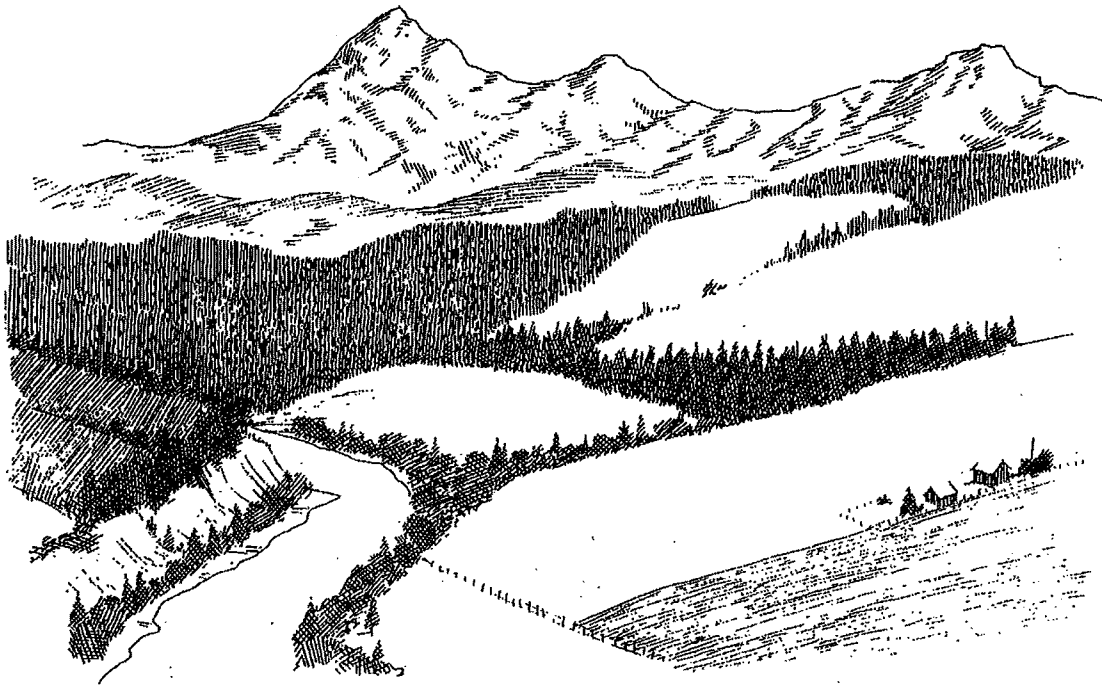


KITTITAS COUNTY ASSESSOR'S REPORT

**2014 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2015**



MARSHA WEYAND, ASSESSOR

MARSHA WEYAND, Assessor*
Member I.A.A.O.

Office Staff

CINDY ADAMS
Administrative Assistant III

CHRISTY GARCIA
Cadastral Technician II

EDNA ALLPHIN
Personal Property Deputy

SHELLEY MC CLELLAN
Data Processing Deputy

SUSAN JOHNSON
Sr. Citizen Exemptions/Budget Deputy

(vacant position)
Receptionist/Real Property Deputy

Appraisal Staff

DANA GLENN
Appraiser IV* - Member I.A.A.O.

SUSAN FITTERER
Appraiser III*

ANTHONY CLAYTON
Appraiser III* - Sales Analyst

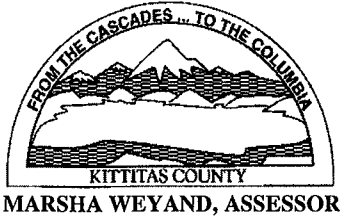
MARK PETERSON
Appraiser III* - Sales Analyst

DARIN YUSI
Appraiser II*

BRENT PARSONS
Appraiser II*

MIKE HOUGARDY
Appraiser I*

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



Kittitas County Assessor

205 W 5th Avenue, Suite 101 • Ellensburg, WA 98926-2887

Phone (509) 962-7501 • Fax (509) 962-7666

Upper County Toll-Free 674-2584

www.co.kittitas.wa.us/assessor

A MESSAGE FROM YOUR COUNTY ASSESSOR

I would like to thank the staff of the Assessor's Office for their dedication as public servants. And, thank you to the public. We appreciate your questions about what we do here in the Assessor's Office and welcome the opportunity to help you become more familiar with Washington State property tax law. In addition, we are grateful that you assist us as we gather property characteristics in order to maintain an accurate data base to use in the property tax system.

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. The 2014 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2015, 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. Please let me know if there is information not included that you would like to see and I will do my best to have it included.

Kittitas' County has a population of 42,100 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 88,383 acres assessed as forest land. Approximately 74 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 33,728 taxable real property parcels, 1,677 personal property parcels, 3,780 exempt parcels, and 462 Department of Wildlife parcels. There were 1,140 parcels on which \$87,495,125 of new construction value was added in 2014.

Please visit our webpage at <http://www.co.kittitas.wa.us/assessor/default.aspx> where you can perform property searches. Our internet application, called Taxifter, can be used to access our assessment data. Also on our website is COMPAS, an internet web mapping application, used to access the county geographic information system (GIS).

