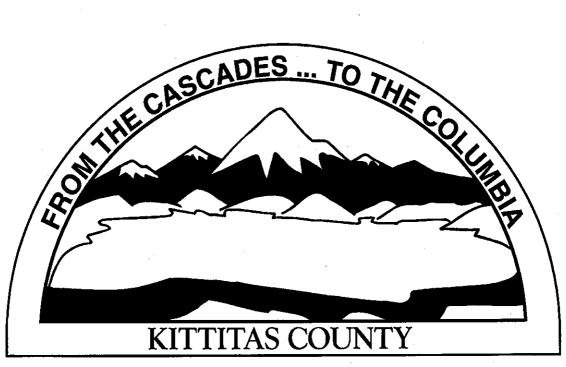
# KITTITAS COUNTY ASSESSOR'S REPORT

## 2008 ASSESSED VALUATIONS LEVIES AND TAXES TO BE COLLECTED 2009



MARSHA WEYAND, ASSESSOR

## MARSHA WEYAND, Assessor\* Member I.A.A.O.

Office Staff

CINDY ADAMS
Administrative Assistant III

CHRISTY GARCIA Cadastral Technician II

EDNA ALLPHIN Personal Property Deputy

SHELLEY MC CLELLAN Data Processing Deputy

LISA BUGNI 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

ERIC ANDERSON
Appraiser III\*

ANTHONY CLAYTON
Appraiser II\*

MARK PETERSON
Appraiser II\*

JARED PLESHA Appraiser II\*

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



## **Kittitas County Assessor**

205 W 5<sup>th</sup> • Suite 101, Courthouse • Ellensburg, WA 98926-2887 Phone (509) 962-7501 • Fax (509) 962-7666 Upper County Toll-Free 674-2584 www.co.kittitas.wa.us/assessor

#### A MESSAGE FROM YOUR COUNTY ASSESSOR

I would like to thank the staff of the Assessor's Office for their dedication as public servants. And, thank you to the public. We appreciate your questions about what we do here in the Assessor's Office and welcome the opportunity to help you become more familiar with Washington State property tax law. In addition, we are grateful that you assist us as we gather property characteristics in order to maintain an accurate data base to use in the property tax system.

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.

This booklet has been prepared for your information. The 2008 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2009, 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. Please let me know if there is information not included that you would like to see and I will do my best to have it included.

Kittitas County has a population of 39,400 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 158,996 acres assessed as forest land. Over 68 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 32,867 taxable real property parcels, 2,392 personal property parcels, 3,479 exempt parcels, 383 Department of Wildlife parcels and 661 personal and real property utility parcels. There were 2,146 parcels on which \$486,056,572 of new construction value was added in 2008.

The process of converting historical paper files to electronic images, started in 2005, was completed in 2008. Those digital files are available on the public computers in our office or by request. Compas, the geographic information system (GIS), has been upgraded to enhance your online experience. The GIS contains a detailed series of electronic maps showing all properties within the county. There are many map layers available, including aerial photos. Each time property is sold or divided, or a new plat is filed, the transaction is shown in office records. Our assessment data, including ownership and address, an abbreviated legal description and the valuation of land and buildings for all taxable property, along with digital photos of buildings, is also available online. Development is continuing to progress on T2, the new platform of our assessment and appraisal software.

I pledge to maintain a high level of public service to the citizens of Kittitas County. As a public servant, I take seriously my Oath of Office to uphold the laws of the State of Washington. I am accountable to you and represent your interests. Inquiries regarding any matter concerning this office are always welcome.

