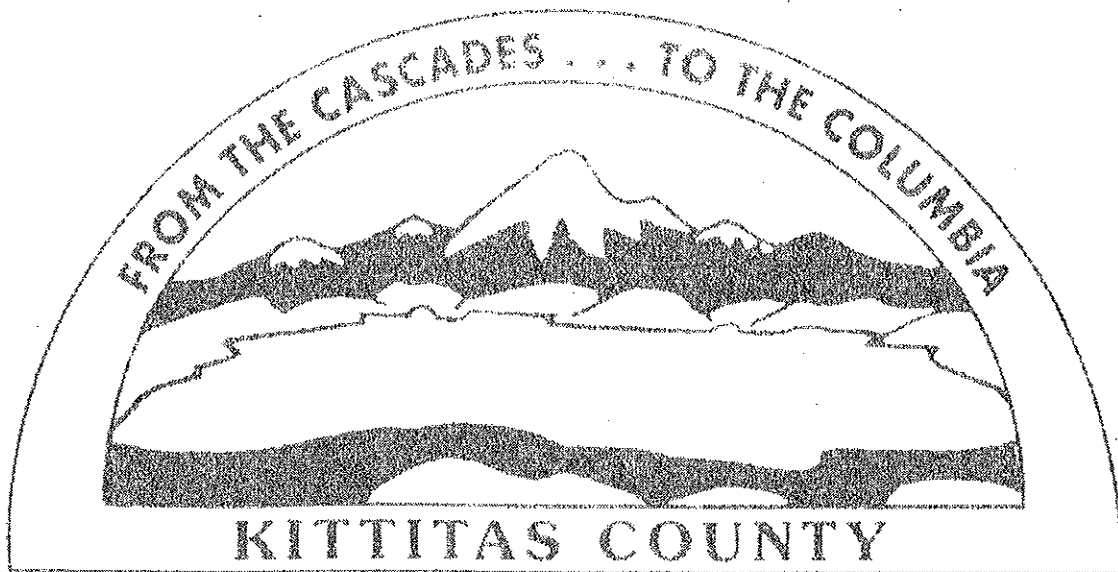


# KITTITAS COUNTY ASSESSORS REPORT

1997 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 1998



IRIS ROMINGER, ASSESSOR

IRIS ROMINGER, Assessor\*  
Member I.A.A.O.

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Office Staff

SANDY LENICKA  
Administrative Assistant

GINGER BENNETT  
Property Segregation Deputy

HARRIET BLAND  
Personal Property Deputy

ROSE MILLER  
Data Processing Deputy

KERRIE STERKEL  
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JUDY WALDENMAIER  
Office Deputy

DONNA WINKLEY  
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Appraisal Staff

GLENN MYERS  
Appraiser IV\*

MARSHA WEYAND  
Appraiser III\*

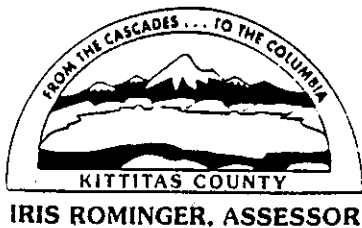
SUSAN FITTERER  
Appraiser III\*

JOHN PIDGEON  
Appraiser III\*

DANA GLENN  
Appraiser III\*

DEB CURRIER  
Appraiser III\*

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



## Kittitas County Assessor

205 W. 5th • Room 101, Courthouse • Ellensburg, WA 98926  
(509) 962-7501 • Fax (509) 962-7650 • Scan (509) 460-7501

### A MESSAGE FROM YOUR COUNTY ASSESSOR

Kittitas County has a population of 31,500 and covers a 2,315 square mile area or approximately 1,481,600 acres, including 275,783 acres assessed as forest land. Over fifty percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 24,624 taxable real property parcels, 2214 personal property parcels, 2867 exempt parcels, 305 Department of Wildlife parcels and 763 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 1997 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1998, statistics for land assessed on the basis of current use and much other information, including the Senior Citizen Property Tax Exemption, can be found in this booklet.

It is the responsibility of the assessor to determine the value of all real and personal property in Kittitas County and to establish an equitable basis for the levies imposed by the various taxing districts and additional special levies for which the people have voted.

