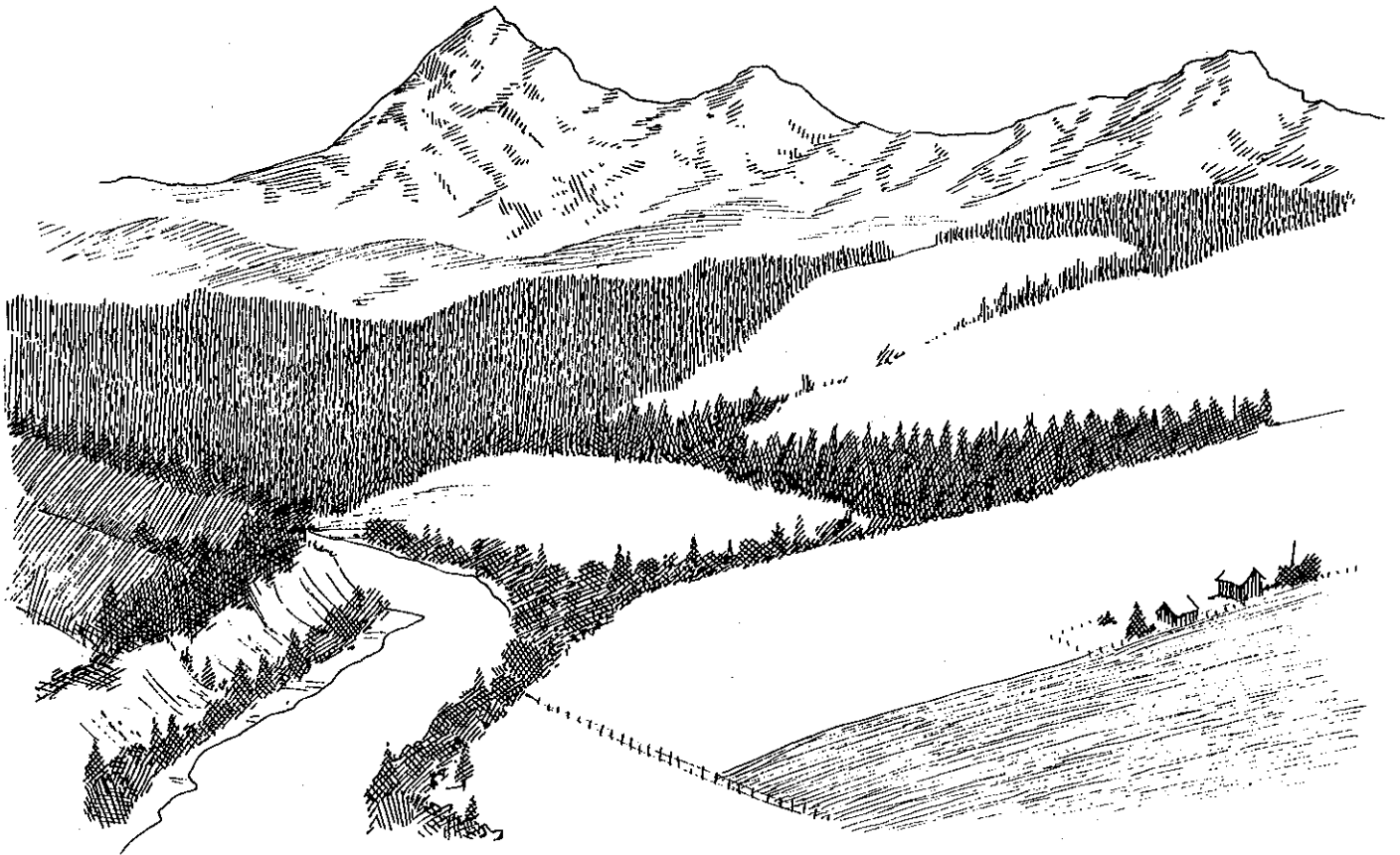


# KITTITAS COUNTY ASSESSORS REPORT

1992 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 1993



UTANA MACKNER, COUNTY ASSESSOR

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

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Office Staff

IRIS ROMINGER  
Administrative Assistant\*

JENNIFER HARNER  
Property Segregation Deputy

HARRIET BLAND  
Personal Property Deputy

ROSE MILLER  
Data Processing Deputy

SANDY LENICKA  
Office Deputy

JUDY WALDENMAIER  
Office Deputy

GINGER BENNETT  
Office Deputy

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Appraisal Staff

GLENN MYERS  
Appraiser IV\*

MARSHA WEYAND  
Appraiser III\*

SUSAN FITTERER  
Appraiser III\*

TOBY MAHRE  
Appraiser III

DANA GLENN  
Appraiser III

\*State Accredited Appraiser  
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) 962-7501  
Scan: (509) 460-7501  
FAX: (509) 962-7650

