

KITTITAS COUNTY ASSESSOR'S REPORT

2019 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2020



MIKE HOUGARDY, ASSESSOR

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

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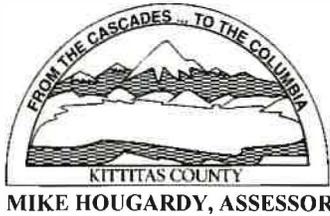
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Kittitas County Assessor

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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 2020. 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 2019 assessed values of our taxing districts, their levy rates, and the amount of taxes our districts are to collect in 2020. 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 47,364 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 1,104,726 acres assessed as forest land. Approximately 75 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 34,476 taxable real property parcels, 1,552 personal property parcels, 3,836 exempt parcels, and 485 Department of Wildlife parcels. There were 1,690 parcels on which \$247,297,329 of new construction value was added in 2020.

Please visit our webpage at <http://www.co.kittitas.wa.us/assessor/default.aspx> where you can perform property searches. Our internet application, called TaxSifter, 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 2019-2020

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE PART 1 (PUBLIC SCHOOLS)	\$ 8,560,619,783	<u>1.987212</u>	\$ 17,011,766.36		
TOTAL		<u>1.987212</u>	\$ 17,011,766.36		\$ 17,011,766.36
STATE PART 2 (PUBLIC SCHOOLS)	\$ 8,515,038,763	<u>1.069901</u>	\$ 9,110,248.49		
TOTAL		<u>1.069901</u>	\$ 9,110,248.49		\$ 9,110,248.49
County General					
Current Expense	\$ 8,605,177,145	0.992632	\$ 8,541,774.20		
Community Services	\$ 8,605,177,145	0.024987	\$ 215,017.56		
Veterans Assistance	\$ 8,605,177,145	0.005229	\$ 44,996.47		
TOTAL		<u>1.022848</u>	\$ 8,801,788.23		\$ 8,801,788.23
County Flood Control Zone District					
Flood Control Regular Levy	\$ 8,605,177,145	<u>0.093316</u>	\$ 803,000.71		
TOTAL		<u>0.093316</u>	\$ 803,000.71		\$ 803,000.71
County Road					
Road District No. 1	\$ 6,132,189,532	0.994732	\$ 6,099,885.16		
Co. Road Diverted (RCW 36.33.220)	\$ 6,132,189,532	0.035876	\$ 219,998.43		
TOTAL		<u>1.030608</u>	\$ 6,319,883.59		\$ 6,319,883.59
Cities and Towns					
Cle Elum Regular Levy	\$ 383,585,735	<u>2.029540</u>	\$ 778,502.59		
TOTAL		<u>2.029540</u>	\$ 778,502.59		\$ 778,502.59
Ellensburg Regular Levy	\$ 1,755,932,713	1.783401	\$ 3,131,532.16		
BOND (2004 - 2023)	\$ 1,742,089,743	0.100454	\$ 174,999.88		
*100% TAV	\$ -	0.100454	\$ -	\$ -	
TOTAL		<u>1.883855</u>	\$ 3,306,532.04	\$ -	\$ 3,306,532.04
Kittitas Regular Levy	\$ 101,911,188	<u>1.759409</u>	\$ 179,303.46		
TOTAL		<u>1.759409</u>	\$ 179,303.46		\$ 179,303.46
Roslyn Regular Levy	\$ 166,824,104	<u>1.361612</u>	\$ 227,149.70		
TOTAL		<u>1.361612</u>	\$ 227,149.70		\$ 227,149.70
South Cle Elum Regular Levy	\$ 64,733,873	<u>1.816190</u>	\$ 117,569.01		
TOTAL		<u>1.816190</u>	\$ 117,569.01		\$ 117,569.01
School Districts					
No. 7 Damman Enrichment Levy (2019 - 2020)	\$ 151,562,823	0.824544	\$ 124,970.22		
**50% TAV	\$ 35,973	0.824544	\$ -	\$ 29.66	
TOTAL		<u>0.824544</u>	\$ 124,970.22	\$ 29.66	\$ 124,999.88
No. 28 Easton Cap Proj Levy (2020 - 2023)	\$ 650,273,125	0.521245	\$ 338,951.62		
*100% TAV	\$ 2,010,570	0.521245	\$ -	\$ 1,048.00	
No. 28 Easton Enrichment Levy (2019 - 2022)	\$ 650,273,125	0.408157	\$ 265,413.53		
**80% TAV of 1983 Timber Roll	\$ 8,249,464	0.408157	\$ -	\$ 3,367.08	
TOTAL		<u>0.929402</u>	\$ 604,365.15	\$ 4,415.08	\$ 608,780.23

