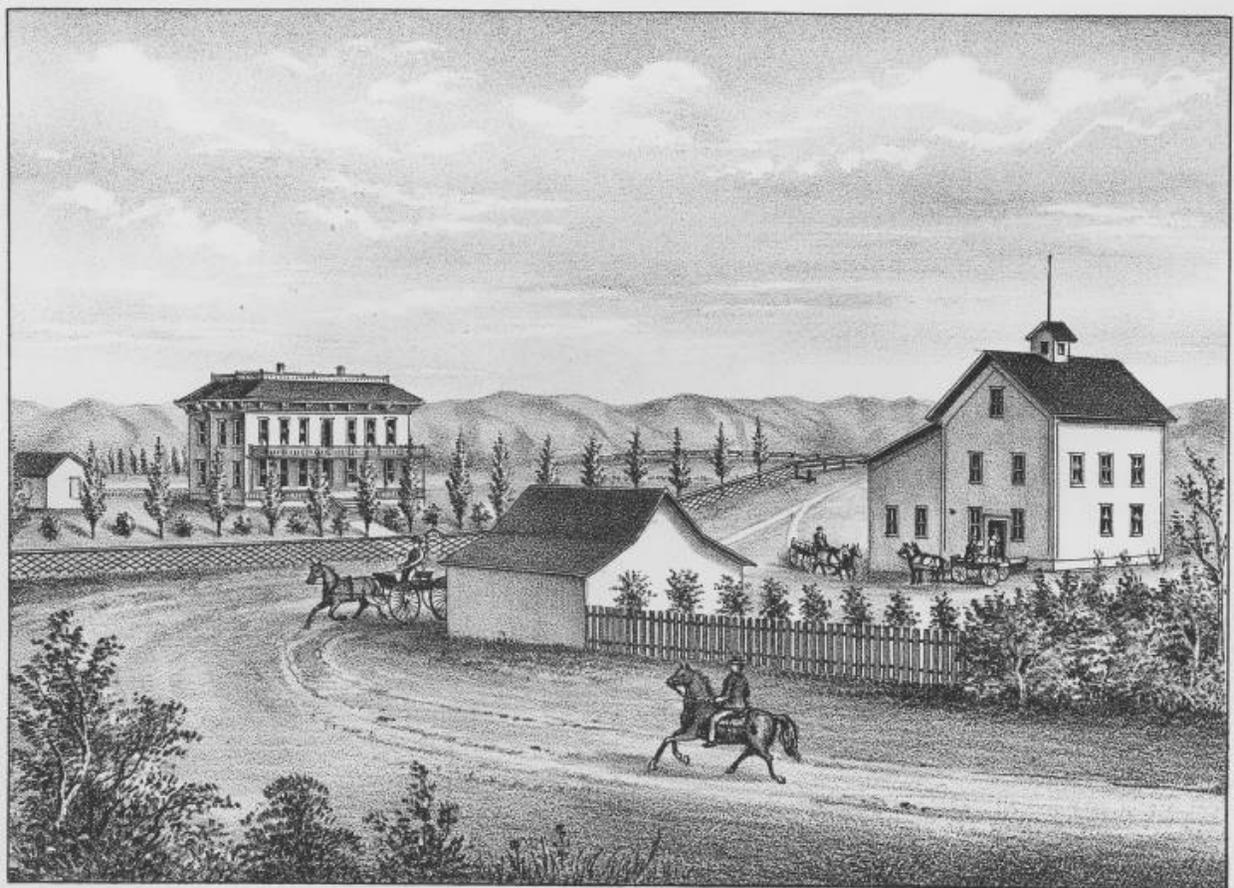


KITTITAS COUNTY ASSESSOR'S REPORT

2018 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2019



C. A. SANDERS' FLOURING MILL & RESIDENCE,
NEAR ELLENSBURGH, W. T.

MIKE HOUGARDY, ASSESSOR

Cover Photograph courtesy of the Ellensburg Public Library

"C. A. Sanders' flouring mill & residence, near Ellensburg, W.T"

