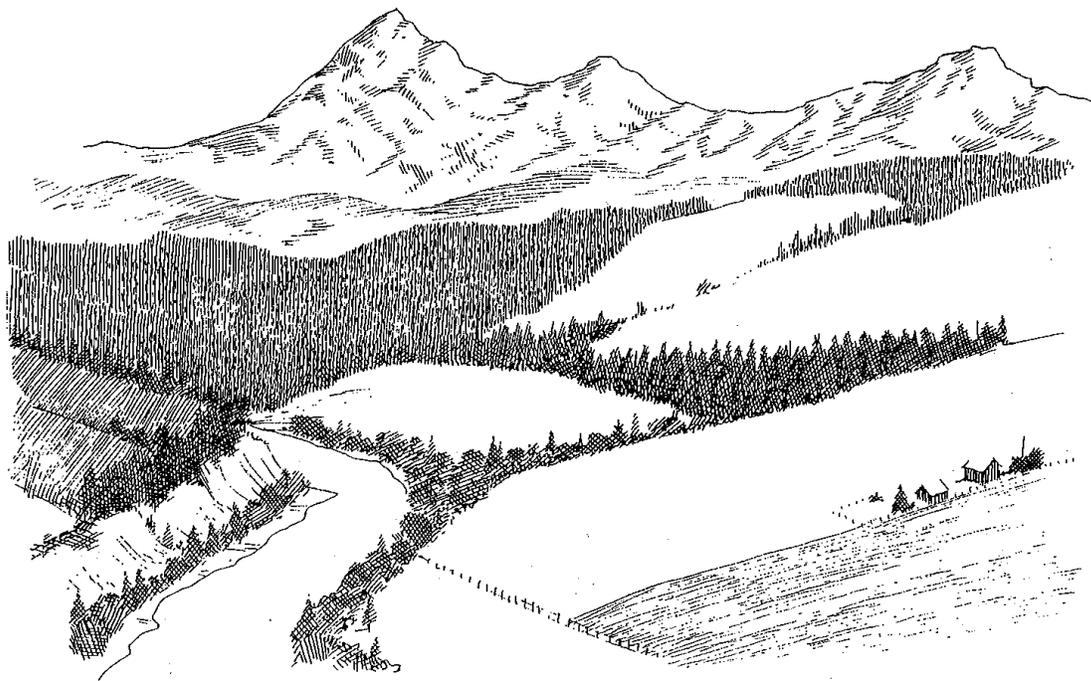


KITTITAS COUNTY ASSESSOR'S REPORT

**2015 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2016**



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

SUSAN JOHNSON
Sr. Citizen Exemptions/Budget Deputy

(vacant position)
Receptionist/Real Property Deputy

Appraisal Staff

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

ANTHONY CLAYTON
Appraiser III* - Sales Analyst

MARK PETERSON
Appraiser III* - Sales Analyst

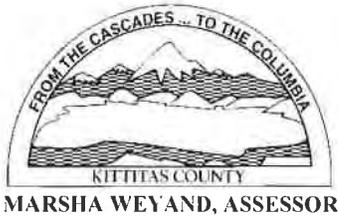
BRENT PARSONS
Appraiser II*

MIKE HOUGARDY
Appraiser II*

JOEL IHRKE
Appraiser I

CHAD LARSON
Appraiser I

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



Kittitas County Assessor

205 W 5th Avenue, Suite 101 • 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 2015 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2016, 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 43,269 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 86,846 acres assessed as forest land. Approximately 74 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 33,812 taxable real property parcels, 1,688 personal property parcels, 3,814 exempt parcels, and 470 Department of Wildlife parcels. There were 1,130 parcels on which \$116,981,735 of new construction value was added in 2015.

Please visit our webpage at <http://www.co.kittitas.wa.us/assessor/default.aspx> where you can perform property searches. Our internet application, called Taxifter, can be used to access our assessment data. Also on our website is COMPAS, an internet web mapping application, used to access the county geographic information system (GIS).

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 matters concerning this office are always welcome.

Respectfully,

MARSHA WEYAND
Your Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 2015-2016