KITTITAS COUNTY LEVIES FOR 2019-2020

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp Cap Proj Levy	(2019 - 2022)	\$ 303,896,040	1.564363	\$ 475,403.72		
*100% TAV		\$ 1,520,189	1.564363		\$ 2,378.13	
No. 400 Thorp Enrichment Levy	(2019 - 2022)	\$ 303,896,040	1.523010	\$ 462,836.71		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	1.523010		\$ 4,666.12	
TOTAL			<u>3.087373</u>	<u>\$ 938,240.43</u>	<u>\$ 7,044.25</u>	<u>\$ 945,284.68</u>
2002-2021&2016-						
No. 401 Ellensburg Bond Levy	2035&2019-2039	\$ 3,146,927,068	2.223005	\$ 6,995,634.61		
*100% TAV		\$ 1,962,686	2.223005		\$ 4,363.06	
No. 401 Ellensburg Cap Proj Levy	(2017 - 2022)	\$ 3,146,927,068	0.216266	\$ 680,573.33		
*100% TAV		\$ 1,962,686	0.216266		\$ 424.46	
No. 401 Ellensburg Enrichment Levy	(2019 - 2022)	\$ 3,146,927,068	1.468077	\$ 4,619,931.25		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	1.468077		\$ 5,459.42	
TOTAL			<u>3.907348</u>	<u>\$ 12,296,139.19</u>	<u>\$ 10,246.94</u>	<u>\$ 12,306,386.13</u>
No. 403 Kittitas Bond Levy	(2004 - 2021)	\$ 773,285,971	0.926179	\$ 716,201.23		
*100% TAV		\$ 538,196	0.926179		\$ 498.47	
No. 403 Kittitas Cap Proj Levy	(2019 - 2022)	\$ 773,285,971	0.442599	\$ 342,255.60		
*100% TAV		\$ 538,196	0.442599		\$ 238.21	
No. 403 Kittitas Enrichment Levy	(2019 - 2022)	\$ 773,285,971	2.154474	\$ 1,666,024.52		
**50% TAV		\$ 269,098	2.154474		\$ 579.76	
TOTAL			<u>3.523252</u>	<u>\$ 2,724,481.35</u>	<u>\$ 1,316.44</u>	<u>\$ 2,725,797.79</u>
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2020 - 2022)	\$ 3,517,217,300	0.424993	\$ 1,494,792.73		
*100% TAV		\$ 7,496,023	0.424993		\$ 3,185.76	
No. 404 CE/ROS Enrichment Levy	(2020 - 2022)	\$ 3,517,217,300	0.624124	\$ 2,195,179.73		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.624124		\$ 4,818.84	
TOTAL			<u>1.049117</u>	<u>\$ 3,689,972.46</u>	<u>\$ 8,004.60</u>	<u>\$ 3,697,977.06</u>
No. 3-J Naches Bond Levy		\$ 859,600	1.566362	\$ 1,346.44		
*100% TAV		\$ 157,215	1.566362		\$ 246.26	
No. 3-J Naches Enrichment Levy		\$ 859,600	2.500000	\$ 2,149.00		
**50% TAV		\$ 78,608	2.500000		\$ 196.52	
TOTAL			<u>4.066362</u>	<u>\$ 3,495.44</u>	<u>\$ 442.78</u>	<u>\$ 3,938.22</u>
No. 119 Selah Bond Levy		\$ 15,574,198	2.174192	\$ 33,861.30		
*100% TAV		\$ -	2.174192		\$ -	
No. 119 Selah Enrichment Levy		\$ 15,574,198	1.542666	\$ 24,025.79		
**50% TAV		\$ -	1.542666		\$ -	
TOTAL			<u>3.716858</u>	<u>\$ 57,887.09</u>	<u>\$ -</u>	<u>\$ 57,887.09</u>
Fire Districts						
No. 1 Thorp Regular Levy		\$ 277,645,863	0.980964	\$ 272,360.60		
TOTAL			<u>0.980964</u>	<u>\$ 272,360.60</u>	<u>\$ -</u>	<u>\$ 272,360.60</u>
No. 2 Ellensburg Area Regular Levy		\$ 3,711,825,803	1.345025	\$ 4,992,498.50		
BOND	(2014 - 2033)	\$ 3,583,867,055	0.129746	\$ 464,992.41		
*100% TAV		\$ 48,311	0.129746		\$ 6.27	
TOTAL			<u>1.474771</u>	<u>\$ 5,457,490.92</u>	<u>\$ 6.27</u>	<u>\$ 5,457,497.19</u>
No. 3 Easton Regular Levy		\$ 146,811,900	0.519864	\$ 76,322.22		
TOTAL			<u>0.519864</u>	<u>\$ 76,322.22</u>	<u>\$ -</u>	<u>\$ 76,322.22</u>

