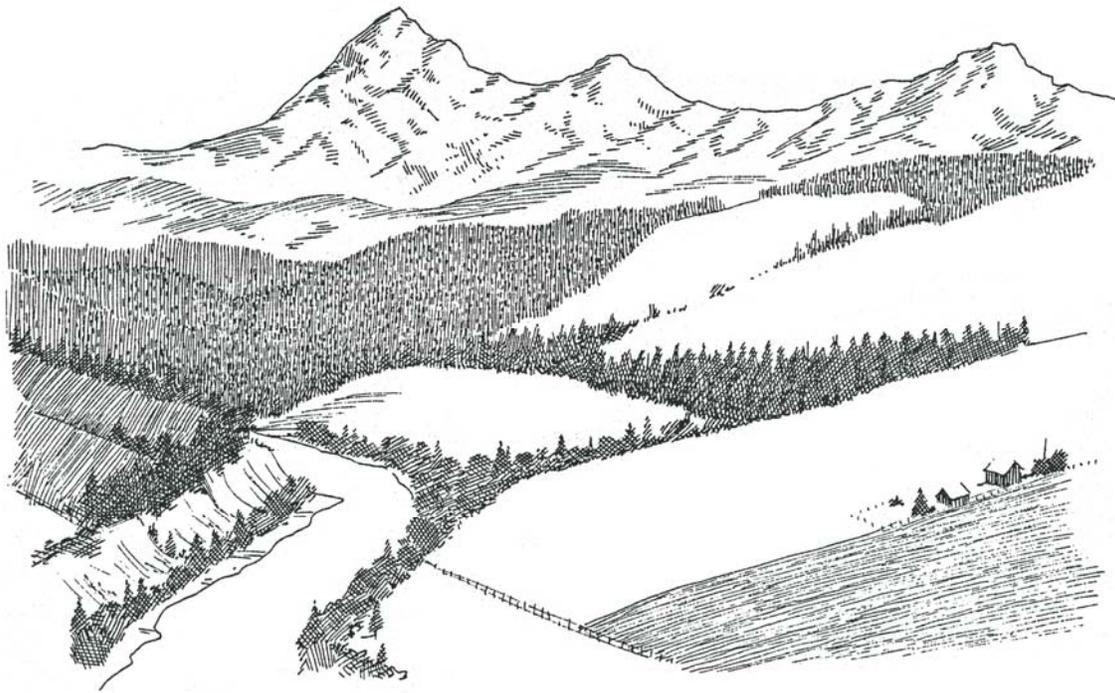


KITTITAS COUNTY ASSESSOR'S REPORT

2004 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED IN 2005



IRIS ROMINGER, COUNTY ASSESSOR

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

Office Staff

MARSHA WEYAND
Administrative Assistant*

JUSTINE EASON
Cadastral Technician

EDNA ALLPHIN
Personal Property Deputy

CHRISTINE GARCIA
Data Processing Deputy

CINDY ADAMS
Sr. Citizen Exemptions/Budget Deputy

JUDY WALDENMAIER
Receptionist/Real Property Deputy

Appraisal Staff

DANA GLENN
Appraiser IV* - Member I.A.A.O.

SUSAN FITTERER
Appraiser III*

DEB CURRIER
Appraiser III*

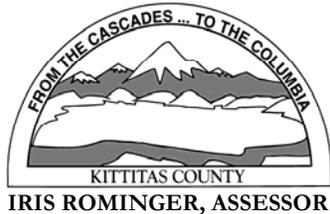
TIMOTHY ROTH
Appraiser III* - Sales Analyst

JULIE WALLACE
Appraiser III*

ERIC ANDERSON
Appraiser II*

RANDY CARBARY
Appraiser I

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



Kittitas County Assessor

205 W 5th • Ste 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 35,800 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 217,942 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 28,118 taxable real property parcels, 2,541 personal property parcels, 3,181 exempt parcels, 307 Department of Wildlife parcels and 834 personal and real property utility parcels. There were 2,512 parcels on which \$226,771,899 of new construction value was added in 2004.