To see more great photos of Kittitas County visit:

www.washingtonruralheritage.org

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

Office Staff

CHRISTY GARCIA
Administrative Assistant III

EDNA ALLPHIN
Personal Property/Levy Specialist

SHELLEY MCCLELLAN
Assessment Technician/Audit Specialist

WENDY MCCLELLAN
Program Specialist

HALEY DUKE
Cadastral Technician

Appraisal Staff

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

ANTHONY CLAYTON
Appraiser III* - Sales Analyst

JOEL IHRKE
Appraiser II*

CHAD LARSON
Appraiser II*

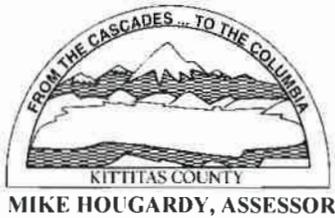
BRAD MELANSON
Appraiser II*

DANNY ROMINGER
Appraiser II*

KYLE NORTON
Appraiser II*

EVAN JONES
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 citizens of Kittitas County for giving me the opportunity to serve you as Assessor in 2019. 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 2018 assessed values of our taxing districts, their levy rates, and the amount of taxes our districts are to collect in 2019. 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 46,205 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 79,454 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 34,207 taxable real property parcels, 1,573 personal property parcels, 3,852 exempt parcels, and 484 Department of Wildlife parcels. There were 1,456 parcels on which \$177,355,454 of new construction value was added in 2019.

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 2018-2019

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE PART 1 (PUBLIC SCHOOLS)	\$ 7,391,484,746	<u>2.022501</u>	\$ 14,949,285.29		
TOTAL		<u>2.022501</u>	\$ 14,949,285.29		\$ 14,949,285.29
STATE PART 2 (PUBLIC SCHOOLS)	\$ 7,346,946,426	<u>0.753060</u>	\$ 5,532,691.48		
TOTAL		<u>0.753060</u>	\$ 5,532,691.48		\$ 5,532,691.48
County General					
Current Expense	\$ 7,432,581,926	1.219958	\$ 9,067,437.78		
Community Services	\$ 7,432,581,926	0.025024	\$ 185,992.93		
Veterans Assistance	\$ 7,432,581,926	0.006054	\$ 44,996.85		
Includes Plus \$890,097 Levy Shift	TOTAL	<u>1.251036</u>	\$ 9,298,427.56		\$ 9,298,427.56
County Flood Control Zone District					
Flood Control Regular Levy (2013 - 2019)	\$ 7,432,581,926	<u>0.070006</u>	\$ 520,325.33		
TOTAL		<u>0.070006</u>	\$ 520,325.33		\$ 520,325.33
County Road					
Road District No. 1	\$ 5,239,366,479	0.828730	\$ 4,342,020.18		
Co. Road Diverted (RCW 36.33.220)	\$ 5,239,366,479	<u>0.041989</u>	\$ 219,995.76		
Includes Minus \$890,097 Levy Shift	TOTAL	<u>0.870719</u>	\$ 4,562,015.94		\$ 4,562,015.94
Cities and Towns					
Cle Elum Regular Levy	\$ 349,314,683	2.136518	\$ 746,317.11		
TOTAL		<u>2.136518</u>	\$ 746,317.11		\$ 746,317.11
Ellensburg Regular Levy	\$ 1,554,480,505	1.936050	\$ 3,009,551.98		
BOND (2004 - 2023)	\$ 1,540,969,955	0.113564	\$ 174,998.71		
*100% TAV	\$ -	0.113564	\$ -	\$ -	
TOTAL		<u>2.049614</u>	\$ 3,184,550.69	\$ -	\$ 3,184,550.69
Kittitas Regular Levy	\$ 81,035,784	2.100000	\$ 170,175.15		
TOTAL		<u>2.100000</u>	\$ 170,175.15		\$ 170,175.15
Roslyn Regular Levy	\$ 152,381,630	1.444616	\$ 220,132.94		
TOTAL		<u>1.444616</u>	\$ 220,132.94		\$ 220,132.94
South Cle Elum Regular Levy	\$ 56,002,845	2.051299	\$ 114,878.58		
TOTAL		<u>2.051299</u>	\$ 114,878.58		\$ 114,878.58
School Districts					
No. 7 Damman M&O (2019 - 2020)	\$ 120,407,113	1.037972	\$ 124,979.21		
**50% TAV	\$ 20,025	1.037972	\$ -	\$ 20.78	
TOTAL		<u>1.037972</u>	\$ 124,979.21	\$ 20.78	\$ 124,999.99
No. 28 Easton Bond (2000 - 2019)	\$ 575,143,821	0.433818	\$ 249,507.74		
*100% TAV	\$ 1,134,257	0.433818	\$ -	\$ 492.06	
M&O Levy (2019 - 2022)	\$ 575,143,821	0.462552	\$ 266,033.92		
**80% TAV of 1983 Timber Roll	\$ 8,249,464	0.462552	\$ -	\$ 3,815.81	
TOTAL		<u>0.896370</u>	\$ 515,541.66	\$ 4,307.87	\$ 519,849.53

