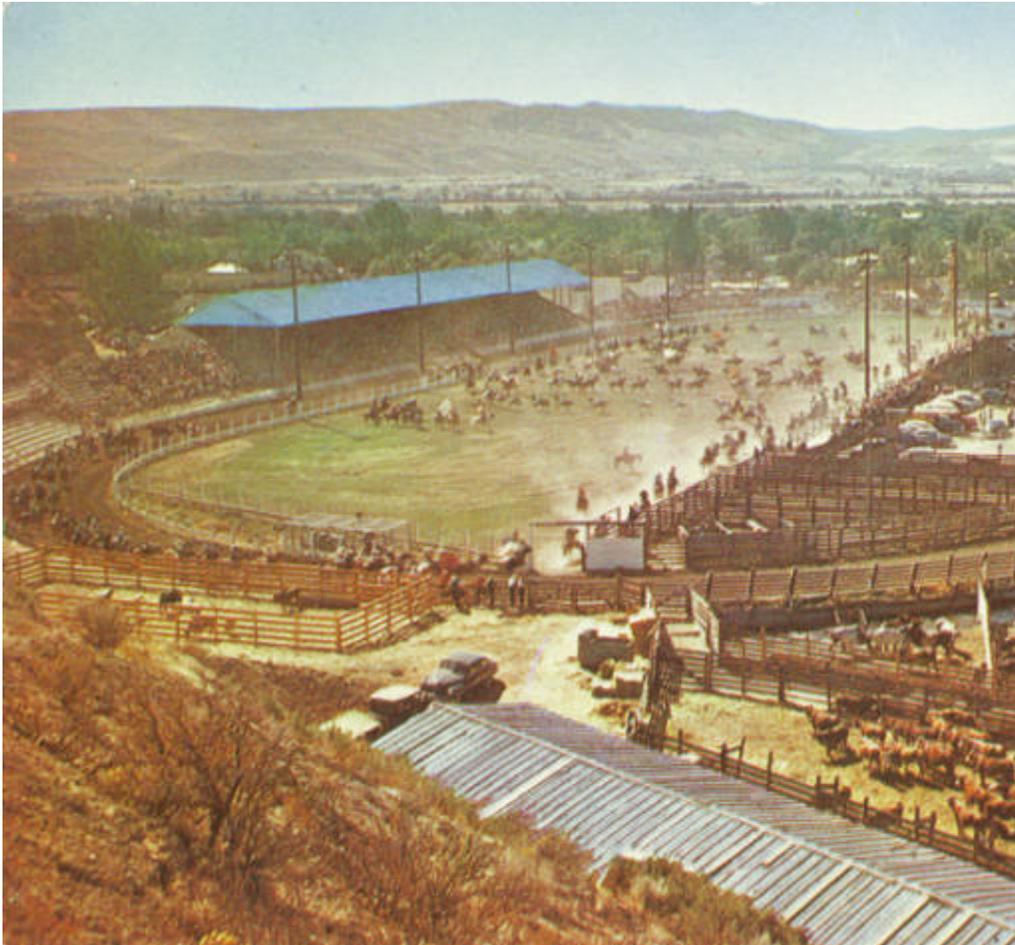


# **KITTITAS COUNTY ASSESSOR'S REPORT**

2017 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 2018



**MIKE HOUGARDY, ASSESSOR**

**Cover Photograph courtesy of the Ellensburg Public Library**

*“Ellensburg Rodeo Arena circa 1940’s, Kittitas County, Washington”*

To see more great photos of Kittitas County visit:

[www.washingtonruralheritage.org](http://www.washingtonruralheritage.org)

MIKE HOUGARDY, Assessor\*  
Member I.A.A.O.

**Office Staff**

CHRISTY GARCIA  
Administrative Assistant III

EDNA ALLPHIN  
Personal Property Deputy

SHELLEY MCCLELLAN  
Data Processing Deputy

SUSAN JOHNSON  
Sr. Citizen Exemptions/Budget Deputy

DEBORAH HUMBLE  
Cadastral Technician

**Appraisal Staff**

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

ANTHONY CLAYTON  
Appraiser III\* - Sales Analyst

MARK PETERSON  
Appraiser III\* - Sales Analyst

JOEL IHRKE  
Appraiser II\*

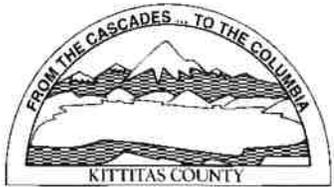
CHAD LARSON  
Appraiser II\*

BRAD MELANSON  
Appraiser II\*

DANNY ROMINGER  
Appraiser II\*

KYLE NORTON  
Appraiser I

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



MIKE HOUGARDY, ASSESSOR

## Kittitas County Assessor

205 W 5<sup>th</sup> 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](http://www.co.kittitas.wa.us/assessor)

### A MESSAGE FROM YOUR COUNTY ASSESSOR

I would like to thank the citizens of Kittitas County for giving me the opportunity to serve you as Assessor in 2018. 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. It is my responsibility 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.