The professional and hard-working Assessor's Office staff deserves a large amount of the credit in accomplishing the task of establishing equality in assessments as well as the taxpayers of Kittitas County who have been willing to cooperate and assist us with our work.

As a public servant, it is my sincere desire to assist the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter concerning this office.

Respectfully,

A handwritten signature in cursive script that reads "Iris Rominger".

IRIS ROMINGER

Your Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 1997-1998

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$1,868,022,605	\$3.3421	\$6,243,118.35		
REFUND FUND(RCW 84.68.040)	1,868,022,605	0.0069	12,889.36		
<b>TOTAL</b>		<u>\$3.3490</u>	<u>\$6,256,007.71</u>		<u>\$6,256,007.71</u>
<b>COUNTY FUNDS</b>					
Current Expense	1,868,022,605	\$1.4858	\$2,775,507.99		
Mental Health	1,868,022,605	0.0250	46,700.56		
Veteran's Relief	1,868,022,605	0.0113	21,108.66		
<b>TOTAL</b>		<u>\$1.5221</u>	<u>\$2,843,317.21</u>		<u>\$2,843,317.21</u>
<b>ROAD DISTRICT NO. 1</b>					
Co. Road Diverted(RCW 36.33.220)	1,159,510,174	\$1.8123	\$2,101,380.29		
	1,159,510,174	0.0517	59,946.68		
<b>TOTAL</b>		<u>\$1.8640</u>	<u>\$2,161,326.97</u>		<u>\$2,161,326.97</u>
<b>CITIES AND TOWNS</b>					
Cle Elum Regular Levy	97,668,598	\$2.2426	\$219,031.60		\$219,031.60
Ellensburg Regular Levy	507,575,672	\$2.5968	\$1,318,072.51		\$1,318,072.51
Kittitas Regular Levy	30,459,856	\$2.3535	\$71,687.27		\$71,687.27
Roslyn Regular Levy	50,248,378	\$1.5150	\$76,126.29		\$76,126.29
South Cle Elum Regular Levy	22,559,927	\$2.8155	\$59,005.49		\$59,005.49
<b>SCHOOL DISTRICTS</b>					
NO. 28 Easton M & O (1998)	152,167,322	\$1.1777	\$179,207.45		
**50% TAV	17,655,981	1.1777		\$20,793.45	
<b>TOTAL</b>		<u>\$1.1777</u>	<u>\$179,207.45</u>	<u>\$20,793.45</u>	<u>\$200,000.90</u>
NO. 400 Thorp Bond (1990-2010)	79,103,448	\$1.5327	\$121,241.85		
*100% TAV	17,459,154	1.5327		\$26,759.65	
M & O Levy (1997-1998)	79,103,448	2.5104	198,581.30		
**50% TAV	8,729,577	2.5104		21,914.73	
<b>TOTAL</b>		<u>\$4.0431</u>	<u>\$319,823.15</u>	<u>\$48,674.38</u>	<u>\$368,497.53</u>
No. 401 Ellensburg Bonds (1991-2008)(1992-2008)	869,453,802	\$0.6084	\$528,975.69		
*100% TAV	27,946,277	0.6084		\$17,002.52	
Transportation Bond (1997-1998)	869,453,802	0.4903	426,293.20		
*100% TAV	27,946,277	0.4903		13,702.06	
M & O Levy (1997-1998)	869,453,802	2.2526	1,958,531.64		
**50% TAV	13,973,139	2.2526		31,475.89	
<b>TOTAL</b>		<u>\$3.3513</u>	<u>\$2,913,800.53</u>	<u>\$62,180.47</u>	<u>\$2,975,981.00</u>
NO. 403 Kittitas Bond (1991-2007)	147,000,977	\$0.7974	\$117,218.58		
*100% TAV	980,545	0.7974		\$781.89	
M & O Levy (1997-1998)	147,000,977	2.7527	404,649.59		
**50% TAV	490,273	2.7527		1,349.57	
<b>TOTAL</b>		<u>\$3.5501</u>	<u>\$521,868.17</u>	<u>\$2,131.46</u>	<u>\$523,999.63</u>