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 2004 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2005, 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 2004-2005

TAXING DISTRICT	VALUATIONS	LEVY <small>(DOLLARS PER THOUSAND)</small>	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$2,983,338,632	\$2.9974	\$8,942,259.22		
REFUND FUND(RCW 84.68.040)	2,983,338,632	0.0006	1,790.00		
TOTAL		\$2.9980	\$8,944,049.22		\$8,944,049.22
County Funds					
Current Expense	\$3,000,309,391	\$1.2342	\$3,702,981.85		
Community Services	\$3,000,309,391	0.0249	74,707.70		
Veteran's Assistance	\$3,000,309,391	0.0049	14,701.52		
TOTAL		\$1.2640	\$3,792,391.07		\$3,792,391.07
Road District NO. 1					
Co. Road Diverted(RCW 36.33.220)	\$1,948,510,016	\$1.5011	\$2,924,908.39		
	\$1,948,510,016	0.0436	84,955.04		
TOTAL		\$1.5447	\$3,009,863.43		\$3,009,863.43
Cities and Towns					
Cle Elum Regular Levy	\$166,357,193	\$2.1112	\$351,213.31		\$351,213.31
Ellensburg Regular Levy	\$730,745,857	\$2.3495	\$1,716,887.39		
BOND (2004-2022)	723,629,586	0.1713	123,957.75		
TOTAL		\$2.5208	\$1,840,845.14		\$1,840,845.14
Kittitas Regular Levy	\$40,573,843	\$2.5312	\$102,700.51		\$102,700.51
Roslyn Regular Levy	\$80,552,556	\$2.0031	\$161,354.82		
BOND (2002-2011)	79,530,052	0.3281	26,093.81		
*100% TAV	217,238	0.3281		\$71.28	
TOTAL		\$2.3312	\$187,448.63	\$71.28	\$187,519.91
South Cle Elum Regular Levy	\$33,569,926	\$2.5495	\$85,586.53		\$85,586.53
School Districts					
NO. 7 Damman M & O (2005-2006)	\$59,589,239	\$1.4264	\$84,998.09		\$84,998.09
NO. 28 Easton Bond (2001-2020)	\$276,681,038	\$1.0660	\$294,941.98		
*100% TAV	14,114,256	1.0660		\$15,045.80	
M & O Levy (2004, 2005 & 2006)	276,681,038	0.7019	194,202.42		
**80% of 1983 TIMBER ROLL	8,249,464	0.7019		5,790.30	
TOTAL		\$1.7679	\$489,144.40	\$20,836.10	\$509,980.50
NO. 400 Thorp Bond (1990-2010)	\$123,659,079	\$1.0065	\$124,462.86		
*100% TAV	10,466,412	1.0065		\$10,534.45	
M & O Levy (2005-2006)	123,659,079	2.8583	353,454.75		
**50% TAV	5,233,206	2.8583		14,958.07	
TOTAL		\$3.8648	\$477,917.61	\$25,492.52	\$503,410.13
NO. 401 Ellensburg Bond (1991/2 - 2008 & 2002 - 2021)	\$1,245,800,468	\$1.6621	\$2,070,644.96		
*100% TAV	17,642,668	1.6621		\$29,323.88	
M & O Levy (2005-2006)	1,245,800,468	2.8427	3,541,436.99		
**50% TAV	8,821,334	2.8427		25,076.41	
TOTAL		\$4.5048	\$5,612,081.95	\$54,400.29	\$5,666,482.24
NO. 403 Kittitas Bond (1991-2007)	\$204,278,333	\$2.7790	\$567,689.49		
*100% TAV	1,907,998	2.7790		\$5,302.32	
M & O Levy (2005-2006)	204,278,333	3.1622	645,968.95		
**50% TAV	953,999	3.1622		3,016.73	
TOTAL		\$5.9412	\$1,213,658.44	\$8,319.05	\$1,221,977.49