KITTITAS COUNTY LEVIES FOR 2019-2020

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 38,683,526	<u>0.692753</u>	\$ 26,798.13		
TOTAL		<u>0.692753</u>	\$ 26,798.13		\$ 26,798.13
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 425,295,088	0.867168	\$ 368,802.29		
BOND (2011 - 2030)	\$ 295,692,878	0.171535	\$ 50,721.68		
*100% TAV	\$ 29,098	0.171535		\$ 4.99	
BOND-FKA FIRE 8 (2008 - 2027)	\$ 129,260,320	0.334255	\$ 43,205.91		
*100% TAV	\$ 169,212	0.334255	\$ -	\$ 56.56	
(These amounts for Kittitas Co Only) TOTAL		<u>1.372958</u>	\$ 462,729.88	\$ 61.55	\$ 462,791.43
No. 6 Ronald Regular Levy	\$ 476,710,131	<u>0.623375</u>	\$ 297,169.18		
TOTAL		<u>0.623375</u>	\$ 297,169.18		\$ 297,169.18
No. 7 Upper County Area Regular Levy	\$ 2,392,322,802	<u>0.694612</u>	\$ 1,661,736.13		
TOTAL		<u>0.694612</u>	\$ 1,661,736.13		\$ 1,661,736.13
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 4,856,304,855	0.001911	\$ 9,280.40		
TOTAL		<u>0.001911</u>	\$ 9,280.40	\$ -	\$ 9,280.40
No. 2 Upper County Area Regular Levy	\$ 3,748,012,690	<u>0.203845</u>	\$ 764,013.65		
EMS Regular Levy	\$ 3,748,012,690	<u>0.190559</u>	\$ 714,217.55		
TOTAL		<u>0.394404</u>	\$ 1,478,231.20		\$ 1,478,231.20
Cemetery District					
No. 1 Thorp Regular Levy	\$ 277,346,004	<u>0.054563</u>	\$ 15,132.83		
TOTAL		<u>0.054563</u>	\$ 15,132.83		\$ 15,132.83
GRAND TOTAL ALL DISTRICTS			\$ 76,852,546.99	\$ 31,567.57	\$ 76,884,114.56
State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					\$ 521,077.05
***Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130					<i>Estimate</i> \$ 294,253.68

* 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

***DNR PILT *estimate* based on 2019 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 2019-2020

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	247,297,329	309,378	(25,656,221)	-
County Flood Control Zone District	247,297,329	17,312	(25,656,221)	-
County Road	185,094,426	161,165	(23,822,719)	-
Cities and Towns				
Cle Elum Regular Levy	11,571,330	24,722	(3,136,425)	-
Ellensburg Regular Levy	45,663,180	88,406	1,429,958	2,768
Kittitas Regular Levy	1,244,783	2,614	(251,490)	-
Roslyn Regular Levy	2,972,060	4,293	361,370	522
South Cle Elum Regular Levy	751,550	1,542	(236,915)	-
Fire Districts				
No. 1 Thorp Regular Levy	3,715,662	4,199	1,767,127	1,997
No. 2 Ellensburg Area Regular Levy	84,950,786	127,426	1,626,873	2,440
No. 3 Easton Regular Levy	493,685	301	(40,275)	-
No. 4 Vantage Regular Levy	50,900	34	161,149	109
No. 51 Snoqualmie Pass Regular Levy (Joint District with King County = Kittitas Amounts Only)	12,206,260	10,605	1,253,820	1,089
No. 6 Ronald Regular Levy	14,276,110	9,954	2,568	2
No. 7 Upper County Area Regular Levy	114,046,646	86,942	(2,084,501)	-
Hospital Districts				
No. 1 Lower County Area Regular Levy	97,815,110	209	(22,335,816)	-
No. 2 Upper County Area Regular Levy	149,482,219	31,607	(3,320,065)	-
No. 2 EMS Regular Levy	149,482,219	31,266	(3,320,065)	-
Cemetery District				
No. 1 Thorp Regular Levy	2,547,150	162	1,704,452	109

