

KITTITAS COUNTY ASSESSORS REPORT

1990 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 1991



UTANA MACKNER, COUNTY ASSESSOR

UTANA MACKNER, Assessor
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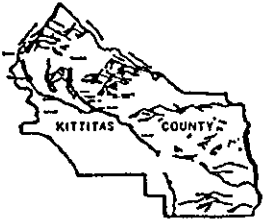
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Kittitas County Assessor

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UTANA MACKNER
Assessor

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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 26,587 and covers a 2,315 square mile area or approximately 1,481,600 acres, including 283,000 acres assessed as forest land. Forty-six percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 22,300 taxable real property parcels, 1900 personal property parcels, 2200 exempt parcels, 300 Department of Wildlife parcels and more than 600 personal and real property utility parcels.

We are required to keep numerous records in addition to thousands of property 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 1990 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1991, statistics for land assessed on basis of current use and much other information, including the Senior Citizen Property Tax Exemption, can be found in this booklet.

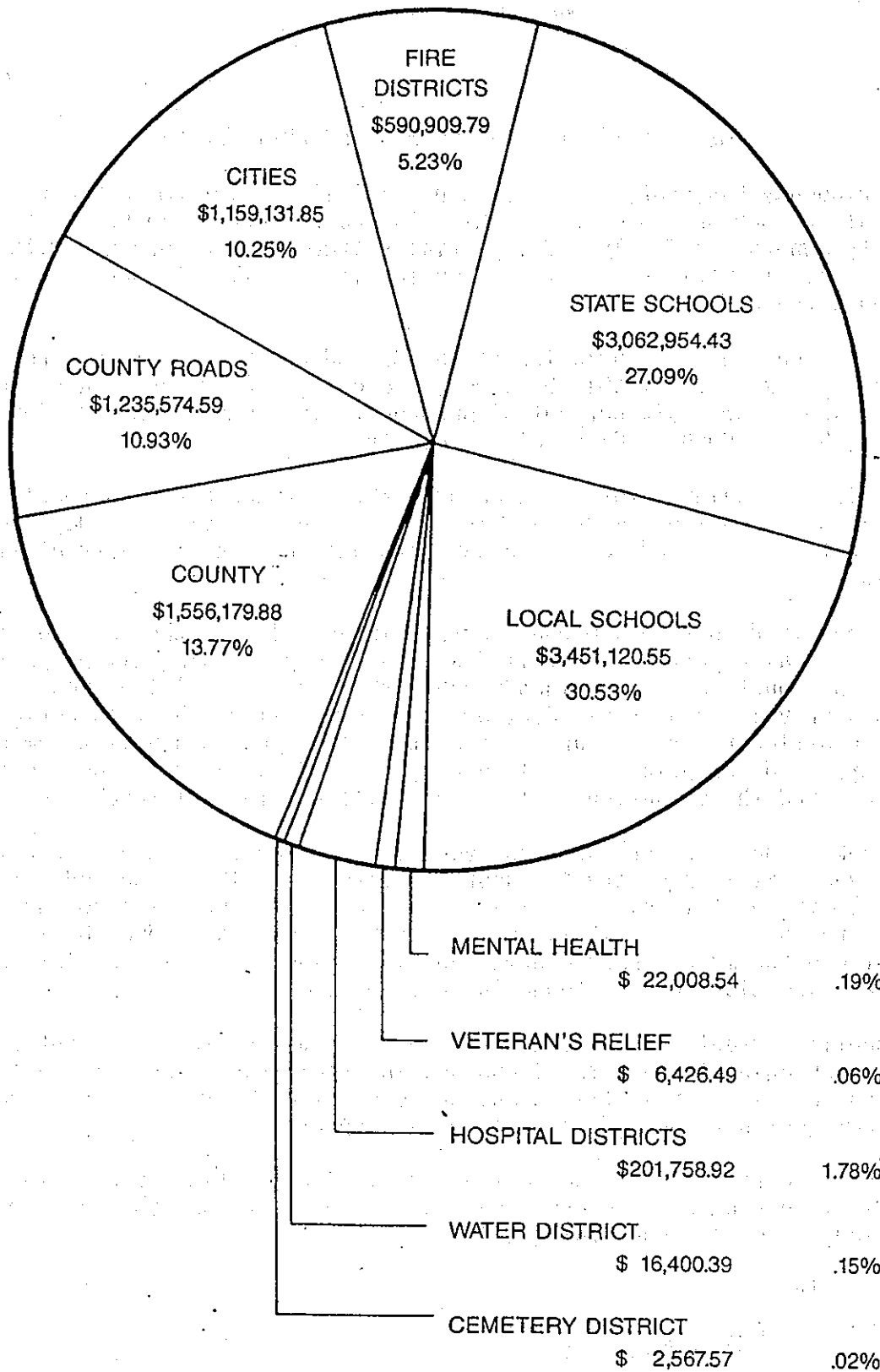
As a public servant, I am accountable to you and represent your interests. It is encouraging to note the increased interest among taxpayers in the functions of all county offices and the cost of government and your concern as to how your hard-earned tax dollars are spent.