KITTITAS COUNTY LEVIES FOR 2004-2005

TAXING DISTRICT	VALUATIONS	LEVY	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
		<small>(DOLLARS PER THOUSAND)</small>			
NO. 404 Cle Elum-Roslyn Bond (1991-2005 & 1992-2011)	\$1,061,110,285	\$0.6316	\$670,197.25		
*100% TAV	47,035,067	0.6316		\$29,707.35	
M & O LEVY (2005-2007)	1,061,110,285	1.0602	1,124,989.12		
**50% TAV	23,517,534	1.0602		24,933.29	
TOTAL		\$1.6918	\$1,795,186.37	\$54,640.64	\$1,849,827.01
NO. 3-J Naches Bond	\$251,623	\$0.7283	\$183.26		
M & O Levy	251,623	2.8305	712.22		
TOTAL		\$3.5588	\$895.48		\$895.48
NO. 119 Selah Bond	\$7,587,211	\$1.5966	\$12,113.74		
M & O Levy	7,587,211	3.3169	25,166.02		
TOTAL		\$4.9135	\$37,279.76		\$37,279.76
Fire Districts					
NO. 1 Thorp Regular Levy	\$109,886,374	\$0.8417	\$92,491.36		
BOND (2001-2020)	109,252,897	0.1671	18,256.16		
*100% TAV	174,957	0.1671		\$29.23	
TOTAL		\$1.0088	\$110,747.52	\$29.23	\$110,776.75
NO. 2 Ellensburg Area Regular Levy	\$675,740,225	\$1.4718	\$994,554.46		\$994,554.46
NO. 3 Easton Regular Levy	\$65,039,491	\$0.7850	\$51,056.00		
BOND (2004-2013)	64,584,568	0.4873	31,472.06		
*100% TAV	453,854	0.4873		\$221.16	
TOTAL		\$1.2723	\$82,528.06	\$221.16	\$82,749.22
NO. 4 Vantage Regular Levy	\$12,577,491	\$0.6395	\$8,043.31		\$8,043.31
NO. 51 Snoqualmie Pass Regular Levy	\$104,291,268	\$0.7788	\$81,222.04		\$81,222.04
NO. 6 Ronald Area Regular Levy	\$153,138,152	\$0.5926	\$90,749.67		\$90,749.67
NO. 7 Upper County Area Regular Levy	\$502,909,780	\$0.7428	\$373,561.38		\$373,561.38
NO. 8 Kachess Plats Regular Levy	\$58,187,780	\$1.0000	\$58,187.78		
BOND (2002-2021)	\$58,187,780	\$0.2895	\$16,845.36		
TOTAL		\$1.2895	\$75,033.14		\$75,033.14
Hospital Districts					
NO. 1 Lower County Area Regular Levy	\$1,820,871,468	\$0.0028	\$5,098.44		
BOND (1999-2019)	1,806,446,064	0.4498	812,539.44		
*100% TAV	52,628,088	0.4498		\$23,672.11	
TOTAL		\$0.4526	\$817,637.88	\$23,672.11	\$841,309.99
NO. 2 Upper County Area Regular Levy	\$1,179,186,300	\$0.2370	\$279,467.15		
EMS Regular Levy (2004-2009)	1,179,186,300	0.2134	251,638.36		
TOTAL		\$0.4504	\$531,105.51		\$531,105.51
Cemetery District					
NO. 1 Thorp Regular Levy	\$120,566,634	\$0.0705	\$8,499.95		\$8,499.95
GRAND TOTAL ALL DISTRICTS			\$31,198,942.86	\$187,682.38	\$31,386,625.24
***State Department of Wildlife Land	\$25,543,630				\$115,909.16