Respectfully,

Your Kittitas County Assessor

ausha Weyard

## KITTITAS COUNTY LEVIES FOR 2008-2009

TAXING DISTRICT		ν	ALUATIONS	LEVY	ī	OCAL TAX	TIMBER TAX		TOTAL TAX
THE PROPERTY OF				\$ PER \$1000					
STATE (PUBLIC SCHOOLS)		\$	6,110,598,289	2.018280	\$	12,332,898.31			
REFUND FUND (RCW 84.68.040)		\$	6,110,598,289	0.000164	\$	1,002.14			
,	TOTAL	-		2.018444	\$	12,333,900.45		\$	12,333,900.45
	7071111			21010111	<u>*</u>	12,000,700,10		<u>*</u>	12,000,000.0
County Funds							•		
Current Expense		\$	6,128,464,393	0.854796	\$	5,238,586.85			
Community Services		\$	6,128,464,393	0.024992	\$	153,162.58			
Veterans Assistance		\$	6,128,464,393	0.012237	\$	74,994.02			
	TOTAL			0.892025	\$	5,466,743.45		\$	5,466,743.45
Road District No. 1		\$	4,273,617,206	1.083042	\$	4,628,506.93	•		
Co. Road Diverted (RCW 36.33.220)		\$	4,273,617,206	0.019889	\$	84,997.97			
,	TOTAL			1,102931	\$	4,713,504.90		\$	4,713,504.90
Cities and Towns			-						
Cle Elum Regular Levy		\$	350,637,268	1.297042	\$	454,791.26			
,	TOTAL			1,297042	<u>\$</u>	454,791.26		\$	454,791.26
Ellevelore Decides Leave		e	1 225 409 404	1 021010	e	2 366 440 67			
Ellensburg Regular Levy BOND	(2004-2022)	\$ \$	1,225,498,404 1,213,315,814	1.931010	\$	2,366,449.67			•
BOND	,	Ą	1,213,313,614	0.114799	\$	139,287.44			0 505 525 44
	TOTAL			2.045809	<u>\$</u>	2,505,737.11		\$	2,505,737.11
Kittitas Regular Levy		\$	70,080,160	1.933554	<u>\$</u> _	135,503.77			
	TOTAL			1.933554	\$	135,503.77		\$	135,503.77
Roslyn Regular Levy		\$	155,760,757	1.148293	\$	178,858.99			
BOND	(2002-2011)	\$	154,401,777	0.148917	\$	22,993.05			
*100% TAV		\$	96,891	0.148917	\$		\$ 14.43		
	TOTAL			1.297210	\$	201,852.04	\$ 14.43	\$	201,866.47
South Cle Elum Regular Levy		\$	52,870,598	1.794620	\$	94,882.63			
	TOTAL			1.794620	\$	94,882.63		<u>\$</u>	94,882.63
School Districts									
No. 7 Damman M&O	(2009 - 2010)	\$	82,485,845	1.635373	\$	134,895.12			
**50% TAV	(	\$	64,126	1.635373	ş	-	<b>\$</b> 104.87		
	TOTAL			1.635373	\$	134,895.12	\$ 104.87	<u>\$</u>	134,999.99
No. 28 Easton Bond	(2001 - 2020)	\$	480,291,518	0.680363	\$	326,772.58	•		
*100% TAV	()	\$	4,743,659	0.680363	*	,-,	\$ 3,227.41		
M&O Levy	(2007 - 2010)	\$	480,291,518	0.562900	\$	270,356.10	. 5,22.114		
**80% TAV of 1983 Timber Roll	, <del></del> /	\$	8,249,464	0.562900	\$	-	\$ 4,643.62		
	TOTAL	•		1.243263	<u>.</u> \$	597,128.68	\$ 7,871.03		604,999.71
•	- ~ 111L			1.0 TO 600	Ψ.	J773120100	- 1,012.00	<u> </u>	303,777.71