KITTITAS COUNTY LEVIES FOR 1997-1998

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
No. 404 Cle Elum-Roslyn Bonds (1991-2005)(1992-2011)	\$541,313,438	\$1.2041	\$651,795.51		
*100% TAV	102,338,344	1.2041		\$123,225.60	
M & O Levy (1997-1998)	541,313,438	1.0127	548,188.12		
**50% TAV	51,169,172	1.0127		51,819.02	
<b>TOTAL</b>		<u>\$2.2168</u>	<u>\$1,199,983.63</u>	<u>\$175,044.62</u>	<u>\$1,375,028.25</u>
No.3-J Naches Bond	145,523	\$0.9224	\$134.23		
M & O	145,523	2.7690	402.95		
<b>TOTAL</b>		<u>\$3.6914</u>	<u>\$537.18</u>		<u>\$537.18</u>
<b>FIRE DISTRICTS</b>					
No. 1 Thorp Regular Levy	74,081,738	\$0.9104	\$67,444.01		\$67,444.01
No. 2 Ellensburg Area Regular Levy	478,729,012	\$1.2857	\$615,501.89		\$615,501.89
No. 3 Easton Regular Levy	35,375,689	\$0.7519	\$26,598.98		
Bond (1993-2002)	34,694,849	0.5437	18,863.59		
*100% TAV	948,707	0.5437		\$515.81	
<b>TOTAL</b>		<u>\$1.2956</u>	<u>\$45,462.57</u>	<u>\$515.81</u>	<u>\$45,978.38</u>
No. 4 Vantage Regular Levy	8,925,218	\$0.6723	\$6,000.42		\$6,000.42
No. 51 Snoqualmie Pass Regular Levy	52,537,879	\$0.9397	\$49,369.85		\$49,369.85
No. 6 Ronald Area Regular Levy	71,772,170	\$0.7593	\$54,496.61		\$54,496.61
No. 7 Upper County Area Regular Levy	264,476,514	\$0.7248	\$191,692.58		\$191,692.58
No. 8 Kachess Plats Regular Levy	22,579,388	\$0.7632	\$17,232.59		\$17,232.59
<b>HOSPITAL DISTRICTS</b>					
No. 1 Lower County Area Regular Levy	1,258,109,935	\$0.0025	\$3,145.27		\$3,145.27
No. 2 Upper County Area Regular Levy	609,767,147	\$0.2749	\$167,624.99		
EMS Regular Levy (1998-2003)	609,767,147	0.2500	152,441.79		
<b>TOTAL</b>		<u>\$0.5249</u>	<u>\$320,066.78</u>		<u>\$320,066.78</u>
<b>CEMETERY DISTRICT</b>					
No. 1 Thorp Regular Levy	80,371,104	\$0.0948	\$7,619.18		\$7,619.18
<b>WATER DISTRICT</b>					
No. 6 Vantage Bond Redemption (1978-1998)	6,740,049	\$0.6528	\$4,399.90		\$4,399.90
<b>GRAND TOTAL ALL DISTRICTS</b>			<u>\$19,522,226.81</u>	<u>\$309,340.19</u>	<u>\$19,831,567.00</u>
***State Dept. of Wildlife Land	\$25,128,500				<u>\$115,580.39</u>

1997 KITTITAS COUNTY VALUATIONS  
FOR 1998 TAX COLLECTION

ROAD DISTRICT

	Assessed Valuation
Road District No. 1.....	\$1,170,212,505.

CITIES AND TOWNS

Cle Elum.....	101,917,474.
Ellensburg.....	513,443,189.
Kittitas.....	32,634,886.
Roslyn.....	53,033,038.
South Cle Elum.....	23,773,187.

SCHOOL DISTRICTS

*No. 7 Damman.....	42,500,084.
No. 28 Easton.....	153,396,392.
No. 400 Thorp.....	81,583,728.
No. 401 Ellensburg.....	898,866,241.
No. 403 Kittitas.....	152,492,517.
No. 404 Cle Elum-Roslyn.....	566,029,794.
No. 3-J Naches.....	145,523.

FIRE DISTRICTS

District No. 1 - Thorp.....	74,990,764.
District No. 2 - Ellensburg Area.....	484,096,052.
District No. 3 - Easton.....	35,717,789.
District No. 4 - Vantage.....	8,925,218.
District No. 51 - Snoqualmie Pass.....	52,537,879.
District No. 6 - Ronald Area.....	72,701,210.
District No. 7 - Upper County Area.....	267,370,839.
District No. 8 - Kachess Plats.....	22,579,388.

