

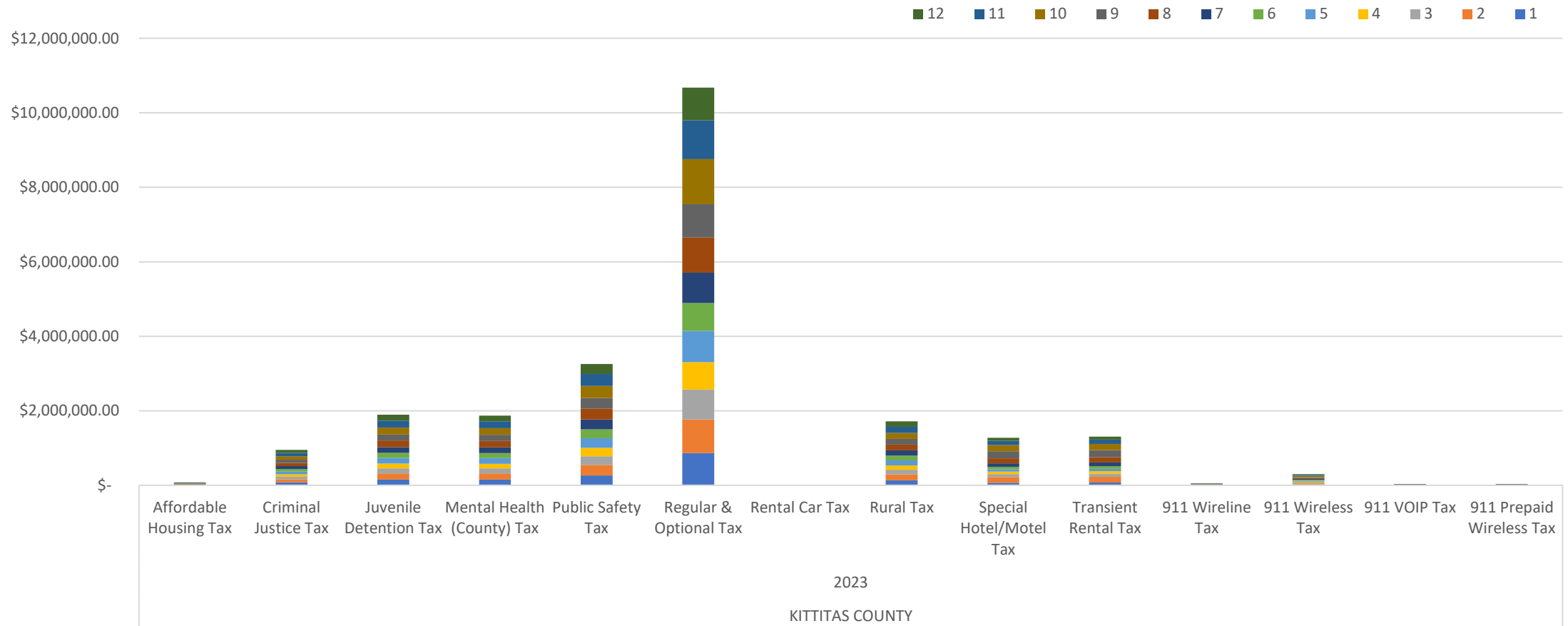
Finance Committee Revenue and Statistics Packet

