

KITTITAS COUNTY ASSESSOR'S REPORT

2024 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2025



MIKE HOUGARDY, ASSESSOR

"1924 Roslyn High School football team, Roslyn, Washington"

To see more great photos of Kittitas County visit:
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Cover Photograph courtesy of the Ellensburg Public Library

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

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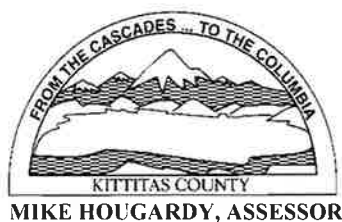
KYLE NORTON
Appraiser III*

EVAN JONES
Appraiser III*

JASON WINER
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Appraiser I

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I.A.A.O. (International Association of Assessing Officers)



Kittitas County Assessor

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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 2025. 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 2024 assessed values of our taxing districts, their levy rates, and the amount of taxes our districts are to collect in 2025. 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 an estimated population of 48,600 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 52,617 acres assessed as forest land. Approximately 77 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 36,207 taxable real property parcels, 1,388 personal property parcels, 4,049 exempt parcels, and 521 Department of Wildlife parcels. There were 1,920 parcels on which \$328,160,949 of new construction value was added in 2024.

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. You can also find an application called COMPAS on our website. COMPAS is an internet web mapping application that can be 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,

A handwritten signature in blue ink that reads "M Hougardy".

MIKE HOUGARDY
Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 2024-2025

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE PART 1 (PUBLIC SCHOOLS)		\$ 15,751,549,929	<u>1.634708</u>	\$ 25,749,184.68		
TOTAL			<u>1.634708</u>	\$ 25,749,184.68		\$ 25,749,184.68
STATE PART 2 (PUBLIC SCHOOLS)		\$ 15,686,238,039	<u>0.879484</u>	\$ 13,795,795.38		
TOTAL			<u>0.879484</u>	\$ 13,795,795.38		\$ 13,795,795.38
County General						
Current Expense		\$ 15,797,244,990	0.657743	\$ 10,390,527.31		
Community Services		\$ 15,797,244,990	0.024371	\$ 384,994.66		
Veterans Assistance		\$ 15,797,244,990	<u>0.010967</u>	\$ 173,248.39		
TOTAL			<u>0.693081</u>	\$ 10,948,770.35		\$ 10,948,770.35
County Flood Control Zone District						
Flood Control Regular Levy		\$ 15,797,244,990	<u>0.063230</u>	\$ 998,859.80		
TOTAL			<u>0.063230</u>	\$ 998,859.80		\$ 998,859.80
County Road						
Road District No. 1		\$ 11,582,101,458	0.792824	\$ 9,182,568.01		
TOTAL			<u>0.792824</u>	\$ 9,182,568.01		\$ 9,182,568.01
Cities and Towns						
Cle Elum Regular Levy		\$ 656,397,624	<u>1.417046</u>	\$ 930,145.63		
TOTAL			<u>1.417046</u>	\$ 930,145.63		\$ 930,145.63
Ellensburg Regular Levy		\$ 2,933,248,676	1.269859	\$ 3,724,812.23		
TOTAL			<u>1.269859</u>	\$ 3,724,812.23		\$ 3,724,812.23
Kittitas Regular Levy		\$ 166,499,778	<u>1.170136</u>	\$ 194,827.38		
TOTAL			<u>1.170136</u>	\$ 194,827.38		\$ 194,827.38
Roslyn Regular Levy		\$ 347,900,599	1.259999	\$ 438,354.41		
Roslyn Sr Ex Levy		\$ 1,330,630	0.722089	\$ 960.83		
BOND (2021-2040)		\$ 347,900,599	0.091153	\$ 31,712.18		
*100% TAV		\$ 41,515	<u>0.091153</u>		\$ 3.78	
TOTAL			<u>2.073241</u>	\$ 471,027.42	\$ 3.78	\$ 471,031.20
South Cle Elum Regular Levy		\$ 109,766,225	<u>1.184448</u>	\$ 130,012.39		
TOTAL			<u>1.184448</u>	\$ 130,012.39		\$ 130,012.39
School Districts						
No. 7 Damman Enrichment Levy (2023 - 2025)		\$ 233,416,397	<u>0.642568</u>	\$ 149,985.91		
**50% TAV		\$ 21,738	<u>0.642568</u>		\$ 13.97	
TOTAL			<u>0.642568</u>	\$ 149,985.91	\$ 13.97	\$ 149,999.88
No. 28 Easton Enrichment Levy (2023 -2026)		\$ 1,359,565,553	0.203958	\$ 277,294.27		
**80% TAV of 1983 Timber Roll		\$ 8,249,464	<u>0.203958</u>		\$ 1,682.54	
TOTAL			<u>0.203958</u>	\$ 277,294.27	\$ 1,682.54	\$ 278,976.82