HOSPITAL DISTRICTS

District No. 1 - Lower County.....	1,272,941,538.
District No. 2 - Upper County.....	621,927,218.

CEMETERY DISTRICT

District No. 1 - Thorp.....	81,392,670.
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WATER DISTRICTS

*District No. 2 - Ronald.....	7,360,568.
*District No. 3 - Easton.....	18,615,518.
*District No. 4 - Thorp.....	8,297,804.
*District No. 5 - Elk Meadows.....	15,656,805.
District No. 6 - Vantage.....	6,740,049.

SEWER DISTRICT

*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	53,317,776.
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Total Valuation for Kittitas County.....	1,895,014,279.
Senior Citizen Valuation Canceled.....	16,923,246.
Senior Citizen Valuation Freeze Loss.....	9,795,559.
Personal Property Head Of Household Exemption Loss.....	272,870.
Kittitas County Valuation for 1998 Tax Collection..	1,868,022,604.

Total Kittitas County Timber Assessed Value.....	184,036,282.
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Total New Construction Valuation added in 1997	53,363,316.
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\*District Valuations but no levy for 1997

**NOTE: Above district valuations include Senior Citizen Exemption values & Personal Property before Head of Household Exemption.**

KITTITAS COUNTY 1997 LEVIES FOR 1998 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$28,001. Income)	CODE
1	1-403-F4-H1-W6	11.6128	7.4099	1
2	1-7-H1	6.7376	6.7376	2
3	1-7-F2-H1	8.0233	8.0233	3
4	1-28-H2	8.4377	7.2600	4
5	1-28-F3-H2	9.7333	8.0119	5
6	1-28-F3-H2-W3	9.7333	8.0119	6
7	1-400-F1-H1-C1-W4	11.7859	7.7428	7
8	1-400-H2	11.3031	7.2600	8
9	1-400-H1	10.7807	6.7376	9
10	1-400-H1-C1	10.8755	6.8324	10
11	1-400-F1-H1-C1	11.7859	7.7428	11
12	1-400-F1-H1	11.6911	7.6480	12
13	1-404-F6-H2-W2	10.2361	8.0193	13
14	1-28-F51-H2-S1	9.3774	8.1997	14
15	1-400-H2-C1	11.3979	7.3548	15
16	1-400-F2-H1	12.0664	8.0233	16
17	1-400-F2-H1-C1	12.1612	8.1181	17
18	E-401-H1	10.8217	7.4704	18
19	1-401-H1	10.0889	6.7376	19
20	1-401-F1-H1	10.9993	7.6480	20
21	1-401-F1-H1-C1	11.0941	7.7428	21
22	1-401-F2-H1	11.3746	8.0233	22
23	1-401-F2-H1-C1	11.4694	8.1181	23
24	K-403-H1	10.7772	7.2271	24
25	1-403-H1	10.2877	6.7376	25
26	1-403-F2-H1	11.5734	8.0233	26
27	1-403-F4-H1	10.9600	7.4099	27
28	C-404-H2	9.8554	7.6386	28
29	R-404-H2	9.1278	6.9110	29
30	S-404-H2	10.2283	8.0115	30
31	1-404-H2	9.4768	7.2600	31
32	1-404-H1	8.9544	6.7376	32
33	1-404-H1-C1	9.0492	6.8324	33
34	1-404-F1-H1	9.8648	7.6480	34
35	1-404-F7-H2-W5	10.2016	7.9848	35
36	1-404-F2-H1	10.2401	8.0233	36
37	1-28-F51-H2	9.3774	8.1997	37
38	1-404-F1-H1-C1	9.9596	7.7428	38
39	1-3J	10.4265	6.7351	39
40	1-404-F6-H2	10.2361	8.0193	40
41	1-28-F7-H2	9.1625	7.9848	41
42	1-400-F7-H1-C1	11.6003	7.5572	42
43	1-404-F7-H2	10.2016	7.9848	43
44	1-404-F7-H1	9.6792	7.4624	44
47	1-28-F8-H2	9.2009	8.0232	47
48	R-28-H2	8.0887	6.9110	48
49	1-28-H2-S1	8.4377	7.2600	49