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)		\$ 6,001,161,052	<u>2.320632</u>	\$ 13,926,486.37		
	TOTAL		<u>2.320632</u>	\$ 13,926,486.37		\$ 13,926,486.37
County General						
Current Expense		\$ 6,037,489,794	1.370508	\$ 8,274,428.06		
Community Services		\$ 6,037,489,794	0.025000	\$ 150,937.24		
Veterans Assistance		\$ 6,037,489,794	0.007453	\$ 44,997.41		
Includes Plus \$1,000,000 Levy Shift	TOTAL		<u>1.402961</u>	\$ 8,470,362.72		\$ 8,470,362.72
County Flood Control Zone District						
Flood Control Regular Levy	(2013 - 2019)	\$ 6,037,489,794	<u>0.069401</u>	\$ 419,007.83		
	TOTAL		<u>0.069401</u>	\$ 419,007.83		\$ 419,007.83
County Road						
Road District No. 1		\$ 4,329,898,002	0.888275	\$ 3,846,140.15		
Co. Road Diverted (RCW 36.33.220)		\$ 4,329,898,002	0.046190	\$ 199,997.99		
Includes Minus \$1,000,000 Levy Shift	TOTAL		<u>0.934465</u>	\$ 4,046,138.14		\$ 4,046,138.14
Cities and Towns						
Cle Elum Regular Levy		\$ 242,544,067	2.790000	\$ 676,697.95		
	TOTAL		<u>2.790000</u>	\$ 676,697.95		\$ 676,697.95
Ellensburg Regular Levy		\$ 1,270,554,665	2.210299	\$ 2,808,305.71		
BOND	(2004 - 2023)	\$ 1,260,624,325	0.138820	\$ 174,999.89		
*100% TAV		\$ 127	0.138820		\$ 0.02	
	TOTAL		<u>2.349119</u>	\$ 2,983,305.59	\$ 0.02	\$ 2,983,305.61
Kittitas Regular Levy		\$ 67,947,681	2.411439	\$ 163,851.69		
	TOTAL		<u>2.411439</u>	\$ 163,851.69		\$ 163,851.69
Roslyn Regular Levy		\$ 89,246,764	2.214534	\$ 197,639.99		
	TOTAL		<u>2.214534</u>	\$ 197,639.99		\$ 197,639.99
South Cle Elum Regular Levy		\$ 37,298,615	2.912425	\$ 108,629.42		
	TOTAL		<u>2.912425</u>	\$ 108,629.42		\$ 108,629.42
School Districts						
No. 7 Damman M&O	(2015 - 2016)	\$ 106,713,070	2.341746	\$ 249,894.90		
**50% TAV		\$ 44,857	2.341746		\$ 105.04	
	TOTAL		<u>2.341746</u>	\$ 249,894.90	\$ 105.04	\$ 249,999.94
No. 28 Easton Bond	(2000 - 2019)	\$ 485,927,343	0.695970	\$ 338,190.85		
*100% TAV		\$ 2,599,432	0.695970		\$ 1,809.13	
M&O Levy	(2015 - 2018)	\$ 485,927,343	1.001665	\$ 486,736.41		
**80% TAV of 1983 Timber Roll		\$ 8,249,464	1.001665		\$ 8,263.20	
	TOTAL		<u>1.697635</u>	\$ 824,927.26	\$ 10,072.33	\$ 834,999.59

KITTITAS COUNTY LEVIES FOR 2015-2016

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp Tech Cap Proj Levy	(2014 - 2018)	\$ 228,609,668	0.216794	\$ 49,561.20		
*100% TAV		\$ 2,023,731	0.216794		\$ 438.73	
No. 400 Thorp M&O Levy	(2015 - 2018)	\$ 228,609,668	2.590551	\$ 592,225.00		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	2.590551		\$ 7,936.79	
TOTAL			<u>2.807345</u>	<u>\$ 641,786.20</u>	<u>\$ 8,375.52</u>	<u>\$ 650,161.72</u>
	(2002 - 2021) &					
No. 401 Ellensburg Bond	(2016 - 2035)	\$ 2,247,067,087	1.954291	\$ 4,391,422.98		
*100% TAV		\$ 4,388,534	1.954291		\$ 8,576.47	
M&O Levy	(2015 - 2016)	\$ 2,247,067,087	3.293592	\$ 7,400,922.18		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	3.293592		\$ 12,248.05	
TOTAL			<u>5.247883</u>	<u>\$ 11,792,345.16</u>	<u>\$ 20,824.52</u>	<u>\$ 11,813,169.68</u>
No. 403 Kittitas Bond	(2004 - 2021)	\$ 697,320,590	0.959897	\$ 669,355.94		
*100% TAV		\$ 670,836	0.959897		\$ 643.93	
M&O Levy	(2015 - 2016)	\$ 697,320,590	2.019619	\$ 1,408,321.91		
**50% TAV		\$ 335,418	2.019619		\$ 677.42	
TOTAL			<u>2.979516</u>	<u>\$ 2,077,677.85</u>	<u>\$ 1,321.35</u>	<u>\$ 2,078,999.20</u>
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2014 - 2016)	\$ 2,227,721,878	0.894768	\$ 1,993,294.25		
*100% TAV		\$ 7,494,032	0.894768		\$ 6,705.42	
M&O Levy	(2014 - 2016)	\$ 2,227,721,878	0.993091	\$ 2,212,330.55		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.993091		\$ 7,667.62	
TOTAL			<u>1.887859</u>	<u>\$ 4,205,624.80</u>	<u>\$ 14,373.04</u>	<u>\$ 4,219,997.84</u>
No. 3-J Naches Bond		\$ 750,157	1.814616	\$ 1,361.25		
*100% TAV		\$ 195,916	1.814616		\$ 355.51	
M&O Levy		\$ 750,157	3.396793	\$ 2,548.13		
**50% TAV		\$ 97,958	3.396793		\$ 332.74	
TOTAL			<u>5.211409</u>	<u>\$ 3,909.38</u>	<u>\$ 688.25</u>	<u>\$ 4,597.63</u>
No. 119 Selah Bond		\$ 12,088,651	1.163479	\$ 14,064.89		
*100% TAV		\$ 304	1.163479		\$ 0.35	
M&O Levy		\$ 12,088,651	3.614233	\$ 43,691.20		
**50% TAV		\$ 152	3.614233		\$ 0.55	
TOTAL			<u>4.777712</u>	<u>\$ 57,756.09</u>	<u>\$ 0.90</u>	<u>\$ 57,756.99</u>
Fire Districts						
No. 1 Thorp Regular Levy		\$ 217,707,095	1.225705	\$ 266,844.67		
TOTAL			<u>1.225705</u>	<u>\$ 266,844.67</u>	<u>\$ -</u>	<u>\$ 266,844.67</u>
No. 2 Ellensburg Area Regular Levy		\$ 2,547,571,817	1.500000	\$ 3,821,357.73		
BOND	(2015 - 2034)	\$ 2,529,149,777	0.183100	\$ 463,087.32		
*100% TAV		\$ 64,044	0.183100		\$ 11.73	
TOTAL			<u>1.683100</u>	<u>\$ 4,284,445.05</u>	<u>\$ 11.73</u>	<u>\$ 4,284,456.78</u>
No. 3 Easton Regular Levy		\$ 97,045,426	0.720840	\$ 69,954.22		
TOTAL			<u>0.720840</u>	<u>\$ 69,954.22</u>		<u>\$ 69,954.22</u>