I pledge to maintain a high level of public service to the citizens of Kittitas County. As a public servant, I take seriously my Oath of Office to uphold the laws of the State of Washington. I am accountable to you and represent your interests. Inquiries regarding any matters concerning this office are always welcome.

Respectfully,

A handwritten signature in cursive script that reads "Marsha Weyand".

MARSHA WEYAND
Your Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 2014-2015

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)		\$ 5,750,271,147	2.355088	\$ 13,542,394.58		
	TOTAL		<u>2.355088</u>	<u>\$ 13,542,394.58</u>		<u>\$ 13,542,394.58</u>
County General						
Current Expense		\$ 5,782,294,144	1.390351	\$ 8,039,418.45		
Community Services		\$ 5,782,294,144	0.025949	\$ 150,042.67		
Veterans Assistance		\$ 5,782,294,144	0.007785	\$ 45,015.16		
CO Refund Levy Admin Fees		\$ 5,782,294,144	0.001037	\$ 5,996.24		
Includes Plus \$1,000,000 Levy Shift	TOTAL		<u>1.425122</u>	<u>\$ 8,240,472.52</u>		<u>\$ 8,240,472.52</u>
County Flood Control Zone District						
Flood Control Regular Levy	(2013 - 2019)	\$ 5,782,294,144	0.070054	\$ 405,072.83		
	TOTAL		<u>0.070054</u>	<u>\$ 405,072.83</u>		<u>\$ 405,072.83</u>
County Road						
Road District No. 1		\$ 4,123,047,160	0.896227	\$ 3,695,186.19		
Co. Road Diverted (RCW 36.33.220)		\$ 4,123,047,160	0.048509	\$ 200,004.89		
Includes Minus \$1,000,000 Levy Shift	TOTAL		<u>0.944736</u>	<u>\$ 3,895,191.08</u>		<u>\$ 3,895,191.08</u>
Cities and Towns						
Cle Elum Regular Levy		\$ 223,672,916	2.285285	\$ 511,156.36		
	TOTAL		<u>2.285285</u>	<u>\$ 511,156.36</u>		<u>\$ 511,156.36</u>
Ellensburg Regular Levy		\$ 1,244,884,915	2.183030	\$ 2,717,621.12		
BOND	(2004 - 2023)	\$ 1,234,656,425	0.121650	\$ 150,195.96		
*100% TAV		\$ 70	0.121650		\$ 0.01	
	TOTAL		<u>2.304680</u>	<u>\$ 2,867,817.08</u>	<u>\$ 0.01</u>	<u>\$ 2,867,817.09</u>
Kittitas Regular Levy		\$ 66,249,793	2.407001	\$ 159,463.32		
	TOTAL		<u>2.407001</u>	<u>\$ 159,463.32</u>		<u>\$ 159,463.32</u>
Roslyn Regular Levy		\$ 87,715,860	2.205728	\$ 193,477.33		
	TOTAL		<u>2.205728</u>	<u>\$ 193,477.33</u>		<u>\$ 193,477.33</u>
South Cle Elum Regular Levy		\$ 36,723,500	2.874812	\$ 105,573.16		
	TOTAL		<u>2.874812</u>	<u>\$ 105,573.16</u>		<u>\$ 105,573.16</u>
School Districts						
No. 7 Damman M&O	(2015 - 2016)	\$ 103,767,771	2.264132	\$ 234,943.93		
**50% TAV		\$ 24,726	2.264132		\$ 55.98	
	TOTAL		<u>2.264132</u>	<u>\$ 234,943.93</u>	<u>\$ 55.98</u>	<u>\$ 234,999.91</u>
No. 28 Easton Bond	(2000 - 2019)	\$ 464,495,117	0.729768	\$ 338,973.67		
*100% TAV		\$ 1,405,858	0.729768		\$ 1,025.95	
M&O Levy	(2015 - 2018)	\$ 464,495,117	1.047077	\$ 486,362.15		
**80% TAV of 1983 Timber Roll		\$ 8,249,464	1.047077		\$ 8,637.82	
	TOTAL		<u>1.776845</u>	<u>\$ 825,335.82</u>	<u>\$ 9,663.77</u>	<u>\$ 834,999.59</u>

