

KITTITAS COUNTY ASSESSOR'S REPORT

2025 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2026



MIKE HOUGARDY, ASSESSOR

“Untitled Rural Scene”
by local artist and former Kittitas
County Planner, Tom Pickerel 1934 -
2019

Photo of hand drawn pen and ink picture
in Kittitas County Elections room
(Formerly Kittitas County employee break
room)

KITTITAS COUNTY LEVIES FOR 2025-2026

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE PART 1 (PUBLIC SCHOOLS)	\$ 16,403,279,692	<u>1.544439</u>	\$ 25,333,864.88		
TOTAL		<u>1.544439</u>	\$ 25,333,864.88		\$ 25,333,864.88
STATE PART 2 (PUBLIC SCHOOLS)	\$ 16,328,286,262	<u>0.832465</u>	\$ 13,592,726.82		
TOTAL		<u>0.832465</u>	\$ 13,592,726.82		\$ 13,592,726.82
County General					
Current Expense	\$ 16,441,957,513	0.650748	\$ 10,699,570.97		
Community Services	\$ 16,441,957,513	0.024449	\$ 401,989.42		
Veterans Assistance	\$ 16,441,957,513	<u>0.011008</u>	\$ 180,993.07		
TOTAL		<u>0.686205</u>	\$ 11,282,553.46		\$ 11,282,553.46
County Flood Control Zone District					
Flood Control Regular Levy	\$ 16,441,957,513	<u>0.062602</u>	\$ 1,029,299.42		
TOTAL		<u>0.062602</u>	\$ 1,029,299.42		\$ 1,029,299.42
County Road					
Road District No. 1	\$ 12,097,923,565	0.784241	\$ 9,487,687.67		
TOTAL		<u>0.784241</u>	\$ 9,487,687.67		\$ 9,487,687.67
Cities and Towns					
Cle Elum Regular Levy	\$ 687,811,107	<u>1.385286</u>	\$ 952,815.10		
TOTAL		<u>1.385286</u>	\$ 952,815.10		\$ 952,815.10
Ellensburg Regular Levy	\$ 3,014,874,901	1.266313	\$ 3,817,775.28		
TOTAL		<u>1.266313</u>	\$ 3,817,775.28		\$ 3,817,775.28
Kittitas Regular Levy	\$ 168,716,751	<u>1.169445</u>	\$ 197,304.96		
TOTAL		<u>1.169445</u>	\$ 197,304.96		\$ 197,304.96
Roslyn Regular Levy	\$ 359,032,304	1.245026	\$ 447,004.55		
BOND (2021-2040)	\$357,447,024	0.089507	\$ 31,994.01		
*100% TAV	\$66,248	<u>0.089507</u>		\$ 5.93	
TOTAL		<u>1.334533</u>	\$ 478,998.56	\$ 5.93	\$ 479,004.49
South Cle Elum Regular Levy	\$ 113,598,885	<u>1.173325</u>	\$ 133,288.41		
TOTAL		<u>1.173325</u>	\$ 133,288.41		\$ 133,288.41
School Districts					
No. 7 Damman Enrichment Levy (2026 - 2028)	\$ 248,479,646	<u>0.704185</u>	\$ 174,975.64		
**50% TAV	\$ 34,488	<u>0.704185</u>		\$ 24.29	
TOTAL		<u>0.704185</u>	\$ 174,975.64	\$ 24.29	\$ 174,999.93
No. 28 Easton Enrichment Levy (2023 -2026)	\$ 1,377,441,101	0.232659	\$ 320,474.07		
**80% TAV of 1983 Timber Roll	\$ 8,249,464	<u>0.232659</u>		\$ 1,919.31	
TOTAL		<u>0.232659</u>	\$ 320,474.07	\$ 1,919.31	\$ 322,393.38

