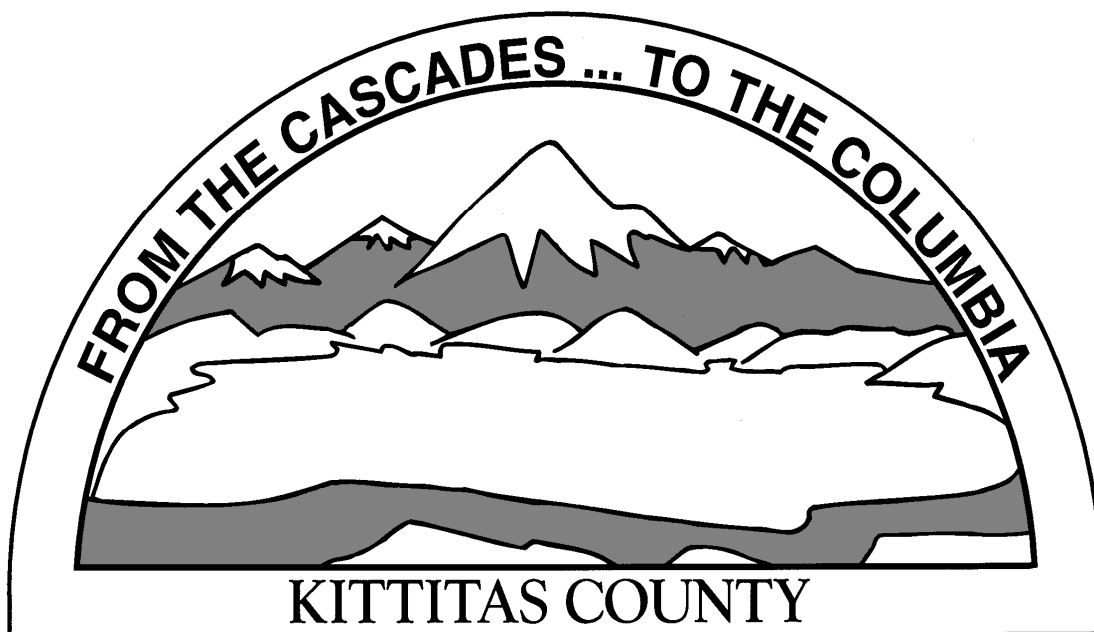


KITTITAS COUNTY ASSESSOR'S REPORT

2002 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2003



KITTITAS COUNTY

IRIS ROMINGER, 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
Sr. Citizen Exemptions/Budget Deputy

JUDY WALDENMAIER
Receptionist/Real Property Deputy

MEGAN FALCONER
Receptionist/Personal Property Deputy

Appraisal Staff

GLENN MYERS
Appraiser IV*

MARSHA WEYAND
Appraiser III*

SUSAN FITTERER
Appraiser III*

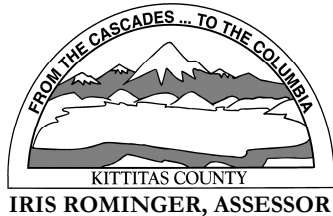
DANA GLENN
Appraiser III*

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 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 34,800 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 229,689 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 26,504 taxable real property parcels, 2,589 personal property parcels, 3,093 exempt parcels, 306 Department of Wildlife parcels and 919 personal and real property utility parcels. There were 2,020 parcels on which \$81,447,522 of new construction value was added in 2002.

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 2002 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2003, 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 2002-2003