KITTITAS COUNTY LEVIES FOR 2014-2015

TAXING DISTRICT	VALUATIONS	LEVY		LOCAL TAX	TIMBER TAX	TOTAL TAX
			\$ PER \$1000			
No. 400 Thorp Tech Cap Proj Levy (2014 - 2018)	\$ 223,735,649	0.222314	\$ 49,739.57			
*100% TAV	\$ 1,171,233	0.222314		\$ 260.38		
No. 400 Thorp M&O Levy (2015 - 2018)	\$ 223,735,649	2.772882	\$ 620,392.55			
**80% TAV of 1983 Timber Roll	\$ 3,063,747	2.772882		\$ 8,495.41		
TOTAL		2.995196	\$ 670,132.12	\$ 8,755.79		\$ 678,887.91
No. 401 Ellensburg Bond (2002 - 2021)	\$ 2,195,415,951	1.237529	\$ 2,716,890.91			
*100% TAV	\$ 2,419,311	1.237529		\$ 2,993.97		
M&O Levy (2015 - 2016)	\$ 2,195,415,951	3.344289	\$ 7,342,105.42			
**80% TAV of 1983 Timber Roll	\$ 3,718,753	3.344289		\$ 12,436.58		
TOTAL		4.581818	\$ 10,058,996.33	\$ 15,430.55		\$ 10,074,426.88
No. 403 Kittitas Bond (2004 - 2021)	\$ 672,598,348	0.965870	\$ 649,642.57			
*100% TAV	\$ 369,713	0.965870		\$ 357.09		
M&O Levy (2015 - 2016)	\$ 672,598,348	2.079421	\$ 1,398,615.13			
**50% TAV	\$ 184,857	2.079421		\$ 384.39		
TOTAL		3.045291	\$ 2,048,257.70	\$ 741.48		\$ 2,048,999.18
No. 404 Cle Elum-Roslyn Cap Proj Levy (2014 - 2016)	\$ 2,072,907,405	0.963390	\$ 1,997,018.26			
*100% TAV	\$ 3,248,262	0.963390		\$ 3,129.34		
M&O Levy (2014 - 2016)	\$ 2,072,907,405	1.067060	\$ 2,211,916.58			
**80% TAV of 1983 Timber Roll	\$ 7,720,965	1.067060		\$ 8,238.73		
TOTAL		2.030450	\$ 4,208,934.84	\$ 11,368.07		\$ 4,220,302.91
No. 3-J Naches Bond	\$ 717,614	1.873569	\$ 1,344.50			
*100% TAV	\$ 107,993	1.873569		\$ 202.33		
M&O Levy	\$ 717,614	3.443996	\$ 2,471.46			
**50% TAV	\$ 53,997	3.443996		\$ 185.96		
TOTAL		5.317565	\$ 3,815.96	\$ 388.29		\$ 4,204.25
No. 119 Selah Bond	\$ 12,088,419	1.148278	\$ 13,880.87			
*100% TAV	\$ 168	1.148278		\$ 0.19		
M&O Levy	\$ 12,088,419	3.602093	\$ 43,543.61			
**50% TAV	\$ 84	3.602093		\$ 0.30		
TOTAL		4.750371	\$ 57,424.48	\$ 0.49		\$ 57,424.97
Fire Districts						
No. 1 Thorp Regular Levy	\$ 213,634,511	1.113032	\$ 237,782.05			
BOND (PdOff 2014)	\$ 211,821,361	0.000000	\$ -			
*100% TAV	\$ 35,651	0.000000		\$ -		
TOTAL		1.113032	\$ 237,782.05	\$ -		\$ 237,782.05
No. 2 Ellensburg Area Regular Levy	\$ 2,491,018,046	1.500000	\$ 3,736,527.07			
BOND (2015 - 2034)	\$ 2,470,115,436	0.187031	\$ 461,988.16			
*100% TAV	\$ 35,341	0.187031		\$ 6.61		
TOTAL		1.687031	\$ 4,198,515.23	\$ 6.61		\$ 4,198,521.84
No. 3 Easton Regular Levy	\$ 96,232,871	0.714328	\$ 68,741.83			
TOTAL		0.714328	\$ 68,741.83			\$ 68,741.83

KITTITAS COUNTY LEVIES FOR 2014-2015

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 47,053,630	0.526380	\$ 24,768.09		
TOTAL		0.526380	\$ 24,768.09		\$ 24,768.09
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 208,394,726	0.979684	\$ 204,160.98		
BOND (2011 - 2030)	\$ 208,025,896	0.226025	\$ 47,019.05		
*100% TAV	\$ 7,814	0.226025		\$ 1.77	
(These amounts for Kittitas Co Only) TOTAL		1.205709	\$ 251,180.03	\$ 1.77	\$ 251,181.80
No. 6 Ronald Regular Levy	\$ 287,125,092	0.535347	\$ 153,711.56		
TOTAL		0.535347	\$ 153,711.56		\$ 153,711.56
No. 7 Upper County Area Regular Levy	\$ 1,385,376,051	0.917089	\$ 1,270,513.14		
TOTAL		0.917089	\$ 1,270,513.14		\$ 1,270,513.14
No. 8 Kachess Plats Regular Levy	\$ 107,403,347	1.000000	\$ 107,403.35		
BOND (2001-2020)	\$ 107,370,137	0.155323	\$ 16,677.05		
*100% TAV	\$ 115,145	0.155323	\$ -	\$ 17.88	
BOND (2008-2027)	\$ 107,370,137	0.345745	\$ 37,122.69		
*100% TAV	\$ 115,145	0.345745	\$ -	\$ 39.81	
TOTAL		1.501068	\$ 161,203.09	\$ 57.69	\$ 161,260.78
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 3,548,013,624	0.002235	\$ 7,929.81		
BOND (1999 - 2018)	\$ 3,522,755,024	0.348229	\$ 1,226,725.46		
*100% TAV	\$ 5,355,430	0.348229	\$ -	\$ 1,864.92	
TOTAL		0.350464	\$ 1,234,655.27	\$ 1,864.92	\$ 1,236,520.19
No. 2 Upper County Area Regular Levy	\$ 2,233,562,906	0.272775	\$ 609,260.12		
EMS Regular Levy (2011 - 2016)	\$ 2,233,562,906	0.250000	\$ 558,390.73		
TOTAL		0.522775	\$ 1,167,650.85		\$ 1,167,650.85
Cemetery District					
No. 1 Thorp Regular Levy	\$ 199,549,958	0.066136	\$ 13,197.44		
TOTAL		0.066136	\$ 13,197.44		\$ 13,197.44
GRAND TOTAL ALL DISTRICTS			\$ 56,810,378.01	\$ 48,328.80	\$ 56,858,713.43
***State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					\$ 143,974.00
****Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130					<i>Estimate</i> \$ 167,000.00

