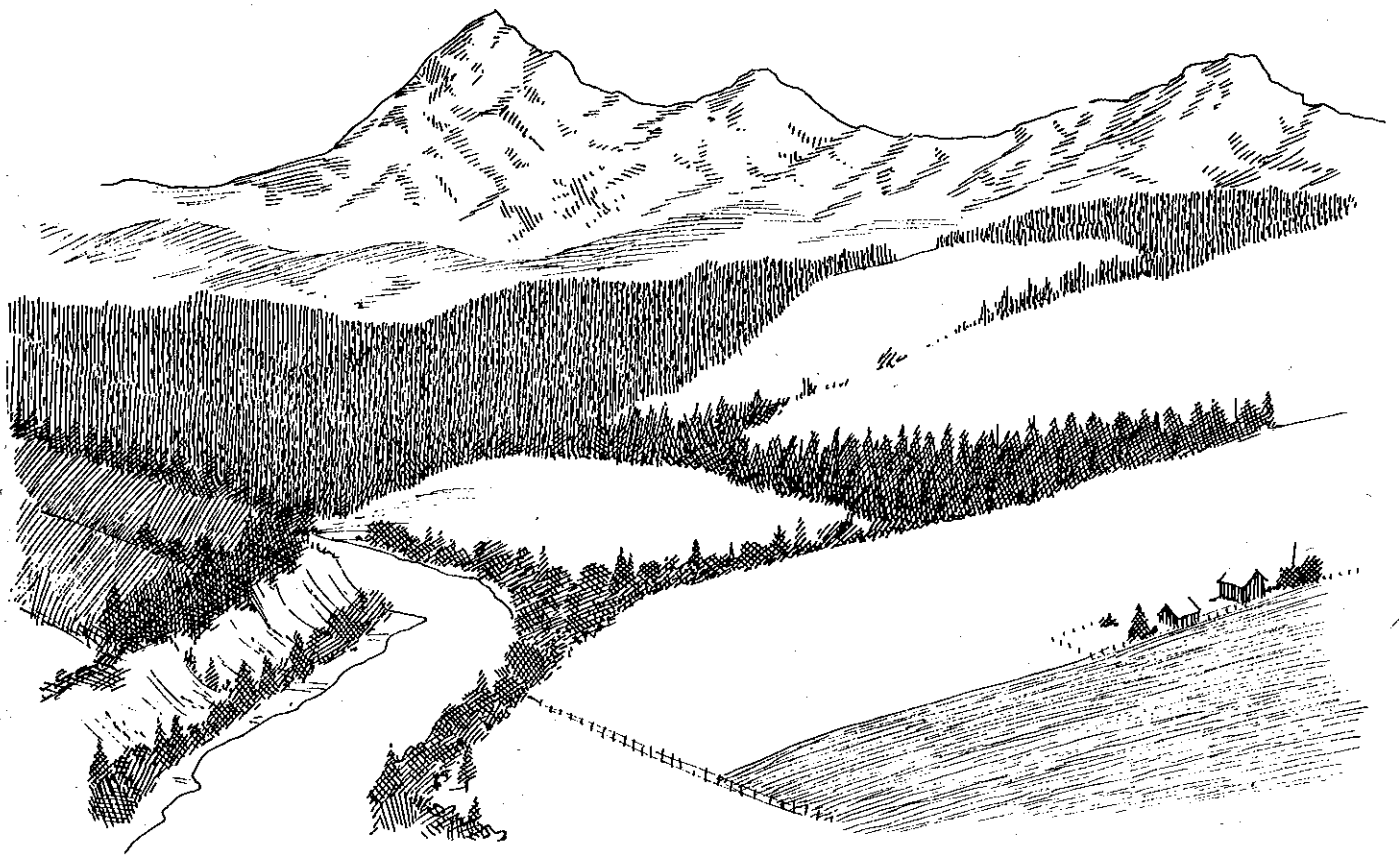


KITTITAS COUNTY ASSESSORS REPORT



1986 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 1987

HUGH M. COLWELL
COUNTY ASSESSOR

HUGH M. COLWELL, Assessor
Appraiser IV* and Member I.A.A.O.