KITTITAS COUNTY LEVIES FOR 2025-2026

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp Cap Proj Levy	(2023-2026 & 2024-2027)	\$ 539,829,362	0.788776	\$ 425,804.44		
*100% TAV		\$ 1,541,115	0.788776		\$ 1,215.59	
No. 400 Thorp Transportation	(2026-2027)	\$ 539,829,362	0.138543	\$ 74,789.58		
*100% TAV of 1983 Timber Roll		\$ 1,541,115	0.138543		\$ 213.51	
No. 400 Thorp Enrichment Levy	(2023 -2026)	\$ 539,829,362	1.203607	\$ 649,742.40		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	1.203607		\$ 3,687.55	
TOTAL			2.130926	\$ 1,150,336.42	\$ 5,116.65	\$ 1,155,453.08
No. 401 Ellensburg Bond Levy	(2016-2035 & 2019-2039)	\$ 5,336,586,855	1.123820	\$ 5,997,363.04		
*100% TAV		\$ 2,344,408	1.123820		\$ 2,634.69	
No. 401 Ellensburg Cap Proj Levy	(2023 -2028)	\$ 5,336,586,855	0.248177	\$ 1,324,418.12		
*100% TAV		\$ 2,344,408	0.248177		\$ 581.83	
No. 401 Ellensburg Enrichment Levy	(2023 -2026)	\$ 5,336,586,855	2.101939	\$ 11,217,180.04		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	2.101939		\$ 7,816.59	
TOTAL			3.473936	\$ 18,538,961.19	\$ 11,033.11	\$ 18,549,994.30
No. 403 Kittitas Bond Levy	(2021-2041)	\$ 1,089,784,041	0.775799	\$ 845,453.37		
*100% TAV		\$ 529,582	0.775799		\$ 410.85	
No. 403 Kittitas Cap Proj Levy	(2023 - 2026)	\$ 1,089,784,041	0.367069	\$ 400,025.94		
*100% TAV		\$ 529,582	0.367069		\$ 194.39	
No. 403 Kittitas Enrichment Levy	(2023 -2026)	\$ 1,089,784,041	1.656310	\$ 1,805,020.20		
**50% TAV		\$ 264,791	1.656310		\$ 438.58	
TOTAL			2.799178	\$ 3,050,499.51	\$ 1,043.82	\$ 3,051,543.33
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2026 - 2028)	\$ 7,750,323,055	0.258000	\$ 1,999,583.35		
*100% TAV		\$ 9,114,426	0.258000		\$ 2,351.52	
No. 404 CE/ROS Enrichment Levy	(2025 - 2028)	\$ 7,750,323,055	0.477275	\$ 3,699,035.44		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.477275		\$ 3,685.02	
TOTAL			0.735275	\$ 5,698,618.78	\$ 6,036.55	\$ 5,704,655.33
No. 3-J Naches Bond Levy		\$ 843,915	0.773088	\$ 652.42		
*100% TAV		\$ 190,967	0.773088		\$ 147.63	
No. 3-J Naches Cap Proj Levy		\$ 843,915	0.528402	\$ 445.93		
*100% TAV		\$ 190,967	0.528402		\$ 100.91	
No. 3-J Naches Enrichment Levy		\$ 843,915	2.267984	\$ 1,913.99		
**50% TAV		\$ 95,484	2.267984		\$ 216.56	
(These amounts for Kittitas Co Only) TOTAL			3.569474	\$ 3,012.33	\$ 465.10	\$ 3,477.43
No. 119 Selah Bond Levy		\$ 23,676,108	1.168826	\$ 27,673.25		
*100% TAV		\$ -	1.168826		\$ -	
No. 119 Selah Enrichment Levy		\$ 23,676,108	1.643425	\$ 38,909.91		
**50% TAV		\$ -	1.643425		\$ -	
(These amounts for Kittitas Co Only) TOTAL			2.812251	\$ 66,583.16	\$ -	\$ 66,583.16
Fire Districts						
No. 1 Thorp Regular Levy		\$ 455,045,903	1.135425	\$ 516,670.49		
TOTAL			1.135425	\$ 516,670.49		\$ 516,670.49
No. 2 Ellensburg Area Regular Levy		\$ 6,308,899,335	1.345118	\$ 8,486,214.06		
BOND	(2014 - 2033)	\$ 6,263,010,365	0.078236	\$ 489,992.88		
*100% TAV		\$ 40,192	0.078236		\$ 3.14	
TOTAL			1.423354	\$ 8,976,206.93	\$ 3.14	\$ 8,976,210.07
No. 3 Easton Regular Levy		\$ 293,863,282	0.655251	\$ 192,554.21		
TOTAL			0.655251	\$ 192,554.21		\$ 192,554.21