- * 100% District Timber Assessed Value; Priority #1 - Voted Bonds and Capital Project Levies
- ** 50% District Timber Assessed Value or 80% of 1983 Timber Roll; Priority #2 - School Maintenance/Operation Levies
- *** DFW PILT reduced for 2013-2015 fiscal biennium per RCW 77.12.203 from calculated amount of \$648,996.08
- **** DNR PILT estimate based on 2014 PILT amount

The figures in this report are based on the total budget for each taxing entity. They will differ slightly from reports based on taxes distributed by tax parcel.

KITTITAS COUNTY LEVIES FOR 2014-2015

TAXING DISTRICT	*NEW CONSTRUCTION AND IMPROVEMENTS TO PROPERTY		**STATE ASSESSED PROPERTY INCREASE OR DECREASE	
	VALUATIONS	TAX	VALUATIONS	TAX

These valuation and tax amounts are included in the amounts listed on Pages 3, 4, & 5

STATE (PUBLIC SCHOOLS) NOT APPLICABLE

County Current Expense	\$	87,495,125	\$	108,600.96	\$	49,309,698	\$	61,204.33
County Flood Control Zone District	\$	87,495,125	\$	6,277.78	\$	49,309,698	\$	3,537.97
County Road	\$	71,578,415	\$	87,780.98	\$	47,730,874	\$	58,535.28

Cities and Towns

Cle Elum Regular Levy	\$	380,800	\$	855.59	\$	(668,093)	\$	-
Ellensburg Regular Levy	\$	14,837,875	\$	32,168.65	\$	2,206,852	\$	4,784.47
Kittitas Regular Levy	\$	388,335	\$	926.11	\$	217,483	\$	518.66
Roslyn Regular Levy	\$	260,700	\$	567.40	\$	(614,916)	\$	-
South Cle Elum Regular Levy	\$	49,000	\$	139.61	\$	437,498	\$	1,246.55

Fire Districts

No. 1 Thorp Regular Levy	\$	2,800,545	\$	3,147.39	\$	357,764	\$	402.07
No. 2 Ellensburg Area Regular Levy	\$	32,002,905	\$	48,004.33	\$	6,891,652	\$	10,337.47
No. 3 Easton Regular Levy	\$	640,580	\$	454.80	\$	483,475	\$	343.26
No. 4 Vantage Regular Levy	\$	-	\$	-	\$	209,115	\$	110.17
No. 51 Snoqualmie Pass Regular Levy (Joint District with King County = Kittitas Amounts Only)	\$	3,843,230	\$	3,791.12	\$	1,368,057	\$	1,349.51
No. 6 Ronald Regular Levy	\$	3,109,620	\$	1,657.15	\$	93,178	\$	49.66
No. 7 Upper County Area Regular Levy	\$	40,713,465	\$	37,069.20	\$	2,932,838	\$	2,670.32
No. 8 Kachess Plats Regular Levy	\$	293,050	\$	293.05	\$	328,005	\$	328.00

Hospital Districts

No. 1 Lower County Area Regular Levy	\$	38,673,205	\$	85.97	\$	44,023,819	\$	97.86
No. 2 Upper County Area Regular Levy	\$	48,821,920	\$	13,188.36	\$	5,052,083	\$	1,364.73
No. 2 EMS Regular Levy	\$	48,821,920	\$	12,205.48	\$	5,052,083	\$	1,263.02

Cemetery District

No. 1 Thorp Regular Levy	\$	1,212,760	\$	82.68	\$	691,997	\$	47.18
--------------------------	----	-----------	----	-------	----	---------	----	-------

Pursuant to RCW 84.55.010, levy limits may be allowed to increase due to amounts for new construction, improvements to property, newly constructed wind turbines classified as personal property and increases in the value of state-assessed property. Therefore, these values must be tracked each year.

***New Construction & Improvements to Property**

WAC 458-19-005 Definitions (2)

(j) "Improvement" means any valuable change in or addition to real property, including the subdivision or segregation of parcels of real property or the merger of parcels of real property.

(p) "New construction" means the construction or alteration of any property for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits, which results in an increase in the value of the property.

****State-Assessed Values**

Properties that cross county boundaries (telephone, power, gas distribution, railroad, etc.) are assessed by the state.