January 17th, 2024

Kittitas County Treasurer's Office

Kittitas County (Unincorporated) Sales Tax Collections by Type

January to December 2023





Kittitas County (Unincorporated) Sales Tax Collections by Type – 2023 Data

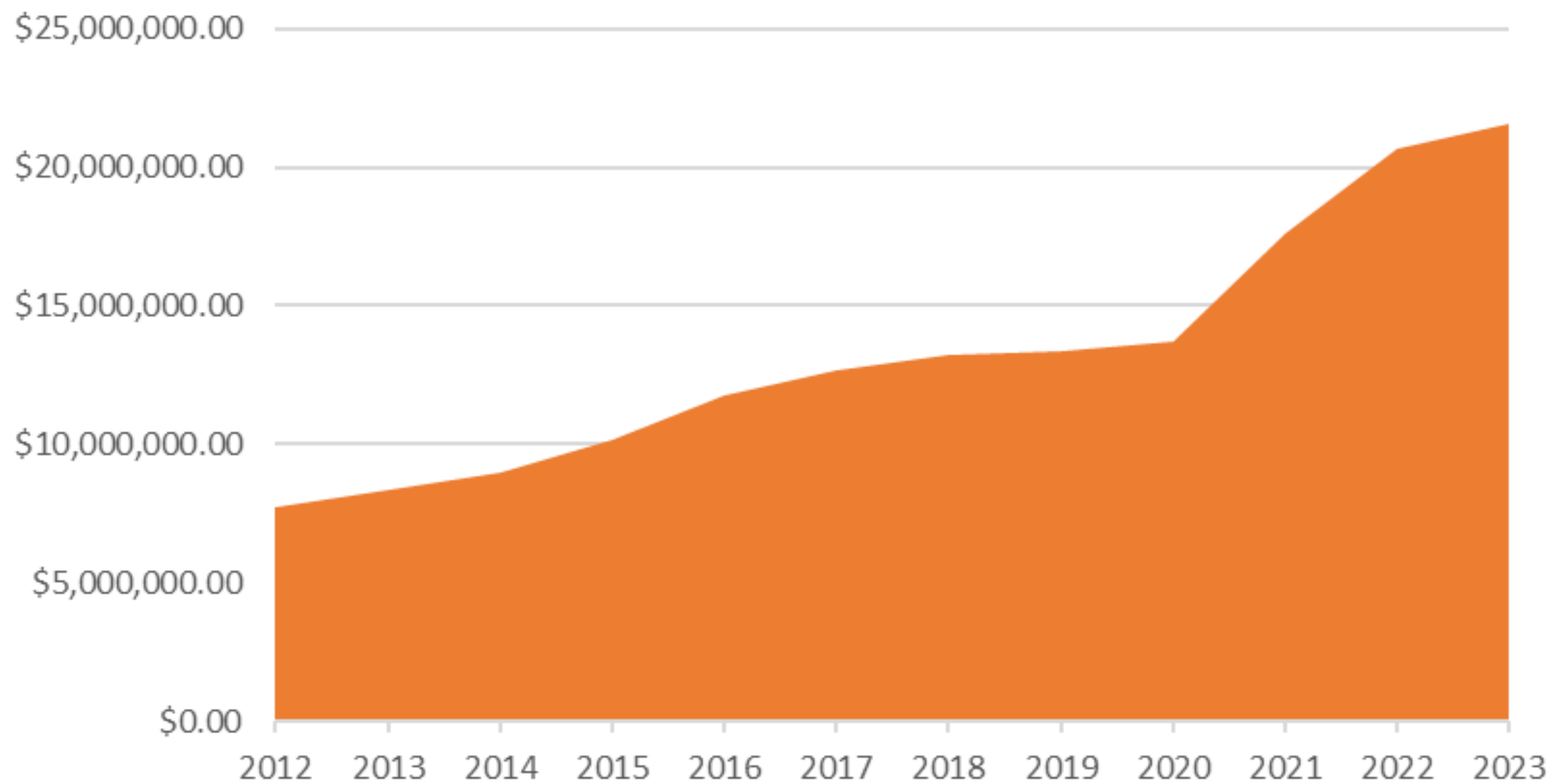
Sum of Distribution	Column Labels												
Row Labels	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
KITTITAS COUNTY	\$ 1,812,381.66	\$ 2,093,405.32	\$ 1,698,643.69	\$ 1,570,786.09	\$ 1,765,707.80	\$ 1,638,868.64	\$ 1,828,302.02	\$ 2,163,614.70	\$ 2,148,165.03	\$ 2,563,291.05	\$ 2,260,232.68	\$ 1,887,571.54	\$ 23,430,970.22
2023	\$ 1,812,381.66	\$ 2,093,405.32	\$ 1,698,643.69	\$ 1,570,786.09	\$ 1,765,707.80	\$ 1,638,868.64	\$ 1,828,302.02	\$ 2,163,614.70	\$ 2,148,165.03	\$ 2,563,291.05	\$ 2,260,232.68	\$ 1,887,571.54	\$ 23,430,970.22
Affordable Housing Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,235.04	\$ 15,374.20	\$ 14,801.23	\$ 19,249.98	\$ 16,383.45	\$ -	\$ 79,043.90
Criminal Justice Tax	\$ 76,209.31	\$ 82,922.14	\$ 67,564.73	\$ 65,519.30	\$ 75,327.82	\$ 69,779.75	\$ 77,195.46	\$ 86,808.45	\$ 81,568.33	\$ 95,527.61	\$ 91,620.03	\$ 79,602.56	\$ 949,645.49
Juvenile Detention Tax	\$ 152,028.97	\$ 165,420.20	\$ 134,783.98	\$ 130,703.77	\$ 150,270.24	\$ 139,202.80	\$ 153,560.52	\$ 172,683.11	\$ 162,259.23	\$ 190,027.55	\$ 182,254.20	\$ 158,348.48	\$ 1,891,543.05
Mental Health (County) Tax	\$ 150,864.12	\$ 165,137.06	\$ 133,837.18	\$ 128,449.18	\$ 150,122.49	\$ 137,183.18	\$ 152,732.25	\$ 172,064.47	\$ 161,580.30	\$ 182,328.18	\$ 179,980.59	\$ 157,899.56	\$ 1,872,178.56
Public Safety Tax	\$ 262,507.21	\$ 284,644.68	\$ 231,706.85	\$ 223,496.79	\$ 259,307.92	\$ 238,660.31	\$ 262,772.93	\$ 296,697.03	\$ 280,097.51	\$ 328,974.47	\$ 315,356.33	\$ 273,675.69	\$ 3,257,897.72