I would also like to thank the professional staff of the Assessor's Office for their dedication as public servants. This booklet has been prepared for your information and is reflective of their hard work. Among the information included is the 2017 assessed values of our taxing districts, their levy rates, and the amount of taxes our districts are to collect in 2018. 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 in next year's booklet.

Kittitas County has a population of 44,866 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 83,276 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 33,995 taxable real property parcels, 1,618 personal property parcels, 3,859 exempt parcels, and 484 Department of Wildlife parcels. There were 1,160 parcels on which \$106,607,436 of new construction value was added in 2018.

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).

We are grateful to have your assistance as we gather the property characteristics necessary to maintain an accurate data base to use in the property tax system. 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.

Respectfully,

MIKE HOUGARDY  
Kittitas County Assessor

**KITTITAS COUNTY LEVIES FOR 2017-2018**

<b>TAXING DISTRICT</b>		<b>VALUATIONS</b>	<b>LEVY \$ PER \$1000</b>	<b>LOCAL TAX</b>	<b>TIMBER TAX</b>	<b>TOTAL TAX</b>
STATE PART 1 (PUBLIC SCHOOLS)		\$ 6,395,473,503	<u>2.082801</u>	\$ 13,320,498.61		
	<b>TOTAL</b>		<b><u>2.082801</u></b>	<b>\$ 13,320,498.61</b>		<b>\$ 13,320,498.61</b>
STATE PART 2 (PUBLIC SCHOOLS)		\$ 6,353,037,093	<u>1.133647</u>	\$ 7,202,101.44		
	<b>TOTAL</b>		<b><u>1.133647</u></b>	<b>\$ 7,202,101.44</b>		<b>\$ 7,202,101.44</b>
<b>County General</b>						
Current Expense		\$ 6,434,855,673	1.347118	\$ 8,668,509.90		
Community Services		\$ 6,434,855,673	0.024358	\$ 156,740.21		
Veterans Assistance		\$ 6,434,855,673	0.006993	\$ 44,998.95		
Includes Plus \$889,137 Levy Shift	<b>TOTAL</b>		<b><u>1.378469</u></b>	<b>\$ 8,870,249.06</b>		<b>\$ 8,870,249.06</b>
<b>County Flood Control Zone District</b>						
Flood Control Regular Levy	(2013 - 2019)	\$ 6,434,855,673	<u>0.070209</u>	\$ 451,784.78		
	<b>TOTAL</b>		<b><u>0.070209</u></b>	<b>\$ 451,784.78</b>		<b>\$ 451,784.78</b>
<b>County Road</b>						
Road District No. 1		\$ 4,501,291,504	0.928225	\$ 4,178,211.31		
Co. Road Diverted (RCW 36.33.220)		\$ 4,501,291,504	0.044431	\$ 199,996.88		
Includes Minus \$889,137 Levy Shift	<b>TOTAL</b>		<b><u>0.972656</u></b>	<b>\$ 4,378,208.19</b>		<b>\$ 4,378,208.19</b>
<b>Cities and Towns</b>						
Cle Elum Regular Levy		\$ 246,340,357	2.791662	\$ 687,699.01		
	<b>TOTAL</b>		<b><u>2.791662</u></b>	<b>\$ 687,699.01</b>		<b>\$ 687,699.01</b>
Ellensburg Regular Levy		\$ 1,481,783,012	1.982002	\$ 2,936,896.89		
BOND	(2004 - 2023)	\$ 1,468,047,982	0.119205	\$ 174,998.66		
*100% TAV		\$ 44	0.119205		\$ 0.01	
	<b>TOTAL</b>		<b><u>2.101207</u></b>	<b>\$ 3,111,895.55</b>	<b>\$ 0.01</b>	<b>\$ 3,111,895.56</b>
Kittitas Regular Levy		\$ 76,261,530	2.285044	\$ 174,260.95		
	<b>TOTAL</b>		<b><u>2.285044</u></b>	<b>\$ 174,260.95</b>		<b>\$ 174,260.95</b>
Roslyn Regular Levy		\$ 92,166,823	2.276918	\$ 209,856.30		
	<b>TOTAL</b>		<b><u>2.276918</u></b>	<b>\$ 209,856.30</b>		<b>\$ 209,856.30</b>
South Cle Elum Regular Levy		\$ 37,012,447	3.023769	\$ 111,917.09		
	<b>TOTAL</b>		<b><u>3.023769</u></b>	<b>\$ 111,917.09</b>		<b>\$ 111,917.09</b>
<b>School Districts</b>						
No. 7 Damman M&O	(2017 - 2018)	\$ 108,781,495	2.527658	\$ 274,962.42		
**50% TAV		\$ 14,854	2.527658		\$ 37.55	
	<b>TOTAL</b>		<b><u>2.527658</u></b>	<b>\$ 274,962.42</b>	<b>\$ 37.55</b>	<b>\$ 274,999.97</b>
No. 28 Easton Bond	(2000 - 2019)	\$ 506,170,748	0.631148	\$ 319,468.66		
*100% TAV		\$ 841,576	0.631148		\$ 531.16	
M&O Levy	(2015 - 2018)	\$ 506,170,748	0.962248	\$ 487,061.79		
**80% TAV of 1983 Timber Roll		\$ 8,249,464	0.962248		\$ 7,938.03	
	<b>TOTAL</b>		<b><u>1.593396</u></b>	<b>\$ 806,530.45</b>	<b>\$ 8,469.19</b>	<b>\$ 814,999.64</b>