## A MESSAGE TO KITTTITAS 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 27,800 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 22,800 taxable real property parcels, 1963 personal property parcels, 2264 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 1992 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1993, 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

**KITTITAS COUNTY LEVIES FOR 1992-1993**

<b>TAXING DISTRICT</b>	<b>VALUATIONS</b>	<b>LEVY</b> <small>(DOLLARS PER THOUSAND)</small>	<b>LOCAL TAX</b>	<b>TIMBER YIELD TAX</b>	<b>TOTAL TAX</b>
STATE (PUBLIC SCHOOLS)	\$1,024,556,900.	\$3.7949	\$3,888,090.98		
REFUND FUND (GTE)	1,024,556,900.	.0034	<u>3,483.49</u>		
<b>TOTAL</b>		<b><u>3.7983</u></b>	<b><u>3,891,574.47</u></b>		<b><u>\$ 3,891,574.47</u></b>
<b>COUNTY FUNDS</b>					
Current Expense	1,024,552,304.	1.7502	1,793,171.44		
Mental Health	1,024,552,304.	.0250	25,613.81		
Veteran's Relief	1,024,552,304.	.0113	<u>11,577.44</u>		
<b>TOTAL</b>		<b><u>1.7865</u></b>	<b><u>1,830,362.69</u></b>		<b><u>1,830,362.69</u></b>
<b>ROAD DISTRICT NO. 1</b>	612,501,959.	<b><u>2.2500</u></b>	<b><u>1,378,129.41</u></b>		<b><u>1,378,129.41</u></b>
<b>CITIES AND TOWNS</b>					
Cle Elum Regular Levy	68,637,060.	<u>2.2163</u>	<u>152,120.32</u>		<u>152,120.32</u>
Ellensburg Regular Levy	278,187,721.	3.6000	1,001,475.80		
Pool Bond (1978-1998)	273,254,671.	.1674	<u>45,742.83</u>		
<b>TOTAL</b>		<b><u>3.7674</u></b>	<b><u>1,047,218.63</u></b>		<b><u>1,047,218.63</u></b>
Kittitas Regular Levy	13,259,734.	<u>3.1796</u>	<u>42,160.65</u>		<u>42,160.65</u>
Roslyn Regular Levy	36,881,778.	<u>1.4411</u>	<u>53,150.33</u>		<u>53,150.33</u>
South Cle Elum Regular Levy	15,084,052.	<u>2.5832</u>	<u>38,965.12</u>		<u>38,965.12</u>
<b>SCHOOL DISTRICTS</b>					
No. 28 Easton M & O (1993-1994)	88,350,876.	.9220	81,459.51		
** 50% TAV	9,271,791.	<u>.9220</u>		<u>8,548.59</u>	<u>90,008.10</u>
<b>TOTAL</b>		<b><u>.9220</u></b>	<b><u>81,459.51</u></b>	<b><u>8,548.59</u></b>	<b><u>90,008.10</u></b>
No. 400 Thorp Bond (1990-2010)	43,602,943.	2.8435	123,984.97		
* 100% TAV	9,149,571.	2.8435		26,016.80	150,001.77
M & O Levy (1993-1994)	43,602,943.	3.6590	159,543.17		
** 50% TAV	4,574,786.	<u>3.6590</u>		<u>16,739.14</u>	<u>176,282.31</u>
<b>TOTAL</b>		<b><u>6.5025</u></b>	<b><u>283,528.14</u></b>	<b><u>42,755.94</u></b>	<b><u>326,284.08</u></b>
No. 401 Ellensburg Bond (1976)	473,848,649.	.0809	38,334.36		
* 100% TAV	15,340,715.	.0809		1,241.06	39,575.42
Capital Projects Levy (1988-1993)	473,848,649.	.6133	290,611.38		
* 100% TAV	15,340,715.	.6133		9,408.46	300,019.84
Bond (1991-2008)	473,848,649.	.9098	431,107.50		
* 100% TAV	15,340,715.	.9098		13,956.98	445,064.48
Bond (1992-2008)	473,848,649.	.2160	102,351.31		
* 100% TAV	15,340,715.	.2160		3,313.59	105,664.90
M & O Levy (1993-1994)	473,848,649.	2.4922	1,180,925.60		
** 50% TAV	7,670,357.	<u>2.4922</u>		<u>19,116.07</u>	<u>1,200,041.67</u>
<b>TOTAL</b>		<b><u>4.3122</u></b>	<b><u>2,043,330.15</u></b>	<b><u>47,036.16</u></b>	<b><u>2,090,366.31</u></b>
No. 403 Kittitas Bond (1991-2007)	86,058,542.	1.3630	117,297.79		
* 100% TAV	521,349.	1.3630		710.60	118,008.39
M & O Levy (1993)	86,058,542.	3.0353	261,213.49		
** 50% TAV	260,675.	<u>3.0353</u>		<u>791.23</u>	<u>262,004.72</u>
<b>TOTAL</b>		<b><u>4.3983</u></b>	<b><u>378,511.28</u></b>	<b><u>1,501.83</u></b>	<b><u>380,013.11</u></b>
No. 404 Cle Elum-Roslyn Bond	294,606,857.	1.1784	347,164.72		
* 100% TAV (1991-2005)	53,675,145.	1.1784		63,250.79	410,415.51
Bond (1992-2011)	294,606,857.	1.0038	295,726.36		
* 100% TAV	53,675,145.	1.0038		53,879.11	349,605.47
M & O Levy (1993-1994)	294,606,857.	1.7111	504,101.79		
** 50% TAV	26,837,572.	<u>1.7111</u>		<u>45,921.77</u>	<u>550,023.56</u>
<b>TOTAL</b>		<b><u>3.8933</u></b>	<b><u>1,146,992.87</u></b>	<b><u>163,051.67</u></b>	<b><u>1,310,044.54</u></b>
No. 3-J Naches Bond (1977-1997)	124,308.	3.1934	396.97		
M & O	124,308.	<u>2.6839</u>	<u>333.63</u>		
<b>TOTAL</b>		<b><u>5.8773</u></b>	<b><u>730.60</u></b>		<b><u>730.60</u></b>