Regular & Optional Tax	\$ 861,584.48	\$ 902,380.38	\$ 802,516.04	\$ 737,434.04	\$ 840,734.75	\$ 747,038.93	\$ 814,391.49	\$ 948,837.29	\$ 891,294.15	\$ 1,210,857.13	\$ 1,045,421.92	\$ 876,140.12	\$ 10,678,630.72
Rental Car Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rural Tax	\$ 136,687.05	\$ 158,742.46	\$ 121,734.51	\$ 117,943.71	\$ 135,414.54	\$ 126,538.46	\$ 139,455.77	\$ 156,484.26	\$ 148,989.21	\$ 164,186.13	\$ 165,817.01	\$ 144,405.82	\$ 1,716,398.93
Special Hotel/Motel Tax	\$ 68,147.23	\$ 148,717.40	\$ 84,815.05	\$ 66,731.36	\$ 57,897.05	\$ 72,249.27	\$ 88,721.27	\$ 138,292.33	\$ 184,592.67	\$ 167,707.10	\$ 114,920.35	\$ 80,856.21	\$ 1,273,647.29
Transient Rental Tax	\$ 71,395.79	\$ 151,629.54	\$ 88,557.63	\$ 69,338.49	\$ 61,057.87	\$ 75,166.24	\$ 92,812.91	\$ 142,274.77	\$ 188,805.31	\$ 170,609.66	\$ 114,681.18	\$ 80,854.20	\$ 1,307,183.59
911 Wireline Tax	\$ 4,381.15	\$ 3,995.71	\$ 4,194.29	\$ 4,239.08	\$ 4,298.08	\$ 3,941.09	\$ 3,984.06	\$ 4,140.68	\$ 4,088.83	\$ 4,013.16	\$ 4,009.00	\$ 3,955.52	\$ 49,240.65
911 Wireless Tax	\$ 24,117.79	\$ 25,256.38	\$ 24,275.49	\$ 22,146.20	\$ 26,927.86	\$ 24,264.14	\$ 24,986.59	\$ 25,315.89	\$ 25,142.93	\$ 25,241.15	\$ 25,232.99	\$ 25,449.57	\$ 298,356.98
911 VOIP Tax	\$ 2,068.40	\$ 2,063.18	\$ 2,215.12	\$ 2,147.31	\$ 2,483.73	\$ 2,521.42	\$ 2,186.31	\$ 2,289.01	\$ 2,412.13	\$ 2,169.76	\$ 2,198.89	\$ 2,114.78	\$ 26,870.04
911 Prepaid Wireless Tax	\$ 2,390.16	\$ 2,496.19	\$ 2,442.82	\$ 2,636.86	\$ 1,865.45	\$ 2,323.05	\$ 2,267.42	\$ 2,353.21	\$ 2,533.20	\$ 2,399.17	\$ 2,356.74	\$ 4,269.03	\$ 30,333.30
Grand Total	\$ 1,812,381.66	\$ 2,093,405.32	\$ 1,698,643.69	\$ 1,570,786.09	\$ 1,765,707.80	\$ 1,638,868.64	\$ 1,828,302.02	\$ 2,163,614.70	\$ 2,148,165.03	\$ 2,563,291.05	\$ 2,260,232.68	\$ 1,887,571.54	\$ 23,430,970.22