Office Staff

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GORDON GROVEN.....Appraiser IV* and Member I.A.A.O.
GLENN MYERS.....Appraiser V*

*State Certified
I.A.A.O. (International Association of Assessing Officers)

FOREWARD

This booklet contains a breakdown of 1986 assessed values and levies for taxes due in 1987.

The summary contains a complete list of assessed values of all taxing districts together with the amount of taxes raised for each district.

The assessor's role in this is to assess all real and personal property in Kittitas County fairly to establish an equitable basis for the levies imposed by the various taxing districts, plus any special levies which the people have imposed upon themselves voluntarily at the ballot box.

The Kittitas County Assessor's Office welcomes your inquiries and concerns regarding our assessments or other property tax matters. As your Assessor, it is my duty to understand your views and questions about property taxation and to pass this information to our legislators in Olympia.

It is the aim of the Assessor to obtain the utmost in equality of assessments, and to assist you in any way possible in all matters pertaining to this office.

A large share of the credit in accomplishing this task goes to my excellent staff and to the people of Kittitas County who have shown a willingness to cooperate and assist this office in every possible manner.

HUGH M. COLWELL,
Kittitas County Assessor

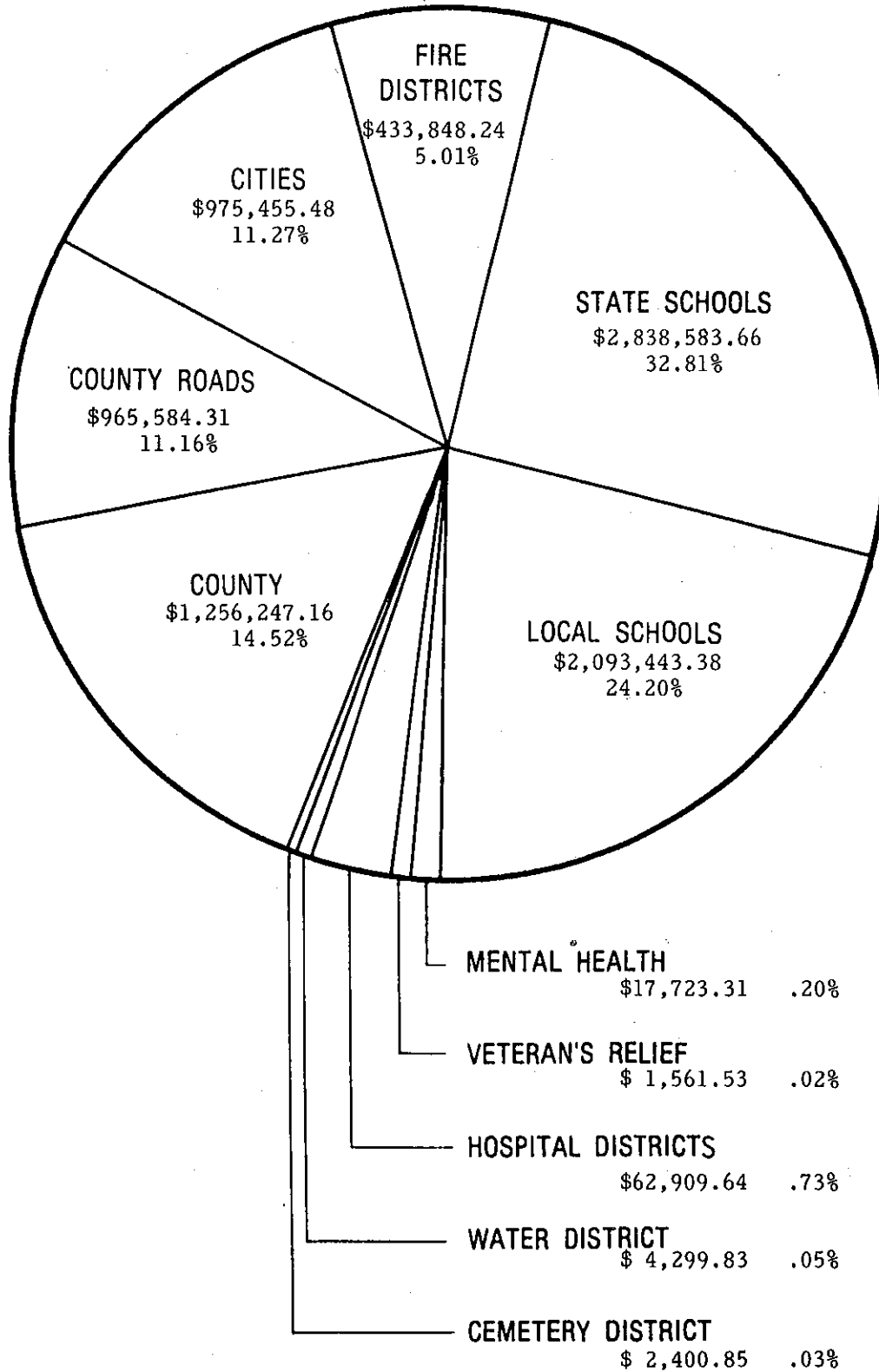
KITITAS COUNTY VALUATIONS

FOR 1986 FOR 1987 TAX COLLECTIONS

	Assessed Valuation
ROAD DISTRICT	
Road District No. 1.....	\$487,114,132.
