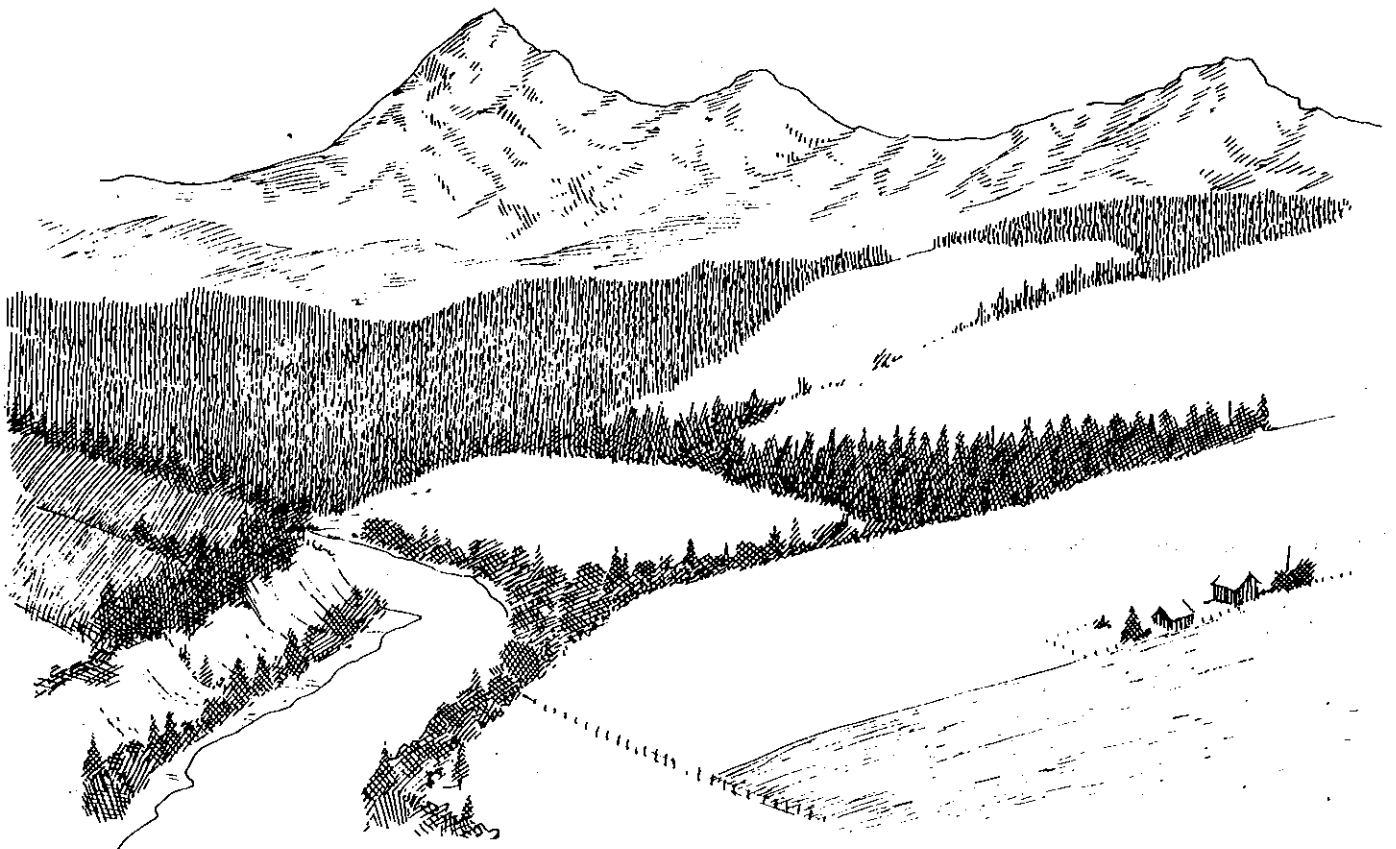


# KITTITAS COUNTY ASSESSORS REPORT

1987 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 1988



UTANA MACKNER, COUNTY ASSESSOR

UTANA MACKNER, Assessor  
Member I.A.A.O.