YoY Analysis

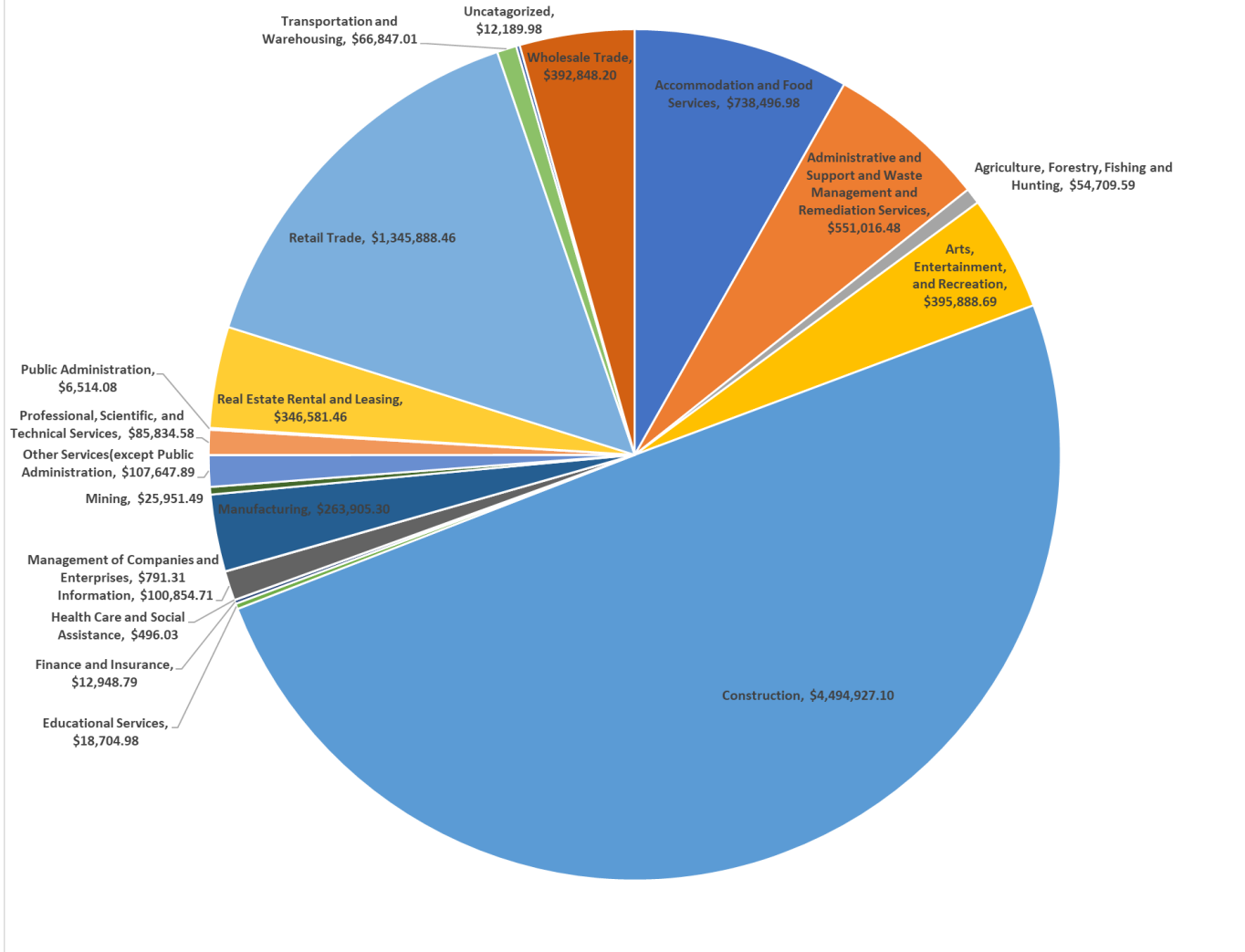
January to December Remittance

Column Labels 											
Row Labels 	2019		2020		2021		2022		2023		
	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis	
911 Prepaid Wireless Tax	\$ 35,150.53		\$ 35,479.18	0.93%	\$ 33,209.15	-6.40%	\$ 30,058.42	-9.49%	\$ 30,333.30	0.91%	
911 VOIP Tax	\$ 19,162.18		\$ 29,086.44	51.79%	\$ 22,161.38	-23.81%	\$ 26,537.30	19.75%	\$ 26,870.04	1.25%	
911 Wireless Tax	\$ 241,169.57		\$ 256,223.35	6.24%	\$ 270,115.83	5.42%	\$ 283,645.75	5.01%	\$ 298,356.98	5.19%	
911 Wireline Tax	\$ 72,499.54		\$ 66,839.96	-7.81%	\$ 62,085.87	-7.11%	\$ 56,759.82	-8.58%	\$ 49,240.65	-13.25%	
Affordable Housing Tax			\$ 19,575.99		\$ 132,445.69	576.57%	\$ 82,063.48	-38.04%	\$ 79,043.90	-3.68%	
Criminal Justice Tax	\$ 666,828.16		\$ 687,332.72	3.07%	\$ 827,184.90	20.35%	\$ 936,396.81	13.20%	\$ 949,645.49	1.41%	