KITTITAS COUNTY LEVIES FOR 2015-2016

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 44,667,009	0.560309	\$ 25,027.33		
TOTAL		0.560309	\$ 25,027.33		\$ 25,027.33
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 224,286,152	0.958294	\$ 214,932.07		
BOND (2011 - 2030)	\$ 223,967,322	0.227475	\$ 50,946.97		
*100% TAV	\$ 14,177	0.227475		\$ 3.22	
(These amounts for Kittitas Co Only) TOTAL		1.185769	\$ 265,879.04	\$ 3.22	\$ 265,882.26
No. 6 Ronald Regular Levy	\$ 296,564,014	0.528583	\$ 156,758.70		
TOTAL		0.528583	\$ 156,758.70		\$ 156,758.70
No. 7 Upper County Area Regular Levy	\$ 1,500,112,254	0.866865	\$ 1,300,394.81		
TOTAL		0.866865	\$ 1,300,394.81		\$ 1,300,394.81
No. 8 Kachess Plats Regular Levy	\$ 108,865,640	0.996433	\$ 108,477.32		
BOND (2002-2021)	\$ 108,832,430	0.145403	\$ 15,824.56		
*100% TAV	\$ 208,900	0.145403	\$ -	\$ 30.37	
BOND (2008-2027)	\$ 108,832,430	0.377723	\$ 41,108.51		
*100% TAV	\$ 208,900	0.377723	\$ -	\$ 78.91	
TOTAL		1.519559	\$ 165,410.39	\$ 109.28	\$ 165,519.67
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 3,638,431,342	0.002275	\$ 8,277.43		
BOND (1999 - 2018)	\$ 3,616,735,712	0.361498	\$ 1,307,442.73		
*100% TAV	\$ 11,073,192	0.361498	\$ -	\$ 4,002.94	
TOTAL		0.363773	\$ 1,315,720.16	\$ 4,002.94	\$ 1,319,723.10
No. 2 Upper County Area Regular Levy	\$ 2,398,308,295	0.253929	\$ 609,000.03		
EMS Regular Levy (2011 - 2016)	\$ 2,398,308,295	0.242568	\$ 581,752.85		
TOTAL		0.496497	\$ 1,190,752.87		\$ 1,190,752.87
Cemetery District					
No. 1 Thorp Regular Levy	\$ 204,186,691	0.066658	\$ 13,610.68		
TOTAL		0.066658	\$ 13,610.68		\$ 13,610.68
GRAND TOTAL ALL DISTRICTS			\$ 59,900,839.25	\$ 59,888.12	\$ 59,960,727.39
***State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					\$ 143,974.00
***Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130					<i>Estimate</i> \$ 231,000.00

* 100% District Timber Assessed Value; Priority #1 - Voted Bonds and Capital Project Levies
 ** 50% District Timber Assessed Value or 80% of 1983 Timber Roll; Priority #2 - School Maintenance/Operation Levies
 *** DFW PILT reduced for 2015-2017 fiscal biennium per RCW 77.12.203 from calculated amount of \$371,204.85
 **** DNR PILT *estimate* based on 2015 PILT amount

The figures in this report are based on the total budget for each taxing entity. They will differ slightly from reports based on taxes distributed by tax parcel.

