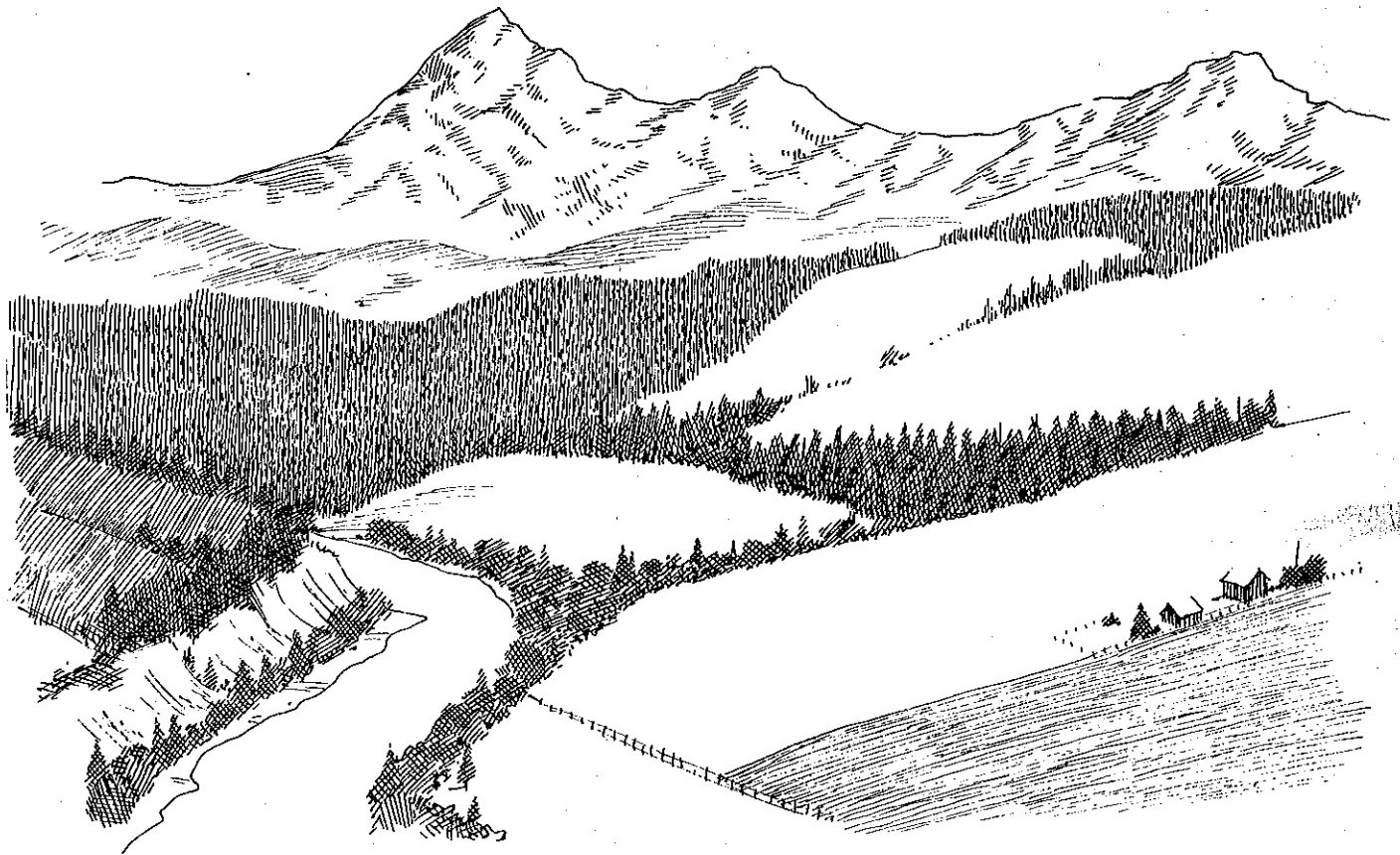


KITTITAS COUNTY ASSESSORS REPORT

1998 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 1999



IRIS ROMINGER, COUNTY ASSESSOR

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

Office Staff

SANDY LENICKA
Administrative Assistant

GINGER WEISER
Property Segregation Deputy

HARRIET BLAND
Personal Property Deputy

ROSE MILLER
Data Processing Deputy

CINDY ADAMS
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JUDY WALDENMAIER
Office Deputy