Juvenile Detention Tax	\$ 1,281,588.54		\$ 1,310,213.91	2.23%	\$ 1,584,400.91	20.93%	\$ 1,830,118.56	15.51%	\$ 1,891,543.05	3.36%	
Public Safety Tax	\$ 2,193,771.77		\$ 2,233,595.35	1.82%	\$ 2,690,961.94	20.48%	\$ 3,145,853.79	16.90%	\$ 3,257,897.72	3.56%	
Regular & Optional Tax	\$ 6,332,143.71		\$ 6,546,518.75	3.39%	\$ 8,257,775.40	26.14%	\$ 10,088,932.48	22.17%	\$ 10,678,630.72	5.85%	
Rural Tax	\$ 1,164,541.36		\$ 1,192,030.37	2.36%	\$ 1,437,630.83	20.60%	\$ 1,661,743.53	15.59%	\$ 1,716,398.93	3.29%	
Special Hotel/Motel Tax	\$ 683,131.29		\$ 670,834.49	-1.80%	\$ 1,127,942.31	68.14%	\$ 1,236,153.94	9.59%	\$ 1,273,647.29	3.03%	
Transient Rental Tax	\$ 682,409.81		\$ 669,956.75	-1.82%	\$ 1,129,128.97	68.54%	\$ 1,248,577.08	10.58%	\$ 1,307,183.59	4.69%	
Grand Total	\$ 13,372,396.46		\$ 13,717,687.26	2.58%	\$ 17,575,043.18	28.12%	\$ 20,626,840.96	17.36%	\$ 21,558,791.66	4.52%	

