# KITTITAS COUNTY ASSESSOR'S REPORT 

## 2007 ASSESSED VALUATIONS LEVIES AND TAXES TO BE COLLECTED 2008



MARSHA WEYAND, ASSESSOR

Office Staff
CINDY ADAMS
Administrative Assistant III
CHRISTY GARCIA Cadastral Technician II

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Personal Property Deputy
SHELLEY MC CLELLAN
Data Processing Deputy
LISA BUGNI
Sr. Citizen Exemptions/Budget Deputy
JUDY WALDENMAIER Receptionist/Real Property Deputy

Appraisal Staff<br>DANA GLENN<br>Appraiser IV* - Member I.A.A.O.<br>SUSAN FITTERER<br>Appraiser III*<br>DEB CURRIER<br>Appraiser III*<br>TIMOTHY ROTH<br>Appraiser III* - Sales Analyst<br>ERIC ANDERSON<br>Appraiser II*<br>ANTHONY CLAYTON<br>Appraiser II*<br>MARK PETERSON<br>Appraiser II*<br>JARED PLESHA<br>Appraiser II*

I.A.A.O. (International Association of Assessing Officers)


MARSHA WEYAND, ASSESSOR

# Kittitas County Assessor 

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## A MESSAGE FROM YOUR COUNTY ASSESSOR

My first year as assessor has been very exciting and has swiftly passed. I am thankful for the wonderful staff that supports me and the office. I am also very grateful to you, the public, for your confidence and encouragement.

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.

This booklet has been prepared for your information and better understanding of your Kittitas County Assessor's Office. The 2007 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2008, 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.

Kittitas County has a population of 38,300 and covers a 2,315 square mile area, or approximately $1,481,600$ acres, including 211,634 acres assessed as forest land. Almost 65 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 32,271 taxable real property parcels, 2,264 personal property parcels, 3,244 exempt parcels, 383 Department of Wildlife parcels and 761 personal and real property utility parcels. There were 2,575 parcels on which $\$ 441,010,523$ of new construction value was added in 2007.

The process of converting historical paper files to electronic images that was started in 2005 is continuing this year and will be completed in 2008. A detailed series of electronic 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 is 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 along with digital photos of buildings.

The assessment data was made available online in 2006. We look forward to moving to a new platform of our assessment and appraisal software in 2008. This will further integrate our data with the county's geographic information system (GIS) and will enhance your online experience.

I pledge to maintain a high level of public service to the taxpayers of Kittitas County. As a public servant, I am accountable to you and represent your interests. I hope you find the information provided in this report helpful and I welcome your inquiries regarding any matter concerning this office.


Your Kittitas County Assessor

| TAXING DISTRICT | VALUATIONS | LEVY <br> \$PER 1000 | LOCAL TAX | TIMBER TAX | TOTAL TAX |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |

STATE (PUBLIC SCHOOLS) REFUND FUND (RCW 84.68.040)

TOTAL

County Funds
Current Expense
Community Services
Veterans Assistance
TOTAL

Road District No. 1
Co. Road Diverted (RCW 36.33.220)
TOTAL

Cities and Towns
Cle Elum Regular Levy
Ellensburg Regular Levy
BOND TOTAL

BOND (2004-2022)

| $\$ 3,406,661,270$ | 1.200654 |
| :--- | ---: |
| $\$ 3,406,661,270$ | 0.024951 |
|  |  |
|  |  |


| $\$ 4,090,221.48$ |
| ---: |
| $\$ 84,999.61$ |
| $\$ 4,175,221.09$ |


| $\$ 412,999.94$ |
| ---: |
| $\$ 412,999.94$ |
| $\$ 2,283,752.99$ |
| $\$ 127,749.63$ |
| $\$ 2,411,502.62$ |

Kittitas Regular Levy
Roslyn Regular Levy
BOND (2002-2011)

* $100 \%$ TAV TOTAL

South Cle Elum Regular Levy
TOTAL

## School Districts

| No. 7 Damman M\&O | (2007-2008) |
| :---: | :---: |
| **50\% TAV |  |
|  | TOTAL |
| No. 28 Easton Bond | (2001-2020) |
| * $100 \%$ TAV |  |
| M\&O Levy | (2007-2010) |
| **80\% TAV of 1983 Timber Roll |  |
|  | TOTAL |


| $\$ 4,947,853,360$ | 2.382552 |
| :--- | ---: |
| $\$ 4,947,853,360$ | 0.000262 |
|  |  |


| $\$ 4,964,949,052$ | 0.962609 |
| :--- | ---: |
| $\$ 4,964,949,052$ | 0.025176 |
| $\$ 4,964,949,052$ | 0.015105 |
|  |  |
|  |  |


| $\$ 11,788,517.92$ |
| ---: |
| $\$ 1,296.34$ |
| $\$ 11, \mathbf{7 8 9}, 814.26$ |


| $\$ 4,779,304.64$ |
| ---: |
| $\$ 124,997.56$ |
| $\$ 74,995.56$ |
| $\$ 4,979,297.76$ |