## KITTITAS COUNTY LEVIES FOR 2008-2009

TAXING DISTRICT		V.	ALUATIONS	LEVY \$ PER \$1000	L	OCAL TAX	TIN	MBER TAX		TOTAL TAX
No. 400 Thorp Bond	(PdOff 2008)	* \$	189,597,966	0.000000	\$	-				
No. 400 Thorp M&O Levy	(2009 - 2010)	\$	189,597,966	2.731772	\$	517,938.41				
**80% TAV of 1983 Timber Roll		\$	3,063,747	2.731772	\$	-	\$	8,369.46		<b>x</b>
	TOTAL			2.731772	\$	517,938.41	\$	8,369.46	\$	526,307.87
No. 401 Ellensburg Bond	(2002 - 2021)	\$	2,058,026,723	0.583792	\$	1,201,459.54				
*100% TAV		\$	6,672,413	0.583792			\$	3,895.30		
M&O Levy	(2009 - 2010)	\$	2,058,026,723	2.242948	\$	4,616,046.92				•
**80% TAV of 1983 Timber Roll		\$	3,718,753	2.242948	\$		\$	8,340.97		
	TOTAL			2.826740	<u>\$</u>	5,817,506.46	\$	12,236.27	<u>\$</u>	5,829,742.73
No. 403 Kittitas Bond	(2004 - 2023)	\$	459,419,864	1.346715	\$	618,707.62				
*100% TAV		\$	959,338	1.346715			\$	1,291.95		
M&O Levy	(2009 - 2010)	\$	459,419,864	2.307025	\$	1,059,893.11				
**50% TAV		\$	479,669	2.307025	\$		<u>\$</u>	1,106.61		
	TOTAL			3.653740	\$	1,678,600.73	\$	2,398.56	\$	1,680,999.29
No. 404 Cle Elum-Roslyn Bond	(1992 - 2011)	\$	2,809,966,427	0.254811	\$	716,010.36				
*100% TAV		\$	15,647,437	0.254811			\$	3,987.14		
M&O Levy	(2008 - 2010)	\$	2,809,966,427	0.624122	\$	1,753,761.87				
**50% TAV		\$	7,823,719	0.624122	\$		\$	4,882.95		
	TOTAL			0.878933	\$	2,469,772.23	\$	8,870.09	\$	2,478,642.32
No. 3-J Naches Bond		\$	304,139	0.618809	\$	188.20				
*100% TAV		\$	277,044	0.618809			\$	171.44		
M&O Levy		\$	304,139	2.554650	\$	776.97				
**50% TAV		\$	138,522	2.554650	\$		\$	353.88		
	TOTAL			3.173459	\$	965.17	\$	525.32	\$	1,490.49
No. 119 Selah Bond		\$	10,556,676	1.231098	\$	12,996.30				
*100% TAV		\$	433	1.231098			\$	0.53		
M&O Levy		\$	10,556,676	3.278871	\$	34,613.98				
**50% TAV		\$	217	3.278871	\$		\$	0.71		
	TOTAL			4.509969	\$	47,610.28	\$	1.24	<u>\$</u>	47,611.52
Fire Districts	•			•						
			454 005 000	4 000000		456 005 00				·
No. 1 Thorp Regular Levy	(0004 0000)	\$	156,035,397	1.000000 0.134317	\$	156,035.39 20,782.70				
BOND	(2001-2020)	\$ \$	154,728,752 90,456	0.134317	\$ \$	20,762.70	\$	12.15		
*100% TAV	TOTAL	4	90,430	1.134317	\$	176,818.09		12.15	\$	176,830.24
						- 11				
No. 2 Ellensburg Area Regular Levy		\$	2,301,620,258	1.500000	\$	3,452,430.38				<u>.</u>
	TOTAL			1.500000	\$	3,452,430.38			\$	3,452,430.38
No. 3 Easton Regular Levy		\$	118,290,058	0.510748	\$	60,416.41				
BOND	(2004-2013)	\$	117,407,758	0.279316	\$	32,793.87				
*100% TAV		\$	161,268	0.279316	\$	-	\$	45.04		
	TOTAL			0.790064	\$	93,210.28	\$	45.04	\$	93,255.32