KITTITAS COUNTY LEVIES FOR 2015-2016

TAXING DISTRICT	*NEW CONSTRUCTION AND IMPROVEMENTS TO PROPERTY		**STATE ASSESSED PROPERTY INCREASE OR DECREASE	
	VALUATIONS	TAX	VALUATIONS	TAX

These valuation and tax amounts are included in the amounts listed on Pages 3, 4, & 5

STATE (PUBLIC SCHOOLS) NOT APPLICABLE

County Current Expense	\$	116,981,735	\$	166,713.24	\$	47,072,030	\$	67,083.39
County Flood Control Zone District	\$	116,981,735	\$	8,195.04	\$	47,072,030	\$	3,297.58
County Road	\$	96,960,622	\$	91,602.19	\$	42,336,235	\$	39,996.57

Cities and Towns

Cle Elum Regular Levy	\$	572,410	\$	1,308.12	\$	2,564,976	\$	5,861.70
Ellensburg Regular Levy	\$	17,940,363	\$	39,164.35	\$	(110,258)	\$	-
Kittitas Regular Levy	\$	385,470	\$	927.83	\$	773,760	\$	1,862.44
Roslyn Regular Levy	\$	114,380	\$	252.29	\$	895,683	\$	1,975.63
South Cle Elum Regular Levy	\$	84,260	\$	242.23	\$	611,634	\$	1,758.33

Fire Districts

No. 1 Thorp Regular Levy	\$	1,252,620	\$	1,394.21	\$	2,981,642	\$	3,318.66
No. 2 Ellensburg Area Regular Levy	\$	42,130,678	\$	63,196.02	\$	6,119,817	\$	9,179.73
No. 3 Easton Regular Levy	\$	640,080	\$	457.23	\$	94,900	\$	67.79
No. 4 Vantage Regular Levy	\$	-	\$	-	\$	21,956	\$	11.56
No. 51 Snoqualmie Pass Regular Levy (Joint District with King County = Kittitas Amounts Only)	\$	7,464,920	\$	7,313.26	\$	(172,992)	\$	(169.48)
No. 6 Ronald Regular Levy	\$	5,144,280	\$	2,753.97	\$	230,873	\$	123.60
No. 7 Upper County Area Regular Levy	\$	57,005,576	\$	52,279.19	\$	4,322,067	\$	3,963.72
No. 8 Kachess Plats Regular Levy	\$	466,680	\$	466.68	\$	976,260	\$	976.26

Hospital Districts

No. 1 Lower County Area Regular Levy	\$	48,600,095	\$	108.62	\$	35,586,823	\$	79.54
No. 2 Upper County Area Regular Levy	\$	68,381,640	\$	18,652.80	\$	11,463,854	\$	3,127.05
No. 2 EMS Regular Levy	\$	68,381,640	\$	17,095.41	\$	11,463,854	\$	2,865.96

Cemetery District

No. 1 Thorp Regular Levy	\$	1,267,560	\$	83.83	\$	2,986,750	\$	197.53
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Pursuant to RCW 84.55.010, levy limits may be allowed to increase due to amounts for new construction, improvements to property, newly constructed wind turbines classified as personal property and increases in the value of state-assessed property. Therefore, these values must be tracked each year.

***New Construction & Improvements to Property**

WAC 458-19-005 Definitions (2)

(j) "Improvement" means any valuable change in or addition to real property, including the subdivision or segregation of parcels of real property or the merger of parcels of real property.

(p) "New construction" means the construction or alteration of any property for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits, which results in an increase in the value of the property.

****State-Assessed Values**

Properties that cross county boundaries (telephone, power, gas distribution, railroad, etc.) are assessed by the state.