**KITTITAS COUNTY LEVIES FOR 2017-2018**

<b>TAXING DISTRICT</b>		<b>VALUATIONS</b>	<b>LEVY \$ PER \$1000</b>	<b>LOCAL TAX</b>	<b>TIMBER TAX</b>	<b>TOTAL TAX</b>
No. 400 Thorp Tech Cap Proj Levy	(2014 - 2018)	\$ 229,659,914	0.217090	\$ 49,856.87		
*100% TAV		\$ 659,176	0.217090		\$ 143.10	
No. 400 Thorp M&O Levy	(2015 - 2018)	\$ 229,659,914	2.857466	\$ 656,245.40		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	2.857466		\$ 8,754.55	
<b>TOTAL</b>			<b><u>3.074556</u></b>	<b><u>\$ 706,102.27</u></b>	<b><u>\$ 8,897.65</u></b>	<b><u>\$ 714,999.92</u></b>
	(2002 - 2021) &					
	(2016 - 2035)	\$ 2,512,463,064	1.770147	\$ 4,447,428.96		
No. 401 Ellensburg Bond		\$ 1,452,075	1.770147		\$ 2,570.39	
*100% TAV		\$ 2,512,463,064	0.265720	\$ 667,611.69		
No. 401 Ellensburg CP Tech Levy	(2017 - 2022)	\$ 1,452,075	0.265720		\$ 385.85	
*100% TAV		\$ 2,512,463,064	2.739557	\$ 6,883,035.77		
M&O Levy	(2017 - 2018)	\$ 3,718,753	2.739557		\$ 10,187.74	
**80% TAV of 1983 Timber Roll						
<b>TOTAL</b>			<b><u>4.775424</u></b>	<b><u>\$ 11,998,076.42</u></b>	<b><u>\$ 13,143.98</u></b>	<b><u>\$ 12,011,220.40</u></b>
No. 403 Kittitas Bond	(2004 - 2021)	\$ 681,494,022	1.028287	\$ 700,771.44		
*100% TAV		\$ 222,115	1.028287		\$ 228.40	
M&O Levy	(2017 - 2018)	\$ 681,494,022	2.330609	\$ 1,588,296.10		
**50% TAV		\$ 111,058	2.330609		\$ 258.83	
<b>TOTAL</b>			<b><u>3.358896</u></b>	<b><u>\$ 2,289,067.54</u></b>	<b><u>\$ 487.23</u></b>	<b><u>\$ 2,289,554.77</u></b>
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2017 - 2019)	\$ 2,341,063,307	0.834552	\$ 1,953,739.06		
*100% TAV		\$ 2,473,843	0.834552		\$ 2,064.55	
M&O Levy	(2017 - 2019)	\$ 2,341,063,307	0.915813	\$ 2,143,976.21		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.915813		\$ 7,070.96	
<b>TOTAL</b>			<b><u>1.750365</u></b>	<b><u>\$ 4,097,715.27</u></b>	<b><u>\$ 9,135.51</u></b>	<b><u>\$ 4,106,850.78</u></b>
No. 3-J Naches Bond		\$ 803,645	1.779309	\$ 1,429.93		
*100% TAV		\$ 64,889	1.779309		\$ 115.46	
M&O Levy	(2017 - 2020)	\$ 803,645	3.477728	\$ 2,794.86		
**50% TAV		\$ 32,445	3.477728		\$ 112.83	
<b>TOTAL</b>			<b><u>5.257037</u></b>	<b><u>\$ 4,224.79</u></b>	<b><u>\$ 228.29</u></b>	<b><u>\$ 4,453.08</u></b>
No. 119 Selah Bond		\$ 11,983,068	1.134670	\$ 13,596.83		
*100% TAV		\$ 99	1.134670		\$ 0.11	
M&O Levy	(2017 - 2019)	\$ 11,983,068	3.528732	\$ 42,285.04		
**50% TAV		\$ 50	3.528732		\$ 0.17	
<b>TOTAL</b>			<b><u>4.663402</u></b>	<b><u>\$ 55,881.87</u></b>	<b><u>\$ 0.28</u></b>	<b><u>\$ 55,882.15</u></b>
<b>Fire Districts</b>						
No. 1 Thorp Regular Levy		\$ 217,431,334	1.176555	\$ 255,819.92		
<b>TOTAL</b>			<b><u>1.176555</u></b>	<b><u>\$ 255,819.92</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 255,819.92</u></b>
No. 2 Ellensburg Area Regular Levy		\$ 2,826,793,271	1.403627	\$ 3,967,763.36		
BOND	(2015 - 2034)	\$ 2,801,923,961	0.165956	\$ 464,996.09		
*100% TAV		\$ 21,085	0.165956		\$ 3.50	
<b>TOTAL</b>			<b><u>1.569583</u></b>	<b><u>\$ 4,432,759.45</u></b>	<b><u>\$ 3.50</u></b>	<b><u>\$ 4,432,762.95</u></b>
No. 3 Easton Regular Levy		\$ 103,510,312	0.705359	\$ 73,011.93		
<b>TOTAL</b>			<b><u>0.705359</u></b>	<b><u>\$ 73,011.93</u></b>		<b><u>\$ 73,011.93</u></b>