**KITTITAS COUNTY LEVIES FOR 1992-1993**

<b>TAXING DISTRICT</b>	<b>VALUATIONS</b>	<b>LEVY</b> (DOLLARS PER THOUSAND)	<b>LOCAL TAX</b>	<b>TIMBER YIELD TAX</b>	<b>TOTAL TAX</b>
<b>FIRE DISTRICTS</b>					
No. 1 Thorp Regular Levy	39,428,229.	<u>1.0000</u>	<u>39,428.23</u>		<u>39,428.23</u>
No. 2 Ellensburg Area Regular Levy	251,951,418.	<u>1.5000</u>	<u>377,927.13</u>		<u>377,927.13</u>
No. 3 Easton Regular Levy	19,202,325.	1.0000	19,202.33		19,202.33
Bond (1993-2002)	19,134,125.	.9317	17,827.26		
* 100% TAV	185,710.	<u>.9317</u>		<u>173.03</u>	<u>18,000.29</u>
<b>TOTAL</b>		<u>1.9317</u>	<u>37,029.59</u>	<u>173.03</u>	<u>37,202.62</u>
No. 4 Vantage Regular Levy	6,298,747.	<u>.8891</u>	<u>5,600.22</u>		<u>5,600.22</u>
No. 51 Snoqualmie Pass Regular Levy	33,621,668.	<u>.9324</u>	<u>31,348.84</u>		<u>31,348.84</u>
No. 6 Ronald Area Regular Levy	41,832,689.	.9084	38,000.81		38,000.81
Bond (1987-2007)	41,148,089.	.4726	19,446.58		
* 100% TAV	115,801.	<u>.4726</u>		<u>54.73</u>	<u>19,501.31</u>
<b>TOTAL</b>		<u>1.3810</u>	<u>57,447.39</u>	<u>54.73</u>	<u>57,502.12</u>
No. 7 Upper-County Area Regular Levy	116,805,074.	<u>.9864</u>	<u>115,216.52</u>		<u>115,216.52</u>
No. 8 Kachess Plats Regular Levy	10,131,127.	<u>1.0000</u>	<u>10,131.13</u>		<u>10,131.13</u>
<b>HOSPITAL DISTRICTS</b>					
No. 1 Lower County Area Regular Levy	674,236,144.	.0031	2,090.13		2,090.13
Bond (1988-1998)	665,629,614.	.1784	118,748.32		
* 100% TAV	44,556,104.	<u>.1784</u>		<u>7,948.81</u>	<u>126,697.13</u>
<b>TOTAL</b>		<u>.1815</u>	<u>120,838.45</u>	<u>7,948.81</u>	<u>128,787.26</u>
No. 2 Upper County Area Regular Levy	350,191,852.	.3070	107,508.90		107,508.90
EMS Regular Levy (1992-1997)	350,191,852.	.2229	78,057.76		78,057.76
Special Ambulance Levy (1993)	342,340,502.	.2279	78,019.40		
* 100% TAV	52,674,256.	<u>.2279</u>		<u>12,004.46</u>	<u>90,023.86</u>
<b>TOTAL</b>		<u>.7578</u>	<u>263,586.06</u>	<u>12,004.46</u>	<u>275,590.52</u>
<b>CEMETERY DISTRICT</b>					
No. 1 Thorp Regular Levy	44,015,530	<u>.0682</u>	<u>3,001.86</u>		<u>3,001.86</u>
<b>WATER DISTRICT</b>					
No. 6 Vantage Bond Redemption (1978-1998)	4,361,465	<u>.9401</u>	<u>4,100.21</u>		<u>4,100.21</u>
<b>GRAND TOTAL ALL DISTRICTS</b>			<b><u>\$13,433,889.80</u></b>	<b><u>\$283,075.22</u></b>	<b><u>\$13,716,965.02</u></b>
*** State Dept. of Wildlife Land	\$23,596,700.				<u>\$ 110,147.10</u>