\$11,789,814.26

$$
\$ 55.55
$$

\$55.55

$$
\begin{array}{rr}
\$ 156.98 & \\
\$ 156.98 & \$ 99,999.96 \\
& \\
\$ 7,418.80 & \\
\$ 4,725.09 & \\
\$ 12,143.89 & \$ 577,149.54 \\
\hline
\end{array}
$$

\$4,979,297.76
\$4,175,221.09
$\xlongequal{\$ 4,175,221.09}$
\$93,943.25
$\xlongequal{\$ 93,943.25}$

4, $7,27.76$

\$124,511.01

$\$ 99,999.96$

| TAXING DISTRICT |  | VALUATIONS | LEVY <br> \$ PER 1000 | LOCAL TAX | TIMBER TAX | TOTAL TAX |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| No. 400 Thorp Bond | (1990-2010) | \$168,740,527 | 0.803106 | \$135,516.53 |  |  |
| * $100 \%$ TAV |  | \$8,072,830 | 0.803106 |  | \$6,483.34 |  |
| M\&O Levy | (2007-2008) | \$168,740,527 | 2.870753 | \$484,412.37 |  |  |
| **50\% TAV |  | \$4,036,415 | 2.870753 |  | \$11,587.55 |  |
|  | TOTAL |  | 3.673859 | \$619,928.90 | \$18,070.89 | \$637,999.79 |
| No. 401 Ellensburg Bond | (1991-2008; 2002-21) | \$1,994,839,795 | 0.497778 | \$992,987.36 |  |  |
| * $100 \%$ TAV |  | \$14,084,669 | 0.497778 |  | \$7,011.04 |  |
| M\&O Levy | (2007-2008) | \$1,994,839,795 | 2.218163 | \$4,424,879.82 |  |  |
| **50\% TAV |  | \$7,042,335 | 2.218163 |  | \$15,621.05 |  |
|  | TOTAL |  | 2.715941 | \$5,417,867.18 | \$22,632.09 | \$5,440,499.27 |
| No. 403 Kittitas Bond | (2004-2023) | \$427,678,550 | 1.417472 | \$606,222.37 |  |  |
| * $100 \%$ TAV |  | \$1,959,335 | 1.417472 |  | \$2,777.30 |  |
| M\&O Levy | (2007-2008) | \$427,678,550 | 2.174226 | \$929,869.82 |  |  |
| **50\% TAV |  | \$979,668 | 2.174226 |  | \$2,130.02 |  |
|  | TOTAL |  | 3.591698 | \$1,536,092.19 | \$4,907.32 | \$1,540,999.51 |
| No. 404 Cle Elum-Roslyn Bond (1992-2011) |  | \$1,817,758,356 | 0.399696 | \$726,550.74 |  |  |
| * $100 \%$ TAV |  | \$33,644,481 | 0.399696 |  | \$13,447.56 |  |
| M\&O Levy | (2008-2010) | \$1,817,758,356 | 0.933346 | \$1,696,597.49 |  |  |
| **50\% TAV |  | \$16,822,241 | 0.933346 |  | \$15,700.97 |  |
|  | TOTAL |  | 1.333042 | \$2,423,148.23 | \$29,148.53 | \$2,452,296.76 |
| No. 3-J Naches Bond |  | \$301,777 | 0.671183 | \$202.55 |  |  |
| * $100 \%$ TAV |  | \$547,672 | 0.671183 |  | \$367.59 |  |
| M\&O Levy |  | \$301,777 | 2.688607 | \$811.36 |  |  |
| **50\% TAV |  | \$273,836 | 2.688607 |  | \$736.24 |  |
|  | TOTAL |  | 3.359790 | \$1,013.91 | \$1,103.83 | \$2,117.74 |
| No. 119 Selah Bond |  | \$10,132,385 | 1.385586 | \$14,039.29 |  |  |
| * $100 \%$ TAV |  | \$856 | 1.385586 |  | \$1.19 |  |
| M\&O Levy |  | \$10,132,385 | 3.152892 | \$31,946.32 |  |  |
| **50\% TAV |  | \$428 | 3.152892 |  | \$1.35 |  |
|  | TOTAL |  | 4.538478 | \$45,985.61 | \$2.54 | \$45,988.15 |
| Fire Districts |  |  |  |  |  |  |
| No. 1 Thorp Regular Levy |  | \$153,183,948 | 1.000000 | \$153,183.94 |  |  |
| Bond | (2001-2020) | \$151,506,623 | 0.142199 | \$21,544.09 |  |  |
| *100\% TAV |  | \$181,522 | 0.142199 |  | \$25.81 |  |
|  | TOTAL |  | 1.142199 | \$174,728.03 | \$25.81 | \$174,753.84 |
| No. 2 Ellensburg Area Regular Levy |  | \$2,234,397,036 | 1.500000 | \$3,351,595.55 |  |  |
|  | TOTAL |  | 1.500000 | \$3,351,595.55 |  | \$3,351,595.55 |
| No. 3 Easton Regular Levy |  | \$107,909,037 | 0.539118 | \$58,175.70 |  |  |
| Bond | (2004-2013) | \$107,299,937 | 0.308315 | \$33,082.18 |  |  |
| *100\% TAV |  | \$331,718 | 0.308315 |  | \$102.27 |  |
|  | TOTAL |  | 0.847433 | \$91,257.88 | \$102.27 | \$91,360.15 |