KITTITAS COUNTY LEVIES FOR 2018-2019

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp Tech Cap Proj Levy	(2019 - 2022)	\$ 253,341,661	0.196673	\$ 49,825.46		
*100% TAV		\$ 887,267	0.196673		\$ 174.50	
No. 400 Thorp M&O Levy	(2019 - 2022)	\$ 253,341,661	1.500000	\$ 380,012.49		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	1.500000		\$ 4,595.62	
TOTAL			<u>1.696673</u>	<u>\$ 429,837.95</u>	<u>\$ 4,770.12</u>	<u>\$ 434,608.07</u>
2002-2021&2016-						
No. 401 Ellensburg Bond	2035&2019-2039	\$ 2,706,346,580	2.695428	\$ 7,294,762.35		
*100% TAV		\$ 1,942,560	2.695428		\$ 5,236.03	
No. 401 Ellensburg CP Tech Levy	(2017 - 2022)	\$ 2,706,346,580	0.248865	\$ 673,514.94		
*100% TAV		\$ 1,942,560	0.248865		\$ 483.44	
M&O Levy	(2019 - 2022)	\$ 2,706,346,580	1.500000	\$ 4,059,519.87		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	1.500000		\$ 5,578.13	
TOTAL			<u>4.444293</u>	<u>\$ 12,027,797.16</u>	<u>\$ 11,297.60</u>	<u>\$ 12,039,094.76</u>
No. 403 Kittitas Bond	(2004 - 2021)	\$ 716,441,538	1.000361	\$ 716,700.17		
*100% TAV		\$ 299,420	1.000361		\$ 299.53	
No. 403 Kittitas CP Tech Levy	(2019 - 2022)	\$ 716,441,538	0.477849	\$ 342,350.87		
*100% TAV		\$ 299,420	0.477849		\$ 143.08	
M&O Levy	(2019 - 2022)	\$ 716,441,538	1.500000	\$ 1,074,662.31		
**50% TAV		\$ 149,710	1.500000		\$ 224.57	
TOTAL			<u>2.978210</u>	<u>\$ 2,133,713.35</u>	<u>\$ 667.18</u>	<u>\$ 2,134,380.53</u>
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2017 - 2019)	\$ 3,002,265,109	0.666097	\$ 1,999,799.78		
*100% TAV		\$ 3,329,358	0.666097		\$ 2,217.68	
M&O Levy	(2017 - 2019)	\$ 3,002,265,109	0.730900	\$ 2,194,355.57		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.730900		\$ 5,643.25	
TOTAL			<u>1.396997</u>	<u>\$ 4,194,155.35</u>	<u>\$ 7,860.93</u>	<u>\$ 4,202,016.28</u>
No. 3-J Naches Bond		\$ 820,100	1.703193	\$ 1,396.79		
*100% TAV		\$ 87,477	1.703193		\$ 148.99	
M&O Levy	(2017 - 2020)	\$ 820,100	1.500000	\$ 1,230.15		
**50% TAV		\$ 43,739	1.500000		\$ 65.61	
TOTAL			<u>3.203193</u>	<u>\$ 2,626.94</u>	<u>\$ 214.60</u>	<u>\$ 2,841.54</u>
No. 119 Selah Bond		\$ 13,277,684	2.420438	\$ 32,137.81		
*100% TAV		\$ -	2.420438		\$ -	
M&O Levy	(2017 - 2019)	\$ 13,277,684	1.500000	\$ 19,916.53		
**50% TAV		\$ -	1.500000		\$ -	
TOTAL			<u>3.920438</u>	<u>\$ 52,054.34</u>	<u>\$ -</u>	<u>\$ 52,054.34</u>
Fire Districts						
No. 1 Thorp Regular Levy		\$ 233,201,737	1.130050	\$ 263,529.62		
TOTAL			<u>1.130050</u>	<u>\$ 263,529.62</u>	<u>\$ -</u>	<u>\$ 263,529.62</u>
No. 2 Ellensburg Area Regular Levy		\$ 3,147,338,599	1.499999	\$ 4,721,004.75		
BOND	(2015 - 2034)	\$ 3,040,913,595	0.152913	\$ 464,995.22		
*100% TAV		\$ 26,935	0.152913		\$ 4.12	
TOTAL			<u>1.652912</u>	<u>\$ 5,185,999.97</u>	<u>\$ 4.12</u>	<u>\$ 5,186,004.09</u>
No. 3 Easton Regular Levy		\$ 123,196,834	0.608781	\$ 74,999.89		
TOTAL			<u>0.608781</u>	<u>\$ 74,999.89</u>	<u>\$ -</u>	<u>\$ 74,999.89</u>