KITITAS COUNTY 2004 LEVIES FOR 2005 TAX COLLECTION

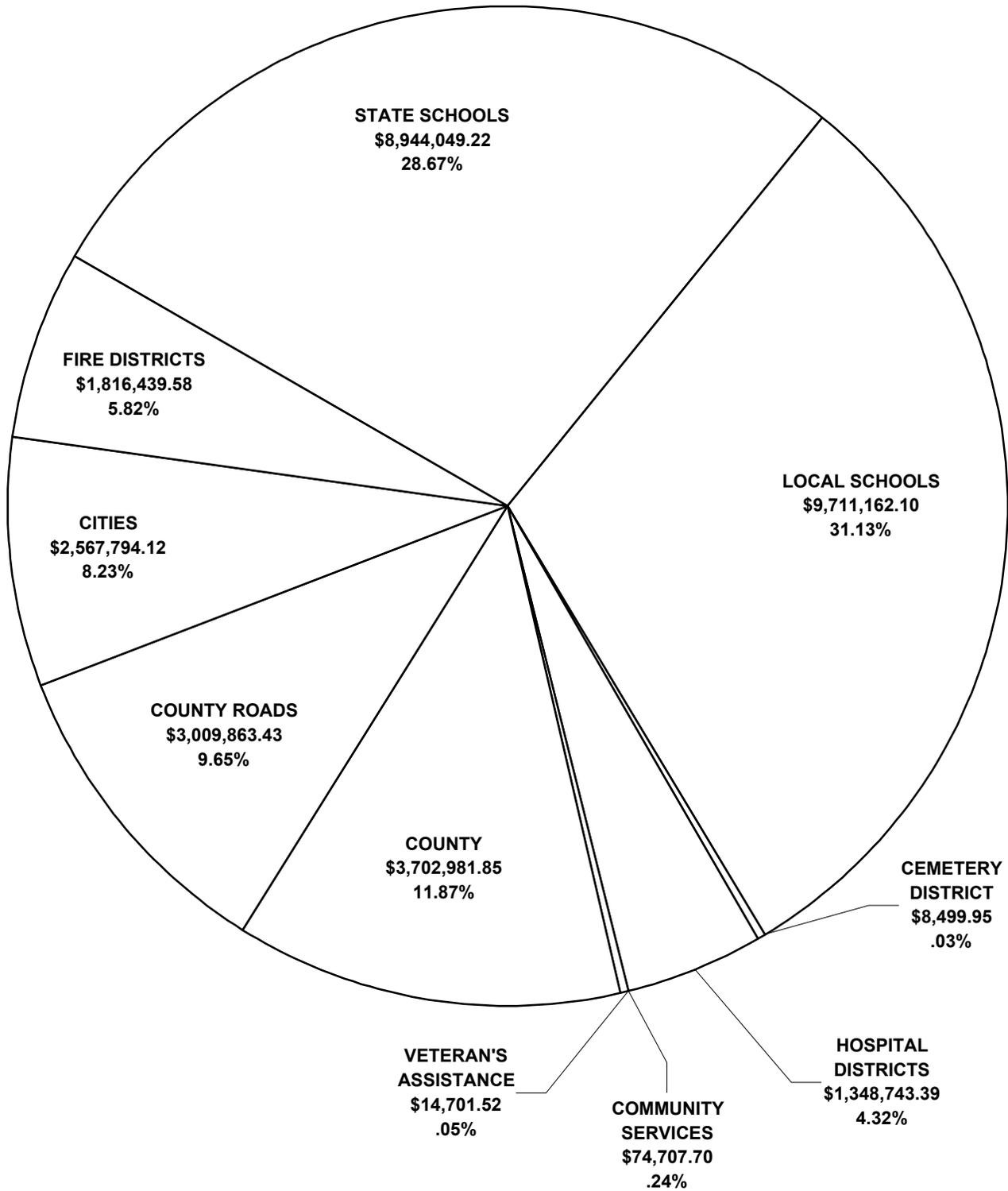
SENIOR CITIZENS EXEMPTION LEVIES				
CODE	TAXING DISTRICT	TOTAL LEVIES	EXCLUDING ALL SPECIAL LEVIES (under \$35,001 Income)	CODE
1	1-403-F4-H1-W6	12.8400	6.4490	1
2	1-7-H1	7.6857	5.8095	2
3	1-7-F2-H1	9.1575	7.2813	3
4	1-28-H2	8.0250	6.2571	4
5	1-28-F3-H2	9.2973	7.0421	5
6	1-28-F3-H2-W3	9.2973	7.0421	6
7	1-400-F1-H1-C1-W4	11.2034	6.7217	7
8	1-400-H2	10.1219	6.2571	8
9	1-400-H1	10.1241	5.8095	9
10	1-400-H1-C1	10.1946	5.8800	10
11	1-400-F1-H1-C1	11.2034	6.7217	11
12	1-400-F1-H1	11.1329	6.6512	12
13	1-404-F6-H2-W2	8.5415	6.8497	13
14	1-28-F51-H2-S1	8.8038	7.0359	14
15	1-400-H2-C1	10.1924	6.3276	15
16	1-400-F2-H1	11.5959	7.2813	16
17	1-400-F2-H1-C1	11.6664	7.3518	17
18	E-401-H1	11.7402	6.6143	18
19	1-401-H1	10.7641	5.8095	19
20	1-401-F1-H1	11.7729	6.6512	20
21	1-401-F1-H1-C1	11.8434	6.7217	21
22	1-401-F2-H1	12.2359	7.2813	22
23	1-401-F2-H1-C1	12.3064	7.3518	23
24	K-403-H1	13.1870	6.7960	24
25	1-403-H1	12.2005	5.8095	25
26	1-403-F2-H1	13.6723	7.2813	26
27	1-403-F4-H1	12.8400	6.4490	27
28	C-404-H2	8.5154	6.8236	28
29	R-404-H2	8.7354	6.7155	29
30	S-404-H2	8.9537	7.2619	30
31	1-404-H2	7.9489	6.2571	31
32	1-404-H1	7.9511	5.8095	32
33	1-404-H1-C1	8.0216	5.8800	33
34	1-404-F1-H1	8.9599	6.6512	34
35	1-404-F7-H2-W5	8.6917	6.9999	35
36	1-404-F2-H1	9.4229	7.2813	36
37	1-28-F51-H2	8.8038	7.0359	37
38	1-404-F1-H1-C1	9.0304	6.7217	38
39	1-3J	9.3655	5.8067	39
40	1-404-F6-H2	8.5415	6.8497	40
41	1-28-F7-H2	8.7678	6.9999	41
42	1-400-F7-H1-C1	10.9374	6.6228	42
43	1-404-F7-H2	8.6917	6.9999	43
44	1-404-F7-H1	8.6939	6.5523	44
47	1-28-F8-H2	9.3145	7.2571	47
48	R-28-H2	8.8115	6.7155	48
49	1-28-H2-S1	8.0250	6.2571	49
51	1-400-F1-H1-C1-W7	11.2034	6.7217	51
52	1-119-H1	11.1728	5.8095	52