**1998 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 RELIEF IN DOLLARS	
		- and prior to Value Freeze \$	- and after value freeze \$		Regular Levies \$	Special Levies \$
\$15,000 or less	370	NOT AVAILABLE	NOT AVAILABLE	12,956,906.00	98,573.48	63,494.35
\$15,001 - \$18,000	133	"	"	3,966,340.00	30,011.77	25,400.99
\$18,001 - \$28,000	325	"	"	---	---	68,256.76
<b>TOTAL</b>	<b>828</b>	<b>63,369,415.00</b>	<b>53,573,856.00</b>	<b>16,923,246.00</b>	<b>128,585.25</b>	<b>157,152.10</b>
<b>TAX SAVINGS FROM FREEZE VALUE</b>						<b>102,194.69</b>
<b>TOTAL RELIEF</b>						<b>387,932.04</b>

**1998 TAX YEAR  
KITITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND  
OPEN SPACE EXEMPTION**

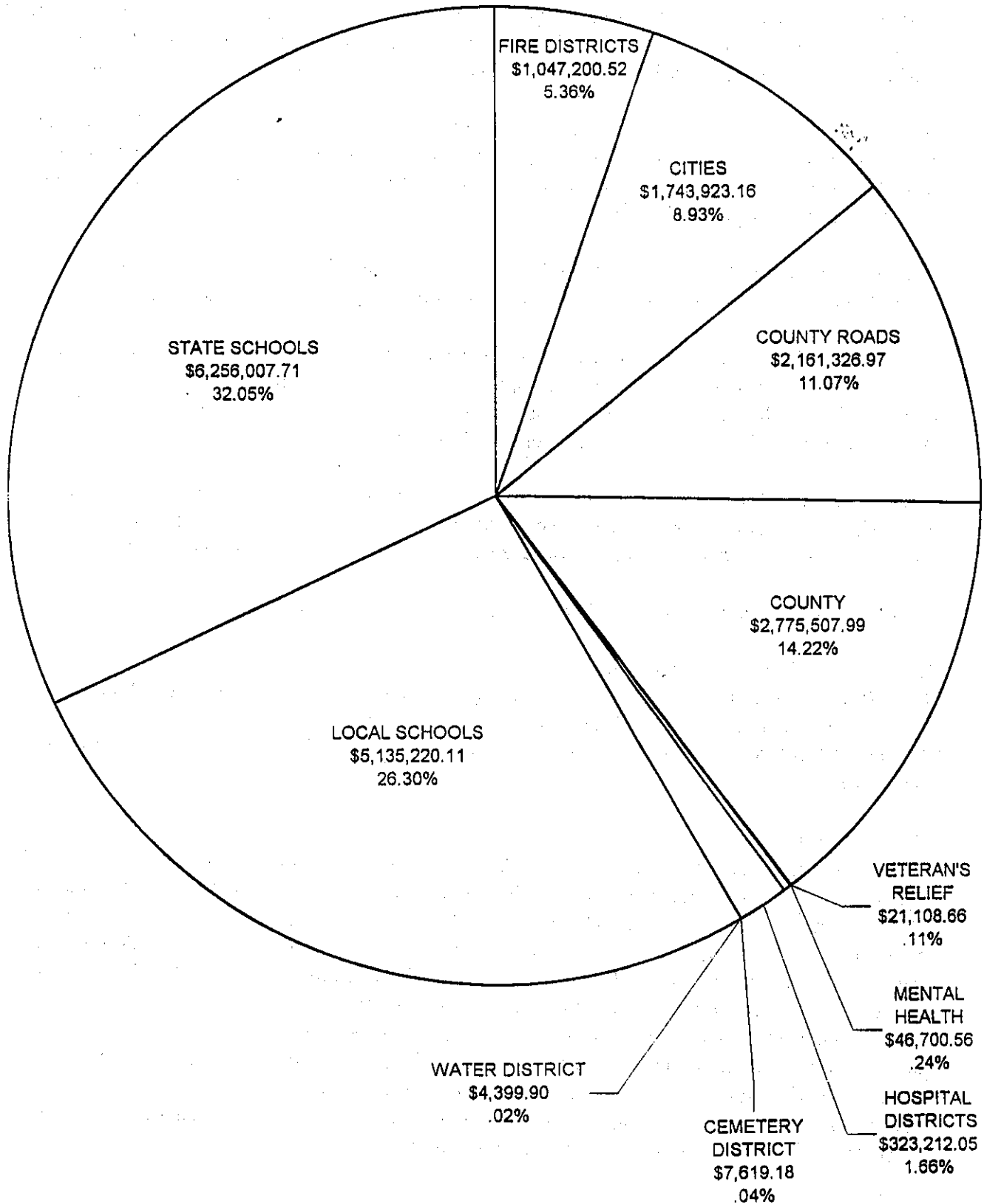
TOTAL NUMBER OF OPEN SPACE APPLICANTS = 871				
TOTAL NUMBER OF LAND PARCELS = 3049				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	202,605.00	254,141,600.00	106,995,882.00	361,137,482.00
OPEN SPACE VALUE	202,605.00	48,502,347.00	106,995,882.00	155,498,229.00
VALUE REDUCTION	---	205,639,253.00	---	205,639,253.00