KITTITAS COUNTY LEVIES FOR 2018-2019

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 39,284,421	0.675403	\$ 26,532.82		
TOTAL		0.675403	\$ 26,532.82		\$ 26,532.82
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 383,971,494	0.868825	\$ 333,604.03		
BOND (2011 - 2030)	\$ 260,515,754	0.193782	\$ 50,483.26		
*100% TAV	\$ 6,327	0.193782		\$ 1.23	
BOND-FKA FIRE 8 (2008 - 2027)	\$ 123,245,250	0.350759	\$ 43,229.38		
*100% TAV	\$ 94,287	0.350759	\$ -	\$ 33.07	
(These amounts for Kittitas Co Only) TOTAL		1.413366	\$ 427,316.68	\$ 34.30	\$ 427,350.97
No. 6 Ronald Regular Levy	\$ 407,862,835	0.697220	\$ 284,370.13		
TOTAL		0.697220	\$ 284,370.13		\$ 284,370.13
No. 7 Upper County Area Regular Levy	\$ 2,010,735,113	0.762338	\$ 1,532,859.78		
TOTAL		0.762338	\$ 1,532,859.78		\$ 1,532,859.78
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 4,198,882,043	0.002139	\$ 8,981.41		
BOND Paid off 2018	\$ 4,167,830,423	0.000000	\$ -		
*100% TAV	\$ 4,914,965	0.000000	\$ -	\$ -	
TOTAL		0.002139	\$ 8,981.41	\$ -	\$ 8,981.41
No. 2 Upper County Area Regular Levy	\$ 3,232,879,783	0.211440	\$ 683,560.10		
EMS Regular Levy	\$ 3,232,879,783	0.209161	\$ 676,192.37		
TOTAL		0.420601	\$ 1,359,752.47		\$ 1,359,752.47
Cemetery District					
No. 1 Thorp Regular Levy	\$ 230,702,897	0.063782	\$ 14,714.69		
TOTAL		0.063782	\$ 14,714.69		\$ 14,714.69
GRAND TOTAL ALL DISTRICTS			\$ 67,958,563.48	\$ 29,177.50	\$ 67,987,740.98
***State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					\$ 382,638.00
****Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130					<i>Estimate</i> \$ 365,321.02

* 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 2018 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 2018-2019

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	177,211,926	244,281	26,910,568	37,095
County Flood Control Zone District	177,211,926	12,442	26,910,568	1,889
County Road	147,545,521	143,511	11,281,631	10,973
Cities and Towns				
Cle Elum Regular Levy	4,489,356	12,533	14,044,824	39,208
Ellensburg Regular Levy	21,500,797	42,615	338,912	672
Kittitas Regular Levy	721,540	1,649	(1,151)	-
Roslyn Regular Levy	2,398,677	5,462	1,193,091	2,717
South Cle Elum Regular Levy	556,035	1,681	53,261	161
Fire Districts				
No. 1 Thorp Regular Levy	1,524,180	1,793	2,854,416	3,358
No. 2 Ellensburg Area Regular Levy	51,083,624	71,702	3,726,280	5,230
No. 3 Easton Regular Levy	1,588,098	1,120	362,104	255
No. 4 Vantage Regular Levy	324,970	209	35,502	23
No. 51 Snoqualmie Pass Regular Levy (Joint District with King County = Kittitas Amounts Only)	5,114,447	4,904	135,368	137
No. 6 Ronald Regular Levy	11,369,620	9,049	681,281	542
No. 7 Upper County Area Regular Levy	94,952,899	83,508	1,636,129	1,439
Hospital Districts				
No. 1 Lower County Area Regular Levy	62,314,863	140	11,318,063	25
No. 2 Upper County Area Regular Levy	114,897,063	29,037	15,593,650	3,941
No. 2 EMS Regular Levy	114,897,063	28,724	15,593,650	3,941
Cemetery District				
No. 1 Thorp Regular Levy	1,459,490	100	3,273,934	225