KITTITAS COUNTY 2015 RATES FOR 2016 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL LEVIES See Notes on Page 8	REGULAR LEVIES (NON-VOTED) APPLIED TO SENIOR CITIZEN EXEMPT PROPERTY (under \$35,001 income)	SPECIAL LEVIES (VOTED)
001	1 - 403 - F4 - H1 - W6	8.63105700	5.29004300	3.34101400
002	1 - 7 - H1	7.43297800	4.72973400	2.70324400
003	1 - 7 - F2 - H1	9.11607800	6.22973400	2.88634400
004	1 - 28 - H2	6.92159100	5.22395600	1.69763500
005	1 - 28 - F3 - H2	7.64243100	5.94479600	1.69763500
006	1 - 28 - F3 - H2 - W3	7.64243100	5.94479600	1.69763500
007	1 - 400 - F1 - H1 - C1 - W4	9.19094000	6.02209700	3.16884300
008	1 - 400 - H2	8.03130100	5.22395600	2.80734500
009	1 - 400 - H1	7.89857700	4.72973400	3.16884300
010	1 - 400 - H1 - C1	7.96523500	4.79639200	3.16884300
011	1 - 400 - F1 - H1 - C1	9.19094000	6.02209700	3.16884300
012	1 - 400 - F1 - H1	9.12428200	5.95543900	3.16884300
013	1 - 404 - F6 - H2 - W2	7.64039800	5.75253900	1.88785900
014	1 - 28 - F51 - H2 - S1	8.10736000	6.18225000	1.92511000
015	1 - 400 - H2 - C1	8.09795900	5.29061400	2.80734500
016	1 - 400 - F2 - H1	9.58167700	6.22973400	3.35194300
017	1 - 400 - F2 - H1 - C1	9.64833500	6.29639200	3.35194300
018	E - 401 - F2 - H1	13.43686900	7.50556800	5.93130100
019	1 - 401 - H1	10.33911500	4.72973400	5.60938100
020	1 - 401 - F1 - H1	11.56482000	5.95543900	5.60938100
021	1 - 401 - F1 - H1 - C1	11.63147800	6.02209700	5.60938100
022	1 - 401 - F2 - H1	12.02221500	6.22973400	5.79248100
023	1 - 401 - F2 - H1 - C1	12.08887300	6.29639200	5.79248100
024	K - 403 - H1	9.54772200	6.20670800	3.34101400
025	1 - 403 - H1	8.07074800	4.72973400	3.34101400
026	1 - 403 - F2 - H1	9.75384800	6.22973400	3.52411400
027	1 - 403 - F4 - H1	8.63105700	5.29004300	3.34101400
028	C - 404 - H2	8.96735000	7.07949100	1.88785900
029	R - 404 - H2	8.39188400	6.50402500	1.88785900
030	S - 404 - H2	9.08977500	7.20191600	1.88785900
031	1 - 404 - H2	7.11181500	5.22395600	1.88785900
032	1 - 404 - H1	6.97909100	4.72973400	2.24935700
033	1 - 404 - H1 - C1	7.04574900	4.79639200	2.24935700
034	1 - 404 - F1 - H1	8.20479600	5.95543900	2.24935700
035	1 - 404 - F7 - H2 - W5	7.97868000	6.09082100	1.88785900
036	1 - 404 - F2 - H1	8.66219100	6.22973400	2.43245700
037	1 - 28 - F51 - H2	8.10736000	6.18225000	1.92511000
038	1 - 404 - F1 - H1 - C1	8.27145400	6.02209700	2.24935700
039	1 - 3J	9.93886800	4.72745900	5.21140900
040	1 - 404 - F6 - H2	7.64039800	5.75253900	1.88785900
041	1 - 28 - F7 - H2	7.78845600	6.09082100	1.69763500
042	1 - 400 - F7 - H1 - C1	8.83210000	5.66325700	3.16884300
043	1 - 404 - F7 - H2	7.97868000	6.09082100	1.88785900
044	1 - 404 - F7 - H1	7.84595600	5.59659900	2.24935700
047	1 - 28 - F8 - H2	8.44115000	6.22038900	2.22076100
048	R - 28 - H2	8.20166000	6.50402500	1.69763500
049	1 - 28 - H2 - S1	6.92159100	5.22395600	1.69763500
051	1 - 400 - F1 - H1 - C1 - W7	9.19094000	6.02209700	3.16884300
052	1 - 119 - H1	9.86894400	4.72973400	5.13921000
053	1 - 28 - H2 - W3	6.92159100	5.22395600	1.69763500
054	R - 28 - H2 - W3	8.20166000	6.50402500	1.69763500
055	1 - 400 - F7 - H1	8.76544200	5.59659900	3.16884300
056	1 - 404 - F7 - H1 - C1	7.91261400	5.66325700	2.24935700
AVERAGE RATES		8.72095302	5.78650708	2.93444594