JULIE WALLACE
Office Deputy

Appraisal Staff

GLENN MYERS
Appraiser IV*

MARSHA WEYAND
Appraiser III*

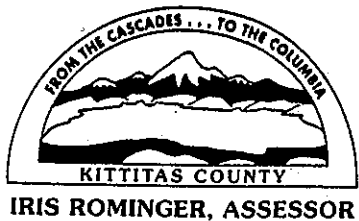
SUSAN FITTERER
Appraiser III*

DANA GLENN
Appraiser III*

DEB CURRIER
Appraiser III*

TIMOTHY ROTH
Appraiser I

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



Kittitas County Assessor

205 W. 5th • Room 101, Courthouse • Ellensburg, WA 98926
Phone (509) 962-7501 • Fax (509) 962-7666

A MESSAGE FROM YOUR COUNTY ASSESSOR

Kittitas County has a population of 31,400, and covers a 2,315 square mile area or approximately 1,481,600 acres, including 275,353 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 24,811 taxable real property parcels, 2297 personal property parcels, 2972 exempt parcels, 305 Department of Wildlife parcels and 955 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 1998 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1999, 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.

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

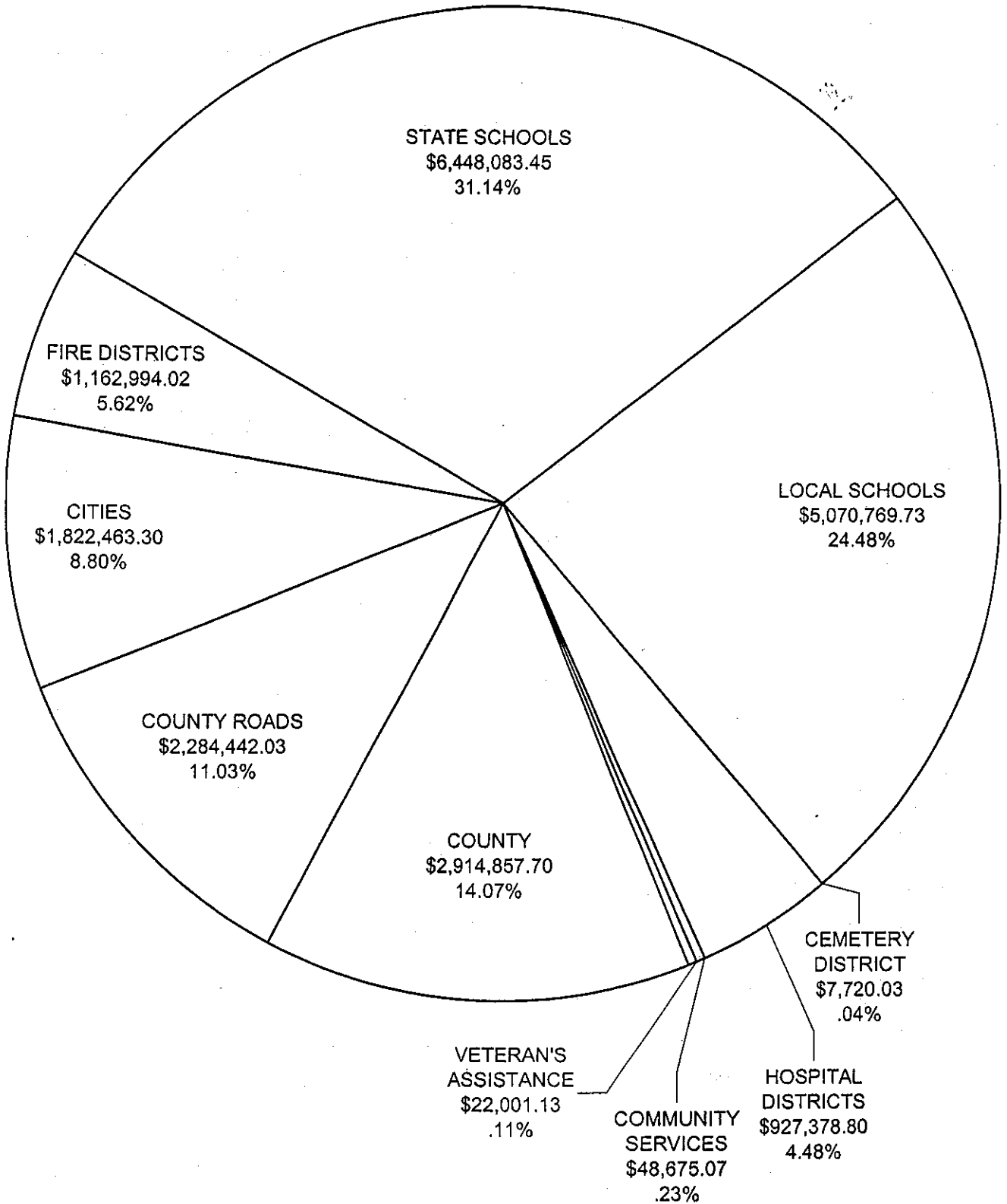
KITTITAS COUNTY LEVIES FOR 1998-1999

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$1,947,002,675	\$3.2837	\$6,393,372.68		
REFUND FUND(RCW 84.68.040)	1,947,002,675	0.0015	2,920.50		
REFUND LEVY (RCW 84.69)	1,947,002,675	0.0265	51,595.57		
State Refund Fund Levy (RCW 84.69)	1,947,002,675	0.0001	194.70		
TOTAL		\$3.3118	\$6,448,083.45		\$6,448,083.45
County Funds					
Current Expense	\$1,947,002,675	\$1.4825	\$2,886,431.46		
Community Services	1,947,002,675	0.0250	48,675.07		
Veteran's Assistance	1,947,002,675	0.0113	22,001.13		
Curr. Exp. Refund Levy (RCW 84.69)	1,947,002,675	0.0146	28,426.24		
TOTAL		\$1.5334	\$2,985,533.90		\$2,985,533.90
Road District NO. 1	\$1,216,746,753	\$1.8057	\$2,197,079.62		
Co. Road Diverted(RCW 36.33.220)	1,216,746,753	0.0493	59,985.61		
Combiand Rd. Refund Levies (RCW 84.69)	1,216,746,753	0.0225	27,376.80		
TOTAL		\$1.8775	\$2,284,442.03		\$2,284,442.03
Cities and Towns					
Cle Elum Regular Levy	\$99,562,839	\$2.4134	\$240,284.96		
Refund Levy (RCW 84.69)	99,562,839	0.0014	139.39		
TOTAL		\$2.4148	\$240,424.35		\$240,424.35