KITTITAS COUNTY LEVIES FOR 2024-2025

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp Cap Proj Levy	2023-2026&2024-2027	\$ 530,488,952	0.803214	\$ 426,096.15		
*100% TAV		\$ 1,124,959	0.803214		\$ 903.58	
No. 400 Thorp Transportation	(2024-2025)	\$ 530,488,952	0.141079	\$ 74,840.85		
**80% TAV of 1983 Timber Roll		\$ 1,124,959	0.141079		\$ 158.71	
No. 400 Thorp Enrichment Levy	(2023 -2026)	\$ 530,488,952	1.196627	\$ 634,797.40		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	1.196627		\$ 3,666.16	
TOTAL			<u>2.140920</u>	<u>\$ 1,135,734.41</u>	<u>\$ 4,728.45</u>	<u>\$ 1,140,462.86</u>
No. 401 Ellensburg Bond Levy	2016-2035&2019-2039	\$ 5,128,492,381	1.189093	\$ 6,098,254.39		
*100% TAV		\$ 1,464,019	1.189093		\$ 1,740.85	
No. 401 Ellensburg Cap Proj Levy	(2023 -2028)	\$ 5,128,492,381	0.243666	\$ 1,249,639.22		
*100% TAV		\$ 1,464,019	0.243666		\$ 356.73	
No. 401 Ellensburg Enrichment Levy	(2023 -2026)	\$ 5,128,492,381	2.040241	\$ 10,463,360.42		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	2.040241		\$ 7,587.15	
TOTAL			<u>3.473000</u>	<u>\$ 17,811,254.04</u>	<u>\$ 9,684.74</u>	<u>\$ 17,820,938.78</u>
No. 403 Kittitas Bond Levy	(2021-2041)	\$ 1,059,456,611	0.817153	\$ 865,738.15		
*100% TAV		\$ 333,045	0.817153		\$ 272.15	
No. 403 Kittitas Cap Proj Levy	(2023 - 2026)	\$ 1,059,456,611	0.390557	\$ 413,778.20		
*100% TAV		\$ 333,045	0.390557		\$ 130.07	
No. 403 Kittitas Enrichment Levy	(2023 -2026)	\$ 1,059,456,611	1.766264	\$ 1,871,280.07		
**50% TAV		\$ 166,523	1.766264		\$ 294.12	
TOTAL			<u>2.973974</u>	<u>\$ 3,150,796.42</u>	<u>\$ 696.34</u>	<u>\$ 3,151,492.76</u>
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2023 - 2025)	\$ 7,395,921,426	0.202659	\$ 1,498,850.04		
*100% TAV		\$ 5,666,869	0.202659		\$ 1,148.44	
No. 404 CE/ROS Enrichment Levy	(2025 - 2028)	\$ 7,395,921,426	0.412611	\$ 3,051,638.54		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.412611		\$ 3,185.76	
TOTAL			<u>0.615270</u>	<u>\$ 4,550,488.58</u>	<u>\$ 4,334.20</u>	<u>\$ 4,554,822.77</u>
No. 3-J Naches Bond Levy		\$ 860,561	0.845757	\$ 727.83		
*100% TAV		\$ 120,367	0.845757		\$ 101.80	
No. 3-J Naches Cap Proj Levy		\$ 860,561	0.580478	\$ 499.54		
*100% TAV		\$ 120,367	0.580478		\$ 69.87	
No. 3-J Naches Enrichment Levy		\$ 860,561	2.394885	\$ 2,060.94		
**50% TAV		\$ 60,184	2.394885		\$ 144.13	
(These amounts for Kittitas Co Only)	TOTAL		<u>3.821120</u>	<u>\$ 3,288.31</u>	<u>\$ 315.80</u>	<u>\$ 3,604.11</u>
No. 119 Selah Bond Levy		\$ 23,731,219	1.230632	\$ 29,204.40		
*100% TAV		\$ -	1.230632		\$ -	
No. 119 Selah Enrichment Levy		\$ 23,731,219	1.641069	\$ 38,944.57		
**50% TAV		\$ -	1.641069		\$ -	
(These amounts for Kittitas Co Only)	TOTAL		<u>2.871701</u>	<u>\$ 68,148.97</u>	<u>\$ -</u>	<u>\$ 68,148.97</u>
Fire Districts						
No. 1 Thorp Regular Levy		\$ 447,693,634	1.107189	\$ 495,681.47		
TOTAL			<u>1.107189</u>	<u>\$ 495,681.47</u>		<u>\$ 495,681.47</u>
No. 2 Ellensburg Area Regular Levy		\$ 6,062,388,276	1.362916	\$ 8,262,525.98		
BOND	(2014 - 2033)	\$ 6,020,439,866	0.081389	\$ 489,997.58		
*100% TAV		\$ 24,038	0.081389		\$ 1.96	
TOTAL			<u>1.444305</u>	<u>\$ 8,752,523.56</u>	<u>\$ 1.96</u>	<u>\$ 8,752,525.52</u>
No. 3 Easton Regular Levy		\$ 270,742,944	0.689771	\$ 186,750.63		
TOTAL			<u>0.689771</u>	<u>\$ 186,750.63</u>		<u>\$ 186,750.63</u>