KITTITAS COUNTY 2015 RATES FOR 2016 TAX COLLECTION

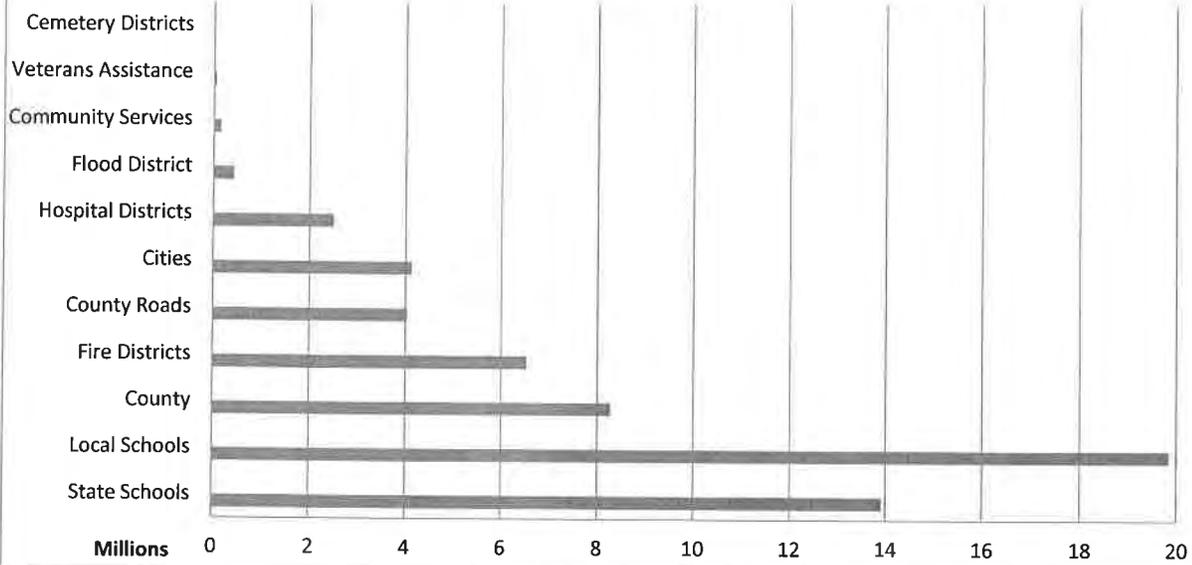
CODE	TAXING DISTRICTS	TOTAL LEVIES *See Notes Below	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	5.11234600		102
103	1 - 7 - F2 - H1	6.79544600		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	6.87030800		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	5.64460300		110
111	1 - 400 - F1 - H1 - C1	6.87030800		111
112	1 - 400 - F1 - H1	6.80365000		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	7.26104500		116
117	1 - 400 - F2 - H1 - C1	7.32770300		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	8.01848300		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	9.31084600		121
122	1 - 401 - F2 - H1	9.70158300		122
123	1 - 401 - F2 - H1 - C1	9.76824100		123
124	K - 403 - H1	7.22709000		124
125	1 - 403 - H1	5.75011600		125
126	1 - 403 - F2 - H1	7.43321600		126
127	1 - 403 - F4 - H1	6.31042500		127
128	C - 404 - H2	6.64671800		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	4.65845900		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	5.31976600		140
141	1 - 28 - F7 - H2	5.46782400		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	5.65804800		143
144	1 - 404 - F7 - H1	5.52532400		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	7.54831200		152
153	1 - 28 - H2 - W3			153
154	R - 28 - H2 - W3			154
155	1 - 400 - H1 - F7			155
156	1 - 404 - H1 - F7 - C1			156

***NOTES:**

The 1% Limit is a constitutional limit, restated in RCW 84.52.050. This limit equates to a regular levy rate of \$10.00 per thousand dollars of assessed value if county properties are valued at true and fair value. It is possible that the assessed value of property in a county may not equal 100% of the true and fair value because of delays due to multi-year revaluation cycles. The level of assessment is measured by the real and personal property ratios.

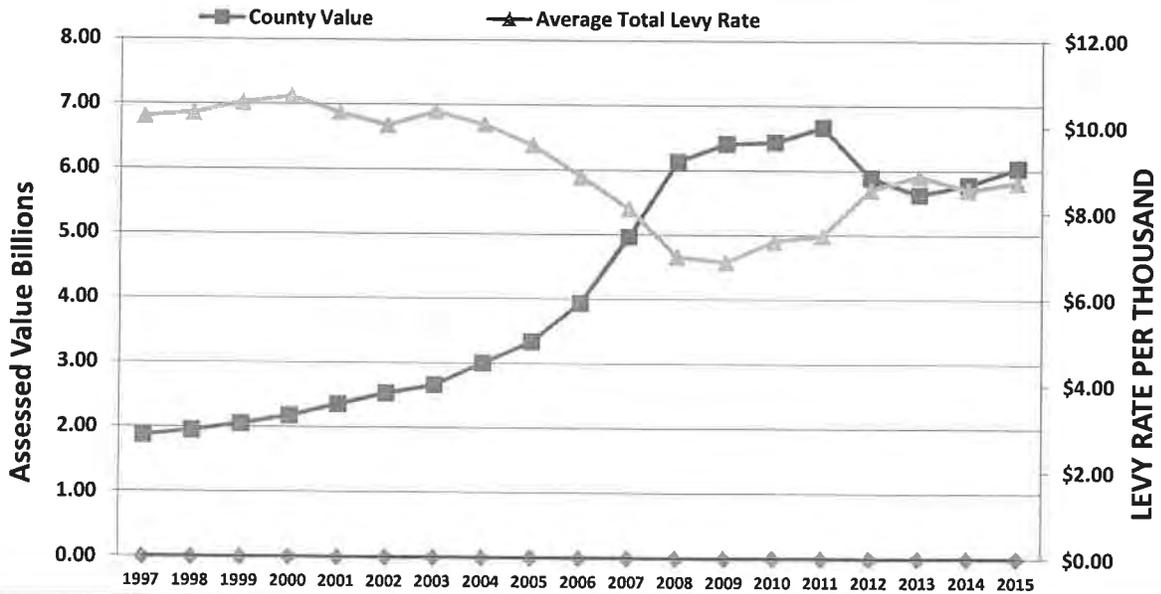
The 5.90 Aggregate Limit is the limit authorized by RCW 84.52.043. This limit applies to regular levies and excludes State Schools, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice and County Transit.