KITTITAS COUNTY 2014 RATES FOR 2015 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL LEVIES See Notes on Page 8	REGULAR LEVIES (NON-VOTED) APPLIED TO SENIOR CITIZEN EXEMPT PROPERTY (under \$35,001 income)	SPECIAL LEVIES (VOTED)
001	1 - 403 - F4 - H1 - W6	8.71713500	5.32361500	3.39352000
002	1 - 7 - H1	7.40959600	4.79723500	2.61236100
003	1 - 7 - F2 - H1	9.09662700	6.29723500	2.79939200
004	1 - 28 - H2	7.09462000	5.31777500	1.77684500
005	1 - 28 - F3 - H2	7.80894800	6.03210300	1.77684500
006	1 - 28 - F3 - H2 - W3	7.80894800	6.03210300	1.77684500
007	1 - 400 - F1 - H1 - C1 - W4	9.31982800	5.97640300	3.34342500
008	1 - 400 - H2	8.31297100	5.31777500	2.99519600
009	1 - 400 - H1	8.14066000	4.79723500	3.34342500
010	1 - 400 - H1 - C1	8.20679600	4.86337100	3.34342500
011	1 - 400 - F1 - H1 - C1	9.31982800	5.97640300	3.34342500
012	1 - 400 - F1 - H1	9.25369200	5.91026700	3.34342500
013	1 - 404 - F6 - H2 - W2	7.88357200	5.85312200	2.03045000
014	1 - 28 - F51 - H2 - S1	8.30032900	6.29745900	2.00287000
015	1 - 400 - H2 - C1	8.37910700	5.38391100	2.99519600
016	1 - 400 - F2 - H1	9.82769100	6.29723500	3.53045600
017	1 - 400 - F2 - H1 - C1	9.89382700	6.36337100	3.53045600
018	E - 401 - F2 - H1	12.77425700	7.53552900	5.23872800
019	1 - 401 - H1	9.72728200	4.79723500	4.93004700
020	1 - 401 - F1 - H1	10.84031400	5.91026700	4.93004700
021	1 - 401 - F1 - H1 - C1	10.90645000	5.97640300	4.93004700
022	1 - 401 - F2 - H1	11.41431300	6.29723500	5.11707800
023	1 - 401 - F2 - H1 - C1	11.48044900	6.36337100	5.11707800
024	K - 403 - H1	9.65302000	6.25950000	3.39352000
025	1 - 403 - H1	8.19075500	4.79723500	3.39352000
026	1 - 403 - F2 - H1	9.87778600	6.29723500	3.58055100
027	1 - 403 - F4 - H1	8.71713500	5.32361500	3.39352000
028	C - 404 - H2	8.68877400	6.65832400	2.03045000
029	R - 404 - H2	8.60921700	6.57876700	2.03045000
030	S - 404 - H2	9.27830100	7.24785100	2.03045000
031	1 - 404 - H2	7.34822500	5.31777500	2.03045000
032	1 - 404 - H1	7.17591400	4.79723500	2.37867900
033	1 - 404 - H1 - C1	7.24205000	4.86337100	2.37867900
034	1 - 404 - F1 - H1	8.28894600	5.91026700	2.37867900
035	1 - 404 - F7 - H2 - W5	8.26531400	6.23486400	2.03045000
036	1 - 404 - F2 - H1	8.86294500	6.29723500	2.56571000
037	1 - 28 - F51 - H2	8.30032900	6.29745900	2.00287000
038	1 - 404 - F1 - H1 - C1	8.35508200	5.97640300	2.37867900
039	1 - 3J	10.11256500	4.79500000	5.31756500
040	1 - 404 - F6 - H2	7.88357200	5.85312200	2.03045000
041	1 - 28 - F7 - H2	8.01170900	6.23486400	1.77684500
042	1 - 400 - F7 - H1 - C1	9.12388500	5.78046000	3.34342500
043	1 - 404 - F7 - H2	8.26531400	6.23486400	2.03045000
044	1 - 404 - F7 - H1	8.09300300	5.71432400	2.37867900
047	1 - 28 - F8 - H2	8.59568800	6.31777500	2.27791300
048	R - 28 - H2	8.35561200	6.57876700	1.77684500
049	1 - 28 - H2 - S1	7.09462000	5.31777500	1.77684500
051	1 - 400 - F1 - H1 - C1 - W7	9.31982800	5.97640300	3.34342500
052	1 - 119 - H1	9.89583500	4.79723500	5.09860000
053	1 - 28 - H2 - W3	7.09462000	5.31777500	1.77684500
054	R - 28 - H2 - W3	8.35561200	6.57876700	1.77684500
055	1 - 400 - F7 - H1	9.05774900	5.71432400	3.34342500
056	1 - 404 - F7 - H1 - C1	8.15913900	5.78046000	2.37867900
AVERAGE RATES		8.79603366	5.84086243	2.95517123

