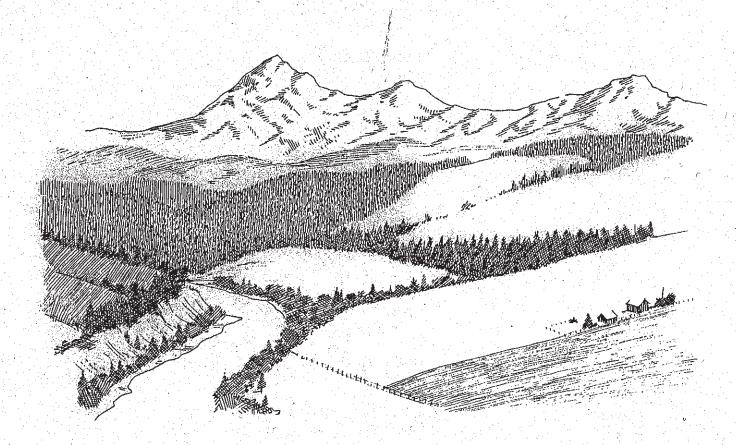
# KITTITAS COUNTY ASSESSOR'S REPORT

# 2000 ASSESSED VALUATIONS LEVIES AND TAXES TO BE COLLECTED 2001



Iris Rominger, County Assessor

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

#### Office Staff

SANDY LENICKA Administrative Assistant

JUSTINE EASON Property Segregation Deputy

HARRIET BLAND Personal Property Deputy

ROSE MILLER Data Processing Deputy

> CINDY ADAMS Office Deputy

JUDY WALDENMAIER Office Deputy

> LISA YOUNG 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 III\*

JULIE WALLACE Appraiser III\*

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



Kittitas County Assessor 205 W 5<sup>th</sup> • 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 32,500 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 250,582 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 25,573 taxable real property parcels, 2,339 personal property parcels, 3,024 exempt parcels, 305 Department of Wildlife parcels and 897 personal and real property utility parcels. There were 1,952 parcels on which \$63,958,028 of new construction value was added in 2000.

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 2000 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2001, 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,

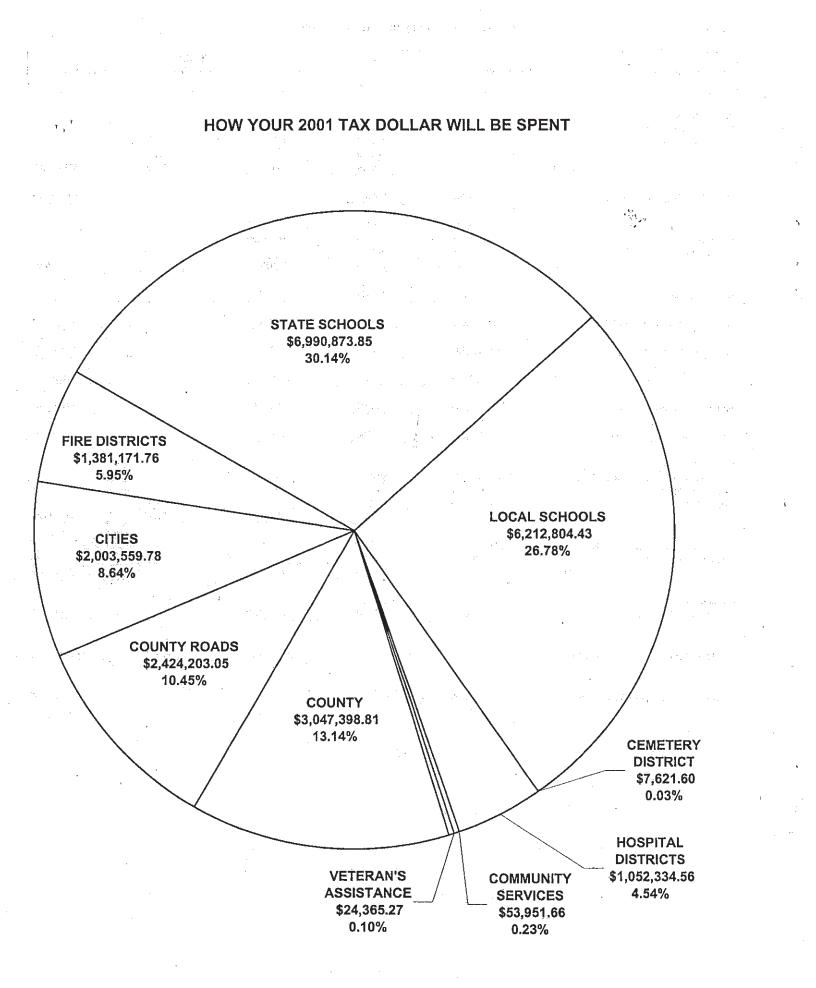
IRIS ROMINGER Your Kittitas County Assessor