---

Office Staff

IRIS ROMINGER  
Administrative Assistant

MARSHA WEYAND  
Property Segregation Deputy

HARRIET BLAND  
Personal Property Deputy

SUSAN FITTERER  
Data Processing Deputy

SANDY LENICKA  
Office Deputy

NANCY BOND  
Office Deputy

EDNA ALLPHIN  
Office Deputy

---

Appraisal Staff

JAMES FIELDS  
Chief Appraiser and Appraiser IV\*

RAY WEBBER  
Appraiser III\*

RUTH CARPENTER  
Appraiser III\*

GORDON GROVEN  
Appraiser IV\*

GLENN MYERS  
Appraiser V\*

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



# Kittitas County Assessor

Kittitas County Courthouse, Room 101  
205 West 5th Street  
Ellensburg, WA 98926

UTANA MACKNER  
Assessor

Phone:  
(509) 962-6811  
Ext. 247

## A MESSAGE TO KITITAS COUNTY PROPERTY OWNERS

As your County Assessor, it is my responsibility to determine the value of all real and personal property in Kittitas County and to insure that all property owners are fairly and impartially treated in accordance with our State Laws. I attribute county-wide valuation equality to our efficient and dedicated office staff.

Kittitas County has a population of 25,100 and covers a 2,315 square mile area or approximately 1,481,600 acres. 283,000 of those acres are assessed as forest land. Thirty-six percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 21,600 taxable real property parcels, 1900 personal property parcels, 2200 exempt parcels, 300 Department of Wildlife parcels and more than 800 personal and real property utility parcels.

We are required to keep numerous records in addition to thousands of appraisal reports. A detailed series of maps showing all properties within the county are maintained along with a set of aerial photos. Each time property is sold or divided, or a new plat filed, the transaction is shown in office records. Our assessment roll of the county lists ownership and address, description, parcel number, tax code area, use code, revaluation year and the valuation of land and buildings for all taxable property.

This booklet has been prepared for your information and better understanding of your Kittitas County Assessor's Office. The 1987 assessed values of our taxing districts, their levies and the amount of taxes our districts are to collect in 1988, statistics for land assessed on basis of current use and much other information, including the Senior Citizen Property Tax Exemption, is in the booklet.