TAXING DISTRICT	VALUATIONS	LEVY <small>(DOLLARS PER THOUSAND)</small>	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$2,510,795,792	\$2.8841	\$7,241,386.14		
REFUND FUND(RCW 84.68.040)	2,510,795,792	0.0006	1,506.48		
TOTAL		\$2.8847	\$7,242,892.62		\$7,242,892.62
County Funds					
Current Expense	\$2,529,668,941	\$1.3043	\$3,299,447.20		
Community Services	2,529,668,941	0.0250	63,241.72		
Veteran's Assistance	2,529,668,941	0.0113	28,585.26		
TOTAL		\$1.3406	\$3,391,274.18		\$3,391,274.18
Road District NO. 1					
Co. Road Diverted(RCW 36.33.220)	\$1,639,796,093	\$1.5944	\$2,614,490.89		
	1,639,796,093	0.0366	60,016.54		
TOTAL		\$1.6310	\$2,674,507.43		\$2,674,507.43
Cities and Towns					
Cle Elum Regular Levy	\$116,598,362	\$2.6177	\$305,219.53		\$305,219.53
Ellensburg Regular Levy	\$650,956,710	\$2.4368	\$1,586,251.31		\$1,586,251.31
Kittitas Regular Levy	\$35,130,764	\$2.6893	\$94,477.16		\$94,477.16
Roslyn Regular Levy	\$60,109,188	\$1.6071	\$96,601.48		
BOND (2002-2011)	58,677,283	0.3981	23,359.43		
*100% TAV	105,917	0.3981		\$42.16	
TOTAL		\$2.0052	\$119,960.91	\$42.16	\$120,003.07
South Cle Elum Regular Levy	\$27,077,824	\$2.9268	\$79,251.38		\$79,251.38
School Districts					
NO. 7 Damman M & O (2003-2004)	\$55,196,775	\$1.1233	\$62,002.54		\$62,002.54
NO. 28 Easton Bond (2001-2020)	\$251,471,207	\$1.1457	\$288,110.56		
*100% TAV	20,845,373	1.1457		\$23,882.55	
M & O Levy (2002-2003)	251,471,207	0.7637	192,048.56		
**50% TAV	10,422,687	0.7637		7,959.81	
TOTAL		\$1.9094	\$480,159.12	\$31,842.36	\$512,001.48
NO. 400 Thorp Bond (1990-2010)	\$109,243,539	\$1.2113	\$132,326.70		
*100% TAV	12,114,353	1.2113		\$14,674.11	
M & O Levy (2003-2004)	109,243,539	2.7537	300,823.93		
**50% TAV	6,057,177	2.7537		16,679.65	
TOTAL		\$3.9650	\$433,150.63	\$31,353.76	\$464,504.39
NO. 401 Ellensburg Bond (1991/2 - 2008 & 2002 - 2021)	\$1,126,298,453	\$1.6562	\$1,865,375.50		
*100% TAV	20,883,811	1.6562		\$34,587.77	
M & O Levy (2003-2004)	1,126,298,453	2.4368	2,744,564.07		
**50% TAV	10,441,906	2.4368		25,444.84	
TOTAL		\$4.0930	\$4,609,939.57	\$60,032.61	\$4,669,972.18
NO. 403 Kittitas Bond (1991-2007)	\$187,201,147	\$0.6917	\$129,487.04		
*100% TAV	736,120	0.6917		\$509.17	
M & O Levy (2003-2004)	187,201,147	3.1722	593,839.48		
**50% TAV	368,060	3.1722		1,167.56	
TOTAL		\$3.8639	\$723,326.52	\$1,676.73	\$725,003.25
NO. 404 Cle Elum-Roslyn Bond (1991-2005 & 1992-2011)	\$766,552,052	\$0.8529	\$653,792.24		
*100% TAV	65,918,005	0.8529		\$56,221.47	
M & O LEVY (2002-2004)	766,552,052	1.3946	1,069,033.49		
**50% TAV	32,959,003	1.3946		45,964.63	
TOTAL		\$2.2475	\$1,722,825.73	\$102,186.10	\$1,825,011.83

KITTITAS COUNTY LEVIES FOR 2002-2003

TAXING DISTRICT	VALUATIONS	LEVY	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
		<small>(DOLLARS PER THOUSAND)</small>			
NO. 3-J Naches Bond	\$255,425	\$0.8926	\$227.99		
M & O Levy	255,425	3.1535	805.48		
TOTAL		\$4.0461	\$1,033.47		\$1,033.47
NO. 119 Selah Bond	\$7,415,942	\$1.4697	\$10,899.21		
M & O Levy	7,415,942	2.8447	21,096.13		
TOTAL		\$4.3144	\$31,995.34		\$31,995.34
Fire Districts					
NO. 1 Thorp Regular Levy	\$100,622,512	\$0.8444	\$84,965.65		
BOND (2001-2020)	99,701,374	0.1934	19,282.24		
*100% TAV	61,574	0.1934		\$11.91	
TOTAL		\$1.0378	\$104,247.89	\$11.91	\$104,259.80
NO. 2 Ellensburg Area Regular Levy	\$623,017,007	\$1.4455	\$900,571.08		\$900,571.08
NO. 3 Easton Regular Levy	\$59,873,418	\$0.7931	\$47,485.61		\$47,485.61
NO. 4 Vantage Regular Levy	\$11,987,232	\$0.6467	\$7,752.14		\$7,752.14
NO. 51 Snoqualmie Pass Regular Levy	\$87,392,689	\$0.8562	\$74,825.62		\$74,825.62
NO. 6 Ronald Area Regular Levy	\$114,412,846	\$0.7116	\$81,416.18		\$81,416.18
NO. 7 Upper County Area Regular Levy	\$397,291,925	\$0.7653	\$304,047.51		\$304,047.51
NO. 8 Kachess Plats Regular Levy	\$56,126,352	\$0.6882	\$38,626.16		
BOND (2002-2021)	56,126,352	\$0.2200	\$12,347.80		
TOTAL		\$0.9082	\$50,973.96		\$50,973.96
Hospital Districts					
NO. 1 Lower County Area Regular Levy	\$1,649,685,591	\$0.0029	\$4,784.09		
BOND (1999-2019)	1,632,096,771	0.4420	721,386.77		
*100% TAV	62,840,615	0.4420		\$27,775.55	
TOTAL		\$0.4449	\$726,170.86	\$27,775.55	\$753,946.41
NO. 2 Upper County Area Regular Levy	\$879,727,925	\$0.2750	\$241,925.18		
EMS Regular Levy (1998-2003)	879,727,925	0.2287	201,193.78		
TOTAL		\$0.5037	\$443,118.96		\$443,118.96
Cemetery District					
NO. 1 Thorp Regular Levy	\$107,682,019	\$0.0765	\$8,237.67		\$8,237.67
GRAND TOTAL ALL DISTRICTS			\$26,307,114.92	\$254,921.18	\$26,562,036.10
***State Department of Wildlife Land	\$25,148,630				\$115,798.56