#### KITTITAS COUNTY LEVIES FOR 2000-2001

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$2,175,470,313	\$3.2127	\$6,989,133.47		
REFUND FUND(RCW 84.68.040)	2,175,470,313	0.0008	1,740.38		
TOTAL		\$3.2135	\$6,990,873.85		\$6,990,873.85
County Funds					
Current Expense	\$2,175,470,313	\$1.4008	\$3,047,398.81		
Community Services Veteran's Assistance	2,175,470,313 2,175,470,133	0.0248 0.0112	53,951.66 24,365.27		
TOTAL	2,175,470,155	\$1.4368	\$3,125,715.74		\$3,125,715.74
Road District NO. 1	\$1,350,982,530	\$1.7500	\$2,364,219.43		
Co. Road Diverted(RCW 36.33.220)	1,350,982,530	0.0444	59,983.62		
TOTAL		\$1.7944	\$2,424,203.05		\$2,424,203.05
Cities and Towns Cle Elum Regular Levy	\$110,915,953	\$2.5559	\$283,490.08		\$283,490.08
Ellonshung Bogulan Lorry	¢E05.946.252	\$2.4523	¢1 461 104 01		¢1 461 104 01
Ellensburg Regular Levy	\$595,846,353	\$2.4525	\$1,461,194.01		\$1,461,194.01
Kittitas Regular Levy	\$33,873,064	\$2.6882	\$91,057.57		\$91,057.57
Roslyn Regular Levy	\$58,461,827	\$1.5969	\$93,357.69		\$93,357.69
South Cle Elum Regular Levy	\$25,390,586	\$2.9326	\$74,460.43		\$74,460.43
School Districts					
NO. 7 Damman M & O (2001-2002)	\$46,964,077	\$1.2776	\$60,001.30		\$60,001.30
NO. 28 Easton Bond (2001-2020)	\$190,060,018	\$1.5024	\$285,546.17		
*100% TAV	22,934,971	1.5024		\$34,457.50	
M & O Levy (2000-2001) **50% TAV	190,060,018	0.9924 0.9924	188,615.56	11 290 24	
TOTAL	11,467,486	\$2.4948	\$474,161.73	11,380.34 \$45,837.84	\$519,999.57
NO. 400 Thorp Bond (1990-2010)	\$91,631,733	\$1.3902	\$127,386.44		
*100% TAV	11,228,531	1.3902		\$15,609.90	
M & O Levy (2001-2002)	91,631,733	2.7277	249,943.88		
**50% TAV	5,614,266	2.7277	+	15,314.03	
TOTAL		\$4.1179	\$377,330.32	\$30,923.93	\$408,254.25
NO. 401 Ellensburg Bond (1991/2 - 2008)	\$1,006,098,035	\$0.5516	\$554,963.68		
*100% TAV	18,151,220	0.5516		\$10,012.21	
M & O Levy (2001-2002) **50% TAV	1,006,098,035 9,075,610	2.5710 2.5710	2,586,678.05	22 222 20	
TOTAL	7,075,010	\$3.1226	\$3,141,641.73	23,333.39 \$33,345.60	\$3,174,987.33
NO. 403 Kittitas Bond (1991-2007)	\$169,760,056	\$0.7277	\$123,534.39		
*100% TAV	638,527	0.7277		\$464.66	
M & O Levy (2001-2002)	169,760,056	3.1515	534,998.82		
**50% TAV <b>TOTAL</b>	319,264	3.1515 \$3.8792	\$658,533.21	1,006.16 \$1,470.82	\$660,004.03
NO. 404 Cle Elum-Roslyn Bond					
(1991-2005 & 1992-2011)	\$640,983,435	\$1.1236	\$720,208.99		
*100% TAV	66,553,878	1.1236	*	\$74,779.93	
M & O LEVY (2000-2001)	640,983,435	1.1865	760,526.84		
**50% TAV <b>TOTAL</b>	33,276,939	1.1865 \$2.3101	\$1,480,735.83	39,483.09 <b>\$114,263.02</b>	\$1,594,998.85
NO.3-J Naches Bond	\$208,154	\$0.8812	\$183.43		
M & O Levy	208,154	2.8537	594.01		
TOTAL	-,	\$3.7349	\$777.44		\$777.44
NO.119 Selah Bond	\$4,544,857	\$1.4995	\$6,815.01		
M & O Levy	4,544,857	2.8181	12,807.86		AAD 200 5-
TOTAL		\$4.3176	\$19,622.87		\$19,622.87