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 concerning this office.

Respectfully,

UTANA MACKNER
Kittitas County Assessor

HOW YOUR 1991 TAX DOLLAR WILL BE SPENT



KITTITAS COUNTY LEVIES FOR 1990-1991

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
STATE (Public Schools)	880,361,702.	3.4792	3,062,954.43		3,062,954.43
COUNTY FUNDS					
Current Expense	880,341,616.	1.7677	1,556,179.88		
Mental Health	880,341,616.	.0250	22,008.54		
Veteran's Relief	880,341,616.	.0073	6,426.49		
TOTAL		1.8000	1,584,614.91		1,584,614.91
ROAD DISTRICT No. 1	549,144,264.	2.2500	1,235,574.59		1,235,574.59
CITIES AND TOWNS					
Cle Elum Regular Levy	46,338,936.	2.6845	124,396.87		124,396.87
Ellensburg Regular Levy	241,874,276.	3.6000	870,747.39		
Pool Bond (1978-1998)	238,922,126.	.2043	48,811.79		
TOTAL		3.8043	919,559.18		919,559.18
Kitittas Regular Levy	11,280,153.	3.3750	38,070.52		38,070.52
Roslyn Regular Levy	21,048,130.	2.1324	44,883.03		44,883.03
South Cle Elum Regular Levy	10,655,857.	3.0239	32,222.25		32,222.25
SCHOOL DISTRICTS					
No. 28 Easton M. & O. (1991-1992)	76,524,820.	.8592	65,750.12		
**50% TAV	10,770,345.	.8592		9,253.88	75,004.00
TOTAL8592	65,750.12	9,253.88	75,004.00
No. 400 Thorp Bond (1990-2010)	40,960,590.	2.5521	104,535.52		
*100% TAV	10,563,821.	2.5521		26,959.93	131,495.45
M. & O. Levy (1991-1992)	40,960,590.	3.0654	125,560.59		
**50% TAV	5,281,911.	3.0654		16,191.17	141,751.76
TOTAL		5.6175	230,096.11	43,151.10	273,247.21
No. 401 Ellensburg Bond	428,571,908.	.0686	29,400.03		
*100% TAV	17,560,143.	.0686		1,204.63	30,604.66
Capital Projects Levy (1988-1993)	428,571,908.	.6725	288,214.61		
*100% TAV	17,560,143.	.6725		11,809.19	300,023.80
Bond (1991-2008)	428,571,908.	1.1307	484,586.26		
*100% TAV	17,560,143.	1.1307		19,855.25	504,441.51
M. & O. Levy (1991-1992)	428,571,908.	2.7210	1,166,144.16		
**50% TAV	8,780,071.	2.7210		23,890.57	1,190,034.73
TOTAL		4.5928	1,968,345.06	56,759.64	2,025,104.70
No. 403 Kitittas Bond (1991-2007)	80,732,137.	1.4508	117,126.19		
*100% TAV	603,110.	1.4508		874.99	118,001.18
M. & O. Levy (1991)	80,732,137.	3.2333	261,031.22		
**50% TAV	301,555.	3.2333		975.02	262,006.24
TOTAL		4.6841	378,157.41	1,850.01	380,007.42
No. 404 Cle Elum-Roslyn Bond	225,820,723.	1.6615	375,201.13		
*100% TAV (1991-2005)	64,435,444.	1.6615		107,059.49	482,260.62
M. & O. Levy (1991-1992)	225,820,723.	1.9184	433,214.47		
**50% TAV	32,217,722.	1.9184		61,806.48	495,020.95
TOTAL		3.5799	808,415.60	168,865.97	977,281.57
No. 3-J Naches Bond (1977-1997)	131,159.	.7035	92.27		
M. & O.	131,159.	2.0127	263.98		356.25
TOTAL		2.7162	356.25		356.25
FIRE DISTRICTS					
No. 1 Thorp Regular Levy	37,234,301.	1.0000	37,234.30		37,234.30
No. 2 Ellensburg Area Regular Levy	233,430,023.	1.5000	350,145.03		350,145.03
No. 3 Easton Regular Levy	17,124,492.	.9606	16,449.79		16,449.79
No. 4 Vantage Regular Levy	5,382,651.	1.0000	5,382.65		5,382.65
No. 5 Snoqualmie Pass Regular Levy	28,214,493.	1.0000	28,214.49		28,214.49
No. 6 Ronald Area Regular Levy	33,965,327.	1.0000	33,965.33		33,965.33
Bond (1987-1996)	33,784,977.	.4983	16,835.06		
*100% TAV	135,809.	.4983		67.67	16,902.73
TOTAL		1.4983	50,800.39	67.67	50,868.06
No. 7 Upper County Area Regular Levy	93,758,501.	1.0000	93,758.50		93,758.50
No. 8 Kachess Plats Regular Levy	8,924,643.	1.0000	8,924.64		8,924.64
HOSPITAL DISTRICTS					
No. 1 Lower County Area Regular Levy	612,562,431.	.0028	1,715.17		1,715.17
Bond (1988-1998)	607,758,431.	.1851	112,496.08		
*100% TAV	51,899,989.	.1851		9,606.69	122,102.77
TOTAL1879	114,211.25	9,606.69	123,817.94
No. 2 Upper County Area Regular Levy	267,648,026.	.3271	87,547.67		87,547.67
CEMETERY DISTRICT					
No. 1 Thorp Regular Levy	41,279,306.	.0622	2,567.57		2,567.57
WATER DISTRICT					
No. 6 Vantage Bond Redemption (1978-1998)	3,910,814.	1.1251	4,400.06		4,400.06
M. & O. (1990-1991)	3,910,814.	3.0685	12,000.33		12,000.33
TOTAL		4.1936	16,400.39		16,400.39
GRAND TOTAL ALL DISTRICTS			\$11,305,033.00	\$289,554.96	\$11,594,587.96
***State Dept. of Wildlife Land	23,260,700.				\$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 Dept. of Wildlife Land - In Lieu of Property Tax (RCW 77.12.203)