| TAXING DISTRICT | VALUATIONS | LEVY <br> \$ PER 1000 | LOCAL TAX | TIMBER TAX | TOTAL TAX |
| :---: | :---: | :---: | :---: | :---: | :---: |
| No. 4 Vantage Regular Levy | \$11,396,897 | 0.789236 | \$8,994.84 |  |  |
| TOTAL |  | 0.789236 | \$8,994.84 |  | \$8,994.84 |
| No. 51 Snoqualmie Pass Regular Levy | \$169,679,226 | 0.900000 | \$152,711.30 |  |  |
| TOTAL |  | 0.900000 | \$152,711.30 |  | \$152,711.30 |
| No. 6 Ronald Area Regular Levy | \$257,876,594 | 0.465338 | \$119,999.78 |  |  |
| TOTAL |  | 0.465338 | \$119,999.78 |  | \$119,999.78 |
| No. 7 Upper County Area Regular Levy | \$1,122,560,102 | 0.664210 | \$745,615.65 |  |  |
| TOTAL |  | 0.664210 | \$745,615.65 |  | \$745,615.65 |
| No. 8 Kachess Plats Regular Levy | \$100,665,063 | 1.000000 | \$100,665.06 |  |  |
| Bond (2002-2021) (2001-2020) | \$100,665,063 | 0.151716 | \$15,272.50 |  |  |
| * $100 \%$ TAV | \$477,537 | 0.151716 |  | \$72.45 |  |
| Bond (2008-2027) (2008-2027) | \$100,665,063 | 0.301307 | \$30,331.09 |  |  |
| *100\% TAV | \$477,537 | 0.301307 |  | \$143.89 |  |
| TOTAL |  | 1.453023 | \$146,268.65 | $\$ 216.34$ | \$146,484.99 |
| Hospital Districts |  |  |  |  |  |
| No. 1 Lower County Area Regular Levy | \$2,973,752,404 | 0.002101 | \$6,247.85 |  |  |
| Bond (1999-2019) | \$2,948,158,889 | 0.289002 | \$852,023.82 |  |  |
| * $100 \%$ TAV | \$41,435,112 | 0.289002 |  | \$11,974.83 |  |
| TOTAL |  | 0.291103 | \$858,271.67 | \$11,974.83 | \$870,246.50 |
| No. 2 Upper County Area Regular Levy | \$1,990,894,871 | 0.215240 | \$428,520.21 |  | \$814,301.88 |
| EMS Regular Levy (2004-2009) | \$1,990,894,871 | 0.193773 | \$385,781.67 |  |  |
| TOTAL |  | 0.409013 | \$814,301.88 |  |  |
| Cemetery District |  |  |  |  |  |
| No. 1 Thorp Regular Levy | \$161,826,307 | 0.062426 | \$10,102.17 |  |  |
| TOTAL |  | 0.062426 | \$10,102.17 |  | \$10,102.17 |
| GRAND TOTAL ALL DISTRICTS |  |  | \$41,367,090.72 | \$100,540.87 | \$41,467,631.59 |
| ***State Department of Wildlife Land | N/A |  |  |  | \$128,813.31 |