#### **KITTITAS COUNTY LEVIES FOR 2001-2002**

TAXING DISTRICT	VALUATIONS	LEVY	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
		(DOLLARS PER THOUSAND)			
Fire Districts					
NO. 1 Thorp Regular Levy	\$84,216,539	\$0.8746	\$73,655.7900		
1 0 9					
Bond (2001-2020)	83,188,409	0.2400	19,965.22	¢10.00	
*100% TAV	53,420	0.2400	A02 (24 04	\$12.82	•00 (00 00
TOTAL		\$1.1146	\$93,621.01	\$12.82	\$93,633.83
NO. 2 Ellensburg Area Regular Levy	\$538,506,761	\$1.4907	\$802,752.03		\$802,752.03
NO. 3 Easton Regular Levy	\$43,803,976	\$0.9477	\$41,513.03		
Bond (1993-2002)	43,402,248	0.3816	16,562.30		
*100% TAV	667,208	0.3816	10,002.00	\$254.60	
TOTAL	007,200	\$1.3293	\$58,075.33	\$254.60	\$58,329.93
NO. 4 Vantage Regular Levy	\$10,273,639	\$0.5840	\$5,999.81		\$5,999.81
NO. 51 Snoqualmie Pass Regular Levy	\$68,584,622	\$0.9530	\$65,361.14		\$65,361.14
NO. 6 Ronald Area Regular Levy	\$92,342,705	\$0.7526	\$69,497.12		\$69,497.12
NO. 7 Upper County Area Regular Levy	\$307,778,647	\$0.8282	\$254,902.28		\$254,902.28
NO. 8 Kachess Plats Regular Levy	\$27,039,908	\$0.8111	\$21,932.07		\$21,932.07
NO. 9 Kachess Ridge Regular Levy	\$9,034,582	\$0.9996	\$9,030.97		\$9,030.97
Hospital Districts					
-	¢1 447 270 770	¢0.00 <b>2</b> 0	¢4 240 11		
NO. 1 Lower County Area Regular Levy	\$1,447,370,778	\$0.0030	\$4,342.11		
Bond (1999-2019)	1,429,644,741	0.4549	650,345.39	\$24 007 07	
*100% TAV <b>TOTAL</b>	54,798,559	0.4549 <b>\$0.4579</b>	\$654,687.50	\$24,927.87 \$24,927.87	\$679,615.37
IOIAL		\$U. <del>4</del> 379	\$054,087.50	\$2 <b>4,</b> 927.87	\$079,013.37
NO 211-2-2 Country Area Boundary Loren	\$7 <b>77</b> 001 201	¢0.2095	¢017 075 50		
NO. 2 Upper County Area Regular Levy	\$727,891,381	\$0.2985	\$217,275.58		
EMS Regular Levy (1998-2003)	727,891,381	0.2478	180,371.48		
TOTAL		\$0.5463	\$397,647.06		\$397,647.06
Cemetery District					
NO. 1 Thorp Regular Levy	\$91,058,592	\$0.0837	\$7,621.60		\$7,621.60
GRAND TOTAL ALL DISTRICTS		-	\$23,198,284.77	\$251,036.50	\$23,449,321.27
***State Department of Wildlife Land	\$25,128,500				\$115,580.39