CITIES AND TOWNS	
Cle Elum.....	41,209,970.
Ellensburg.....	221,944,142.
Kittitas.....	11,149,668.
Roslyn.....	20,110,836.
South Cle Elum.....	9,932,018.
SCHOOL DISTRICTS	
No. 7 Damman.....	18,751,233.
No. 28 Easton.....	60,897,778.
No. 400 Thorp.....	36,525,590.
No. 401 Ellensburg.....	402,284,571.
No. 403 Kittitas.....	75,339,503.
No. 404 Cle Elum-Roslyn.....	197,536,529.
No. 3-J Naches.....	125,562.
FIRE DISTRICTS	
District No. 1 - Thorp.....	33,271,092.
District No. 2 - Ellensburg Area.....	221,678,065.
District No. 3 - Easton.....	13,816,385.
District No. 4 - Vantage.....	5,227,076.
District No. 5 - Snoqualmie Pass.....	21,436,309.
District No. 6 - Ronald Area.....	30,783,734.
District No. 7 - Upper County Area.....	80,296,002.
District No. 8 - Kachess Plats.....	7,209,108.
HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	561,954,418.
District No. 2 - Upper County.....	229,380,786.
CEMETERY DISTRICT	
District No. 1 - Thorp.....	36,973,839.
WATER DISTRICTS	
*District No. 2 - Ronald.....	2,695,042.
*District No. 3 - Easton.....	7,396,114.
*District No. 4 - Thorp.....	3,123,363.
*District No. 5 - Elk Meadows.....	6,411,684.
District No. 6 - Vantage.....	3,875,464.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	20,915,467.
Total Valuation for Kittitas County.....	791,460,766.
Senior Citizen Valuation Cancelled.....	10,698,082.
Kittitas County Valuation for 1987 Tax Collection.....	780,762,684.
Total Kittitas County Timber Assessed Value.....	46,271,695.
*District Valuations but no levy for 1987.	

NOTE: Above district valuations do not include valuations cancelled for Senior Citizen Exemptions.