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 2019 RATES FOR 2020 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	9.42180100	4.82864800	4.59315300
002	1 - 7 - H1	6.03034000	4.13589500	1.89444500
003	1 - 7 - F2B - H1	7.50511100	5.48092000	2.02419100
004	1 - 28 - H2	6.52769100	4.52838800	1.99930300
005	1 - 28 - F3 - H2	7.04755500	5.04825200	1.99930300
006	1 - 28 - F3 - H2 - W3	7.04755500	5.04825200	1.99930300
007	1 - 400 - F1 - H1 - C1 - W4	9.32869600	5.17142200	4.15727400
008	1 - 400 - H2	8.68566200	4.52838800	4.15727400
009	1 - 400 - H1	8.29316900	4.13589500	4.15727400
010	1 - 400 - H1 - C1	8.34773200	4.19045800	4.15727400
011	1 - 400 - F1 - H1 - C1	9.32869600	5.17142200	4.15727400
012	1 - 400 - F1 - H1	9.27413300	5.11685900	4.15727400
013	1 - 404 - F6 - H2 - W2	7.27078100	5.15176300	2.11901800
014	1 - 28 - F51B - F8NB - H2 - S1	7.56639400	5.39555600	2.17083800
015	1 - 400 - H2 - C1	8.74022500	4.58295100	4.15727400
016	1 - 400 - F2B - H1	9.76794000	5.48092000	4.28702000
017	1 - 400 - F2B - H1 - C1	9.82250300	5.53548300	4.28702000
018	E - 401 - F2B - H1	11.44116200	6.23371300	5.20744900
019	1 - 401 - H1	9.11314400	4.13589500	4.97724900
020	1 - 401 - F1 - H1	10.09410800	5.11685900	4.97724900
021	1 - 401 - F1 - H1 - C1	10.14867100	5.17142200	4.97724900
022	1 - 401 - F2B - H1	10.58791500	5.48092000	5.10699500
023	1 - 401 - F2B - H1 - C1	10.64247800	5.53548300	5.10699500
024	K - 403 - F2NB - H1	10.80287400	6.20972100	4.59315300
025	1 - 403 - H1	8.72904800	4.13589500	4.59315300
026	1 - 403 - F2B - H1	10.20381900	5.48092000	4.72289900
027	1 - 403 - F4 - H1	9.42180100	4.82864800	4.59315300
028	C - 404 - H2	7.64633800	5.52732000	2.11901800
029	R - 404 - H2	6.97841000	4.85939200	2.11901800
030	S - 404 - H2	7.43298800	5.31397000	2.11901800
031	1 - 404 - H2	6.64740600	4.52838800	2.11901800
032	1 - 404 - H1	6.25491300	4.13589500	2.11901800
033	1 - 404 - H1 - C1	6.30947600	4.19045800	2.11901800
034	1 - 404 - F1 - H1	7.23587700	5.11685900	2.11901800
035	1 - 404 - F7 - H2 - W5	7.34201800	5.22300000	2.11901800
036	1 - 404 - F2B - H1	7.72968400	5.48092000	2.24876400
037	1 - 28 - F51B - F8NB - H2	7.56639400	5.39555600	2.17083800
038	1 - 404 - F1 - H1 - C1	7.29044000	5.17142200	2.11901800
039	1 - 3J	9.27024700	4.13398400	5.13626300
040	1 - 404 - F6 - H2	7.27078100	5.15176300	2.11901800
041	1 - 28 - F7 - H2	7.22230300	5.22300000	1.99930300
042	1 - 400 - F7 - H1 - C1	9.04234400	4.88507000	4.15727400
043	1 - 404 - F7 - H2	7.34201800	5.22300000	2.11901800
044	1 - 404 - F7 - H1	6.94952500	4.83050700	2.11901800
047	1 - 28 - F51 - F8B - H2	7.72911400	5.39555600	2.33355800
048	R - 28 - H2	6.85869500	4.85939200	1.99930300
049	1 - 28 - H2 - S1	6.52769100	4.52838800	1.99930300
051	1 - 400 - F1 - H1 - C1 - W7	9.32869600	5.17142200	4.15727400
052	1 - 119 - H1	8.92265400	4.13589500	4.78675900
053	1 - 28 - H2 - W3	6.52769100	4.52838800	1.99930300
054	R - 28 - H2 - W3	6.85869500	4.85939200	1.99930300
055	1 - 400 - F7 - H1	8.98778100	4.83050700	4.15727400
056	1 - 404 - F7 - H1 - C1	7.00408800	4.88507000	2.11901800
AVERAGE RATES		8.21636360	4.97066909	3.24569451