KITTITAS COUNTY 2014 RATES FOR 2015 TAX COLLECTION

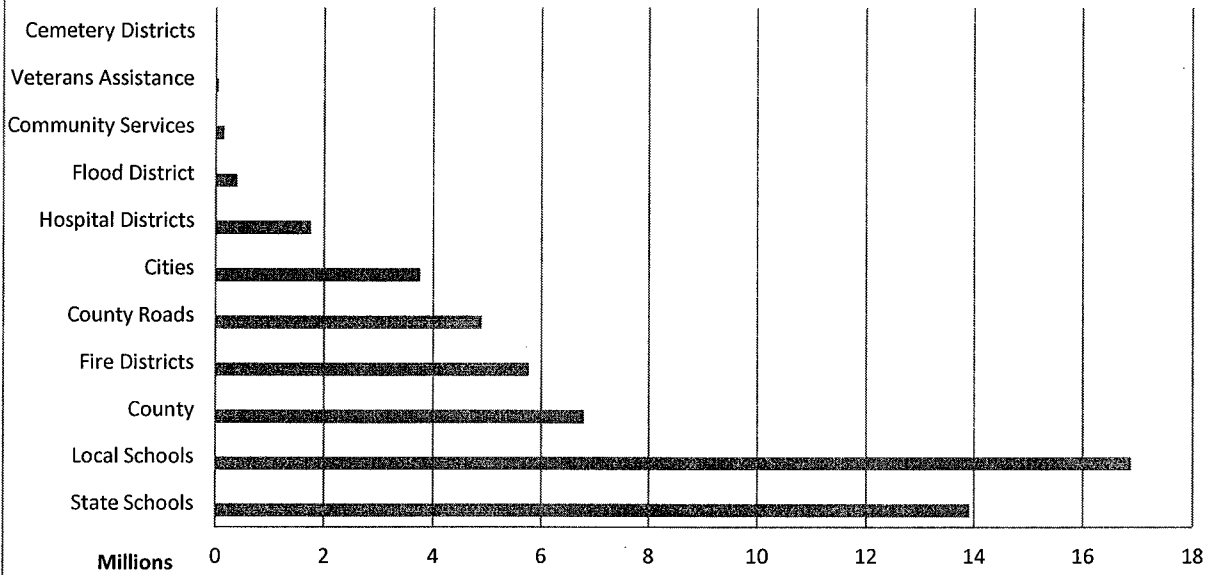
CODE	TAXING DISTRICTS	TOTAL LEVIES *See Notes Below	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	5.05450800		102
103	1 - 7 - F2 - H1	6.74153900		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	6.96474000		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	5.85170800		110
111	1 - 400 - F1 - H1 - C1	6.96474000		111
112	1 - 400 - F1 - H1	6.89860400		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	7.47260300		116
117	1 - 400 - F2 - H1 - C1	7.53873900		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	7.37219400		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	8.55136200		121
122	1 - 401 - F2 - H1	9.05922500		122
123	1 - 401 - F2 - H1 - C1	9.12536100		123
124	K - 403 - H1	7.29793200		124
125	1 - 403 - H1	5.83566700		125
126	1 - 403 - F2 - H1	7.52269800		126
127	1 - 403 - F4 - H1	6.36204700		127
128	C - 404 - H2	6.33368600		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	4.82082600		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	5.52848400		140
141	1 - 28 - F7 - H2	5.65662100		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	5.91022600		143
144	1 - 404 - F7 - H1	5.73791500		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	7.54074700		152
153	1 - 28 - H2 - W3			153
154	R - 28 - H2 - W3			154
155	1 - 400 - H1 - F7			155
156	1 - 404 - H1 - F7 - C1			156

NOTES:

The 1% Limit is a constitutional limit, restated in RCW 84.52.050. This limit equates to a regular levy rate of \$10.00 per thousand dollars of assessed value if county properties are valued at true and fair value. It is possible that the assessed value of property in a county may not equal 100% of the true and fair value because of delays due to multi-year revaluation cycles. The level of assessment is measured by the real and

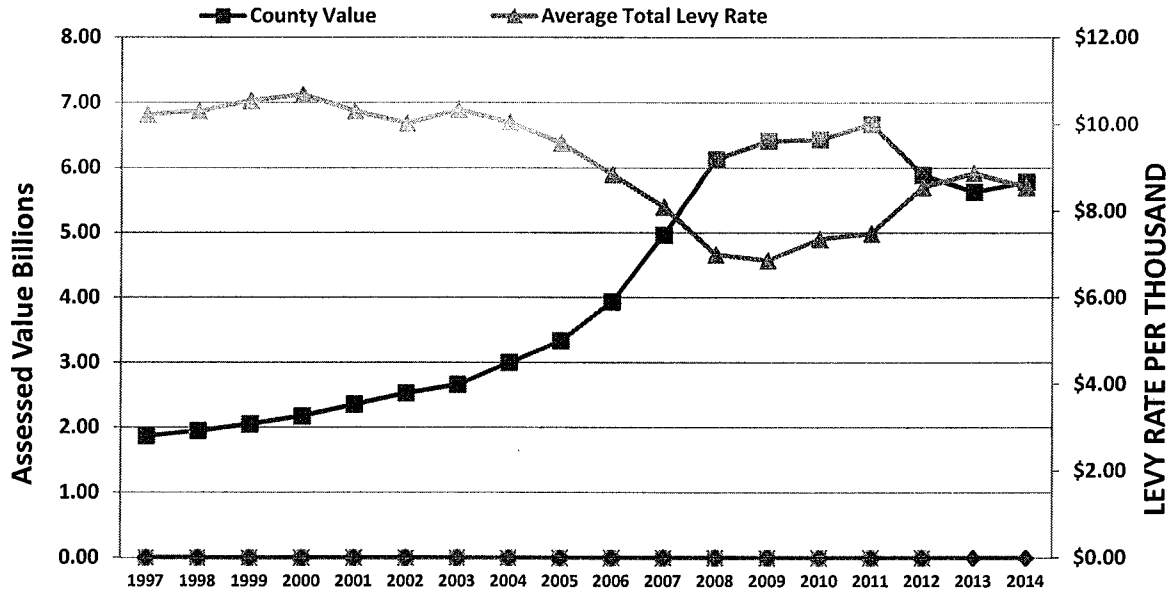
The 5.90 Aggregate Limit is the limit authorized by RCW 84.52.043. This limit applies to regular levies and excludes State Schools, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice and County Transit.