KITTITAS COUNTY LEVIES FOR 2024-2025

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 71,924,177	<u>0.575392</u>	<u>\$ 41,384.60</u>		
TOTAL		<u>0.575392</u>	<u>\$ 41,384.60</u>		<u>\$ 41,384.60</u>
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 965,294,976	1.000000	\$ 965,294.98		
BOND (2011 - 2030)	\$ 722,751,723	0.071727	\$ 51,840.81		
*100% TAV	\$ 21,880	0.071727		\$ 1.57	
BOND-FKA FIRE 8 (2008 - 2027)	\$ 242,118,503	0.169696	\$ 41,086.54		
*100% TAV	\$ 129,153	<u>0.169696</u>		<u>\$ 21.92</u>	
(These amounts for Kittitas Co Only) TOTAL		<u>1.241423</u>	<u>\$ 1,058,222.33</u>	<u>\$ 23.49</u>	<u>\$ 1,058,245.82</u>
No. 6 Ronald Regular Levy	\$ 1,043,473,958	<u>0.949236</u>	<u>\$ 990,503.05</u>		
TOTAL		<u>0.949236</u>	<u>\$ 990,503.05</u>		<u>\$ 990,503.05</u>
No. 7 Upper County Area Regular Levy	\$ 5,251,637,019	<u>1.122818</u>	<u>\$ 5,896,632.57</u>		
TOTAL		<u>1.122818</u>	<u>\$ 5,896,632.57</u>		<u>\$ 5,896,632.57</u>
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 7,805,852,369	<u>0.001396</u>	<u>\$ 10,896.97</u>		
TOTAL		<u>0.001396</u>	<u>\$ 10,896.97</u>	<u>\$ -</u>	<u>\$ 10,896.97</u>
No. 2 Upper County Area Regular Levy	\$ 7,990,532,060	<u>0.127826</u>	<u>\$ 1,021,397.75</u>		
EMS Regular Levy	\$ 7,990,532,060	<u>0.250000</u>	<u>\$ 1,997,633.02</u>		
TOTAL		<u>0.377826</u>	<u>\$ 3,019,030.77</u>		<u>\$ 3,019,030.77</u>
Cemetery District					
No. 1 Thorp Regular Levy	\$ 480,713,926	<u>0.036504</u>	<u>\$ 17,547.98</u>		
TOTAL		<u>0.036504</u>	<u>\$ 17,547.98</u>		<u>\$ 17,547.98</u>
GRAND TOTAL ALL DISTRICTS			<u>\$ 113,742,168.08</u>	<u>\$ 21,485.28</u>	<u>\$ 113,763,653.36</u>
State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					<u>\$ 423,803.49</u>
***Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130				<i>Estimate</i>	<u>\$ 171,071.32</u>