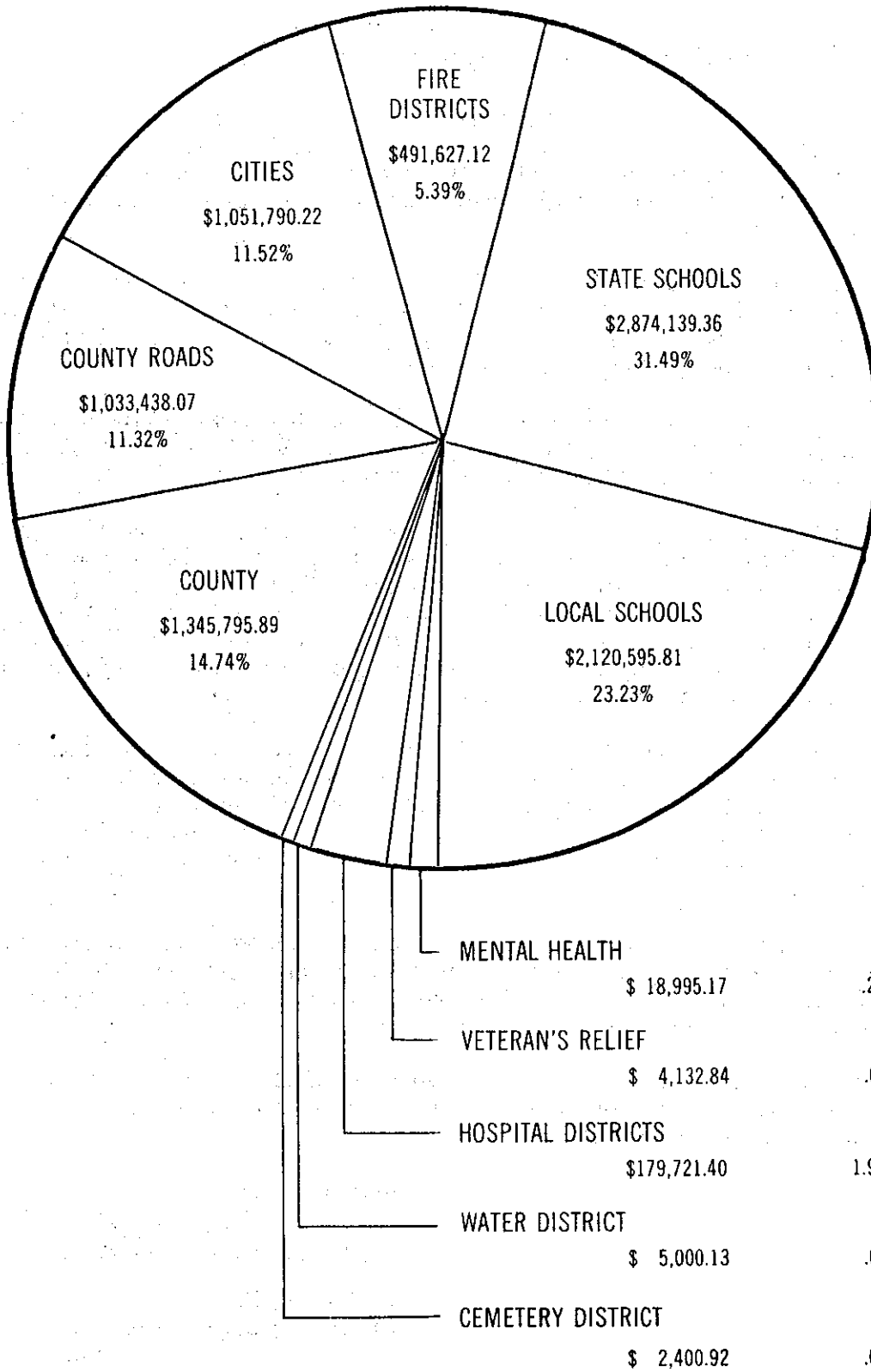
As a public servant, I am accountable to you and represent your interests. It is encouraging to note the increased interest among taxpayers in the functions of all county offices and the cost of government and your concern as to how your hard-earned tax dollars are spent.

It is my sincere desire to serve the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter dealing with this office.