**KITTITAS COUNTY LEVIES FOR 2017-2018**

<b>TAXING DISTRICT</b>	<b>VALUATIONS</b>	<b>LEVY \$ PER \$1000</b>	<b>LOCAL TAX</b>	<b>TIMBER TAX</b>	<b>TOTAL TAX</b>
No. 4 Vantage Regular Levy	\$ 40,400,330	<u>0.644552</u>	\$ 26,040.11		
<b>TOTAL</b>		<b><u>0.644552</u></b>	<b>\$ 26,040.11</b>		<b>\$ 26,040.11</b>
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 231,398,574	0.952034	\$ 220,299.31		
BOND (2011 - 2030)	\$ 231,279,624	0.223543	\$ 51,700.94		
*100% TAV	\$ 4,693	<u>0.223543</u>		\$ 1.05	
(These amounts for Kittitas Co Only) <b>TOTAL</b>		<b><u>1.175577</u></b>	<b>\$ 272,000.25</b>	<b>\$ 1.05</b>	<b>\$ 272,001.30</b>
No. 6 Ronald Regular Levy	\$ 341,828,557	<u>0.795892</u>	\$ 272,058.61		
<b>TOTAL</b>		<b><u>0.795892</u></b>	<b>\$ 272,058.61</b>		<b>\$ 272,058.61</b>
No. 7 Upper County Area Regular Levy	\$ 1,583,024,232	0.879471	\$ 1,392,223.90		
<b>TOTAL</b>		<b><u>0.879471</u></b>	<b>\$ 1,392,223.90</b>		<b>\$ 1,392,223.90</b>
No. 8 Kachess Plats Regular Levy	\$ 106,118,498	1.010247	\$ 107,205.89		
BOND (2008 - 2027)	\$ 106,076,958	0.371065	\$ 39,361.45		
*100% TAV	\$ 70,022	0.371065	\$ -	\$ 25.98	
<b>TOTAL</b>		<b><u>1.381312</u></b>	<b>\$ 146,567.34</b>	<b>\$ 25.98</b>	<b>\$ 146,593.32</b>
<b>Hospital Districts</b>					
No. 1 Lower County Area Regular Levy	\$ 3,885,253,915	0.002247	\$ 8,730.17		
BOND (1999 - 2018)	\$ 3,855,308,455	0.369564	\$ 1,424,783.21		
*100% TAV	\$ 3,657,981	<u>0.369564</u>	\$ -	\$ 1,351.86	
<b>TOTAL</b>		<b><u>0.371811</u></b>	<b>\$ 1,433,513.38</b>	<b>\$ 1,351.86</b>	<b>\$ 1,434,865.24</b>
No. 2 Upper County Area Regular Levy	\$ 2,548,798,113	<u>0.252724</u>	\$ 644,142.45		
EMS Regular Levy	\$ 2,548,798,113	<u>0.250000</u>	\$ 637,199.53		
<b>TOTAL</b>		<b><u>0.502724</u></b>	<b>\$ 1,281,341.98</b>		<b>\$ 1,281,341.98</b>
<b>Cemetery District</b>					
No. 1 Thorp Regular Levy	\$ 207,486,979	0.068666	\$ 14,247.30		
<b>TOTAL</b>		<b><u>0.068666</u></b>	<b>\$ 14,247.30</b>		<b>\$ 14,247.30</b>
<b>GRAND TOTAL ALL DISTRICTS</b>			<b>\$ 68,350,616.21</b>	<b>\$ 41,782.07</b>	<b>\$ 68,392,398.28</b>
***State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					<b>\$ 382,638.00</b>
****Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130					<i>Estimate</i> <b>\$ 378,744.84</b>