* 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 2024 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 2024 RATES FOR 2025 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL LEVIES	REGULAR LEVIES (NON-VOTED) APPLIED TO SENIOR CITIZEN EXEMPT	SPECIAL LEVIES (VOTED)
		See Notes on Page 8	PROPERTY	
001	1 - 403 - F4 - H1 - W6	7.61408900	3.76063100	3.85345800
002	1 - 7 - H1	4.70729100	3.18523900	1.52205200
003	1 - 7 - F2 - H1	6.15159600	4.54815500	1.60344100
004	1 - 28 - H2	4.64511100	3.56166900	1.08344200
005	1 - 28 - F3 - H2	5.33488200	4.25144000	1.08344200
006	1 - 28 - F3 - H2 - W3	5.33488200	4.25144000	1.08344200
007	1 - 400 - F1 - H1 - C1 - W4	7.34933600	4.32893200	3.02040400
008	1 - 400 - H2	6.58207300	3.56166900	3.02040400
009	1 - 400 - H1	6.20564300	3.18523900	3.02040400
010	1 - 400 - H1 - C1	6.24214700	3.22174300	3.02040400
011	1 - 400 - F1 - H1 - C1	7.34933600	4.32893200	3.02040400
012	1 - 400 - F1 - H1	7.31283200	4.29242800	3.02040400
013	1 - 404 - F6 - H2 - W2	6.00565900	4.51090500	1.49475400
014	1 - 28 - F51B - F8NB - H2 - S1	5.71683800	4.56166900	1.15516900
015	1 - 400 - H2 - C1	6.61857700	3.59817300	3.02040400
016	1 - 400 - F2 - H1	7.64994800	4.54815500	3.10179300
017	1 - 400 - F2 - H1 - C1	7.68645200	4.58465900	3.10179300
018	E - 401 - F2 - H1	9.45906300	5.02519000	4.43387300
019	1 - 401 - H1	7.53772300	3.18523900	4.35248400
020	1 - 401 - F1 - H1	8.64491200	4.29242800	4.35248400
021	1 - 401 - F1 - H1 - C1	8.68141600	4.32893200	4.35248400
022	1 - 401 - F2 - H1	8.98202800	4.54815500	4.43387300
023	1 - 401 - F2 - H1 - C1	9.01853200	4.58465900	4.43387300
024	K - 403 - F2 - H1	8.86031400	4.92546700	3.93484700
025	1 - 403 - H1	7.03869700	3.18523900	3.85345800
026	1 - 403 - F2 - H1	8.48300200	4.54815500	3.93484700
027	1 - 403 - F4 - H1	7.61408900	3.76063100	3.85345800
028	C - 404 - H2	5.68064500	4.18589100	1.49475400
029	R - 404 - H2	5.61475100	4.02884400	1.58590700
030	S - 404 - H2	5.44804700	3.95329300	1.49475400
031	1 - 404 - H2	5.05642300	3.56166900	1.49475400
032	1 - 404 - H1	4.67999300	3.18523900	1.49475400
033	1 - 404 - H1 - C1	4.71649700	3.22174300	1.49475400
034	1 - 404 - F1 - H1	5.78718200	4.29242800	1.49475400
035	1 - 404 - F7 - H2 - W5	6.17924100	4.68448700	1.49475400
036	1 - 404 - F2 - H1	6.12429800	4.54815500	1.57614300
037	1 - 28 - F51B - F8NB - H2	5.71683800	4.56166900	1.15516900
038	1 - 404 - F1 - H1 - C1	5.82368600	4.32893200	1.49475400
039	1 - 3J	7.88444700	3.18384300	4.70060400
040	1 - 404 - F6 - H2	6.00565900	4.51090500	1.49475400
041	1 - 28 - F7 - H2	5.76792900	4.68448700	1.08344200
042	1 - 400 - F7 - H1 - C1	7.36496500	4.34456100	3.02040400
043	1 - 404 - F7 - H2	6.17924100	4.68448700	1.49475400
044	1 - 404 - F7 - H1	5.80281100	4.30805700	1.49475400
047	1 - 28 - F51NB - F8B - H2	5.81480700	4.56166900	1.25313800
048	R - 28 - H2	5.20343900	4.02884400	1.17459500
049	1 - 28 - H2 - S1	4.64511100	3.56166900	1.08344200
051	1 - 400 - F1 - H1 - C1 - W7	7.34933600	4.32893200	3.02040400
052	1 - 119 - H1	6.93642400	3.18523900	3.75118500
053	1 - 28 - H2 - W3	4.64511100	3.56166900	1.08344200
054	R - 28 - H2 - W3	5.20343900	4.02884400	1.17459500
055	1 - 400 - F7 - H1	7.32846100	4.30805700	3.02040400
056	1 - 404 - F7 - H1 - C1	5.83931500	4.34456100	1.49475400
057	1 - 7 - F2 - H1	6.15159600	4.54815500	1.60344100
058	ENB - 401 - F2 - H1	9.45906300	5.02519000	4.43387300
059	R (SR) - 404 - H2	5.07684100	3.49093400	1.58590700
AVERAGE RATES		6.541287	4.105493	2.435794