Respectfully,

UTANA MACKNER,  
Kittitas County Assessor

# HOW YOUR 1988 TAX DOLLAR WILL BE SPENT



# KITITAS COUNTY LEVIES FOR 1987-1988

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
<b>STATE (Public Schools)</b>	\$794,795,464.	\$3.6162	\$2,874,139.36		\$2,874,139.36
<b>COUNTY FUNDS</b>					
Current Expense	794,776,996.	1.6933	1,345,795.89		
Mental Health	794,776,996.	.0239	18,995.17		
Veteran's Relief	794,776,996.	.0052	4,132.84		
<b>TOTAL</b>		<b>1.7224</b>	<b>1,368,923.90</b>		<b>1,368,923.90</b>
<b>ROAD DISTRICT No. 1</b>	486,026,464.	2.1263	1,033,438.07		1,033,438.07
<b>CITIES AND TOWNS</b>					
Cle Elum Regular Levy	39,547,466.	2.3802	94,130.88		94,130.88
Ellensburg Regular Levy	229,253,903.	3.4497	790,857.19		
Pool Bond (1978-1998)	225,328,413.	.2214	49,887.71		
<b>TOTAL</b>		<b>3.6711</b>	<b>840,744.90</b>		<b>840,744.90</b>
Kittitas Regular Levy	10,680,419.	3.3750	36,046.41		36,046.41
Roslyn Regular Levy	19,342,998.	1.8664	36,101.77		36,101.77
South Cle Elum Regular Levy Bond (1981-1990)	9,925,746. 9,398,746.	2.4951 2.1280	24,765.73 20,000.53		
<b>TOTAL</b>		<b>4.6231</b>	<b>44,766.26</b>		<b>44,766.26</b>
<b>SCHOOL DISTRICTS</b>					
No. 7 Damman Bond (1970-1990)	18,060,890.	.3323	6,001.63		6,001.63
No. 28 Easton M. & O. (1988)	61,082,997.	.8654	52,861.22		
80% 1983 Timber Roll	8,249,464.	.8654		7,139.09	60,000.31
<b>TOTAL</b>		<b>.8654</b>	<b>52,861.22</b>	<b>7,139.09</b>	<b>60,000.31</b>
No. 400 Thorp M. & O. (1987-1988)	36,706,450.	3.3946	124,603.71		
80% 1983 Timber Roll	3,063,747.	3.3946		10,400.20	135,003.91
<b>TOTAL</b>		<b>3.3946</b>	<b>124,603.71</b>	<b>10,400.20</b>	<b>135,003.91</b>
No. 401 Ellensburg Bond	401,938,375.	.4630	186,097.47		
*100% T.A.V.	8,445,694.	.4630		3,910.35	190,007.82
Capital Projects Levy (1988-1993)	401,938,375.	.0975	39,188.99		
*100% T.A.V.	8,445,694.	.0975		823.46	40,012.45
M. & O. (1987-1988)	401,938,375.	2.3710	952,995.89		
**50% T.A.V.	4,222,847.	2.3710		10,012.37	963,008.26
Transportation Levy (1987-1988)	401,938,375.	.3940	158,363.72		
**50% T.A.V.	4,222,847.	.3940		1,663.80	160,027.52
<b>TOTAL</b>		<b>3.3255</b>	<b>1,336,646.07</b>	<b>16,409.98</b>	<b>1,353,056.05</b>
No. 403 Kittitas M. & O. (1988)	74,655,615.	3.5028	261,503.69		
**50% T.A.V.	143,094.	3.5028		501.23	262,004.92
<b>TOTAL</b>		<b>3.5028</b>	<b>261,503.69</b>	<b>501.23</b>	<b>262,004.92</b>
No. 404 Cle Elum-Roslyn M. & O. (1987-1988)	191,595,586.	1.7677	338,683.52		
**50% T.A.V.	14,891,115.	1.7677		26,323.02	365,006.54
<b>TOTAL</b>		<b>1.7677</b>	<b>338,683.52</b>	<b>26,323.02</b>	<b>365,006.54</b>
No. 3-J Naches Bond (1977-1997)	128,767.	.9082	116.95		
M. & O.	128,767.	1.3903	179.02		
<b>TOTAL</b>		<b>2.2985</b>	<b>295.97</b>		<b>295.97</b>
<b>FIRE DISTRICTS</b>					
No. 1 Thorp Regular Levy	33,633,199.	1.0000	33,633.20		33,633.20
No. 2 Ellensburg Area Regular Levy	220,997,676.	1.3126	290,081.55		290,081.55
No. 3 Easton Regular Levy	13,993,645.	.8650	12,104.50		12,104.50
No. 4 Vantage Regular Levy	5,366,771.	.9968	5,349.60		5,349.60
No. 5 Snoqualmie Pass Regular Levy	21,454,655.	1.0000	21,454.66		21,454.66
No. 6 Ronald Area Regular Levy	30,312,854.	.9275	28,115.17		28,115.17
Bond (1987-2007)	30,125,654.	.4406	13,273.36		
*100% T.A.V.	64,399.	.4406		28.38	13,301.74
<b>TOTAL</b>		<b>1.3681</b>	<b>41,388.53</b>	<b>28.38</b>	<b>41,416.91</b>
No. 7 Upper County Area Regular Levy	80,994,447.	1.0000	80,994.45		80,994.45
No. 8 Kachess Plats Regular Levy	7,257,073.	.9123	6,620.63		6,620.63
<b>HOSPITAL DISTRICTS</b>					
No. 1 Lower County Area Regular Levy	566,767,320.	.0024	1,360.24		1,360.24
Bond (1988-1998)	560,082,575.	.2003	112,184.54		
*100% T.A.V.	24,623,578.	.2003		4,932.10	117,116.64
<b>TOTAL</b>		<b>.2027</b>	<b>113,544.78</b>	<b>4,932.10</b>	<b>118,476.88</b>
No. 2 Upper County Area Regular Levy	227,880,909.	.2904	66,176.62		66,176.62
<b>CEMETERY DISTRICT</b>					
No. 1 Thorp Regular Levy	37,339,339.	.0643	2,400.92		2,400.92
<b>WATER DISTRICT</b>					
No. 6 Vantage Bond Redemption	3,971,194.	1.2591	5,000.13		5,000.13
<b>GRAND TOTAL ALL DISTRICTS</b>			<b>\$9,127,636.93</b>	<b>\$65,734.00</b>	<b>\$9,193,370.93</b>
***State Department of Wildlife 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 Department of Wildlife Land - In Lieu of Property Tax (See R.C.W. 77.12.203 and 205)