KITITAS COUNTY 2004 LEVIES FOR 2005 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	CODE
101	1-403-F4-H1-W6		101
102	1-7-H1	4.6877	102
103	1-7-F2-H1	6.1595	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	8.2054	107
108	1-400-H2		108
109	1-400-H1		109
110	1-400-H1-C1		110
111	1-400-F1-H1-C1	8.2054	111
112	1-400-F1-H1	8.1349	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	8.5979	116
117	1-400-F2-H1-C1		117
118	E-401-H1		118
119	1-401-H1	7.7661	119
120	1-401-F1-H1		120
121	1-401-F1-H1-C1	8.8454	121
122	1-401-F2-H1	9.2379	122
123	1-401-F2-H1-C1		123
124	K-403-H1	10.1890	124
125	1-403-H1	9.2025	125
126	1-403-F2-H1	10.6743	126
127	1-403-F4-H1	9.8420	127
128	C-404-H2	5.5174	128
129	R-404-H2		129
130	S-404-H2		130
131	1-404-H2		131
132	1-404-H1	4.9531	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	5.5435	140
141	1-28-F7-H2	5.7698	141
142	1-400-F7-H1-C1		142
143	1-404-F7-H2	5.6937	143
144	1-404-F7-H1	5.6959	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

**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**

HOW YOUR 2005 TAX DOLLAR WILL BE SPENT



**2005 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 \$
\$25,000 or less	586	NOT AVAILABLE	NOT AVAILABLE	33,106,980.00	226,763.19	169,004.71
\$25,001 - \$30,000	137	"	"	6,811,035.00	47,169.96	55,603.11
\$30,001 - \$35,000	33	"	"	---	---	13,414.82
TOTAL	756			39,918,015.00	273,933.15	238,022.64
TAX SAVINGS FROM FREEZE VALUE						162,804.55
					TOTAL RELIEF	674,760.34

**2005 TAX YEAR
KITITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND
AND OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 974				
TOTAL NUMBER OF LAND PARCELS = 4184				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	206,752.00	349,518,780.00	170,701,858.00	520,220,638.00
OPEN SPACE VALUE	206,752.00	51,320,330.00	170,701,858.00	222,022,188.00
VALUE REDUCTION	----	298,198,450.00	----	298,198,450.00

KITITAS COUNTY VALUE

Locally assessed taxable real property	\$2,773,325,731
Locally assessed taxable personal property	\$113,086,122
State assessed taxable real and personal property	<u>\$113,897,538</u>
TOTAL Taxable Value	\$3,000,309,391

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
1930-2005**

% 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	
2004-05	3,000,309,391.	31,198,942.86	3,702,981.85	3,009,863.43	



From the office of
Kittitas County Assessor
205 W 5TH Ste 101
Ellensburg WA 98926

IRIS ROMINGER, ASSESSOR