**KITITAS COUNTY VALUE**

<b>ASSESSED BY COUNTY ASSESSOR</b>	
Forest Land (RCW 84.33)	\$ 9,141,060.
Farm & Agricultural Land & Improvements & Timberland (RCW 84.34)	155,498,229.
Other land Outside Incorporated Cities and Towns	397,043,979.
Other Improvements Outside Incorporated Cities and Towns	483,144,827.
Land Inside Incorporated Cities and Towns	193,704,103.
Improvements Inside Incorporated Cities and Towns	442,207,188.
Personal Property	87,439,582.
	<u>\$ 1,768,178,968.</u>
<b>ASSESSED BY STATE DEPARTMENT OF REVENUE</b>	
Real Property Utilities	\$ 21,592,464.
Personal Property Utilities	78,251,173.
	<u>\$ 99,843,637.</u>
<b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>	<b>\$ 1,868,022,605.</b>



# HOW YOUR 1998 TAX DOLLAR WILL BE SPENT



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. *The Assessor does not set budgets for taxing districts. The Assessor does not bill or collect taxes.* Budgets are established by the taxing districts and taxes are billed and collected by the County Treasurer.

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.

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 goes to pay off bonds for capital improvements.

The state school levy has the highest statutory rate of all taxing districts. The rate is \$3.60/Equalized Market Value per \$1,000 of assessed valuation. With the passage of Referendum 47 in November of 1997 the state school levy will have a permanent reduction of 4.7%.

There are two principle limitations that directly affect how high your property tax can go:

#### **One Percent Constitutional Limit**

The Washington Constitution limits the regular (non-voted) property tax to 1% (\$10 per \$1,000 of assessed valuation). This limit is subject to statutory reductions which make the actual rate \$5.90 per \$1,000 of assessed valuation. Voters may authorize additional levies that are added to this figure.

#### **106 Percent Limit**

This law generally restricts individual taxing districts from collecting in any year, more than a 6% increase in regular, non-voted levies over the highest amount that could have been collected in any year beginning with the 1985 levy. The passage of Referendum 47 created additional restrictions. A district with a population of under 10,000 may increase their budget 6% by resolution and a majority vote of their district board. For districts with a population of over 10,000, if they choose to increase their budget over the implicit price deflator (annual inflation rate as described in Referendum 47) they must do so by proving the substantial need of the district for the increase and passing a resolution by a super-majority vote of the district's board. These restrictions apply to a taxing district budget and **not** to individual properties. New construction, annexations, and excess levies approved by the voters are not included in the 106% limit. Therefore, a taxing district's actual revenue increase may be greater than 6%.

#### **Note:**

These two limits apply to the district as a whole. The limits are **not applied to individual parcels of property.**

**HISTORICAL VALUATION AND TAX COMPARISON  
1930-1998**

<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.	6,324,921.12	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	1,024,562,304	13,433,889.80	1,793,171.44	1,378,129.41
	1993-94	1,178,716,475.	14,504,190.06	1,970,578.20	1,518,579.19
1994-95	1,310,472,336.	16,024,986.65	2,168,962.76	1,675,974.34	
1995-96	1,514,708,036	16,840,540.31	2,384,453.39	1,709,197.44	
1996-97	1,667,564,241	19,187,834.99	2,611,238.84	1,901,895.81	
1997-98	1,868,022,605	19,522,226.81	2,775,507.99	2,161,326.97	

From the Office of

**KITTITAS COUNTY ASSESSOR**

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