| CODE | TAXING DISTRICT | TOTAL LEVIES | SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$35,001 income) | CODE |
| :---: | :---: | :---: | :---: | :---: |
| 001 | 1-403-F4-H1-W6 | 9.283346 | 5.402646 | 001 |
| 002 | 1-7-H1 | 6.141013 | 4.613410 | 002 |
| 003 | 1-7-F2-H1 | 7.641013 | 6.113410 | 003 |
| 004 | 1-28-H2 | 6.339745 | 5.020322 | 004 |
| 005 | 1-28-F3-H2 | 7.187178 | 5.559440 | 005 |
| 006 | 1-28-F3-H2-W3 | 7.187178 | 5.559440 | 006 |
| 007 | 1-400-F1-H1-C1-W | 9.780896 | 5.675836 | 007 |
| 008 | 1-400-H2 | 8.694181 | 5.020322 | 008 |
| 009 | 1-400-H1 | 8.576271 | 4.613410 | 009 |
| 010 | 1-400-H1-C1 | 8.638697 | 4.675836 | 010 |
| 011 | 1-400-F1-H1-C1 | 9.780896 | 5.675836 | 011 |
| 012 | 1-400-F1-H1 | 9.718470 | 5.613410 | 012 |
| 013 | 1-404-F6-H2-W2 | 6.818702 | 5.485660 | 013 |
| 014 | 1-28-F51-H2-S1 | 7.239745 | 5.920322 | 014 |
| 015 | 1-400-H2-C1 | 8.756607 | 5.082748 | 015 |
| 016 | 1-400-F2-H1 | 10.076271 | 6.113410 | 016 |
| 017 | 1-400-F2-H1-C1 | 10.138697 | 6.175836 | 017 |
| 018 | E-401-F2-H1 | 9.912706 | 6.799855 | 018 |
| 019 | 1-401-H1 | 7.618353 | 4.613410 | 019 |
| 020 | 1-401-F1-H1 | 8.760552 | 5.613410 | 020 |
| 021 | 1-401-F1-H1-C1 | 8.822978 | 5.675836 | 021 |
| 022 | 1-401-F2-H1 | 9.118353 | 6.113410 | 022 |
| 023 | 1-401-F2-H1-C1 | 9.180779 | 6.175836 | 023 |
| 024 | K-403-H1 | 9.890457 | 6.009757 | 024 |
| 025 | 1-403-H1 | 8.494110 | 4.613410 | 025 |
| 026 | 1-403-F2-H1 | 9.994110 | 6.113410 | 026 |
| 027 | 1-403-F4-H1 | 9.283346 | 5.402646 | 027 |
| 028 | C-404-H2 | 7.237467 | 5.904425 | 028 |
| 029 | R-404-H2 | 7.484396 | 5.862892 | 029 |
| 030 | S-404-H2 | 7.675384 | 6.342342 | 030 |
| 031 | 1-404-H2 | 6.353364 | 5.020322 | 031 |
| 032 | 1-404-H1 | 6.235454 | 4.613410 | 032 |
| 033 | 1-404-H1-C1 | 6.297880 | 4.675836 | 033 |
| 034 | 1-404-F1-H1 | 7.377653 | 5.613410 | 034 |
| 035 | 1-404-F7-H2-W5 | 7.017574 | 5.684532 | 035 |
| 036 | 1-404-F2-H1 | 7.735454 | 6.113410 | 036 |
| 037 | 1-28-F51-H2 | 7.239745 | 5.920322 | 037 |
| 038 | 1-404-F1-H1-C1 | 7.440079 | 5.675836 | 038 |
| 039 | 1-3J | 7.971099 | 4.611309 | 039 |
| 040 | 1-404-F6-H2 | 6.818702 | 5.485660 | 040 |
| 041 | 1-28-F7-H2 | 7.003955 | 5.684532 | 041 |
| 042 | 1-400-F7-H1-C1 | 9.302907 | 5.340046 | 042 |
| 043 | 1-404-F7-H2 | 7.017574 | 5.684532 | 043 |
| 044 | 1-404-F7-H1 | 6.899664 | 5.277620 | 044 |
| 047 | 1-28-F8-H2 | 7.792768 | 6.020322 | 047 |
| 048 | R-28-H2 | 7.470777 | 5.862892 | 048 |
| 049 | 1-28-H2-S1 | 6.339745 | 5.020322 | 049 |
| 051 | 1-400-F1-H1-C1-W | 9.780896 | 5.675836 | 051 |
| 052 | 1-119-H1 | 9.440890 | 4.613410 | 052 |