HOW YOUR 1987 TAX DOLLAR WILL BE SPENT



KITTITAS COUNTY 1986 LEVIES FOR 1987 TAX COLLECTION

CODE	TAXING DISTRICT	REGULAR LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$15,001. Income)	CODE
1	1-403-F4-H1-W6	12.6403	8.1537	1
2	1-7-H1	7.4839	7.2676	2
3	1-7-F2-H1	8.5754	8.3591	3
4	1-28-H2	8.1930	7.5390	4
5	1-28-F3-H2	9.0030	8.3490	5
6	1-28-F3-H2-W3	9.0030	8.3490	6
7	1-400-F1-H1-C1-W4	11.5557	8.3331	7
8	1-400-H2	10.7616	7.5390	8
9	1-400-H1	10.4902	7.2676	9
10	1-400-H1-C1	10.5557	7.3331	10
11	1-400-F1-H1-C1	11.5557	8.3331	11
12	1-400-F1-H1	11.4902	8.2676	12
13	1-404-F6-H2-W2	10.8209	8.3331	13
14	1-28-F5-H2-S1	9.1930	8.5390	14
15	1-400-H2-C1	10.8271	7.6045	15
16	1-400-F2-H1	11.5817	8.3591	16
17	1-400-F2-H1-C1	11.6472	8.4246	17
18	E-401-H1	12.1528	8.6029	18
19	1-401-H1	10.5841	7.2676	19
20	1-401-F1-H1	11.5841	8.2676	20
21	1-401-F1-H1-C1	11.6496	8.3331	21
22	1-401-F2-H1	11.6756	8.3591	22
23	1-401-F2-H1-C1	11.7411	8.4246	23
24	K-403-H1	11.8360	8.4589	24
25	1-403-H1	10.6447	7.2676	25
26	1-403-F2-H1	11.7362	8.3591	26
27	1-403-F4-H1	11.5308	8.1537	27
28	C-404-H2	9.8050	7.7699	28
29	R-404-H2	9.3532	7.3181	29
30	S-404-H2	12.1250	7.9056	30
31	1-404-H2	9.5741	7.5390	31
32	1-404-H1	9.3027	7.2676	32
33	1-404-H1-C1	9.3682	7.3331	33
34	1-404-F1-H1	10.3027	8.2676	34
35	1-404-F7-H2-W5	10.5741	8.5390	35
36	1-404-F2-H1	10.3942	8.3591	36
37	1-28-F5-H2	9.1930	8.5390	37
38	1-404-F1-H1-C1	10.3682	8.3331	38
39	1-3J	9.4803	7.2653	39
40	1-404-F6-H2	10.8209	8.3331	40
41	1-28-F7-H2	9.1930	8.5390	41
42	1-400-F7-H1-C1	11.5557	8.3331	42
43	1-404-F7-H2	10.5741	8.5390	43
44	1-404-F7-H1	10.3027	8.2676	44
47	1-28-F8-H2	9.0536	8.3996	47
48	R-28-H2	7.9721	7.3181	48
49	1-28-H2-S1	8.1930	7.5390	49