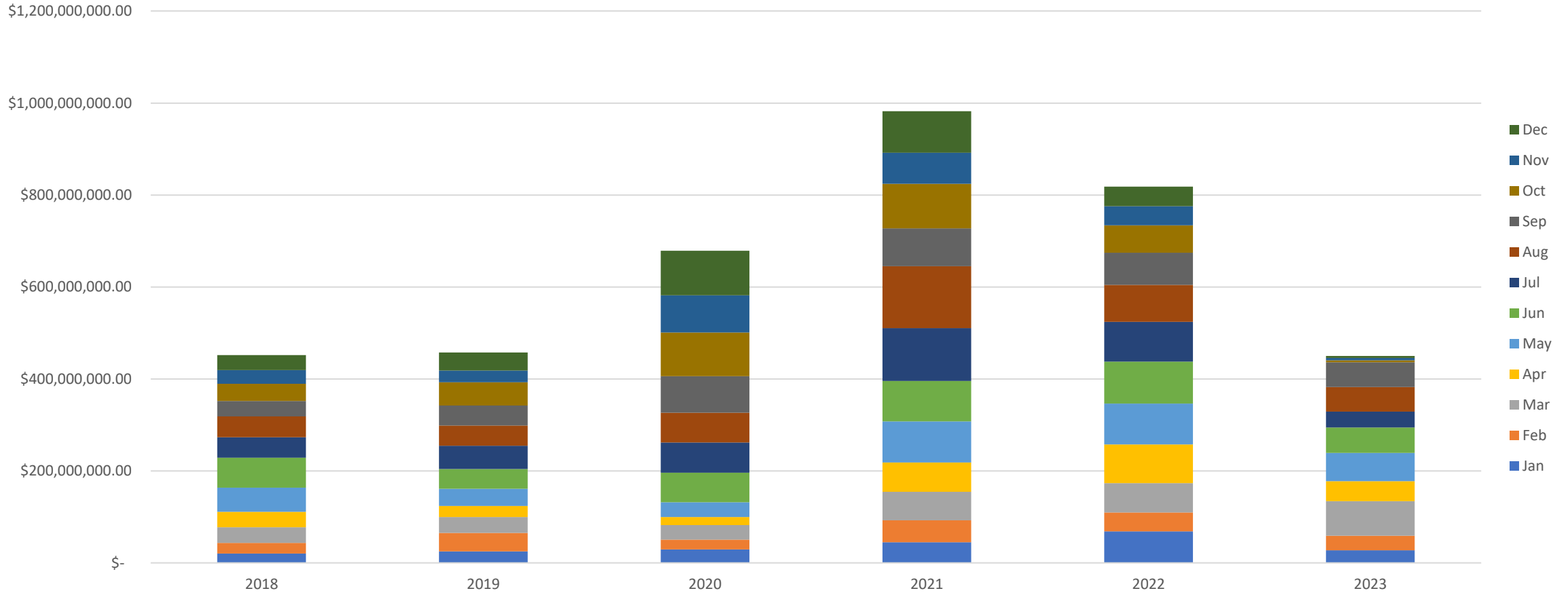
Total Sales Tax Growth- Unincorporated Kittitas County



2023 Regular and Optional Revenue by Sector - as of December 31st, 2023
 Kittitas County Unincorporated Revenue Only



Kittitas County (Unincorporated) Sale Price Data 2019- December 2023



Row Labels	Sum of OriginalSalePrice	YoY Analysis
2018	\$ 624,090,874.00	
2019	\$ 652,687,250.00	4.58%
2020	\$ 868,222,667.00	33.02%
2021	\$ 1,234,951,202.00	42.24%
2022	\$ 1,102,133,946.00	-10.75%
2023	\$ 618,263,608.00	-43.90%
Grand Total	\$ 5,100,349,547.00	

Points of Interest:
Sales over \$10MM account for 0.06% of sales over the last 5 years.