\* 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 2017-2019 fiscal biennium per RCW 77.12.203 from calculated amount of \$606,528.59  
 \*\*\*\* DNR PILT *estimate* based on 2017 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 2017-2018**

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	\$	106,607,436	\$	153,190.41	\$	30,705,785	\$	44,122.92
County Flood Control Zone District	\$	106,607,436	\$	7,515.82	\$	30,705,785	\$	2,164.76
County Road	\$	79,364,700	\$	75,605.91	\$	24,576,843	\$	23,412.86

**Cities and Towns**

Cle Elum Regular Levy	\$	3,616,006	\$	10,484.44	\$	2,614,002	\$	7,579.17
Ellensburg Regular Levy	\$	21,160,900	\$	47,216.10	\$	2,352,732	\$	5,249.63
Kittitas Regular Levy	\$	1,518,740	\$	3,421.60	\$	245,441	\$	552.96
Roslyn Regular Levy	\$	725,570	\$	1,631.13	\$	844,824	\$	1,899.22
South Cle Elum Regular Levy	\$	221,520	\$	663.72	\$	71,943	\$	215.56

**Fire Districts**

No. 1 Thorp Regular Levy	\$	1,096,950	\$	1,279.14	\$	2,362,183	\$	2,754.52
No. 2 Ellensburg Area Regular Levy	\$	36,330,160	\$	54,495.24	\$	7,038,767	\$	10,558.15
No. 3 Easton Regular Levy	\$	1,378,680	\$	964.98	\$	481,509	\$	337.02
No. 4 Vantage Regular Levy	\$	490,360	\$	297.77	\$	347,025	\$	210.73
No. 51 Snoqualmie Pass Regular Levy (Joint District with King County = Kittitas Amounts Only)	\$	3,378,940	\$	3,193.05	\$	183,498	\$	173.40
No. 6 Ronald Regular Levy	\$	6,874,170	\$	5,499.34	\$	1,746,045	\$	1,396.84
No. 7 Upper County Area Regular Levy	\$	49,113,430	\$	43,547.95	\$	4,024,017	\$	3,568.02
No. 8 Kachess Plats Regular Levy	\$	274,370	\$	274.37	\$	(21,974)	\$	-

**Hospital Districts**

No. 1 Lower County Area Regular Levy	\$	44,142,330	\$	103.47	\$	17,846,538	\$	41.83
No. 2 Upper County Area Regular Levy	\$	62,465,106	\$	15,921.29	\$	12,817,191	\$	3,266.88
No. 2 EMS Regular Levy	\$	62,465,106	NA		\$	12,817,191	\$	3,266.88

**Cemetery District**

No. 1 Thorp Regular Levy	\$	1,182,420	\$	80.81	\$	2,671,356	\$	182.56
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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 2017 RATES FOR 2018 TAX COLLECTION**