KITITAS COUNTY LEVIES FOR 1986-1987

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
STATE (Public Schools)	\$780,774,468.	3.6356	\$2,838,583.66		\$2,838,583.66
COUNTY FUNDS					
Current Expense	780,762,684.	1.6090	1,256,247.16		
Mental Health	780,762,684.	.0227	17,723.31		
Veteran's Relief	780,762,684.	.0020	1,561.53		
TOTAL		1.6337	1,275,532.00		1,275,532.00
ROAD DISTRICT No. 1	483,759,672.	1.9960	965,584.31		965,584.31
CITIES AND TOWNS—					
Cle Elum Regular Levy	39,607,843.	2.2269	88,202.71		88,202.71
Ellensburg Regular Levy	218,279,557.	3.3313	727,154.69		
Pool Bond (1978-1998)	214,349,224.	.2334	50,029.11		
TOTAL		3.5647	777,183.80		777,183.80
Kittitas Regular Levy	10,630,086.	3.1873	33,881.27		33,881.27
Roslyn Regular Levy	18,915,086.	1.7751	33,576.17		33,576.17
South Cle Elum Regular Levy	9,570,440.	2.3626	22,611.12		
Bond (1984-1990)	9,156,440.	2.1843	20,000.41		
TOTAL		4.5469	42,611.53		42,611.53
SCHOOL DISTRICTS —					
No. 7 Damman Bond (1970-1990)	18,501,033.	.2163	4,001.77		4,001.77
No. 28 Easton M. & O. (1987)	60,565,342.	.6540	39,609.73		
80% 1983 Timber Roll	8,249,464.	.6540		5,395.15	45,004.88
TOTAL		.6540	39,609.73	5,395.15	45,004.88
No. 400 Thorp M. & O. (1987-1988)	35,725,390.	3.2226	115,128.64		
80% 1983 Timber Roll	3,063,747.	3.2226		9,873.23	125,001.87
TOTAL		3.2226	115,128.64	9,873.23	125,001.87
No. 401 Ellensburg Bond	391,692,145.	.4777	187,111.34		
*100% T. A. V.	7,815,335.	.4777		3,733.38	190,844.72
M. & O. (1987-1988)	391,692,145.	2.4343	953,496.19		
**50% T. A. V.	3,907,668.	2.4343		9,512.43	963,008.62
Transportation Levy (1987-1988)	391,692,145.	.4045	158,439.47		
**50% T. A. V.	3,907,668.	.4045		1,580.65	160,020.12
TOTAL		3.3165	1,299,047.00	14,826.46	1,313,873.46
No. 403 Kittitas M. & O. (1987)	78,906,483.	3.3771	249,589.58		
**50% T. A. V.	123,199.	3.3771		416.06	250,005.64
TOTAL		3.3771	249,589.58	416.06	250,005.64
No. 404 Cle Elum-Roslyn Bond (1973-1987)	189,567,361.	.2302	43,638.41		
*100% T. A. V.	25,340,324.	.2302		5,833.34	49,471.75
M. & O. (1987-1988)	189,567,361.	1.8049	342,150.13		
**50% T. A. V.	12,670,162.	1.8049		22,868.38	365,018.51
TOTAL		2.0351	385,788.54	28,701.72	414,490.26
No. 3-J Naches Bond (1977-1997)	125,562.	.9127	114.60		
M. & O.	125,562.	1.3023	163.52		
TOTAL		2.2150	278.12		278.12
FIRE DISTRICTS —					
No. 1 Thorp Regular Levy	32,939,792.	1.0000	32,939.79		32,939.79
No. 2 Ellensburg Area Regular Levy	219,921,731.	1.0915	240,044.57		240,044.57
No. 3 Easton Regular Levy	13,710,385.	.8100	11,105.41		11,105.41
No. 4 Vantage Regular Levy	5,227,076.	.8861	4,631.71		4,631.71
No. 5 Snoqualmie Pass Regular Levy	21,436,309.	1.0000	21,436.31		21,436.31
No. 6 Ronald Area Regular Levy	30,446,134.	.7941	24,177.28		24,177.28
Bond (1987-2007)	30,322,734.	.4527	13,727.10		
*100% T. A. V.	54,786.	.4527		24.80	13,751.90
TOTAL		1.2468	37,904.38	24.80	37,929.18
No. 7 Upper County Area Regular Levy	79,581,913.	1.0000	79,581.90		79,581.91
No. 8 Kachess Plats Regular Levy	7,209,108.	.8606	6,204.16		6,204.16
HOSPITAL DISTRICTS —					
No. 1 Lower County Area Regular Levy	555,455,930.	.0023	1,277.55		1,277.55
No. 2 Upper County Area Regular Levy	225,181,192.	.2737	61,632.09		61,632.09
CEMETERY DISTRICT —					
No. 1 Thorp Regular Levy	36,654,139.	.0655	2,400.85		2,400.85
WATER DISTRICT —					
No. 6 Vantage Bond Redemption	3,875,464.	1.1095	4,299.83		4,299.83
GRAND TOTAL ALL DISTRICTS			\$8,652,057.39	\$59,237.42	\$8,711,294.81
***State Game Land	\$23,240,000.				\$109,363.10

* 100% District Timber Assessed Value - For Voted Bonds and Capital Project Levies

** 50% District Timber Assessed Value - For School Maintenance and Operation Levies

*** State Game Land - In Lieu of property tax (See R.C.W. 77.12.203 and 205)

*1986 AND 1987
 KITTITAS COUNTY TAXING DISTRICT
 FOREST EXCISE TAX REVENUE COMPARISON

<u>Taxing District</u>	<u>Estimated 1986 Revenue</u>	<u>Estimated 1987 Revenue</u>
County Funds:		
Current Expense	\$ 82,665.24	\$ 74,451.16
Mental Health	1,165.89	1,050.37
Veteran's Relief	<u>182.67</u>	<u>92.54</u>
Total County Funds	84,013.80	75,594.07
Road District No. 1	102,990.81	91,993.58
Roslyn	360.90	324.36
Fire District No. 1	7.15	6.20
Fire District No. 3	27.60	49.29
Fire District No. 6	110.08	68.31
Fire District No. 7	365.59	318.63
School District No. 28	5,838.14	5,395.15
School District No. 400	7,274.56	9,873.23
School District No. 401	16,164.77	15,918.88
School District No. 403	565.47	416.06
School District No. 404	39,938.07	28,701.72
Hospital District No. 1	55.30	49.85
Hospital District No. 2	7,584.88	6,732.14
Cemetery District No. 1	<u>289.15</u>	<u>244.67</u>
	\$265,586.27	\$235,686.14
**Reserve Account	<u>285.73</u>	<u>39,433.86</u>
Estimated Timber Tax Distribution	<u>\$265,872.00</u>	<u>\$275,120.00</u>