1990 KITTITAS COUNTY VALUATIONS

FOR 1991 TAX COLLECTIONS

	Assessed Valuation
ROAD DISTRICT	
Road District No. 1.....	\$552,005,264.
CITIES AND TOWNS	
Cle Elum.....	47,796,936.
Ellensburg.....	245,408,526.
Kittitas.....	11,843,603.
Roslyn.....	22,391,130.
South Cle Elum.....	11,120,907.
SCHOOL DISTRICTS	
*No. 7 Damman.....	19,482,429.
No. 28 Easton.....	76,654,120.
No. 400 Thorp.....	41,706,940.
No. 401 Ellensburg.....	437,386,308.
No. 403 Kittitas.....	81,834,087.
No. 404 Cle Elum-Roslyn.....	233,371,323.
No. 3-J Naches.....	131,159.
FIRE DISTRICTS	
District No. 1 - Thorp.....	37,608,251.
District No. 2 - Ellensburg Area.....	234,945,673.
District No. 3 - Easton.....	17,169,392.
District No. 4 - Vantage.....	5,392,151.
District No. 5 - Snoqualmie Pass.....	28,214,493.
District No. 6 - Ronald Area.....	34,221,677.
District No. 7 - Upper County Area.....	94,332,051.
District No. 8 - Kachess Plats.....	8,924,643.
HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	618,726,331.
District No. 2 - Upper County.....	271,708,876.
CEMETERY DISTRICT	
District No. 1 - Thorp.....	41,653,256.
WATER DISTRICTS	
*District No. 2 - Ronald.....	2,967,779.
*District No. 3 - Easton.....	9,057,079.
*District No. 4 - Thorp.....	3,639,005.
*District No. 5 - Elk Meadows.....	8,147,451.
District No. 6 - Vantage.....	3,920,314.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	28,274,472.
Total Valuation for Kittitas County.....	890,566,366.
Senior Citizen Valuation Cancelled.....	10,224,750.
Kittitas County Valuation for 1991 Tax Collection.....	880,341,616.
Total Kittitas County Timber Assessed Value....	114,703,207.

*District Valuations but no levy for 1991.

NOTE: Above district valuations include Senior Citizen Exemption values.