- \* 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 (RCW 77.12.203)

1992 KITTITAS COUNTY VALUATIONS

FOR 1993 TAX COLLECTIONS

	Assessed Valuation
ROAD DISTRICT	
Road District No. 1.....	\$616,989,529.
CITIES AND TOWNS	
Cle Elum.....	70,887,060.
Ellensburg.....	283,538,371.
Kittitas.....	14,118,734.
Roslyn.....	38,844,478.
South Cle Elum.....	15,861,582.
SCHOOL DISTRICTS	
*No. 7 Damman.....	21,743,149.
No. 28 Easton.....	88,790,676.
No. 400 Thorp.....	44,847,843.
No. 401 Ellensburg.....	487,708,979.
No. 403 Kittitas.....	88,098,242.
No. 404 Cle Elum-Roslyn.....	308,926,557.
No. 3-J Naches.....	124,308.
FIRE DISTRICTS	
District No. 1 - Thorp.....	40,002,829.
District No. 2 - Ellensburg Area.....	254,204,368.
District No. 3 - Easton.....	19,259,425.
District No. 4 - Vantage.....	6,298,747.
District No. 51 - Snoqualmie Pass.....	33,621,668.
District No. 6 - Ronald Area.....	42,314,189.
District No. 7 - Upper County Area.....	117,740,574.
District No. 8 - Kachess Plats.....	10,170,547.
HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	683,508,944.
District No. 2 - Upper County.....	356,606,502.
CEMETERY DISTRICT	
District No. 1 - Thorp.....	44,609,030.
WATER DISTRICTS	
*District No. 2 - Ronald.....	4,333,152.
*District No. 3 - Easton.....	10,347,252.
*District No. 4 - Thorp.....	3,625,887.
*District No. 5 - Elk Meadows.....	10,353,218.
District No. 6 - Vantage.....	4,361,465.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	34,943,452.
Total Valuation for Kittitas County.....	1,040,239,754.
Senior Citizen Valuation Cancelled.....	15,687,450.
Kittitas County Valuation for 1993 Tax Collection.....	1,024,552,304.
Total Kittitas County Timber Assessed Value....	97,230,360.

\*District Valuations but no levy for 1993.

NOTE: Above district valuations include Senior Citizen Exemption values.