How Your 2015 Tax Dollar Will Be Spent



	State Schools	Local Schools	County	Fire Districts	County Roads	Cities	Hospital Districts	Flood District	Community Services	Veterans Assistance	Cemetery Districts
■	25.58%	31.04%	12.48%	10.61%	9.00%	6.93%	3.23%	0.74%	0.28%	0.08%	0.02%
■	13,915,210	16,885,446	6,790,516	5,771,679	4,895,918	3,767,904	1,757,961	403,884	151,388	44,999	12,938

ASSESSED VALUE/LEVY RATE TRENDS



Senior Citizen Relief for the County of

KITTITAS Co. Washington

Note: Please combine real property and mobile home value where applicable.
 January 1, 2014 assessment rolls for taxes due in 2015.

Income Level	\$25,000 or less	\$25,001 to 30,000	\$30,001 to 35,000	Total
Number of Participants	419	93	86	598

Part I. Freeze in Value: value with no consideration of the exemption

1. <u>Value Prior</u> to the Value Freeze	57,240,080	14,693,390	13,777,100	85,710,570
2. <u>Frozen Value</u>	51,366,009	14,016,365	13,163,285	78,545,659
3. <u>Difference in Value:</u> #1 minus #2	10,004,860	1,636,980	1,488,020	13,129,860
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	102,384.34	16,784.68	15,409.93	134,578.95

Part II. Value of Exempt Property

5. <u>Exempt from Regular</u> value exempted from regular levies	30,938,390	5,074,450		36,012,840
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	204,237.78	33,492.90		237,730.68
7. <u>Exempt from Special</u> #2 from Part I	47,235,220	13,056,410	12,289,080	72,580,710
8. <u>Special Levy Relief</u> #7 times the special levy rate	179,397.74	51,090.80	47,690.19	278,178.73
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	486,019.86	101,368.38	63,100.12	650,488.36

OVERVIEW OF PROPERTY ASSESSMENT AND TAXATION

All real and personal property in this state is subject to property tax based on 100 percent of its fair market value unless a specific exemption is provided by law, as pursuant to the legal framework outlined below:

Washington State Constitutional Provisions. *Article 7 of the Washington State Constitution is entitled "Revenue and Taxation." Section 1 of Article 7 concerns the power to tax and provides that:*

The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership.

Washington State Legislation. *To implement the constitutional provisions listed above, the Legislature enacted a variety of statutes concerning levies, the bulk of which are contained in chapters 84.52 and 84.55 RCW.*

Revised Code of Washington. *The Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. The laws referencing property tax levies can be found in chapter 84.52 and 84.55 RCW.*

Washington Administrative Code. *The Department of Revenue, through authority contained in RCW 84.08.010 and 84.08.060, has adopted Washington Administrative Code (WAC) Rules 458-19-005 through 458-19-085 to aid assessors in making the necessary calculations under the various statutory sections.*

Tax Base. *Property taxes apply to the assessed value of all taxable property, which includes all real and personal property located within the state, unless specifically exempted. Real property includes land, structures, and certain equipment that is affixed to the structure; personal property includes machinery, supplies, certain utility property, and other items that are movable.*

Tax Rate. *Property tax rates are the annual levy rates applied to the assessed value of taxable property by the various taxing districts, including the state and various types of local jurisdictions that have levy authority under state law. Property tax levy rates are expressed in terms of dollars per one thousand of assessed value. A taxing district's rate must apply uniformly throughout the district.*

VALUATION AND ASSESSMENT

The responsibility for valuing property lying wholly within individual county boundaries lies with the county **assessor**. The responsibility for valuing intercounty, interstate, and foreign utility companies lies with the state Department of Revenue.

For tax purposes, property is assessed on its value on January 1 of the assessment year. 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.

ADMINISTRATION

The Department of Revenue is responsible for levying the state property tax for the support of common schools but all other property tax is levied at the county level.