KITTITAS COUNTY LEVIES FOR 2025-2026

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 82,086,109	0.525986	\$ 43,176.14		
TOTAL		0.525986	\$ 43,176.14		\$ 43,176.14
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 954,116,877	1.000000	\$ 954,116.88		
BOND (2011 - 2030)	\$ 706,323,167	0.062651	\$ 44,251.85		
*100% TAV	\$ 41,129	0.062651		\$ 2.58	
BOND-FKA FIRE 8 (2008 - 2027)	\$245,632,190	0.186429	\$ 45,792.96		
*100% TAV	\$211,322	0.186429		\$ 39.40	
(These amounts for Kittitas Co Only) TOTAL		1.249080	\$ 1,044,161.69	\$ 41.97	\$ 1,044,203.67
No. 6 Ronald Regular Levy	\$ 1,100,928,756	0.925182	\$ 1,018,559.47		
TOTAL		0.925182	\$ 1,018,559.47		\$ 1,018,559.47
No. 7 Upper County Area Regular Levy	\$ 5,505,490,962	1.250004	\$ 6,881,885.72		
TOTAL		1.250004	\$ 6,881,885.72		\$ 6,881,885.72
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 8,111,431,064	0.750000	\$ 6,083,573.30		
TOTAL		0.750000	\$ 6,083,573.30	\$ -	\$ 6,083,573.30
No. 2 Upper County Area Regular Levy	\$ 8,329,682,534	0.126880	\$ 1,056,870.12		
EMS Regular Levy	\$ 8,329,682,534	0.248143	\$ 2,066,952.41		
TOTAL		0.375023	\$ 3,123,822.53		\$ 3,123,822.53
Cemetery District					
No. 1 Thorp Regular Levy	\$ 491,562,917	0.036710	\$ 18,045.27		
TOTAL		0.036710	\$ 18,045.27		\$ 18,045.27
GRAND TOTAL ALL DISTRICTS			\$ 123,208,431.46	\$ 25,689.87	\$ 123,234,121.33
State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					\$ 485,271.19
***Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130				<i>Estimate</i>	\$ 178,230.54

* 100% District Timber Assessed Value; Priority #1 - Voted Bonds and Capital Project Levies; Priority #2 - Transportation Levies

** 50% District Timber Assessed Value or 80% of 1983 Timber Roll; Priority #2 - School Maintenance/Operation Levies

***DNR PILT estimate based on 2025 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 2025 RATES FOR 2026 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL	REGULAR LEVIES (NON-VOTED)	SPECIAL LEVIES (VOTED)
		LEVIES See Notes on Page 8	APPLIED TO SENIOR CITIZEN EXEMPT PROPERTY	
001	1 - 403 - F4 - H1 - W6	7.98511600	4.35347300	3.63164300
002	1 - 7 - H1	5.36413700	3.82748700	1.53665000
003	1 - 7 - F2 - H1	6.78749100	5.17260500	1.61488600
004	1 - 28 - H2	4.51763400	3.45251000	1.06512400
005	1 - 28 - F3 - H2	5.17288500	4.10776100	1.06512400
006	1 - 28 - F3 - H2 - W3	5.17288500	4.10776100	1.06512400
007	1 - 400 - F1 - H1 - C1 - W4	7.96301300	4.99962200	2.96339100
008	1 - 400 - H2	6.41590100	3.45251000	2.96339100
009	1 - 400 - H1	6.79087800	3.82748700	2.96339100
010	1 - 400 - H1 - C1	6.82758800	3.86419700	2.96339100
011	1 - 400 - F1 - H1 - C1	7.96301300	4.99962200	2.96339100
012	1 - 400 - F1 - H1	7.92630300	4.96291200	2.96339100
013	1 - 404 - F6 - H2 - W2	5.94543200	4.37769200	1.56774000
014	1 - 28 - F51B - F8NB - H2 - S1	5.58028500	4.45251000	1.12777500
015	1 - 400 - H2 - C1	6.45261100	3.48922000	2.96339100
016	1 - 400 - F2 - H1	8.21423200	5.17260500	3.04162700
017	1 - 400 - F2 - H1 - C1	8.25094200	5.20931500	3.04162700
018	E - 401 - F2 - H1	10.03931400	5.65467700	4.38463700
019	1 - 401 - H1	8.13388800	3.82748700	4.30640100
020	1 - 401 - F1 - H1	9.26931300	4.96291200	4.30640100
021	1 - 401 - F1 - H1 - C1	9.30602300	4.99962200	4.30640100
022	1 - 401 - F2 - H1	9.55724200	5.17260500	4.38463700
023	1 - 401 - F2 - H1 - C1	9.59395200	5.20931500	4.38463700
024	K - 403 - F2 - H1	9.26768800	5.55780900	3.70987900
025	1 - 403 - H1	7.45913000	3.82748700	3.63164300
026	1 - 403 - F2 - H1	8.88248400	5.17260500	3.70987900
027	1 - 403 - F4 - H1	7.98511600	4.35347300	3.63164300
028	C - 404 - H2	5.62129500	4.05355500	1.56774000
029	R - 404 - H2	5.57054200	3.91329500	1.65724700
030	S - 404 - H2	5.40933400	3.84159400	1.56774000
031	1 - 404 - H2	5.02025000	3.45251000	1.56774000
032	1 - 404 - H1	5.39522700	3.82748700	1.56774000
033	1 - 404 - H1 - C1	5.43193700	3.86419700	1.56774000
034	1 - 404 - F1 - H1	6.53065200	4.96291200	1.56774000
035	1 - 404 - F7 - H2 - W5	6.27025400	4.70251400	1.56774000
036	1 - 404 - F2 - H1	6.81858100	5.17260500	1.64597600
037	1 - 28 - F51B - F8NB - H2	5.58028500	4.45251000	1.12777500
038	1 - 404 - F1 - H1 - C1	6.56736200	4.99962200	1.56774000
039	1 - 3J	7.47942600	3.07748700	4.40193900
040	1 - 404 - F6 - H2	5.94543200	4.37769200	1.56774000
041	1 - 28 - F7 - H2	5.76763800	4.70251400	1.06512400
042	1 - 400 - F7 - H1 - C1	8.07759200	5.11420100	2.96339100
043	1 - 404 - F7 - H2	6.27025400	4.70251400	1.56774000
044	1 - 404 - F7 - H1	6.64523100	5.07749100	1.56774000
047	1 - 28 - F51NB - F8B - H2	5.70406300	4.45251000	1.25155300
048	R - 28 - H2	5.06792600	3.91329500	1.15463100
049	1 - 28 - H2 - S1	4.51763400	3.45251000	1.06512400
051	1 - 400 - F1 - H1 - C1 - W7	7.96301300	4.99962200	2.96339100
052	1 - 119 - H1	7.47220300	3.82748700	3.64471600
053	1 - 28 - H2 - W3	4.51763400	3.45251000	1.06512400
054	R - 28 - H2 - W3	5.06792600	3.91329500	1.15463100
055	1 - 400 - F7 - H1	8.04088200	5.07749100	2.96339100
056	1 - 404 - F7 - H1 - C1	6.68194100	5.11420100	1.56774000
AVERAGE RATES		6.835076	4.435187	2.399889