CODE	TAXING DISTRICTS	TOTAL LEVIES <small>See Notes on Page 8</small>	REGULAR LEVIES (NON-VOTED)	SPECIAL LEVIES
			APPLIED TO SENIOR CITIZEN EXEMPT PROPERTY (under \$35,001 income)	(VOTED)
001	1 - 403 - F4 - H1 - W6	10.01304100	5.15093400	4.86210700
002	1 - 7 - H1	8.53725100	4.50638200	4.03086900
003	1 - 7 - F2 - H1	10.10683400	5.91000900	4.19682500
004	1 - 28 - H2	7.73390200	5.00685900	2.72704300
005	1 - 28 - F3 - H2	8.43926100	5.71221800	2.72704300
006	1 - 28 - F3 - H2 - W3	8.43926100	5.71221800	2.72704300
007	1 - 400 - F1 - H1 - C1 - W4	10.32937000	5.75160300	4.57776700
008	1 - 400 - H2	9.21506200	5.00685900	4.20820300
009	1 - 400 - H1	9.08414900	4.50638200	4.57776700
010	1 - 400 - H1 - C1	9.15281500	4.57504800	4.57776700
011	1 - 400 - F1 - H1 - C1	10.32937000	5.75160300	4.57776700
012	1 - 400 - F1 - H1	10.26070400	5.68293700	4.57776700
013	1 - 404 - F6 - H2 - W2	8.68676300	5.80275100	2.88401200
014	1 - 28 - F51 - H2 - S1	8.90947900	5.95889300	2.95058600
015	1 - 400 - H2 - C1	9.28372800	5.07552500	4.20820300
016	1 - 400 - F2 - H1	10.65373200	5.91000900	4.74372300
017	1 - 400 - F2 - H1 - C1	10.72239800	5.97867500	4.74372300
018	E - 401 - F2 - H1	13.48315100	6.91935500	6.56379600
019	1 - 401 - H1	10.78501700	4.50638200	6.27863500
020	1 - 401 - F1 - H1	11.96157200	5.68293700	6.27863500
021	1 - 401 - F1 - H1 - C1	12.03023800	5.75160300	6.27863500
022	1 - 401 - F2 - H1	12.35460000	5.91000900	6.44459100
023	1 - 401 - F2 - H1 - C1	12.42326600	5.97867500	6.44459100
024	K - 403 - H1	10.68087700	5.81877000	4.86210700
025	1 - 403 - H1	9.36848900	4.50638200	4.86210700
026	1 - 403 - F2 - H1	10.93807200	5.91000900	5.02806300
027	1 - 403 - F4 - H1	10.01304100	5.15093400	4.86210700
028	C - 404 - H2	9.70987700	6.82586500	2.88401200
029	R - 404 - H2	9.19513300	6.31112100	2.88401200
030	S - 404 - H2	9.94198400	7.05797200	2.88401200
031	1 - 404 - H2	7.89087100	5.00685900	2.88401200
032	1 - 404 - H1	7.75995800	4.50638200	3.25357600
033	1 - 404 - H1 - C1	7.82862400	4.57504800	3.25357600
034	1 - 404 - F1 - H1	8.93651300	5.68293700	3.25357600
035	1 - 404 - F7 - H2 - W5	8.77034200	5.88633000	2.88401200
036	1 - 404 - F2 - H1	9.32954100	5.91000900	3.41953200
037	1 - 28 - F51 - H2	8.90947900	5.95889300	2.95058600
038	1 - 404 - F1 - H1 - C1	9.00517900	5.75160300	3.25357600
039	1 - 3J	10.89481900	4.50413500	6.39068400
040	1 - 404 - F6 - H2	8.68676300	5.80275100	2.88401200
041	1 - 28 - F7 - H2	8.61337300	5.88633000	2.72704300
042	1 - 400 - F7 - H1 - C1	10.03228600	5.45451900	4.57776700
043	1 - 404 - F7 - H2	8.77034200	5.88633000	2.88401200
044	1 - 404 - F7 - H1	8.63942900	5.38585300	3.25357600
047	1 - 28 - F8 - H2	9.11521400	6.01710600	3.09810800
048	R - 28 - H2	9.03816400	6.31112100	2.72704300
049	1 - 28 - H2 - S1	7.73390200	5.00685900	2.72704300
051	1 - 400 - F1 - H1 - C1 - W7	10.32937000	5.75160300	4.57776700
052	1 - 119 - H1	10.67299500	4.50638200	6.16661300
053	1 - 28 - H2 - W3	7.73390200	5.00685900	2.72704300
054	R - 28 - H2 - W3	9.03816400	6.31112100	2.72704300
055	1 - 400 - F7 - H1	9.96362000	5.38585300	4.57776700
056	1 - 404 - F7 - H1 - C1	8.70809500	5.45451900	3.25357600
<b>AVERAGE RATES</b>		<b>9.60723362</b>	<b>5.55242115</b>	<b>4.05481247</b>