KITTITAS COUNTY 1990 LEVIES FOR 1991 TAX COLLECTION

CODE	TAXING DISTRICT	REGULAR LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$18,001. Income)	CODE
1	1-403-F4-H1-W6	17.5948	8.5320	1
2	1-7-H1	7.7171	7.5320	2
3	1-7-F2-H1	9.2171	9.0320	3
4	1-28-H2	8.7155	7.8563	4
5	1-28-F3-H2	9.6761	8.8169	5
6	1-28-F3-H2-W3	9.6761	8.8169	6
7	1-400-F1-H1-C1-W4	14.3968	8.5942	7
8	1-400-H2	13.4738	7.8563	8
9	1-400-H1	13.3346	7.5320	9
10	1-400-H1-C1	13.3968	7.5942	10
11	1-400-F1-H1-C1	14.3968	8.5942	11
12	1-400-F1-H1	14.3346	8.5320	12
13	1-404-F6-H2-W2	12.9345	8.8563	13
14	1-28-F5-H2-S1	9.7155	8.8563	14
15	1-400-H2-C1	13.5360	7.9185	15
16	1-400-F2-H1	14.8346	9.0320	16
17	1-400-F2-H1-C1	14.8968	9.0942	17
18	E-401-H1	13.8642	8.8820	18
19	1-401-H1	12.3099	7.5320	19
20	1-401-F1-H1	13.3099	8.5320	20
21	1-401-F1-H1-C1	13.3721	8.5942	21
22	1-401-F2-H1	13.8099	9.0320	22
23	1-401-F2-H1-C1	13.8721	9.0942	23
24	K-403-H1	13.5262	8.6570	24
25	1-403-H1	12.4012	7.5320	25
26	1-403-F2-H1	13.9012	9.0320	26
27	1-403-F4-H1	13.4012	8.5320	27
28	C-404-H2	11.8707	8.2908	28
29	R-404-H2	11.3186	7.7387	29
30	S-404-H2	12.2101	8.6302	30
31	1-404-H2	11.4362	7.8563	31
32	1-404-H1	11.2970	7.5320	32
33	1-404-H1-C1	11.3592	7.5942	33
34	1-404-F1-H1	12.2970	8.5320	34
35	1-404-F7-H2-W5	12.4362	8.8563	35
36	1-404-F2-H1	12.7970	9.0320	36
37	1-28-F5-H2	9.7155	8.8563	37
38	1-404-F1-H1-C1	12.3592	8.5942	38
39	1-3J	10.2454	7.5292	39
40	1-404-F6-H2	12.9345	8.8563	40
41	1-28-F7-H2	9.7155	8.8563	41
42	1-400-F7-H1-C1	14.3968	8.5942	42
43	1-404-F7-H2	12.4362	8.8563	43
44	1-404-F7-H1	12.2970	8.5320	44
47	1-28-F8-H2	9.7155	8.8563	47
48	R-28-H2	8.5979	7.7387	48
49	1-28-H2-S1	8.7155	7.8563	49

**1991 TAX YEAR
KITITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION \$	AMOUNT OF VALUE EXEMPTED FROM REGULAR LEVIES \$	TOTAL LEVY EXEMPTION IN DOLLARS	
				REGULAR LEVIES \$	SPECIAL LEVIES \$
\$12,000 or Less	348	10,802,500.	8,549,550.	73,696.70	47,532.05
\$12,001-\$14,000	76	2,617,600.	1,675,200.	14,426.89	11,582.43
\$14,001-\$18,000	132	4,980,300.	 	 	21,476.87
TOTAL	556	18,400,400.	10,224,750.	88,123.59	80,591.35

**1991 TAX YEAR
KITITAS COUNTY FARM & AGRICULTURAL
OPEN SPACE EXEMPTIONS**

Total Number of Open Space Applicants = 796				
Total Number of Land Parcels = 2,242				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True & Fair Value	219,264.21	122,402,400.	52,455,690.	174,858,090.
Open Space Value	219,264.21	45,683,060.	52,455,690.	98,138,750.
Value Reduction	219,264.21	76,719,340.	—0—	76,719,340.

KITITAS COUNTY VALUE

ASSESSED BY COUNTY ASSESSOR

Forest Land (RCW 84.33)	\$ 5,507,840.
Farm and Agricultural Land and Improvements (RCW 84.34)	98,138,750.
Other Land Outside Incorporated Cities and Towns	166,337,462.
Other Improvements Outside Incorporated Cities and Towns	207,145,695.
Land Inside Incorporated Cities and Towns	72,152,830.
Improvements Inside Incorporated Cities and Towns	211,733,147.
Personal Property	<u>55,298,337.</u>
	\$816,314,061.

ASSESSED BY STATE DEPARTMENT OF REVENUE

Boats (Commercial)	\$ 20,086.
Real Property Utilities	5,992,300.
Personal Property Utilities	<u>58,035,255.</u>

TOTAL VALUE OF ALL TAXABLE PROPERTY

\$ 64,047,641.
\$880,361,702.

HISTORICAL VALUATION AND TAX COMPARISON 1930-1991

% 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
	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	

From the Office of

KITTITAS COUNTY ASSESSOR

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