KITTITAS COUNTY 2025 RATES FOR 2026 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL	CODE
		LEVIES	
		*See Notes Below	
101	1 - 403 - F4 - H1 - W6		101
102	1 - 7 - H1	2.98723300	102
103	1 - 7 - F2 - H1	4.41058700	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	5.58610900	107
108	1 - 400 - H2		108
109	1 - 400 - H1		109
110	1 - 400 - H1 - C1	4.45068400	110
111	1 - 400 - F1 - H1 - C1	5.58610900	111
112	1 - 400 - F1 - H1	5.54939900	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	5.83732800	116
117	1 - 400 - F2 - H1 - C1	5.87403800	117
118	E - 401 - F2 - H1		118
119	1 - 401 - H1	5.75698400	119
120	1 - 401 - F1 - H1		120
121	1 - 401 - F1 - H1 - C1	6.92911900	121
122	1 - 401 - F2 - H1	7.18033800	122
123	1 - 401 - F2 - H1 - C1	7.21704800	123
124	K - 403 - F2 - H1	6.89078400	124
125	1 - 403 - H1	5.08222600	125
126	1 - 403 - F2 - H1	6.50558000	126
127	1 - 403 - F4 - H1	5.60821200	127
128	C - 404 - H2	3.24439100	128
129	R - 404 - H2		129
130	S - 404 - H2		130
131	1 - 404 - H2		131
132	1 - 404 - H1	3.01832300	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	3.56852800	140
141	1 - 28 - F7 - H2	3.39073400	141
142	1 - 400 - F7 - H1 - C1		142
143	1 - 404 - F7 - H2	3.89335000	143
144	1 - 404 - F7 - H1	4.26832700	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	5.09529900	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.

Senior Citizen Relief for the County of

KITTITAS Co. Washington

Note: Please combine real property and mobile home value where applicable.
 January 1, 2025 assessment rolls for taxes due in 2026.

Income Level	\$30,000 or less	\$30,001 - \$35,000	\$35,001 - \$40,000	Total
Number of Participants	377	95	92	564

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

1. <u>Value Prior</u> to the Value Freeze	138,562,200	36,859,730	39,178,710	214,600,640
2. <u>Frozen Value</u>	78,247,798	23,350,030	27,665,745	129,263,573
3. <u>Difference in Value:</u> #1 minus #2	61,133,810	13,749,120	11,603,050	86,485,980
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	490,214.29	109,851.91	100,435.37	700,501.57

Part II. Value of Exempt Property

5. <u>Exempt from Regular</u> value exempted from regular levies	47,241,730	5,879,500		53,121,230
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	236,721.54	30,390.57		267,112.11
7. <u>Exempt from Special</u> #2 from Part I	77,428,390	23,110,610	27,575,660	128,114,660
8. <u>Special Levy Relief</u> #7 times the special levy rate	247,701.71	76,829.28	91,057.60	415,588.59
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	974,637.54	217,071.76	191,492.97	1,383,202.27

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 Department of Revenue - Research Division

Preparer's name _____

Phone number _____

e-mail _____

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**