How Your 2016 Tax Dollar Will Be Spent



	State Schools	Local Schools	County	Fire Districts	County Roads	Cities	Hospital Districts	Flood District	Community Services	Veterans Assistance	Cemetery Districts
■	23.25%	33.14%	13.81%	10.91%	6.75%	6.89%	4.18%	0.70%	0.25%	0.08%	0.02%
■	13,926,486	19,853,922	8,274,428	6,534,714	4,046,138	4,130,125	2,506,473	419,008	150,937	44,997	13,611

ASSESSED VALUE/LEVY RATE TRENDS



Senior Citizen Relief for the County of

KITTITAS Co. Washington

Note: Please combine real property and mobile home value where applicable.
 January 1, 2015 assessment rolls for taxes due in 2016.

Income Level	\$30,000 or less	\$30,001 - \$35,000	\$35,001 - \$40,000	Total
Number of Participants	506	87	19	612

Part I. Freeze in Value: value with no consideration of the exemption

1. <u>Value Prior</u> to the Value Freeze	70,663,800	13,835,190	3,050,210	87,549,200
2. <u>Frozen Value</u>	65,068,619	12,515,145	2,830,650	80,414,414
3. <u>Difference in Value:</u> #1 minus #2	10,594,570	1,883,090	356,320	12,833,980
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	112,886.48	19,186.30	4,237.74	136,310.52

Part II. Value of Exempt Property

5. <u>Exempt from Regular</u> value exempted from regular levies	38,716,280	4,707,590		43,423,870
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	255,471.63	31,065.18		286,536.81
7. <u>Exempt from Special</u> #2 from Part I	60,069,230	11,952,100	2,693,890	74,715,220
8. <u>Special Levy Relief</u> #7 times the special levy rate	250,087.43	48,076.65	13,456.08	311,620.16
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	618,445.54	98,328.13	17,693.82	734,467.49

OVERVIEW OF PROPERTY ASSESSMENT AND TAXATION

All real and personal property in this state is subject to property tax based on 100 percent of its fair market value unless a specific exemption is provided by law, as pursuant to the legal framework outlined below:

Washington State Constitutional Provisions. *Article 7 of the Washington State Constitution is entitled "Revenue and Taxation." Section 1 of Article 7 concerns the power to tax and provides that:*

The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership.

Washington State Legislation. *To implement the constitutional provisions listed above, the Legislature enacted a variety of statutes concerning levies, the bulk of which are contained in chapters [84.52](#) and [84.55](#) RCW.*

Revised Code of Washington. *The Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. The laws referencing property tax levies can be found in chapter [84.52](#) and [84.55](#) RCW.*

Washington Administrative Code. *The Department of Revenue, through authority contained in RCW 84.08.010 and 84.08.060, has adopted Washington Administrative Code (WAC) Rules [458-19-005](#) through [458-19-085](#) to aid assessors in making the necessary calculations under the various statutory sections.*

Tax Base. *Property taxes apply to the assessed value of all taxable property, which includes all real and personal property located within the state, unless specifically exempted. Real property includes land, structures, and certain equipment that is affixed to the structure; personal property includes machinery, supplies, certain utility property, and other items that are movable.*

Tax Rate. *Property tax rates are the annual levy rates applied to the assessed value of taxable property by the various taxing districts, including the state and various types of local jurisdictions that have levy authority under state law. Property tax levy rates are expressed in terms of dollars per one thousand of assessed value. A taxing district's rate must apply uniformly throughout the district.*

VALUATION AND ASSESSMENT

The responsibility for valuing property lying wholly within individual county boundaries lies with the county **assessor**. The responsibility for valuing intercounty, interstate, and foreign utility companies lies with the state Department of Revenue.

For tax purposes, property is assessed on its value on January 1 of the assessment year. 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.

ADMINISTRATION

The Department of Revenue is responsible for levying the state property tax for the support of common schools but all other property tax is levied at the county level.