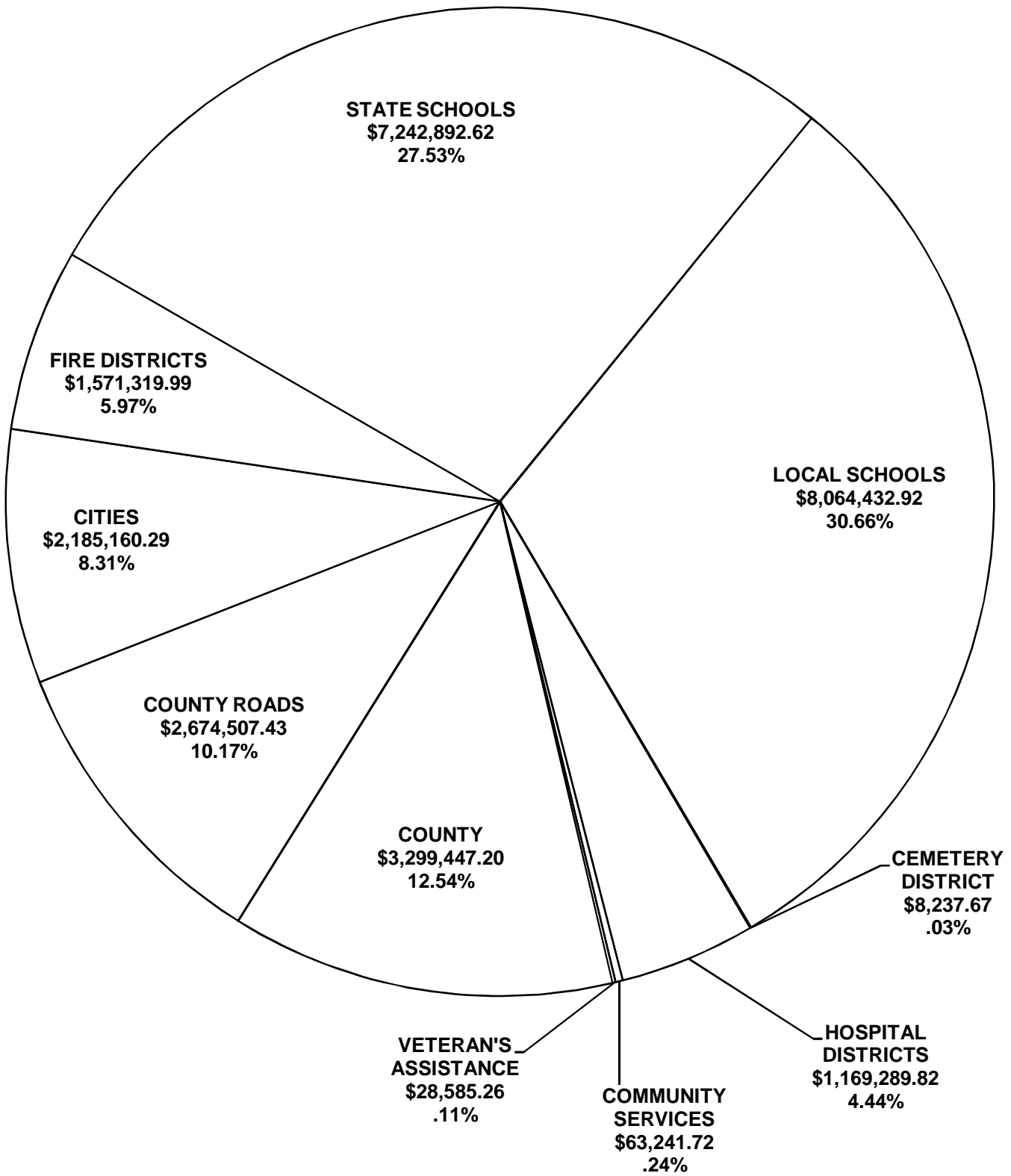
KITITAS COUNTY 2002 LEVIES FOR 2003 TAX COLLECTION