**KITTITAS COUNTY 2017 RATES FOR 2018 TAX COLLECTION**

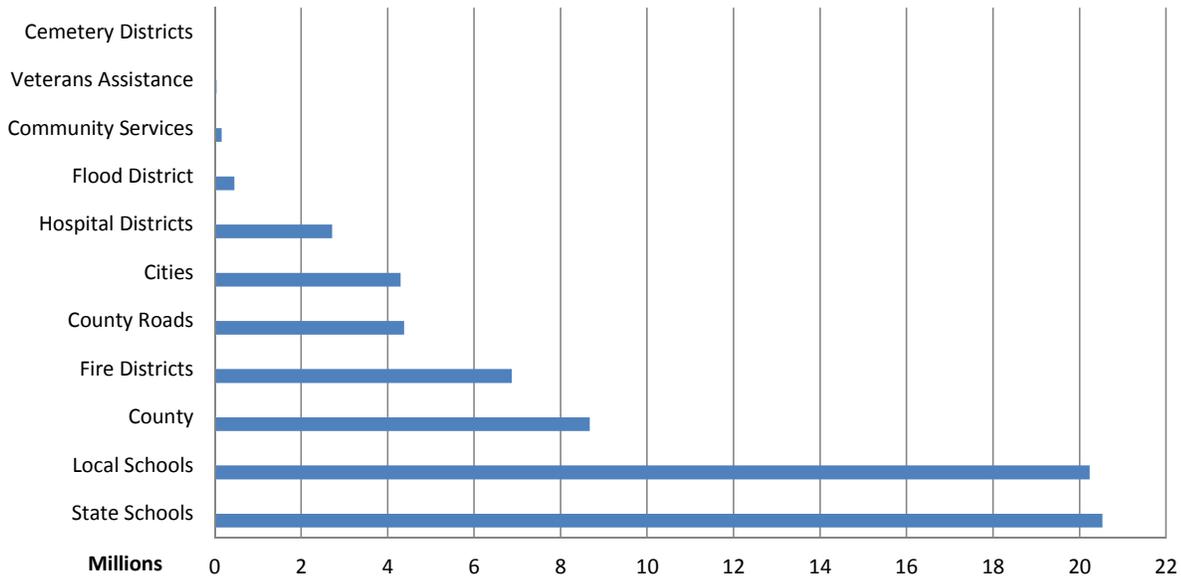
CODE	TAXING DISTRICTS	TOTAL	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
		LEVIES		
		*See Notes Below		
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	5.32080300		102
103	1 - 7 - F2 - H1	6.89038600		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	7.11292200		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	5.93636700		110
111	1 - 400 - F1 - H1 - C1	7.11292200		111
112	1 - 400 - F1 - H1	7.04425600		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	7.43728400		116
117	1 - 400 - F2 - H1 - C1	7.50595000		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	7.56856900		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	8.81379000		121
122	1 - 401 - F2 - H1	9.13815200		122
123	1 - 401 - F2 - H1 - C1	9.20681800		123
124	K - 403 - H1	7.46442900		124
125	1 - 403 - H1	6.15204100		125
126	1 - 403 - F2 - H1	7.72162400		126
127	1 - 403 - F4 - H1	6.79659300		127
128	C - 404 - H2	6.49342900		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	4.54351000		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	5.47031500		140
141	1 - 28 - F7 - H2	5.39692500		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	5.55389400		143
144	1 - 404 - F7 - H1	5.42298100		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	7.45654700		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