The assessment function is the responsibility of the county **assessor**. In addition to determining the value of real and personal property for tax purposes, the **assessor** calculates and certifies levy rates for most taxing districts, assuring that the limits to the levy rates are not exceeded. The **assessor** compiles an assessment roll showing the assessed value of all taxable property and a tax roll indicating the amount of levies that are due from each owner. The **assessor** also processes applications for the Senior Citizen and Disabled Person Property Tax Exemption Program, Limited Income Deferral Program, Senior Citizen and Disabled Person Deferral Program, and the Current Use Program.

The **county treasurer** prepares the annual statement of taxes due and sends it to owners in mid-February. Owners must pay at least one-half of the tax by April 30 and the remainder by October 31. The **treasurer** receives the payments and distributes the funds to the accounts of the appropriate taxing districts.

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.

Many regular levies are not voted on by the public but remain subject to several specific legal limitations:

- District budget
- Amount authorized by the resolution/ordinance
- Statutory dollar rate limit
- \$5.90 aggregate limit
- 1 percent constitutional limit
- Levy limit (aka 106 percent or 101 percent)
 - 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.

Not every levy is subject to each of these limitations. A summary guide to levies and limits is provided in Chapters 4 & 5 of the Department of Revenue Levy Manual. The manual contains a wealth of additional information and may be accessed by the public in the Assessor's Office or on the DOR website:

http://dor.wa.gov/docs/pubs/prop_tax/levymanual.doc

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 may go to pay off bonds for capital improvements.

APPEALS

Property owners who disagree with the established amount of their assessed value may appeal to the county board of equalization. Appeals must be filed by July 1 of the assessment year *or* 30 days from the date the Official Notice of Value was mailed. In the July session, the board reviews appeals and may order a reduction in valuation based on the facts presented by the owner and the assessor. Appeals may also be made to the State Board of Tax Appeals which, like the county board, decides only questions of property valuation—not levy rates or the amount of tax that is due.

The public can obtain detailed information on statutes and rules that govern the Assessor's responsibilities in the Assessor Reference Manual available in the office or on the Department of Revenue website:
http://dor.wa.gov/docs/pubs/prop_tax/assessorrefmanual.doc

The Kittitas County Assessor's webpage is available to access property searches, our GIS mapping application (COMPAS), press releases, sales information, forms and publications and reports:
<http://www.co.kittitas.wa.us/assessor/default.aspx>

ELEMENTS OF THE PROPERTY TAX LEVY

While the real levy process can become very complicated, this illustration of "**THE SIMPLE LEVY PROCESS**" is intended to provide a general overview of the process. These are the elements of the simple levy process as seen from the perspectives of the **taxpayer** and the **taxing districts**.

The levy process has two players:

Taxpayers (You; me; ABC Company; Bits 'n' Bytes, Inc.; etc.) and Taxing districts (Fire Departments, Schools, Cities, Counties, etc.)

We need to know only one piece of data from each player:

Taxpayers	The value of their parcels
Taxing districts	Their budget

The levy process is very easy and quite simple:

The amount of money needed by the taxing district's budget divided by The value of all the taxpayers' parcels in the district equals The tax rate for the district

Each taxpayer then pays taxes on:

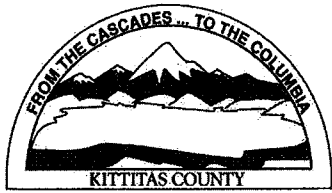
The value of the parcels belonging to the taxpayer multiplied by The tax rate for the district

There has been a long history of property taxation in our country. Our nation and state have seen generations of lawyers and legislators fine tuning and changing the property tax laws to the taxpayers' advantage. Although the simple process of levies has become much more complicated, the players have remained the same:

Taxpayers and the value of their parcels and Taxing Districts and the budgets they need

HISTORICAL VALUATION AND TAX COMPARISON

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	COMBINED TAX ALL DISTRICTS	CURRENT EXPENSE TAX	ROAD DISTRICT TAX
	Assessment year values prior to 1970 were assessed at 25% of Market Value				
	Assessment year values prior to 1974 were assessed at 50% of Market Value				
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
	2008-09	6,128,464,393	44,291,837.12	5,238,586.85	4,713,504.90
	2009-10	6,411,783,255	45,573,798.56	6,377,557.16	3,872,627.37
	2010-11	6,437,116,147	49,813,265.32	6,519,775.16	3,325,693.37
	2011-12	6,670,622,914	53,351,349.46	6,697,825.71	4,349,986.20
	2012-13	5,890,213,462	53,882,982.75	6,581,954.24	4,766,120.22
	2013-14	5,629,046,903	54,942,742.86	6,790,516.30	4,895,917.85
	2014-15	5,782,294,144	56,810,378.01	8,039,418.45	3,895,191.08



MARSHA WEYAND, ASSESSOR

From the office of

Kittitas County Assessor

205 W 5th Ave. • Suite 101, Courthouse • Ellensburg, WA 98926-2887

Phone (509) 962-7501 • Fax (509) 962-7666

Upper County Toll-Free 674-2584

www.co.kittitas.wa.us/assessor