KITTITAS COUNTY 2019 RATES FOR 2020 TAX COLLECTION

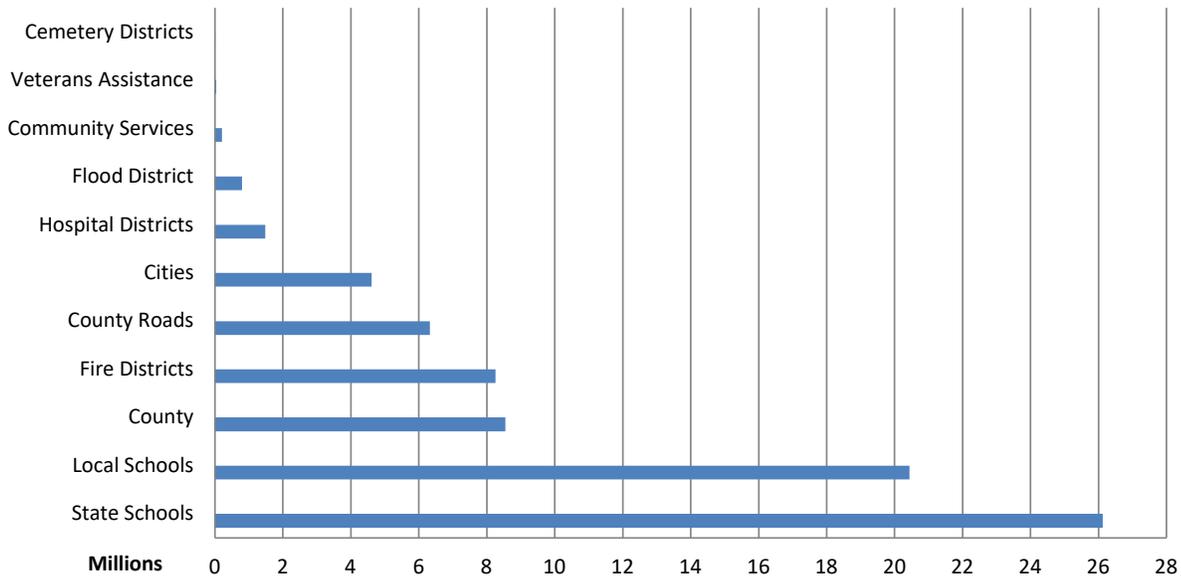
CODE	TAXING DISTRICTS	TOTAL	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE	
		LEVIES			
		*See Notes Below			
101	1 - 403 - F4 - H1 - W6			101	
102	1 - 7 - H1	2.97322700		102	
103	1 - 7 - F2B - H1	4.44799800		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	6.27158300		107	
108	1 - 400 - H2			108	
109	1 - 400 - H1			109	
110	1 - 400 - H1 - C1	5.29061900		110	
111	1 - 400 - F1 - H1 - C1	6.27158300		111	
112	1 - 400 - F1 - H1	6.21702000		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	6.71082700		116	
117	1 - 400 - F2B - H1 - C1	6.76539000		117	
118	E - 401 - F2 - H1			118	
119	1 - 401 - H1	6.05603100		119	
120	1 - 401 - F1 - H1			120	
121	1 - 401 - F1 - H1 - C1	7.09155800		121	
122	1 - 401 - F2B - H1	7.53080200		122	
123	1 - 401 - F2B - H1 - C1	7.58536500		123	
124	K - 403 - F2NB - H1	7.74576100		124	
125	1 - 403 - H1	5.67193500		125	
126	1 - 403 - H1	7.14670600		126	
127	1 - 403 - F4 - H1	6.36468800		127	
128	C - 404 - H2	4.58922500		128	
129	R - 404 - H2			129	
130	S - 404 - H2			130	
131	1 - 404 - H2			131	
132	1 - 404 - H1	3.19780000		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	4.21366800		140	
141	1 - 28 - F7 - H2	4.16519000		141	
142	1 - 400 - F7 - H1 - C1			142	
143	1 - 404 - F7 - H2	4.28490500		143	
144	1 - 404 - F7 - H1	3.89241200		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	5.86554100		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.