| CODE | TAXING DISTRICT | TOTAL LEVIES | 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 | CODE |
| :---: | :---: | :---: | :---: | :---: |
| 101 | 1-403-F4-H1-W6 |  |  | 101 |
| 102 | 1-7-H1 | 3.758199 |  | 102 |
| 103 | 1-7-F2-H1 | 5.258199 |  | 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-W | 7.398082 |  | 107 |
| 108 | 1-400-H2 |  |  | 108 |
| 109 | 1-400-H1 |  |  | 109 |
| 110 | 1-400-H1-C1 | 6.255883 |  | 110 |
| 111 | 1-400-F1-H1-C1 | 7.398082 |  | 111 |
| 112 | 1-400-F1-H1 | 7.335656 |  | 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 | 7.693457 |  | 116 |
| 117 | 1-400-F2-H1-C1 | 7.755883 |  | 117 |
| 118 | E-401-H1 |  |  | 118 |
| 119 | 1-401-H1 | 5.235539 |  | 119 |
| 120 | 1-401-F1-H1 |  |  | 120 |
| 121 | 1-401-F1-H1-C1 | 6.440164 |  | 121 |
| 122 | 1-401-F2-H1 | 6.735539 |  | 122 |
| 123 | 1-401-F2-H1-C1 |  |  | 123 |
| 124 | K-403-H1 | 7.507643 |  | 124 |
| 125 | 1-403-H1 | 6.111296 |  | 125 |
| 126 | 1-403-F2-H1 | 7.611296 |  | 126 |
| 127 | 1-403-F4-H1 | 6.900532 |  | 127 |
| 128 | C-404-H2 | 4.854653 |  | 128 |
| 129 | R-404-H2 |  |  | 129 |
| 130 | S-404-H2 |  |  | 130 |
| 131 | 1-404-H2 |  |  | 131 |
| 132 | 1-404-H1 | 3.852640 |  | 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 | 4.435888 |  | 140 |
| 141 | 1-28-F7-H2 | 4.621141 |  | 141 |
| 142 | 1-400-F7-H1-C1 |  |  | 142 |
| 143 | 1-404-F7-H2 | 4.634760 |  | 143 |
| 144 | 1-404-F7-H1 | 4.516850 |  | 144 |
| 147 | 1-28-F8-H2 |  |  | 147 |
| 148 | R-28-H2 |  |  | 148 |
| 149 | 1-28-H2-S1 |  |  | 149 |
| 151 | 1-400-F1-H1-C1-W |  |  | 151 |
| 152 | 1-119-H1 | 7.058076 |  | 152 |



## 2008 TAX YEAR <br> KITTITAS COUNTY SENIOR CITIZEN EXEMPTION



2008 TAX YEAR
KITTITAS COUNTY CURRENT USE VALUE RELIEF OPEN SPACE, FARM \& AGRICULTURAL, TIMBERLAND


KITTITAS COUNTY VALUE

| LOCALLY ASSESSED TAXABLE REAL PROPERTY | $\$ 4,525,793,697$ |
| :--- | ---: |
|  |  |
| LOCALLY ASSESSED TAXABLE PERSONAL PROPERTY | $\$ 120,946,415$ |
| STATE ASSESSED TAXABLE REAL AND PERSONAL PROPERTY | $\$ 318,208,940$ |
|  |  |
| TOTAL TAXABLE VALUE | $\$ 4,964,949,052$ |

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 $\$ 3.60 / E q u a l i z e d$ 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 restricted 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.

Initiative 747 was ruled unconstitutional by the Washington State Supreme Court in 2007. A Special Legislative Session was called for where emergency legislation titled House Bill 2416 was enacted. This was signed into law by the Governor on November 29, 2007, and reinstated the one percent property tax limit factor adopted by the voters under Initiative 747.
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
1930-2007

| \% OF MARKET VALUE | YEAR | $\begin{array}{r} \text { TOTAL } \\ \text { COUNTY } \\ \text { VALUATION } \end{array}$ | TOTAL TAX | CURRENT EXPENSE | $\begin{array}{r} \text { ROAD } \\ \text { DISTRICT } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |
|  | 2003-04 | 2,660,085,451. | 28,214,380.90 | 3,413,953.67 | 2,749,394.68 |
|  | 2004-05 | 3,000,309,391. | 31,198,942.86 | 3,702,981.85 | 3,009,863.43 |
|  | 2005-06 | 3,333,464,639. | 33,198,898.80 | 3,872,742.55 | 3,174,997.45 |
|  | 2006-07 | 3,936,776,085 | 36,237,735.28 | 4,156,310.40 | 3,487,364.92 |
|  | 2007-08 | 4,964,949,052 | 41,367,090.72 | 4,779,304.64 | 4,175,221.09 |



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