Ellensburg Regular Levy	\$527,545,430	\$2.5744	\$1,358,112.96		
Refund Levy (RCW 84.69)	527,545,430	0.0020	1,055.09		
TOTAL		\$2.5764	\$1,359,168.05		\$1,359,168.05
Kittitas Regular Levy	\$30,988,728	\$2.5011	\$77,505.91		
Refund Levy (RCW 84.69)	30,988,728	0.0239	740.63		
TOTAL		\$2.5250	\$78,246.54		\$78,246.54
Roslyn Regular Levy	\$49,928,400	\$1.6275	\$81,258.47		
TOTAL		\$1.6275	\$81,258.47		\$81,258.47
South Cle Elum Regular Levy	\$22,230,525	\$2.8504	\$63,365.89		
TOTAL		\$2.8504	\$63,365.89		\$63,365.89
School Districts					
NO. 7 Damman M & O (1999-2000)	\$44,225,983	\$1.3567	\$60,001.39		
NO. 28 Easton M & O (1998-1999)	\$166,936,007	\$1.0636	\$177,553.14		
**50% TAV	21,108,753	1.0636		\$22,451.27	
M & O Refund Levy (RCW 84.69)	166,936,007	0.0027	450.73		
TOTAL		\$1.0663	\$178,003.87	\$22,451.27	\$200,455.14
NO. 400 Thorp Bond (1990-2010)	\$80,758,721	\$1.4768	\$119,264.48		
*100% TAV	20,812,209	1.4768		\$30,735.47	
Bond Refund Levy (RCW 84.69)	80,758,721	0.0196	1,582.87		
M & O Levy (1999-2000)	80,758,721	2.7223	219,849.47		
**50% TAV	10,406,105	2.7223		28,328.54	
M & O Refund Levy (RCW 84.69)	80,758,721	0.0321	2,592.35		
TOTAL		\$4.2508	\$343,289.17	\$59,064.01	\$402,353.18
NO.401 Ellensburg Bond (1991/2 - 2008)	\$908,050,915	\$0.5896	\$535,386.82		
*100% TAV	33,272,532	0.5896		\$19,617.48	
Bond (1999-2000)	908,050,915	0.4249	385,830.83		
*100% TAV	33,272,532	0.4249		14,137.50	
Bond Refund Levy (RCW 84.69)	908,050,915	0.0044	3,995.42		
Transportation Bond Refund Levy	908,050,915	0.0035	3,178.18		
M & O Levy (1999-2000)	908,050,915	2.5306	2,297,913.65		
**50% TAV	16,636,266	2.5306		42,099.73	
M & O Refund Levy (RCW 84.69)	908,050,915	0.0163	14,801.23		
TOTAL		\$3.5693	\$3,241,106.13	\$75,854.71	\$3,316,960.84
NO. 403 Kittitas Bond (1991-2007)	\$154,393,350	\$0.7585	\$117,107.36		
*100% TAV	1,167,765	0.7585		\$885.75	
Bond Refund Levy (RCW 84.69)	154,393,350	0.0138	2,130.63		
M & O Levy (1999-2000)	154,393,350	3.0650	473,215.62		
**50% TAV	583,883	3.0650		1,789.60	
M & O Refund Levy (RCW 84.69)	154,393,350	0.0475	7,333.68		
TOTAL		\$3.8848	\$599,787.29	\$2,675.35	\$602,462.64