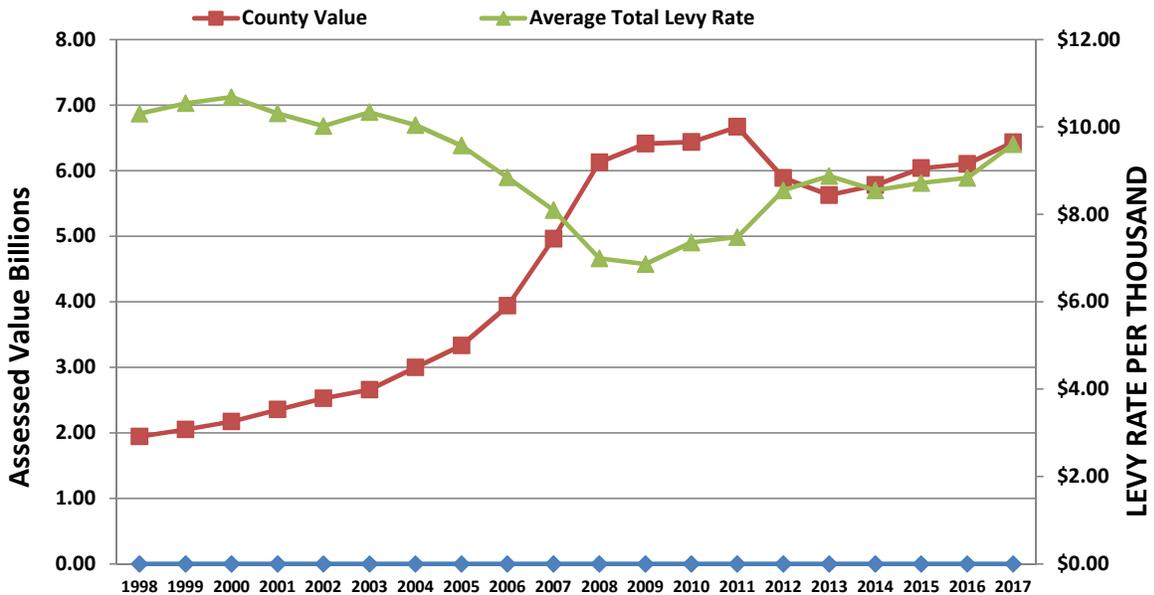
**The 5.90 Aggregate Limit** is the limit authorized by RCW 84.52.043. This limit applies to regular levies and excludes State Schools, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice and County Transit.

## How Your 2018 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
Series2	30.03%	29.60%	12.68%	10.05%	6.41%	6.28%	3.97%	0.66%	0.23%	0.07%	0.02%
Series1	20,522,600	20,232,561	8,668,510	6,870,482	4,378,208	4,295,629	2,714,855	451,785	156,740	44,999	14,247

## ASSESSED VALUE/LEVY RATE TRENDS



**Senior Citizen Relief for the County of**

**Kittitas County - Washington**

Note: Please combine real property and mobile home value where applicable.  
 January 1, 2017 assessment rolls for taxes due in 2018.

<b>Income Level</b>	<b>\$30,000 or less</b>	<b>\$30,001 - \$35,000</b>	<b>\$35,001 - \$40,000</b>	<b>Total</b>
Number of Participants	492	80	74	646

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

1. <u>Value Prior</u> to the Value Freeze	74,232,330	13,673,640	13,451,920	101,357,890
2. <u>Frozen Value</u>	66,406,478	12,195,235	12,341,780	90,943,493
3. <u>Difference in Value:</u> #1 minus #2	11,838,980	1,853,520	1,179,720	14,872,220
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	136,637.14	21,605.55	15,007.00	173,249.69

**Part II. Value of Exempt Property**

5. <u>Exempt from Regular</u> value exempted from regular levies	39,622,320	4,426,940		44,049,260
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	246,878.99	28,031.35		274,910.34
7. <u>Exempt from Special</u> #2 from Part I	62,393,350	11,820,120	12,272,200	86,485,670
8. <u>Special Levy Relief</u> #7 times the special levy rate	305,611.31	59,848.70	66,616.41	432,076.42
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	689,127.44	109,485.60	81,623.41	880,236.45

## 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:

[https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop\\_Tax/LevyManual.doc](https://dor.wa.gov/sites/default/files/legacy/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:  
[https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop\\_Tax/assessorrefmanual.doc](https://dor.wa.gov/sites/default/files/legacy/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**

<b>% OF MARKET VALUE</b>	<b>YEAR</b>	<b>TOTAL COUNTY VALUATION</b>	<b>COMBINED TAX ALL DISTRICTS</b>	<b>CURRENT EXPENSE TAX</b>	<b>ROAD DISTRICT TAX</b>
	<b>*Assessment year values prior to 1970 were assessed at 25% of Market Value*</b>				
	<b>*Assessment year values prior to 1974 were assessed at 50% of Market Value*</b>				
<b>100%</b>	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
	2016-17	6,104,189,818	61,837,395.00	8,571,472.82	4,176,120.46
	2017-18	6,434,855,673	68,392,398.28	8,870,249.06	4,378,208.19