KITTITAS COUNTY 1992 LEVIES FOR 1993 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$26,001. Income)	CODE
1	1-403-F4-H1-W6	14.2438	8.7270	1
2	1-7-H1	8.0163	7.8379	2
3	1-7-F2-H1	9.5163	9.3379	3
4	1-28-H2	9.5146	8.3647	4
5	1-28-F3-H2	11.4463	9.3647	5
6	1-28-F3-H2-W3	11.4463	9.3647	6
7	1-400-F1-H1-C1-W4	15.5870	8.9061	7
8	1-400-H2	15.0951	8.3647	8
9	1-400-H1	14.5188	7.8379	9
10	1-400-H1-C1	14.5870	7.9061	10
11	1-400-F1-H1-C1	15.5870	8.9061	11
12	1-400-F1-H1	15.5188	8.8379	12
13	1-404-F6-H2-W2	13.8669	9.2731	13
14	1-28-F51-H2-S1	10.4470	9.2971	14
15	1-400-H2-C1	15.1633	8.4329	15
16	1-400-F2-H1	16.0188	9.3379	16
17	1-400-F2-H1-C1	16.0870	9.4061	17
18	E-401-H1	13.8459	9.1879	18
19	1-401-H1	12.3285	7.8379	19
20	1-401-F1-H1	13.3285	8.8379	20
21	1-401-F1-H1-C1	13.3967	8.9061	21
22	1-401-F2-H1	13.8285	9.3379	22
23	1-401-F2-H1-C1	13.8967	9.4061	23
24	K-403-H1	13.3442	8.7675	24
25	1-403-H1	12.4146	7.8379	25
26	1-403-F2-H1	13.9146	9.3379	26
27	1-403-F4-H1	13.3037	8.7270	27
28	C-404-H2	12.4522	8.3310	28
29	R-404-H2	11.6770	7.5558	29
30	S-404-H2	12.8191	8.6979	30
31	1-404-H2	12.4859	8.3647	31
32	1-404-H1	11.9096	7.8379	32
33	1-404-H1-C1	11.9778	7.9061	33
34	1-404-F1-H1	12.9096	8.8379	34
35	1-404-F7-H2-W5	13.4723	9.3511	35
36	1-404-F2-H1	13.4096	9.3379	36
37	1-28-F51-H2	10.4470	9.2971	37
38	1-404-F1-H1-C1	12.9778	8.9061	38
39	1-3J	13.7121	7.8348	39
40	1-404-F6-H2	13.8669	9.2731	40
41	1-28-F7-H2	10.5010	9.3511	41
42	1-400-F7-H1-C1	15.5734	8.8925	42
43	1-404-F7-H2	13.4723	9.3511	43
44	1-404-F7-H1	12.8960	8.8243	44
47	1-28-F8-H2	10.5146	9.3647	47
48	R-28-H2	8.7057	7.5558	48
49	1-28-H2-S1	9.5146	8.3647	49

**1993 TAX YEAR  
KITTITAS 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 \$
\$15,000 or Less	405	16,109,100.	12,214,600.	107,662.23	71,470.54
\$15,001-\$18,000	122	5,635,400.	3,472,850.	30,742.40	24,740.78
\$18,001-\$26,000	209	10,400,830.	<del>                    </del>	<del>                    </del>	45,610.01
<b>TOTAL</b>	<b>736</b>	<b>32,145,330.</b>	<b>15,687,450.</b>	<b>138,404.63</b>	<b>141,821.33</b>

**1993 TAX YEAR  
KITTITAS COUNTY FARM & AGRICULTURAL  
OPEN SPACE EXEMPTIONS**

Total Number of Open Space Applicants = 819				
Total Number of Land Parcels = 2,437				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True & Fair Value	220,755.08	124,160,580.	56,806,460.	180,967,040.
Open Space Value	220,755.08	45,769,500.	56,806,460.	102,575,960.
Value Reduction	220,755.08	78,391,080.	—0—	78,391,080.

**KITTITAS COUNTY VALUE**

**ASSESSED BY COUNTY ASSESSOR**

Forest Land (RCW 84.33)	\$ 6,301,530.
Farm and Agricultural Land and Improvements (RCW 84.34)	102,575,960.
Other Land Outside Incorporated Cities and Towns	183,422,488.
Other Improvements Outside Incorporated Cities and Towns	247,049,908.
Land Inside Incorporated Cities and Towns	90,535,464.
Improvements Inside Incorporated Cities and Towns	264,992,556.
Personal Property	57,352,364.
	<u>\$ 952,230,270.</u>