KITITAS COUNTY LEVIES FOR 1998-1999

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
NO. 404 Cle Elum-Roslyn Bond (1991-2005 & 1992-2011)	\$567,616,289	\$1.1243	\$638,170.99		
*100% TAV	121,705,077	1.1243		\$136,833.02	
Bond Refund Levy (RCW 84.69)	567,616,289	0.0092	5,222.07		
M & O Refund Levy (RCW 84.69)	567,616,289	0.0078	4,427.41		
TOTAL		\$1.1413	\$647,820.47	\$136,833.02	\$784,653.49
NO.3-J Naches Bond M & O Levy	\$210,813 210,813	\$0.8656 2.7462	\$182.48 578.93		
TOTAL		\$3.6118	\$761.41		\$761.41
Fire Districts					
NO. 1 Thorp Regular Levy Refund Levy (RCW 84.69)	\$75,109,572 75,109,572	\$0.9806 0.0127	\$73,652.45 953.89		
TOTAL		\$0.9933	\$74,606.34		\$74,606.34
NO. 2 Ellensburg Area Regular Levy Refund Levy (RCW 84.69)	\$493,565,344 493,565,344	\$1.3689 0.0233	\$675,641.60 11,500.07		
TOTAL		\$1.3922	\$687,141.67		\$687,141.67
NO. 3 Easton Regular Levy Refund Levy (RCW 84.69)	\$38,655,681 38,655,681	\$0.8773 0.0033	\$33,912.63 127.56		
Bond (1993-2002)	38,028,685	0.4727	17,976.16		
*100% TAV	1,222,120	0.4727		\$577.70	
Bond Refund Levy (RCW 84.69)	38,028,685	0.0024	91.27		
TOTAL		\$1.3557	\$52,107.62	\$577.70	\$52,685.32
NO. 4 Vantage Regular Levy	\$10,422,476	\$0.5757	\$6,000.22		\$6,000.22
NO. 51 Snoqualmie Pass Regular Levy	\$57,336,737	\$0.9719	\$55,725.57		\$55,725.57
NO. 6 Ronald Area Regular Levy Refund Levy (RCW 84.69)	\$77,056,560 77,056,560	\$0.7462 0.0010	\$57,499.61 77.06		
TOTAL		\$0.7472	\$57,576.67		\$57,576.67
NO. 7 Upper County Area Regular Levy Refund Levy (RCW 84.69)	\$276,087,857 276,087,857	\$0.7262 0.0094	\$200,495.00 2,595.23		
TOTAL		\$0.7356	\$203,090.23		\$203,090.23
NO. 8 Kachess Plats Regular Levy	\$25,968,534	\$0.7224	\$18,759.67		\$18,759.67
NO. 9 Kachess Ridge Regular Levy	\$7,986,027	\$1.0000	\$7,986.03		\$7,986.03
Hospital Districts					
NO. 1 Lower County Area Regular Levy Bond (1999-2019)	\$1,305,577,514 1,287,957,046	\$0.0028 0.4505	\$3,655.62 580,224.65		
*100% TAV	99,766,966	0.4505		\$44,945.02	
TOTAL		\$0.4533	\$583,880.27	\$44,945.02	\$628,825.29
NO. 2 Upper County Area Regular Levy Refund Levy (RCW 84.69)	\$641,214,348 641,214,348	\$0.2846 0.0011	\$182,489.60 705.34		
EMS Regular Levy (1998-2003)	641,214,348	0.2500	160,303.59		
TOTAL		\$0.5357	\$343,498.53		\$343,498.53
Cemetery District					
NO. 1 Thorp Regular Levy Refund Levy (RCW 84.69)	\$80,922,868 80,922,868	\$0.0942 0.0012	\$7,622.93 97.10		
TOTAL		\$0.0954	\$7,720.03		\$7,720.03
GRAND TOTAL ALL DISTRICTS			\$20,709,385.26	\$342,401.08	\$21,051,786.34
***State Department of Wildlife Land	\$25,128,500				\$115,580.39