#### **KITTITAS COUNTY LEVIES FOR 2008-2009**

TAXING DISTRICT	. 1	ALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$	18,947,567	0.474722	\$ 8,994.83		
TOTAL		•	0.474722	\$ 8,994.83		\$ 8,994.83
No. 51 Snoqualmie Pass Regular Levy	. \$	203,711,254	0.821305	\$ 167,309.07		
TOTAL	i		0.821305	\$ 167,309.07		\$ 167,309.07
No. 6 Ronald Regular Levy	\$	341,164,412	0.367938	\$ 125,527.35		
TOTAL			0.367938	<b>\$</b> 125,527.35		\$ 125,527.35
No. 7 Upper County Area Regular Levy	. \$	1,820,648,667	0.545450	\$ 993,072.82		
TOTAL			0.545450	\$ 993,072.82		\$ 993,072.82
No. 8 Kachess Plats Regular Levy	\$	105,648,377	1.000000	\$ 105,648.37		
BOND (2001-20	920) \$	105,648,377	0.140187	\$ 14,810.53		
*100% TAV	\$	245,541	0.140187	\$ -	\$ 34.42	
BOND (2008-20	)27) \$	105,648,377	0.333470	\$ 35,230.56		
*100% TAV	\$	245,541	0.333470	\$	<u>\$ 81.88</u>	
TOTAL			1.473657	\$ 155,689.46	\$ 116.30	\$ 155,805.76
Hospital Districts					·	
No. 1 Lower County Area Regular Levy	\$	3,106,028,675	0.002092	\$ 6,497.81	•	,
BOND (1999-20	(19)	3,079,393,200	0.306915	\$ 945,111.97		
*100% TAV	\$	19,663,795	0.306915	\$ -	\$ 6,035.11	
TOTAL	i		0.309007	\$ 951,609.78	\$ 6,035.11	\$ 957,644.89
No. 2 Upper County Area Regular Levy	\$	3,022,131,579	0.171470	\$ 518,204.90		
EMS Regular Levy (2004-20	109) \$	3,022,131,579	0.154368	\$ 466,520.41		
TOTAL			0.325838	\$ 984,725.31		\$ 984,725.31
Cemetery District						
No. 1 Thorp Regular Levy	\$	181,645,307	0.061202	\$ 11,117.06		
TOTAL	•		0.061202	\$ 11,117.06		<u>\$ 11,117.06</u>
GRAND TOTAL ALL DISTRICTS				\$ 44,291,837.12	\$ 46,599.87	\$ 44,338,436.99
***State Department of Wildlife Land				\$ 128,813.31	-	\$ 128,813.31

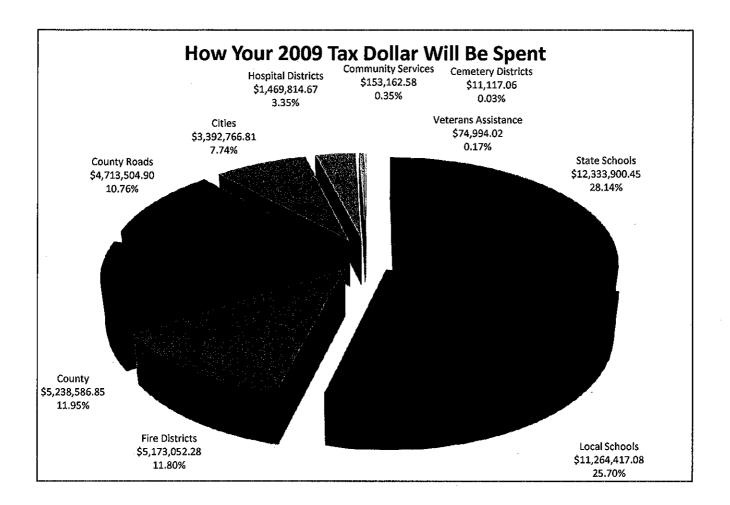
## KITTITAS COUNTY 2008 RATES FOR 2009 TAX COLLECTION

## SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES

			EXCLUDING ALL SPECIAL LEVIES	
CODE	TAXING DISTRICTS	TOTAL LEVIES	(under \$35,001 income)	CODE
001	1 - 403 - F4 - H1 - W6	8.450869	4.490214	001
002	1 – 7 – H1	5.957780	4.015492	002
003	1 - 7 - <b>F</b> 2 - H1	7.457780	5.515492	003
004	1 – 28 – H2	5.582501	4.339238	004
005	1 - 28 - F3 - H2	6.372565	4.849986	005
006	1 - 28 - F3 - H2 - W3	6.372565	4.849986	006
007	1 - 400 - F1 - H1 - C1 - W4	8.249698	5.076694	007
008	1 – 400 – H2	7.071010	4.339238	008
009	1 – 400 – H1	7.054179	4.015492	009
010	1 – 400 – H1 – C1	7.115381	4.076694	.010
010	1 – 400 – F1 – H1 – C1	8.249698	5.076694	011
011	1 - 400 - F1 - H1	8.188496	5.015492	012
	1 – 404 – F6 – H2 – W2	5.586109	4.707176	012
013				013
014	1 - 28 - F51 - H2 - S1	6.403806	5.160543	
015	1 - 400 - H2 - C1	7.132212	4.400440	015
016	1 - 400 - F2 - H1	8.554179	5.515492	016
017	1 - 400 - F2 - H1 - C1	8.615381	5.576694	017
018	E - 401 F2 - H1	9.592025	6.343571	018
019	1 – 401 – H1	7.149147	4.015492	019
020	1 - 401 - F1 - H1	8.283464	5.015492	020
021	1 - 401 - F1 - H1 - C1	8.344666	5.076694	021
022	1 – 401 – F2 – H1	8.649147	5.515492	022
023	1 - 401 - F2 - H1 - C1	8.710349	5.576694	023
024	K – 403 – H1	8.806770	4.846115	024
025	1 – 403 – H1	7.976147	4.015492	025
026	1 – 403 – F2 – H1	9.476147	5.515492	026
027	1 – 403 – F4 – H1	8.450869	4.490214	027
028	C - 404 - H2	5.412282	4.533349	028
029	R - 404 - H2	5.412450	4.384600	029
030	S - 404 - H2	5.909860	5.030927	030
031	1 – 404 – H2	5.218171	4.339238	031
032	1 - 404 - H1	5.201340	4.015492	032
033	1 - 404 - H1 - C1	5.262542	4.076694	033
034	1 – 404 – F1 – H1	6.335657	5.015492	034
035	1 - 404 - F7 - H2 - W5	5.763621	4.884688	035
036	1 – 404 <b>–</b> F2 – H1	6.701340	5.515492	036
037	1 - 28 - F51 - H2	6.403806	5.160543	037
038	1 - 404 - F1 - H1 - C1	6.396859	5.076694	038
039	1 – 3J	7.186859	4.013400	039
040	1 - 404 - F6 - H2	5.586109	4.707176	040
041	1 - 28 - F7 - H2	6.127951	4.884688	041
042	1 - 400 - F7 - H1 - C1	7.660831	4.622144	042
043	1 - 404 - F7 - H2	5.763621	4.884688	043
044	1 – 404 – F7 – H1	5.746790	4.560942	044
047	1 – 28 – F8 – H2	7.056158	5.339238	047
048	R - 28 - H2	5.776780	4.384600	048
049	1 - 28 - H2 - S1	5.582501	4.339238	049
051	1 - 400 - F1 - H1 - C1 - W7	8.249698	5.076694	051
052	1 119 H1	8.832376	4.015492	052
053	1 – 28 – H2 – W3	5.582501	4.339238	053
054	R - 28 - H2 - W3	5.776780	4.384600	054
004	1 20 - 112 - VVO	9.779700	7.004000	VV-1

## KITTITAS COUNTY 2008 RATES FOR 2009 TAX COLLECTION

			These levies are applied only to personal property farm	
CODE	TAXING DISTRICTS	TOTAL LEVIES	machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
101	1 - 403 - F4 - H1 - W6	TOTAL LEVILO	State levy under Newsed Code of Washington 64.30.000	101
102	1 - 7 - H1	3.939336		102
103	1 - 7 - F2 - H1	5.439336		103
104	1 – 28 – H2	0.400000		104
105	1 - 28 - F3 - H2			105
106	1 - 28 - F3 - H2 - W3			106
107	1 - 400 - F1 H1 C1 W4	6.231254		107
108	1 – 400 – H2	V.201201		108
109	1 – 400 – H1			109
110	1 - 400 - H1 - C1	5.096937		110
111	1 - 400 - F1 H1 C1	6.231254		111
112	1 – 400 – F1 – H1	6.170052		112
113	1 - 404 - F6 - H2 - W2	0.170002	•	113
114	1 - 28 - F51 - H2 - S1			114
115	1 - 400 - H2 - C1			115
116	1 - 400 - F2 - H1	6.535735		116
117	1 – 400 – F2 – H1 – C1	6.596937		117
118	E - 401 - F2 - H1	0.00000.		118
119	1 - 401 - H1	5.130703		119
120	1 – 401 – F1 – H1	0.100700		120
121	1 - 401 - F1 - H1 - C1	6.326222		121
122	1 – 401 – F2 – H1	6.630703		122
123	1 - 401 - F2 - H1 - C1	0.0007.00		123
124	K - 403 - H1	6.788326		124
125	1 – 403 – H1	5.957703		125
126	1 - 403 - F2 - H1	7,457703		126
127	1 – 403 – F4 – H1	6.432425		127
128	C - 404 - H2	3.393838		128
129	R - 404 - H2	0.000000		129
130	S - 404 - H2			130
131	1 – 404 – H2			131
132	1 - 404 - H1	3.182896		132
133	1 - 404 - H1 - C1	0.102000		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
	· 1 3J	•		139
140	1 – 404 – F6 – H2	3.567665	•	140
141	1 - 28 - F7 - H2	4.109507		141
142	1 - 400 - F7 - H1 - C1	1.100007		142
143	1 – 404 – F7 – H2	3.745177	·	143
144	1 - 404 - F7 - H1	3.728346		144
147	1 – 28 – F8 – H2	J., 200-10		147
148	R - 28 - H2			148
149	1 - 28 - H2 - S1			149
151	1 - 400 - F1 - H1 - C1 - W7			151
152	1 – 119 – H1	6.813932		152
153	1 - 28 - H2 - W3	0.010002		153
154	R - 28 - H2 - W3			154
				. •