	KITTITAS COUNTY	2000 LEV	IES FOR 2001 TAX COLLECTION	
			SENIOR CITIZENS EXEMPTION LEVIES	
		TOTAL	EXCLUDING ALL SPECIAL LEVIES	
CODE	TAXING DISTRICT	LEVIES	(under \$30,001 Income)	CODE
1	1-403-F4-H1-W6	11.3658	7.0317	1
2	1-7-H1	8.1802	6.4477	2
3	1-7-F2-H1	9.6709	7.9384	3
4	1-28-H2	9.4858	6.9910	4
5	1-28-F3-H2	10.8151	7.9387	5
6	1-28-F3-H2-W3	10.8151	7.9387	6
7	1-400-F1-H1-C1-W4	12.2188	7.4060	7
8	1-400-H2	11.1089	6.9910	8
9	1-400-H1	11.0205	6.4477	9
10	1-400-H1-C1	11.1042	6.5314	10
11	1-400-F1-H1-C1	12.2188	7.4060	11
12	1-400-F1-H1	12.1351	7.3223	12
13	1-404-F6-H2-W2	10.0537	7.7436	13
14	1-28-F51-H2-S1	10.4388	7.9440	14
15	1-400-H2-C1	11.1926	7.0747	15
16	1-400-F2-H1	12.5112	7.9384	16
17	1-400-F2-H1-C1	12.5949	8.0221	17
18	E-401-H1	10.6831	7.1056	18
19	1-401-H1	10.0252	6.4477	19
20	1-401-F1-H1	11.1398	7.3223	20
21	1-401-F1-H1-C1	11.2235	7.4060	21
22	1-401-F2-H1	11.5159	7.9384	22
23	1-401-F2-H1-C1	11.5996	8.0221	23
24	K-403-H1	11.6756	7.3415	24
25	1-403-H1	10.7818	6.4477	25
26	1-403-F2-H1	12.2725	7.9384	26
27	1-403-F4-H1	11.3658	7.0317	27
28	C-404-H2	10.0626	7.7525	28
29	R-404-H2	9.1036	6.7935	29
30	S-404-H2	10.4393	8.1292	30
31	1-404-H2	9.3011	6.9910	31
32	1-404-H1	9.2127	6.4477	32
33	1-404-H1-C1	9.2964	6.5314	33
34	1-404-F1-H1	10.3273	7.3223	34
35	1-404-F7-H2-W5	10.1293	7.8192	35
36	1-404-F2-H1	10.7034	7.9384	36
37	1-28-F51-H2	10.4388	7.9440	37
38	1-404-F1-H1-C1	10.4110	7.4060	38
39	1-3J	10.1796	6.4447	39
40	1-404-F6-H2	10.0537	7.7436	40
41	1-28-F7-H2	10.3140	7.8192	41
42	1-400-F7-H1-C1	11.9324	7.3596	42
43	1-404-F7-H2	10.1293	7.8192	43
43 44	1-404-F7-H1	10.0409	7.2759	44
47	1-28-F8-H2	10.2969	7.8021	47
48	R-28-H2	9.2883	6.7935	47
40 49	1-28-H2-S1	9.2863	6.9910	48 49
49 50	1-28-F9-H2	9.4656	7.9906	49 50
50 51	1-400-F1-H1-C1-W7	12.2188	7.4060	50 51
52	1-119-H1	11.2202	6.4477	52
52		11.2202	0.4477	52

#### 2001 TAX YEAR KITTITAS COUNTY SENIOR CITIZEN EXEMPTION

		TOTAL TAXABLE VALUE PRIOR TO EXEMPTION			TOTAL RELIEF IN DOLLARS		
INCOME LEVEL	NUMBER OF PARTICIPANTS	- and prior to Value Freeze \$	- and after value freeze \$	Amount of value exempted From Regular Levies \$	Regula Levies \$		Special Levies \$
\$18,000 or less	419	NOT AVAILABLE	NOT AVAILABLE	19,320,316.00	143,8	66.54	83,769.22
\$18,001 - \$24,000	201	n	u	7,926,607.00	58,959.76		47,553.03
\$24,001 - \$30,000	144	H	n				38,713.28
TOTAL	764	63,712,030.00	52,466,871.00	27,246,923.00	202,826.30		170,035.53
		TAX SAVINGS FROM FREEZE V			ALUE		120,119.72
					TOTAL REL	IEF	492,981.55

### 2001 TAX YEAR KITTITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND OPEN SPACE EXEMPTION

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 905				
TOTAL NUMBER OF LAND PARCELS = 3394				
			IMPROVEMENT	
	ACRES	LAND VALUE	VALUE	TOTAL VALUE
TRUE & FAIR VALUE	204,064.00	273,177,615.00	130,369,488.00	403,547,103.00
OPEN SPACE VALUE	204,064.00	47,352,750.00	130,369,488.00	177,722,238.00
VALUE REDUCTION		225,824,865.00		225,824,865.00

# KITTITAS COUNTY VALUE

Locally assessed taxable real property	\$1,964,717,903
Locally assessed taxable personal property	\$97,514,098
State assessed taxable real and personal property	\$113,238,312
TOTAL Taxable Value	\$2,175,470,313

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 that 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 1930-2001

% OF		TOTAL			
MARKET		COUNTY	TOTAL	CURRENT	ROAD
VALUE	YEAR	VALUATION	ТАХ	EXPENSE	DISTRICT
	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
25%	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
	1970-71	96,942,640.	3,369,132.37	296,014.36	274,672.23
50%	1971-72	101,432,277.	3,528,556.23	308,875.75	275,635.36
0070	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
	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
100%	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
	1999-00	2,051,876,530.	22,085,866.19	2,957,164.46	2,336,423.29
ľ	2000-01	2,175,470,313.	23,198,284.77	3,047,398.81	2,424,203.05

From the Office of KITTITAS COUNTY ASSESSOR Kittitas County Courthouse, Room 101 205 West Fifth Avenue Ellensburg, WA 98926