KITTITAS COUNTY 2024 RATES FOR 2025 TAX COLLECTION

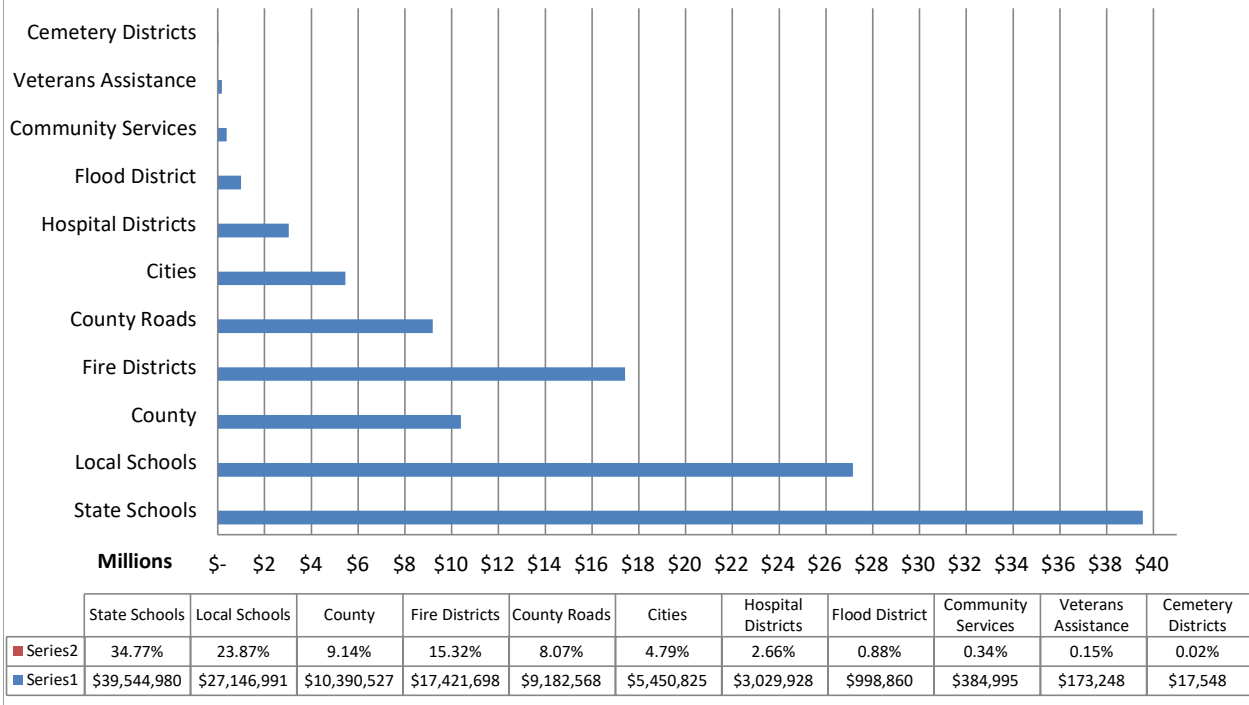
CODE	TAXING DISTRICTS	TOTAL LEVIES	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under RCW 84.36.630	CODE
		*See Notes Below		
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	2.19309900		102
103	1 - 7 - F2 - H1	3.63740400		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	4.83514400		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	3.72795500		110
111	1 - 400 - F1 - H1 - C1	4.83514400		111
112	1 - 400 - F1 - H1	4.79864000		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	5.13575600		116
117	1 - 400 - F2 - H1 - C1	5.17226000		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	5.02353100		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	6.16722400		121
122	1 - 401 - F2 - H1	6.46783600		122
123	1 - 401 - F2 - H1 - C1	6.50434000		123
124	K - 403 - F2 - H1	6.34612200		124
125	1 - 403 - H1	4.52450500		125
126	1 - 403 - F2 - H1	5.96881000		126
127	1 - 403 - F4 - H1	5.09989700		127
128	C - 404 - H2	3.16645300		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	2.16580100		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	3.49146700		140
141	1 - 28 - F7 - H2	3.25373700		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	3.66504900		143
144	1 - 404 - F7 - H1	3.28861900		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	4.42223200		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
157	1 - 7 - F2NB - H1			157
158	ENB - 401 - F2 - H1			158
159	R(SR) - 404 - H2			

*NOTES:

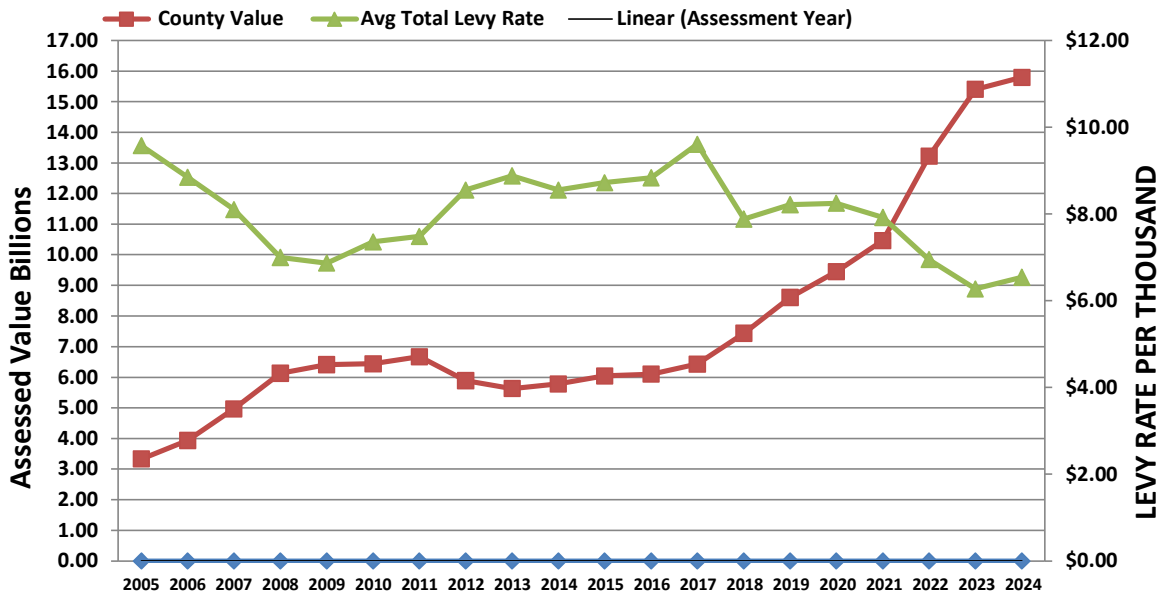
The 1% Limit is a constitutional limit, restated in RCW 84.52.050. This limit equates to a regular levy rate of \$10.00 per thousand dollars of assessed value if county properties are valued at true and fair value. The level of assessment is measured by the real and personal property ratios. Levies not subject to this limit are Ports and Public Utility Districts.

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 2025 Tax Dollar Will Be Spent



ASSESSED VALUE/LEVY RATE TRENDS



Senior Citizen Relief for the County of

Kittitas County, Washington

Income Level	\$30,000 or less	\$30,001 - \$35,000	\$35,001 - \$40,000	Total
Number of Participants	389	93	85	567

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

1. <u>Value Prior</u> to the Value Freeze	137,113,190	34,195,790	35,408,780	206,717,760
2. <u>Frozen Value</u>	72,742,855	19,758,625	23,160,660	115,662,140
3. <u>Difference in Value:</u> #1 minus #2	64,515,230	14,452,850	12,356,120	91,324,200
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	491,792.81	112,480.03	97,451.24	701,724.08

Part II. Value of Exempt Property

5. <u>Exempt from Regular</u> value exempted from regular levies	44,484,070	5,597,600		50,081,670
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	204,596.42	25,892.07		230,488.49
7. <u>Exempt from Special</u> #2 from Part I	72,597,960	19,742,940	23,052,660	115,393,560
8. <u>Special Levy Relief</u> #7 times the special levy rate	238,236.71	67,656.03	78,620.79	384,513.53
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	934,625.94	206,028.13	176,072.03	1,316,726.10

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
	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	68,350,616.21	8,870,249.06	4,378,208.19
	2018-19	7,432,581,926	67,958,563.48	9,298,427.56	4,562,015.94
	2019-20	8,573,352,976	76,852,546.99	8,801,788.23	6,319,883.59
	2020-21	9,454,568,024	85,629,442.81	9,165,239.33	7,450,590.08
	2021-22	10,465,532,927	90,204,091.73	9,278,961.27	7,827,955.16
	2022-23	13,220,441,518	101,189,439.80	9,769,694.75	8,422,838.12
	2023-24	15,403,467,440	106,188,898.48	10,295,477.39	8,869,487.83
	2024-25	15,797,244,990	113,763,653.36	10,390,527.31	9,182,568.01