## 2009 TAX YEAR KITTITAS COUNTY SENIOR CITIZEN EXEMPTION

		TOTAL TAXAB			TOTAL RELIE	FIN DOLLARS
INCOME LEVEL	NUMBER OF PARTICIPANTS	- and prior to Value Preeze \$	- and after Value freeze \$	Amount of value exempted From Regular Levies \$	Regular Levies \$	Special Levies \$
\$25,000 or less	504	77,308,090	46,115,892	32,273,727	172,527.30	111,691.60
\$25,001 - \$30,000	118	19,389,260	13,880,770	6,058,420	33,163.43	35,834.76
\$30,001 - \$35,000	128	22,929,010	16,150,720		1	43,067.90
TOTAL	750	119,626,360	76,147,382	38,332,147	205,690.73	190,594.26
			TAX SA	VINGS FROM FRE	EZE VALUE	320,882.86
			TOTAL I	RELIEF		717,167.85

# 2009 TAX YEAR KITTITAS COUNTY CURRENT USE VALUE RELIEF OPEN SPACE, FARM & AGRICULTURAL, TIMBERLAND

TOTAL NUMBER OF CURRENT USE APPLICANTS = 10	30			
TOTAL NUMBER OF LAND PARCELS = 5085				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	182,328	523,901,380	204,627,480	728,528,860
CURRENT USE VALUE	182,328	59,783,610	204,627,480	264,411,090
VALUE REDUCTION		464,117,770		464,117,770

## KITTITAS COUNTY VALUE

LOCALLY ASSESSED TAXABLE REAL PROPERTY	\$5,695,287,845
LOCALLY ASSESSED TAXABLE PERSONAL PROPERTY	\$129,051,112
	Ir -
STATE ASSESSED TAXABLE REAL AND PERSONAL PROPERTY	\$304,125,436
	1
TOTAL TAXABLE VALUE	\$6,128,464,393

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 restricted 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.

Initiative 747 was ruled unconstitutional by the Washington State Supreme Court in 2007. A Special Legislative Session was called for where emergency legislation titled House Bill 2416 was enacted. This was signed into law by the Governor on November 29, 2007, and reinstated the one percent property tax limit factor adopted by the voters under Initiative 747.

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

% OF	<del></del>	TOTAL	1930-2009		
MARKET VALUE	YEAR	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
E00/	1971-72	101,432,277.	3,528,556.23	308,875.75	275,635.36
50%	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
	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
100%	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
	2005-06	3,333,464,639.	33,198,898.80	3,872,742.55	3,174,997.45
	2006-07	3,936,776,085	36,237,735.28	4,156,310.40	3,487,364.92
	2007-08	4,964,949,052	41,367,090.72	4,779,304.64	4,175,221.09
	2008-09	6,128,464,393	44,291,837.12	5,238,586.85	4,713,504.90



MARSHA WEYAND, ASSESSOR

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