The assessment function is the responsibility of the county **assessor**. In addition to determining the value of real and personal property for tax purposes, the **assessor** calculates and certifies levy rates for most taxing districts, assuring that the limits to the levy rates are not exceeded. The **assessor** compiles an assessment roll showing the assessed value of all taxable property and a tax roll indicating the amount of levies that are due from each owner. The **assessor** also processes applications for the Senior Citizen and Disabled Person Property Tax Exemption Program, Limited Income Deferral Program, Senior Citizen and Disabled Person Deferral Program, and the Current Use Program.

The **county treasurer** prepares the annual statement of taxes due and sends it to owners in mid-February. Owners must pay at least one-half of the tax by April 30 and the remainder by October 31. The **treasurer** receives the payments and distributes the funds to the accounts of the appropriate taxing districts.

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.

Many regular levies are not voted on by the public but remain subject to several specific legal limitations:

- District budget
- Amount authorized by the resolution/ordinance
- Statutory dollar rate limit
- \$5.90 aggregate limit
- 1 percent constitutional limit
- Levy limit (aka 106 percent or 101 percent)
 - 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.

Not every levy is subject to each of these limitations. A summary guide to levies and limits is provided in Chapters 4 & 5 of the Department of Revenue Levy Manual. The manual contains a wealth of additional information and may be accessed by the public in the Assessor's Office or on the DOR website:

http://dor.wa.gov/docs/pubs/prop_tax/levymanual.doc

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 may go to pay off bonds for capital improvements.

APPEALS

Property owners who disagree with the established amount of their assessed value may appeal to the county board of equalization. Appeals must be filed by July 1 of the assessment year *or* 30 days from the date the Official Notice of Value was mailed. In the July session, the board reviews appeals and may order a reduction in valuation based on the facts presented by the owner and the assessor. Appeals may also be made to the State Board of Tax Appeals which, like the county board, decides only questions of property valuation—not levy rates or the amount of tax that is due.

The public can obtain detailed information on statutes and rules that govern the Assessor's responsibilities in the Assessor Reference Manual available in the office or on the Department of Revenue website:
http://dor.wa.gov/docs/pubs/prop_tax/assessorrefmanual.doc

The Kittitas County Assessor's webpage is available to access property searches, our GIS mapping application (COMPAS), press releases, sales information, forms and publications and reports:
<http://www.co.kittitas.wa.us/assessor/default.aspx>.

ELEMENTS OF THE PROPERTY TAX LEVY

While the real levy process can become very complicated, this illustration of "**THE SIMPLE LEVY PROCESS**" is intended to provide a general overview of the process. These are the elements of the simple levy process as seen from the perspectives of the **taxpayer** and the **taxing districts**.

The levy process has two players:

Taxpayers (You; me; ABC Company; Bits 'n' Bytes, Inc.; etc.) and Taxing districts (Fire Departments, Schools, Cities, Counties, etc.)

We need to know only one piece of data from each player:

Taxpayers The value of their parcels
Taxing districts Their budget

The levy process is very easy and quite simple:

The amount of money needed by the taxing district's budget divided by The value of all the taxpayers' parcels in the district equals The tax rate for the district

Each taxpayer then pays taxes on:

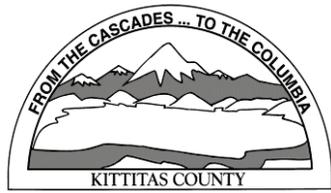
The value of the parcels belonging to the taxpayer multiplied by The tax rate for the district

There has been a long history of property taxation in our country. Our nation and state have seen generations of lawyers and legislators fine tuning and changing the property tax laws to the taxpayers' advantage. Although the simple process of levies has become much more complicated, the players have remained the same:

Taxpayers and the value of their parcels and Taxing Districts and the budgets they need
--

HISTORICAL VALUATION AND TAX COMPARISON

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	COMBINED TAX ALL DISTRICTS	CURRENT EXPENSE TAX	ROAD DISTRICT TAX
	Assessment year values prior to 1970 were assessed at 25% of Market Value				
	Assessment year values prior to 1974 were assessed at 50% of Market Value				
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
	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
	2009-10	6,411,783,255.	45,573,798.56	6,377,557.16	3,872,627.37
	2010-11	6,437,116,147.	49,813,265.32	6,519,775.16	3,325,693.37
	2011-12	6,670,622,914.	53,351,349.46	6,697,825.71	4,349,986.20
	2012-13	5,890,213,462.	53,882,982.75	6,581,954.24	4,766,120.22
	2013-14	5,629,046,903.	54,942,742.86	6,790,516.30	4,895,917.85
	2014-15	5,782,294,144.	56,810,378.01	8,039,418.45	3,895,191.08
	2015-16	6,037,489,794.	59,900,839.25	8,274,428.06	4,046,138.14



MARSHA WEYAND, ASSESSOR

**From the office of
Kittitas County Assessor**

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