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 2018 RATES FOR 2019 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	8.62307400	4.89180400	3.73127000
002	1 - 7 - H1	6.00743300	4.21640100	1.79103200
003	1 - 7 - F2B - H1	7.66034500	5.71640000	1.94394500
004	1 - 28 - H2	6.28429300	4.63486300	1.64943000
005	1 - 28 - F3 - H2	6.89307400	5.24364400	1.64943000
006	1 - 28 - F3 - H2 - W3	6.89307400	5.24364400	1.64943000
007	1 - 400 - F1 - H1 - C1 - W4	7.85996600	5.41023300	2.44973300
008	1 - 400 - H2	7.08459600	4.63486300	2.44973300
009	1 - 400 - H1	6.66613400	4.21640100	2.44973300
010	1 - 400 - H1 - C1	6.72991600	4.28018300	2.44973300
011	1 - 400 - F1 - H1 - C1	7.85996600	5.41023300	2.44973300
012	1 - 400 - F1 - H1	7.79618400	5.34645100	2.44973300
013	1 - 404 - F6 - H2 - W2	7.48214000	5.33208300	2.15005700
014	1 - 28 - F51B - F8NB - H2 - S1	7.34690000	5.50368800	1.84321200
015	1 - 400 - H2 - C1	7.14837800	4.69864500	2.44973300
016	1 - 400 - F2B - H1	8.31904600	5.71640000	2.60264600
017	1 - 400 - F2B - H1 - C1	8.38282800	5.78018200	2.60264600
018	E - 401 - F2B - H1	12.24556100	6.78173100	5.46383000
019	1 - 401 - H1	9.41375400	4.21640100	5.19735300
020	1 - 401 - F1 - H1	10.54380400	5.34645100	5.19735300
021	1 - 401 - F1 - H1 - C1	10.60758600	5.41023300	5.19735300
022	1 - 401 - F2B - H1	11.06666600	5.71640000	5.35026600
023	1 - 401 - F2B - H1 - C1	11.13044800	5.78018200	5.35026600
024	K - 403 - F2NB - H1	10.67695100	6.94568100	3.73127000
025	1 - 403 - H1	7.94767100	4.21640100	3.73127000
026	1 - 403 - F2B - H1	9.60058300	5.71640000	3.88418300
027	1 - 403 - F4 - H1	8.62307400	4.89180400	3.73127000
028	C - 404 - H2	8.05071900	5.90066200	2.15005700
029	R - 404 - H2	7.35881700	5.20876000	2.15005700
030	S - 404 - H2	7.96550000	5.81544300	2.15005700
031	1 - 404 - H2	6.78492000	4.63486300	2.15005700
032	1 - 404 - H1	6.36645800	4.21640100	2.15005700
033	1 - 404 - H1 - C1	6.43024000	4.28018300	2.15005700
034	1 - 404 - F1 - H1	7.49650800	5.34645100	2.15005700
035	1 - 404 - F7 - H2 - W5	7.54725800	5.39720100	2.15005700
036	1 - 404 - F2B - H1	8.01937000	5.71640000	2.30297000
037	1 - 28 - F51B - F8NB - H2	7.34690000	5.50368800	1.84321200
038	1 - 404 - F1 - H1 - C1	7.56029000	5.41023300	2.15005700
039	1 - 3J	8.17051500	4.21426200	3.95625300
040	1 - 404 - F6 - H2	7.48214000	5.33208300	2.15005700
041	1 - 28 - F7 - H2	7.04663100	5.39720100	1.64943000
042	1 - 400 - F7 - H1 - C1	7.49225400	5.04252100	2.44973300
043	1 - 404 - F7 - H2	7.54725800	5.39720100	2.15005700
044	1 - 404 - F7 - H1	7.12879600	4.97873900	2.15005700
047	1 - 28 - F51 - F8B - H2	7.50387700	5.50368800	2.00018900
048	R - 28 - H2	6.85819000	5.20876000	1.64943000
049	1 - 28 - H2 - S1	6.28429300	4.63486300	1.64943000
051	1 - 400 - F1 - H1 - C1 - W7	7.85996600	5.41023300	2.44973300
052	1 - 119 - H1	8.88989900	4.21640100	4.67349800
053	1 - 28 - H2 - W3	6.28429300	4.63486300	1.64943000
054	R - 28 - H2 - W3	6.85819000	5.20876000	1.64943000
055	1 - 400 - F7 - H1	7.42847200	4.97873900	2.44973300
056	1 - 404 - F7 - H1 - C1	7.19257800	5.04252100	2.15005700
AVERAGE RATES		7.88392032	5.16847023	2.71545009