KITTITAS COUNTY VALUATIONS

FOR 1987 FOR 1988 TAX COLLECTIONS

	Assessed Valuation
ROAD DISTRICT	
Road District No. 1.....	\$489,141,086.
CITIES AND TOWNS	
Cle Elum.....	41,187,193.
Ellensburg.....	232,742,313.
Kittitas.....	11,219,201.
Roslyn.....	20,512,348.
South Cle Elum.....	10,297,824.
SCHOOL DISTRICTS	
No. 7 Damman.....	18,318,390.
No. 28 Easton.....	61,455,433.
No. 400 Thorp.....	37,455,650.
No. 401 Ellensburg.....	412,177,357.
No. 403 Kittitas.....	76,037,894.
No. 404 Cle Elum-Roslyn.....	199,526,474.
No. 3-J Naches.....	128,767.
FIRE DISTRICTS	
District No. 1 - Thorp.....	34,029,499.
District No. 2 - Ellensburg Area.....	222,662,003.
District No. 3 - Easton.....	14,095,045.
District No. 4 - Vantage.....	5,366,771.
District No. 5 - Snoqualmie Pass.....	21,454,655.
District No. 6 - Ronald Area.....	30,581,154.
District No. 7 - Upper County Area.....	81,561,495.
District No. 8 - Kachess Plats.....	7,257,073.
HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	573,049,936.
District No. 2 - Upper County.....	231,921,262.
CEMETERY DISTRICT	
District No. 1 - Thorp.....	37,704,039.
WATER DISTRICTS	
*District No. 2 - Ronald.....	2,675,667.
*District No. 3 - Easton.....	7,688,642.
*District No. 4 - Thorp.....	3,058,576.
*District No. 5 - Elk Meadows.....	6,529,613.
District No. 6 - Vantage.....	3,971,194.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	21,406,360.
Total Valuation for Kittitas County.....	805,099,965.
Senior Citizen Valuation Cancelled.....	10,322,969.
Kittitas County Valuation for 1988 Tax Collection.....	794,776,996.
Total Kittitas County Timber Assessed Value.....	53,845,333.
*District Valuations but no levy for 1988.	