**ASSESSED BY STATE DEPARTMENT OF REVENUE**

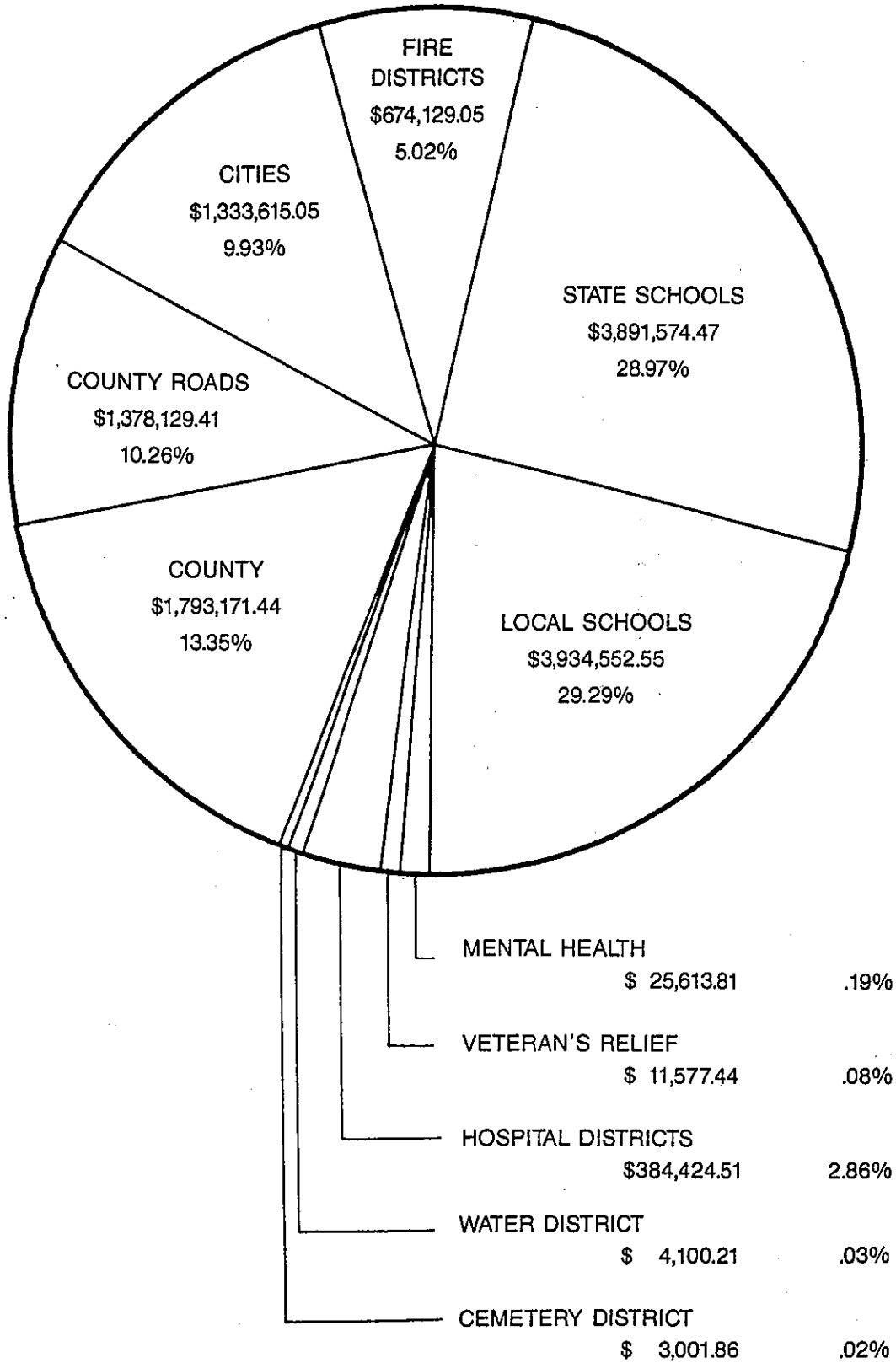
Boats (Commercial)	\$ 4,596.
Real Property Utilities	5,369,924.
Personal Property Utilities	66,952,110.
	<u>\$ 72,326,630.</u>

**TOTAL VALUE OF ALL TAXABLE PROPERTY**

**\$1,024,556,900.**



# HOW YOUR 1993 TAX DOLLAR WILL BE SPENT



## HISTORICAL VALUATION AND TAX COMPARISON 1930-1993

% 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	
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	

From the Office of

**KITTITAS COUNTY ASSESSOR**

Kittitas County Courthouse, Room 101  
205 West Fifth Avenue  
Ellensburg, WA 98926