* 1987 Estimate is based on Department of Revenue Forest Tax Division estimated harvest for 1987 and the Kittitas County average harvest percentage of the state total for the years of 1983, 1984 and 1985.

** Amount placed in reserve after first three distributions.

**IMPACT OF 106% LIMITATION ON REGULAR LEVIES
TAXES LEVIED IN KITTITAS COUNTY**

1986 Levies for Collection in 1987

FUND	REGULAR LEVY (1) WITHOUT 106% LAW	REGULAR LEVY (2) UNDER 106% LAW	DIFFERENCE
Cities	\$1,051,498.08	\$ 905,425.96	\$ 146,072.12
County	1,405,372.83	1,275,532.00	129,840.83
Road District	1,088,459.26	965,584.31	122,874.95
Fire Protection	386,475.31	286,163.13	100,312.18
Hospital	585,477.84	62,909.64	522,568.20
TOTAL	\$4,517,283.32	\$3,495,615.04	*\$1,021,668.28

*Reduced taxes to Kittitas County taxpayers resulting from 106% limitation. (R.C.W. 84.55.010)

(1) What the levy would have been without the 106% limitation (at the statutory or maximum allowable levy rate).

(2) Actual levy authorized for collection in 1987.

**1987 TAX YEAR
KITTITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LIMIT LEVEL	NUMBER OF APPLICANTS FOR EXEMPTION	TOTAL ORIGINAL ASSESSED VALUE OF PROPERTY PRIOR TO REDUCTION	TOTAL REDUCTION IN ASSESSED VALUE FOR REGULAR LEVIES	TOTAL LEVY EXEMPTION IN DOLLARS	
				REGULAR LEVIES	SPECIAL LEVIES
Income \$9,000 or less	307	\$ 8,485,088.	\$6,646,538.	\$54,741.16	\$25,014.14
\$9,001 to \$12,000	210	\$ 6,992,465.	\$4,051,544.	\$33,235.96	\$20,039.43
\$12,001 to \$15,000	168	\$ 5,899,897.	 	 	\$17,659.45
TOTAL	685	\$21,377,450.	\$10,698,082.	\$87,977.12	\$62,713.02

**1987 TAX YEAR
KITTITAS COUNTY FARM & AGRICULTURAL
OPEN SPACE EXEMPTIONS**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 725				
TOTAL NUMBER OF LAND PARCELS = 2,078				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True & Fair Value	213,131.71	146,028,830.	44,573,620.	190,602,450.
Open Space Value	213,131.71	41,062,350.	44,573,620.	85,635,970.
Value Reduction	213,131.71	104,966,480.	-0-	104,966,480.

HISTORICAL VALUATION AND TAX COMPARISON
1930 - 1987

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX	CURRENT EXPENSE	ROAD DISTRICT
25%	1929-30	\$ 21,480,309.	\$1,049,009.03	\$165,827.99	\$196,927.99
	1939-40	16,248,014.	489,022.36	101,550.09	36,341.15
	1949-50	21,405,502.	878,639.27	174,668.90	106,404.34
	1959-60	27,189,960.	1,203,725.08	167,218.25	182,065.00
	1969-70	46,241,910.	3,121,776.83	304,502.97	265,005.56
50%	1970-71	96,942,640.	3,369,132.37	296,014.36	274,672.23
	1971-72	101,432,277.	3,528,556.23	308,875.75	275,635.36
	1972-73	129,418,355.	3,904,780.39	393,556.32	385,518.91
	1973-74	134,028,730.	3,940,501.02	426,987.01	401,793.90
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	

From the Office of
KITTITAS COUNTY ASSESSOR
Kittitas County Courthouse
205 West Fifth Avenue
Ellensburg, Washington 98926