SENIOR CITIZENS EXEMPTION LEVIES				
CODE	TAXING DISTRICT	TOTAL LEVIES	EXCLUDING ALL SPECIAL LEVIES (under \$30,001 Income)	CODE
1	1-403-F4-H1-W6	10.8118	6.5059	1
2	1-7-H1	7.4245	5.8592	2
3	1-7-F2-H1	8.8700	7.3047	3
4	1-28-H2	8.2694	6.3600	4
5	1-28-F3-H2	9.0625	7.1531	5
6	1-28-F3-H2-W3	9.0625	7.1531	6
7	1-400-F1-H1-C1-W4	11.3805	6.7801	7
8	1-400-H2	10.3250	6.3600	8
9	1-400-H1	10.2662	5.8592	9
10	1-400-H1-C1	10.3427	5.9357	10
11	1-400-F1-H1-C1	11.3805	6.7801	11
12	1-400-F1-H1	11.3040	6.7036	12
13	1-404-F6-H2-W2	9.3191	7.0716	13
14	1-28-F51-H2-S1	9.1256	7.2162	14
15	1-400-H2-C1	10.4015	6.4365	15
16	1-400-F2-H1	11.7117	7.3047	16
17	1-400-F2-H1-C1	11.7882	7.3812	17
18	E-401-H1	11.2000	6.6650	18
19	1-401-H1	10.3942	5.8592	19
20	1-401-F1-H1	11.4320	6.7036	20
21	1-401-F1-H1-C1	11.5085	6.7801	21
22	1-401-F2-H1	11.8397	7.3047	22
23	1-401-F2-H1-C1	11.9162	7.3812	23
24	K-403-H1	11.2234	6.9175	24
25	1-403-H1	10.1651	5.8592	25
26	1-403-F2-H1	11.6106	7.3047	26
27	1-403-F4-H1	10.8118	6.5059	27
28	C-404-H2	9.5942	7.3467	28
29	R-404-H2	8.9817	6.3361	29
30	S-404-H2	9.9033	7.6558	30
31	1-404-H2	8.6075	6.3600	31
32	1-404-H1	8.5487	5.8592	32
33	1-404-H1-C1	8.6252	5.9357	33
34	1-404-F1-H1	9.5865	6.7036	34
35	1-404-F7-H2-W5	9.3728	7.1253	35
36	1-404-F2-H1	9.9942	7.3047	36
37	1-28-F51-H2	9.1256	7.2162	37
38	1-404-F1-H1-C1	9.6630	6.7801	38
39	1-3J	9.9024	5.8563	39
40	1-404-F6-H2	9.3191	7.0716	40
41	1-28-F7-H2	9.0347	7.1253	41
42	1-400-F7-H1-C1	11.1080	6.7010	42
43	1-404-F7-H2	9.3728	7.1253	43
44	1-404-F7-H1	9.3140	6.6245	44
47	1-28-F8-H2	9.1776	7.0482	47
48	R-28-H2	8.6436	6.3361	48
49	1-28-H2-S1	8.2694	6.3600	49
51	1-400-F1-H1-C1-W7	11.3805	6.7801	51
52	1-119-H1	10.6156	5.8592	52