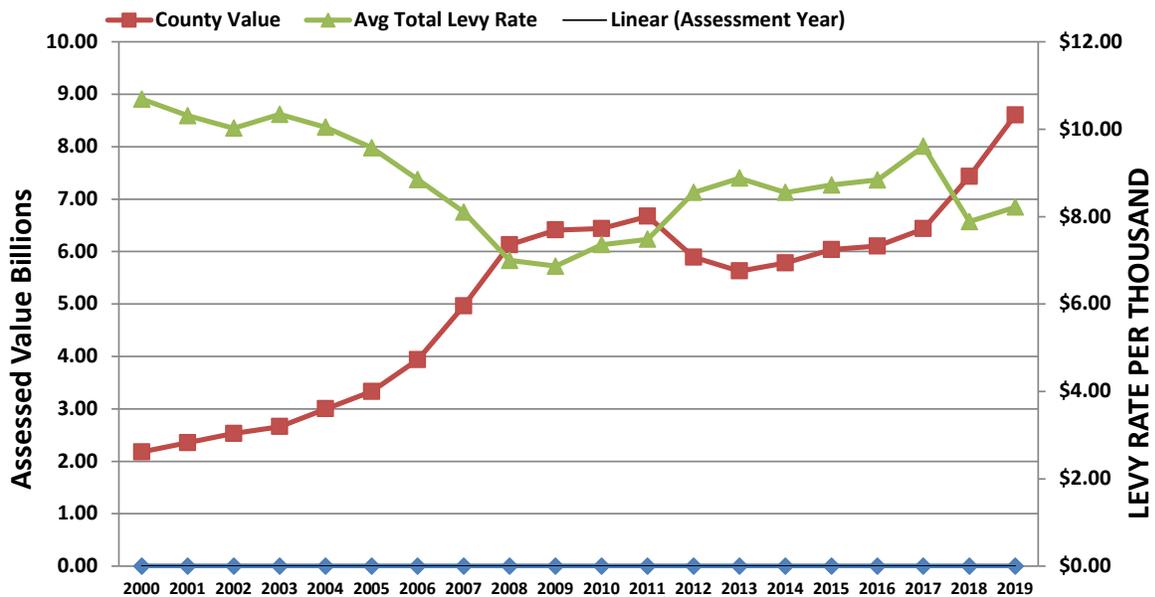
The 5.90 Aggregate Limit is the limit authorized by RCW 84.52.043. This limit applies to regular levies and excludes State Schools, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice and County Transit.

How Your 2020 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	33.99%	26.60%	11.11%	10.74%	8.22%	6.00%	1.94%	1.04%	0.28%	0.06%	0.02%
Series1	26,122,015	20,439,551	8,541,774	8,254,607	6,319,884	4,609,057	1,487,512	803,001	215,018	44,996	15,133

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, 2019 assessment rolls for taxes due in 2020.

Income Level	\$30,000 or less	\$30,001 - \$35,000	\$35,001 - \$40,000	Total
Number of Participants	466	94	66	626

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

1. <u>Value Prior</u> to the Value Freeze	99,270,430	22,459,510	16,322,230	138,052,170
2. <u>Frozen Value</u>	64,409,581	16,034,990	11,168,940	91,613,511
3. <u>Difference in Value:</u> #1 minus #2	35,081,650	6,534,330	5,153,290	46,769,270
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	327,252.91	62,689.99	48,556.00	438,498.90

Part II. Value of Exempt Property

5. <u>Exempt from Regular</u> value exempted from regular levies	40,267,790	5,434,090		45,701,880
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	225,297.30	30,847.43		256,144.73
7. <u>Exempt from Special</u> #2 from Part I	64,188,780	15,925,180	11,168,940	91,282,900
8. <u>Special Levy Relief</u> #7 times the special levy rate	253,416.95	64,511.98	45,908.72	363,837.65
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	805,967.16	158,049.40	94,464.72	1,058,481.28

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.pdf

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.pdf

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

Percentage 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%	YEAR	Total County Valuation	Combined Tax, All Districts	Current Expense Tax	Road District Tax
	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
	2019-20	8,573,352,976.	76,884,114.57	8,801,788.23	6,319,883.59