KITTITAS COUNTY 2018 RATES FOR 2019 TAX COLLECTION

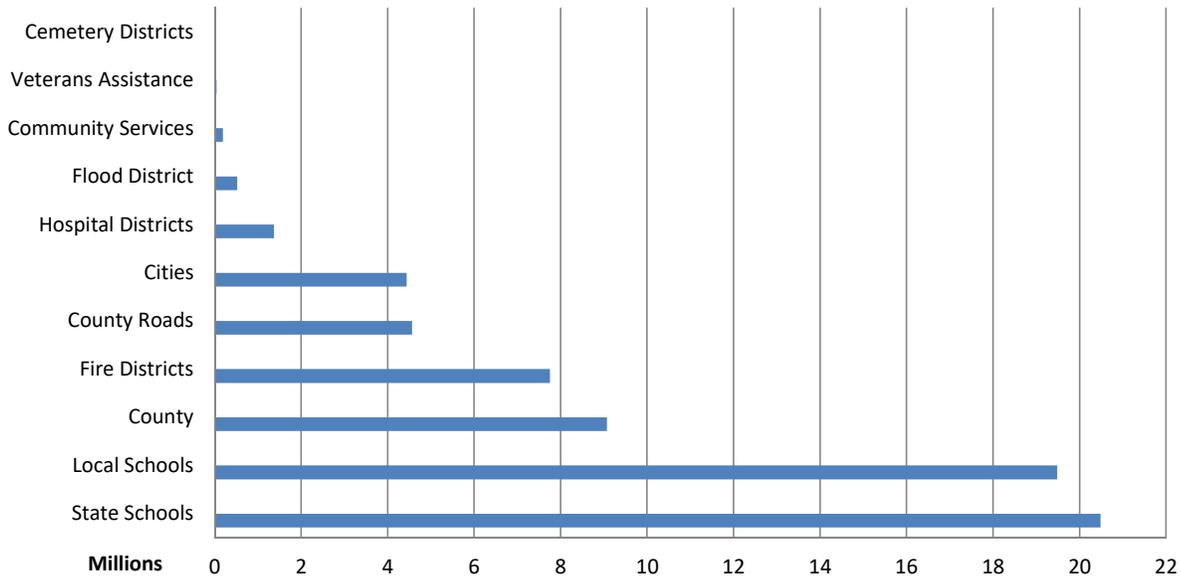
CODE	TAXING DISTRICTS	TOTAL	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
		LEVIES		
		*See Notes Below		
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	3.23187200		102
103	1 - 7 - F2B - H1	4.88478400		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	5.08440500		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	3.95435500		110
111	1 - 400 - F1 - H1 - C1	5.08440500		111
112	1 - 400 - F1 - H1	5.02062300		112
113	1 - 404 - F6 - H2 - W2			113
114	1 - 28 - F51 - H2 - S1			114
115	1 - 400 - H2 - C1			115
116	1 - 400 - F2B - H1	5.54348500		116
117	1 - 400 - F2B - H1 - C1	5.60726700		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	6.63819300		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	7.83202500		121
122	1 - 401 - F2B - H1	8.29110500		122
123	1 - 401 - F2B - H1 - C1	8.35488700		123
124	K - 403 - F2NB - H1	7.90139000		124
125	1 - 403 - H1	5.17211000		125
126	1 - 403 - H1	6.82502200		126
127	1 - 403 - F4 - H1	5.84751300		127
128	C - 404 - H2	5.27515800		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	3.59089700		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	4.70657900		140
141	1 - 28 - F7 - H2	4.27107000		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	4.77169700		143
144	1 - 404 - F7 - H1	4.35323500		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	6.11433800		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.