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

KITTITAS COUNTY 1987 LEVIES FOR 1988 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	13.4263	8.4641	1
2	1-7-H1	7.9999	7.4673	2
3	1-7-F2-H1	9.3125	8.7799	3
4	1-28-H2	8.6207	7.7553	4
5	1-28-F3-H2	9.4857	8.6203	5
6	1-28-F3-H2-W3	9.4857	8.6203	6
7	1-400-F1-H1-C1-W4	12.1265	8.5316	7
8	1-400-H2	11.1499	7.7553	8
9	1-400-H1	11.0622	7.4673	9
10	1-400-H1-C1	11.1265	7.5316	10
11	1-400-F1-H1-C1	12.1265	8.5316	11
12	1-400-F1-H1	12.0622	8.4673	12
13	1-404-F6-H2-W2	10.8911	8.6828	13
14	1-28-F5-H2-S1	9.6207	8.7553	14
15	1-400-H2-C1	11.2142	7.8196	15
16	1-400-F2-H1	12.3748	8.7799	16
17	1-400-F2-H1-C1	12.4391	8.8442	17
18	E-401-H1	12.5379	8.7907	18
19	1-401-H1	10.9931	7.4673	19
20	1-401-F1-H1	11.9931	8.4673	20
21	1-401-F1-H1-C1	12.0574	8.5316	21
22	1-401-F2-H1	12.3057	8.7799	22
23	1-401-F2-H1-C1	12.3700	8.8442	23
24	K-403-H1	12.4191	8.7160	24
25	1-403-H1	11.1704	7.4673	25
26	1-403-F2-H1	12.4830	8.7799	26
27	1-403-F4-H1	12.1672	8.4641	27
28	C-404-H2	9.7769	8.0092	28
29	R-404-H2	9.2631	7.4954	29
30	S-404-H2	12.0198	8.1241	30
31	1-404-H2	9.5230	7.7553	31
32	1-404-H1	9.4353	7.4673	32
33	1-404-H1-C1	9.4996	7.5316	33
34	1-404-F1-H1	10.4353	8.4673	34
35	1-404-F7-H2-W5	10.5230	8.7553	35
36	1-404-F2-H1	10.7479	8.7799	36
37	1-28-F5-H2	9.6207	8.7553	37
38	1-404-F1-H1-C1	10.4996	8.5316	38
39	1-3J	9.7634	7.4649	39
40	1-404-F6-H2	10.8911	8.6828	40
41	1-28-F7-H2	9.6207	8.7553	41
42	1-400-F7-H1-C1	12.1265	8.5316	42
43	1-404-F7-H2	10.5230	8.7553	43
44	1-404-F7-H1	10.4353	8.4673	44
47	1-28-F8-H2	9.5330	8.6676	47
48	R-28-H2	8.3608	7.4954	48
49	1-28-H2-S1	8.6207	7.7553	49

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

1987 Levies for Collection in 1988

FUND	REGULAR LEVY (1) WITHOUT 106% LAW	REGULAR LEVY (2) UNDER 106% LAW	DIFFERENCE
Cities	\$1,057,568.76	\$ 945,855.57	\$111,713.19
County	1,430,598.59	1,368,923.90	61,674.69
Road District	1,093,559.54	1,033,438.07	60,121.47
Fire Protection	388,426.85	342,271.45	46,155.40
Hospital	595,986.17	67,536.86	528,449.31
<b>TOTAL</b>	<b>\$4,566,139.91</b>	<b>\$3,758,025.85</b>	<b>*\$808,114.06</b>

\*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 1988.

**1988 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	294	\$ 8,313,674.	\$ 6,429,024.	\$54,538.67	\$25,278.51
\$9,001. to \$12,000. Income	203	6,758,759.	3,893,945.	32,756.59	19,630.38
\$12,001. to \$15,000. Income	168	5,858,852.	<del>                    </del>	<del>                    </del>	17,306.01
<b>TOTAL</b>	<b>665</b>	<b>\$20,931,285.</b>	<b>\$10,322,969.</b>	<b>\$87,295.26</b>	<b>\$62,214.90</b>

**1988 TAX YEAR  
KITTITAS COUNTY FARM & AGRICULTURAL  
OPEN SPACE EXEMPTIONS**

Total Number of Open Space Applicants = 737				
Total Number of Land Parcels = 2,110				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True & Fair Value	214,961.57	147,112,550.	45,591,600.	192,704,150.
Open Space Value	214,961.57	41,317,920.	45,591,600.	86,909,520.
Value Reduction	214,961.57	105,794,630.	--- 0 ---	105,794,630.



**HISTORICAL VALUATION AND TAX COMPARISON  
1930 - 1988**

<b>% OF MARKET VALUE</b>	<b>YEAR</b>	<b>TOTAL COUNTY VALUATION</b>	<b>TOTAL TAX</b>	<b>CURRENT EXPENSE</b>	<b>ROAD DISTRICT</b>
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
1987-88	794,776,996.	9,127,636.93	1,345,795.89	1,033,438.07	

From the Office of  
**KITTITAS COUNTY ASSESSOR**

Kittitas County Courthouse  
205 West Fifth Avenue  
Ellensburg, Washington 98926