HOW YOUR 1999 TAX DOLLAR WILL BE SPENT



KITTITAS COUNTY 1998 LEVIES FOR 1999 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES		CODE
			(under \$30,001 Income)		
1	1-403-F4-H1-W6	11.6365	7.3012		1
2	1-7-H1	8.5327	6.7255		2
3	1-7-F2-H1	9.9249	8.1177		3
4	1-28-H2	8.3247	7.2584		4
5	1-28-F3-H2	9.6804	8.1390		5
6	1-28-F3-H2-W3	9.6804	8.1390		6
7	1-400-F1-H1-C1-W4	12.5155	7.8142		7
8	1-400-H2	11.5092	7.2584		8
9	1-400-H1	11.4268	6.7255		9
10	1-400-H1-C1	11.5222	6.8209		10
11	1-400-F1-H1-C1	12.5155	7.8142		11
12	1-400-F1-H1	12.4201	7.7188		12
13	1-404-F6-H2-W2	9.1469	8.0056		13
14	1-28-F51-H2-S1	9.2966	8.2303		14
15	1-400-H2-C1	11.6046	7.3538		15
16	1-400-F2-H1	12.8190	8.1177		16
17	1-400-F2-H1-C1	12.9144	8.2131		17
18	E-401-H1	11.4442	7.4244		18
19	1-401-H1	10.7453	6.7255		19
20	1-401-F1-H1	11.7386	7.7188		20
21	1-401-F1-H1-C1	11.8340	7.8142		21
22	1-401-F2-H1	12.1375	8.1177		22
23	1-401-F2-H1-C1	12.2329	8.2131		23
24	K-403-H1	11.7083	7.3730		24
25	1-403-H1	11.0608	6.7255		25
26	1-403-F2-H1	12.4530	8.1177		26
27	1-403-F4-H1	11.6365	7.3012		27
28	C-404-H2	8.9370	7.7957		28
29	R-404-H2	8.1497	7.0084		29
30	S-404-H2	9.3726	8.2313		30
31	1-404-H2	8.3997	7.2584		31
32	1-404-H1	8.3173	6.7255		32
33	1-404-H1-C1	8.4127	6.8209		33
34	1-404-F1-H1	9.3106	7.7188		34
35	1-404-F7-H2-W5	9.1353	7.9940		35
36	1-404-F2-H1	9.7095	8.1177		36
37	1-28-F51-H2	9.2966	8.2303		37
38	1-404-F1-H1-C1	9.4060	7.8142		38
39	1-3J	10.3345	6.7227		39
40	1-404-F6-H2	9.1469	8.0056		40
41	1-28-F7-H2	9.0603	7.9940		41
42	1-400-F7-H1-C1	12.2578	7.5565		42
43	1-404-F7-H2	9.1353	7.9940		43
44	1-404-F7-H1	9.0529	7.4611		44
47	1-28-F8-H2	9.0471	7.9808		47
48	R-28-H2	8.0747	7.0084		48
49	1-28-H2-S1	8.3247	7.2584		49
50	1-28-F9-H2	9.3247	8.2584		50

**1999 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 \$
\$18,000 or less	439	NOT AVAILABLE	NOT AVAILABLE	19,919,985.00	152,117.75	77,956.22
\$18,001 - \$24,000	181	"	"	6,936,939.00	53,394.70	38,577.74
\$24,001 - \$30,000	166	"	"	---	---	39,772.27
TOTAL	786	61,441,530.00	51,667,521.00	26,856,924.00	205,512.45	156,306.23
TAX SAVINGS FROM FREEZE VALUE						101,709.34
					TOTAL RELIEF	463,528.02

**1999 TAX YEAR
KITITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND
OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 878				
TOTAL NUMBER OF LAND PARCELS = 3140				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	203,234.00	264,326,650.00	112,960,238.00	377,286,888.00
OPEN SPACE VALUE	203,234.00	48,783,684.00	112,960,238.00	161,743,922.00
VALUE REDUCTION	---	215,542,966.00	---	215,542,966.00

KITITAS COUNTY VALUE

Locally assessed taxable real property	\$1,757,730,938
Locally assessed taxable personal property	\$87,600,970
State assessed taxable real and personal property	<u>\$101,670,767</u>
TOTAL Taxable Value	\$1,947,002,675

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 is further constrained by levy limitation.

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.

Levy 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 this levy 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
1930-1999**

% 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
	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	
1998-99	1,947,002,675	20,709,385.26	2,886,431.46	2,257,065.23	