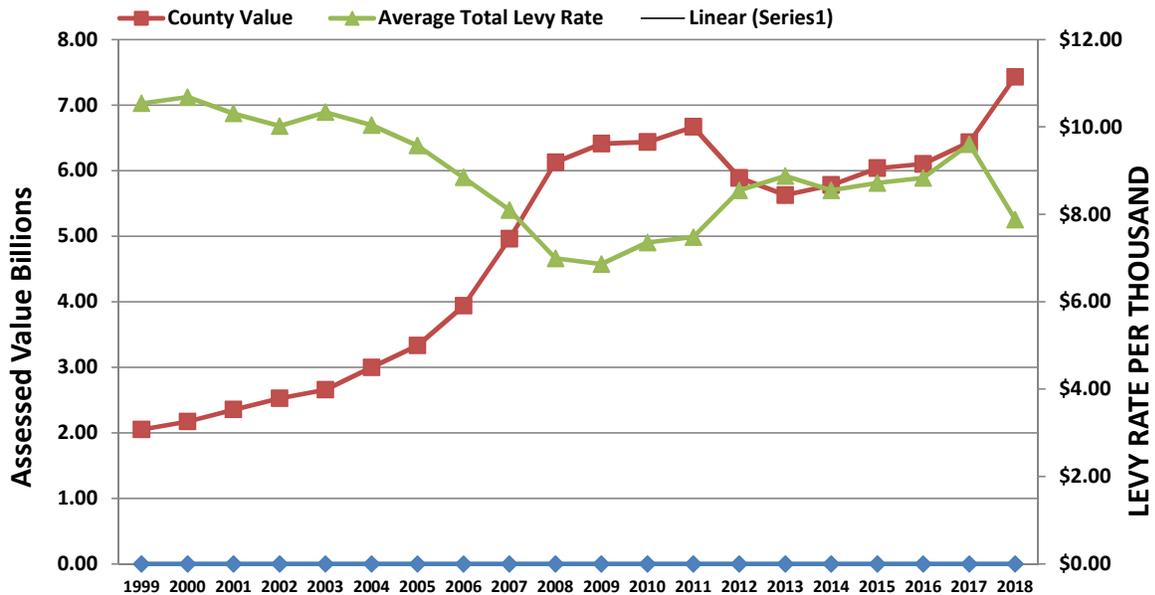
The 5.90 Aggregate Limit is the limit authorized by RCW 84.52.043. This limit applies to regular levies and excludes State Schools, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice and County Transit.

How Your 2019 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	30.16%	28.68%	13.35%	11.42%	6.72%	6.53%	2.02%	0.77%	0.27%	0.07%	0.02%
Series1	20,481,977	19,478,688	9,067,438	7,752,380	4,562,016	4,436,054	1,368,734	520,325	185,993	44,997	14,715

ASSESSED VALUE/LEVY RATE TRENDS



Senior Citizen Relief for Kittitas County, Washington

Note: Please combine real property and mobile home value where applicable.
 January 1, 2018 assessment rolls for taxes due in 2019.

Income Level	\$30,000 or less	\$30,001 - \$35,000	\$35,001 - \$40,000	Total
Number of Participants	493	97	67	657

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

1. <u>Value Prior</u> to the Value Freeze	87,524,850	19,828,880	12,680,250	120,033,980
2. <u>Frozen Value</u>	66,867,538	15,517,905	10,451,300	92,836,743
3. <u>Difference in Value:</u> #1 minus #2	21,799,210	4,402,170	2,303,090	28,504,470
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	207,215.01	42,209.01	22,269.97	271,693.99

Part II. Value of Exempt Property

5. <u>Exempt from Regular</u> value exempted from regular levies	41,495,560	5,495,630		46,991,190
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	246,375.99	33,170.69		279,546.68
7. <u>Exempt from Special</u> #2 from Part I	65,725,640	15,426,710	10,377,160	91,529,510
8. <u>Special Levy Relief</u> #7 times the special levy rate	256,674.56	62,332.55	42,157.03	361,164.14
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	710,265.56	137,712.25	64,427.00	912,404.81

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

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

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
	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
	2018-19	7,432,581,926.	67,987,740.98	9,298,427.56	4,562,015.94