KITTITAS COUNTY 2002 LEVIES FOR 2003 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES		CODE
101	1-403-F4-H1-W6		<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>These levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630</p> </div>	101
102	1-7-H1	4.5398		102
103	1-7-F2-H1	5.9853		103
104	1-28-H2			104
105	1-28-F3-H2			105
106	1-28-F3-H2-W3			106
107	1-400-F1-H1-C1-W4	8.4958		107
108	1-400-H2			108
109	1-400-H1			109
110	1-400-H1-C1			110
111	1-400-F1-H1-C1	8.4958		111
112	1-400-F1-H1	8.4193		112
113	1-404-F6-H2-W2			113
114	1-28-F51-H2-S1			114
115	1-400-H2-C1			115
116	1-400-F2-H1	8.8270		116
117	1-400-F2-H1-C1			117
118	E-401-H1			118
119	1-401-H1	7.5095		119
120	1-401-F1-H1		120	
121	1-401-F1-H1-C1	8.6238	121	
122	1-401-F2-H1	8.9550	122	
123	1-401-F2-H1-C1		123	
124	K-403-H1	8.3387	124	
125	1-403-H1	7.2804	125	
126	1-403-F2-H1	8.7259	126	
127	1-403-F4-H1	7.9271	127	
128	C-404-H2	6.7095	128	
129	R-404-H2		129	
130	S-404-H2		130	
131	1-404-H2		131	
132	1-404-H1	5.6640	132	
133	1-404-H1-C1		133	
134	1-404-F1-H1		134	
135	1-404-F7-H2-W5		135	
136	1-404-F2-H1		136	
137	1-28-F51-H2		137	
138	1-404-F1-H1-C1		138	
139	1-3J		139	
140	1-404-F6-H2	6.4344	140	
141	1-28-F7-H2	6.1500	141	
142	1-400-F7-H1-C1		142	
143	1-404-F7-H2	6.4881	143	
144	1-404-F7-H1	6.4293	144	
147	1-28-F8-H2		147	
148	R-28-H2		148	
149	1-28-H2-S1		149	
151	1-400-F1-H1-C1-W7		151	
152	1-119-H1		152	

HOW YOUR 2003 TAX DOLLAR WILL BE SPENT



**2003 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 RELIEF IN DOLLARS	
		- and prior to Value Freeze \$	- and after value freeze \$		Regular Levies \$	Special Levies \$
\$18,000 or less	356	NOT AVAILABLE	NOT AVAILABLE	16,798,941.00	116,500.64	81,408.80
\$18,001 - \$24,000	209	"	"	8,165,769.00	56,617.36	60,250.24
\$24,001 - \$30,000	144	"	"	---	---	45,589.28
TOTAL	709	62,453,690.00	50,999,111.00	24,964,710.00	173,118.00	187,248.32
TAX SAVINGS FROM FREEZE VALUE						119,268.65
					TOTAL RELIEF	479,634.97

**2003 TAX YEAR
KITTITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND
AND OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 946				
TOTAL NUMBER OF LAND PARCELS = 3,847				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	206,046.00	336,288,620.00	156,240,008.00	492,528,628.00
OPEN SPACE VALUE	206,046.00	51,489,568.00	156,240,008.00	207,729,576.00
VALUE REDUCTION	----	284,799,052.00	----	284,799,052.00

KITTITAS COUNTY VALUE

Locally assessed taxable real property	\$2,287,077,595
Locally assessed taxable personal property	\$114,711,684
State assessed taxable real and personal property	<u>\$127,879,662</u>
TOTAL Taxable Value	\$2,529,668,941

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 Initiative 747 in November of 2001 the state school levy is limited to an annual increase of 1% until it reaches the \$3.60 limit.

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

The Levy Limit applies to a taxing district's budget and not to increases in assessed value or tax bill of individual properties. Initiative 747 passed in 2001 restricts individual taxing districts whose population is below 10,000 from collecting more than a one percent increase in their highest lawful regular, non-voted, levy amount since 1985. The governing board of the district must pass a resolution authorizing this increase. Taxing districts with populations of 10,000 or more are limited to an increase in their highest lawful levy since 1985, to the inflation rate or one percent, whichever is less, with the passage of a resolution. To increase above that amount, up to one percent, the district must pass a second resolution showing substantial need for additional funds.

New construction, annexations, and excess levies approved by the voters are not included in the levy limit. Therefore, a taxing district's actual revenue increase may be greater than one percent.

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
1930-2003**

% 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	
1999-00	2,051,876,530.	22,085,866.19	2,957,164.46	2,336,423.29	
2000-01	2,175,470,313.	23,198,284.77	3,047,398.81	2,424,203.05	
2001-02	2,355,405,068.	25,223,947.55	3,171,081.84	2,545,547.78	
2002-03	2,529,668,941.	26,307,114.92	3,299,447.20	2,674,507.43	



From the office of
Kittitas County Assessor
205 W 5TH Rm 101
Ellensburg WA 98926

IRIS ROMINGER, ASSESSOR