Sale Date	OriginalSalePrice	Parcels	Grantor	Grantee
6/25/2018	\$ 25,618,649.00	15	CLP SNOQUALMIE LLC	SKI LIFTS INC
2/28/2019	\$ 21,852,000.00	1	CAMPUS CREST	AIRPORT ROAD HOUSING LP
7/1/2021	\$ 41,264,875.00	1	AIRPORT ROAD HOUSING LP	HRA VERGE OWNER LLC
8/4/2021	\$ 43,031,167.00	198	NEW SUNCADIA LLC	SUNCADIA RESORT LLC
1/13/2022	\$ 14,520,000.00	18	FRPP PHASE I LLC	SKYLINE RIDGE LLC
3/2/2023	\$ 21,600,000.00	71	SPRINGWOOD RANCH CORPORATION	THE TRUST FOR PUBLIC LAND

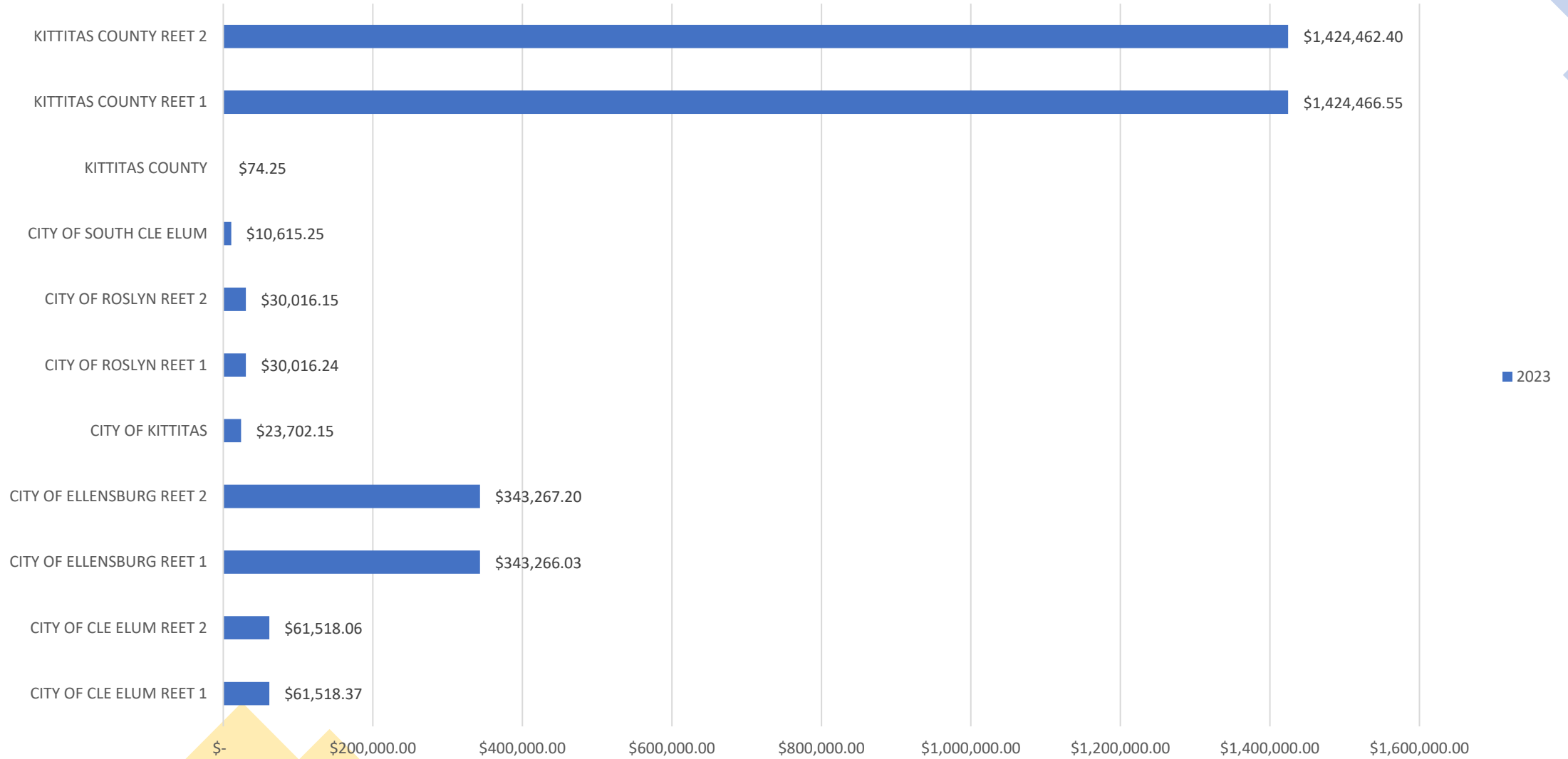
Total REET Collections 2018-2023

Includes: State Tax, Local Tax, Handling Charges, Fees, Interest, and Penalties



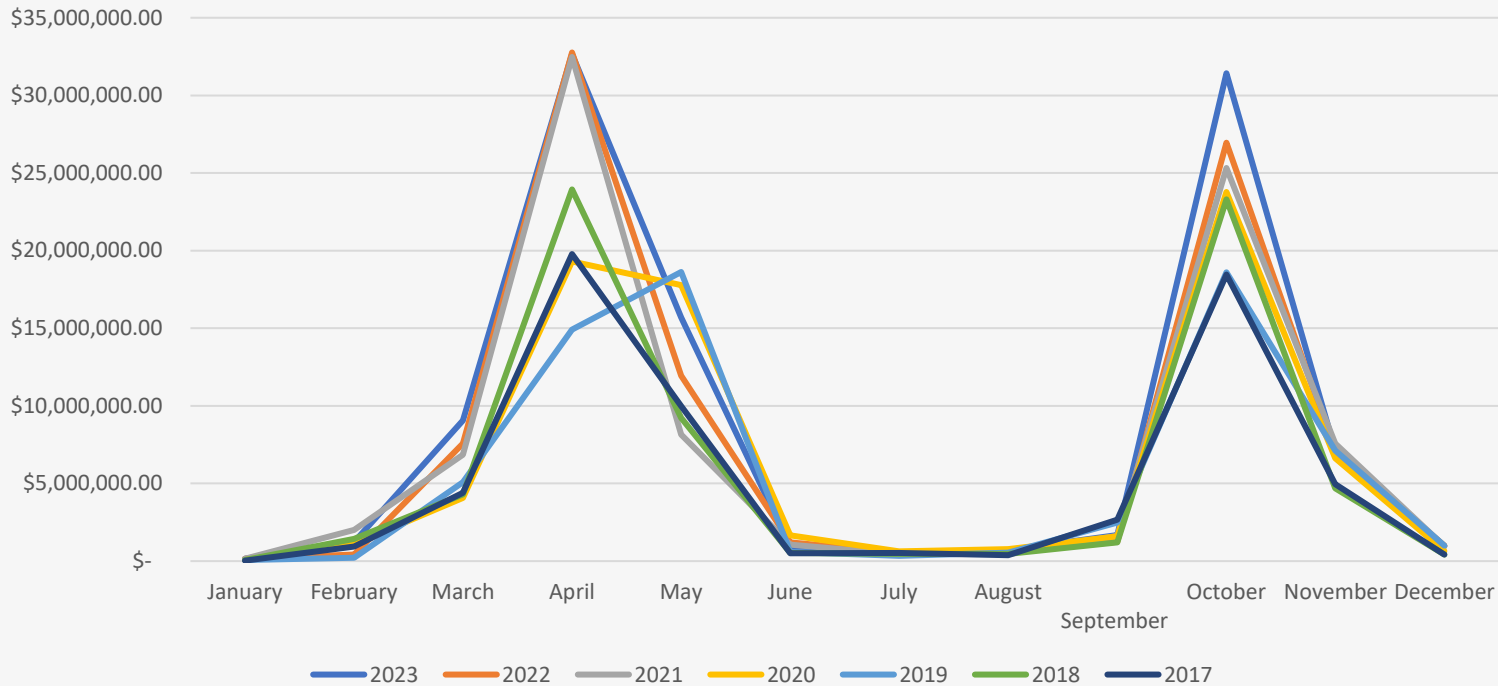
YoY Increase	
2019	4.97%
2020	21.57%
2021	68.15%
2022	-12.84%
2023	-20.43%

2023 Local REET Collections



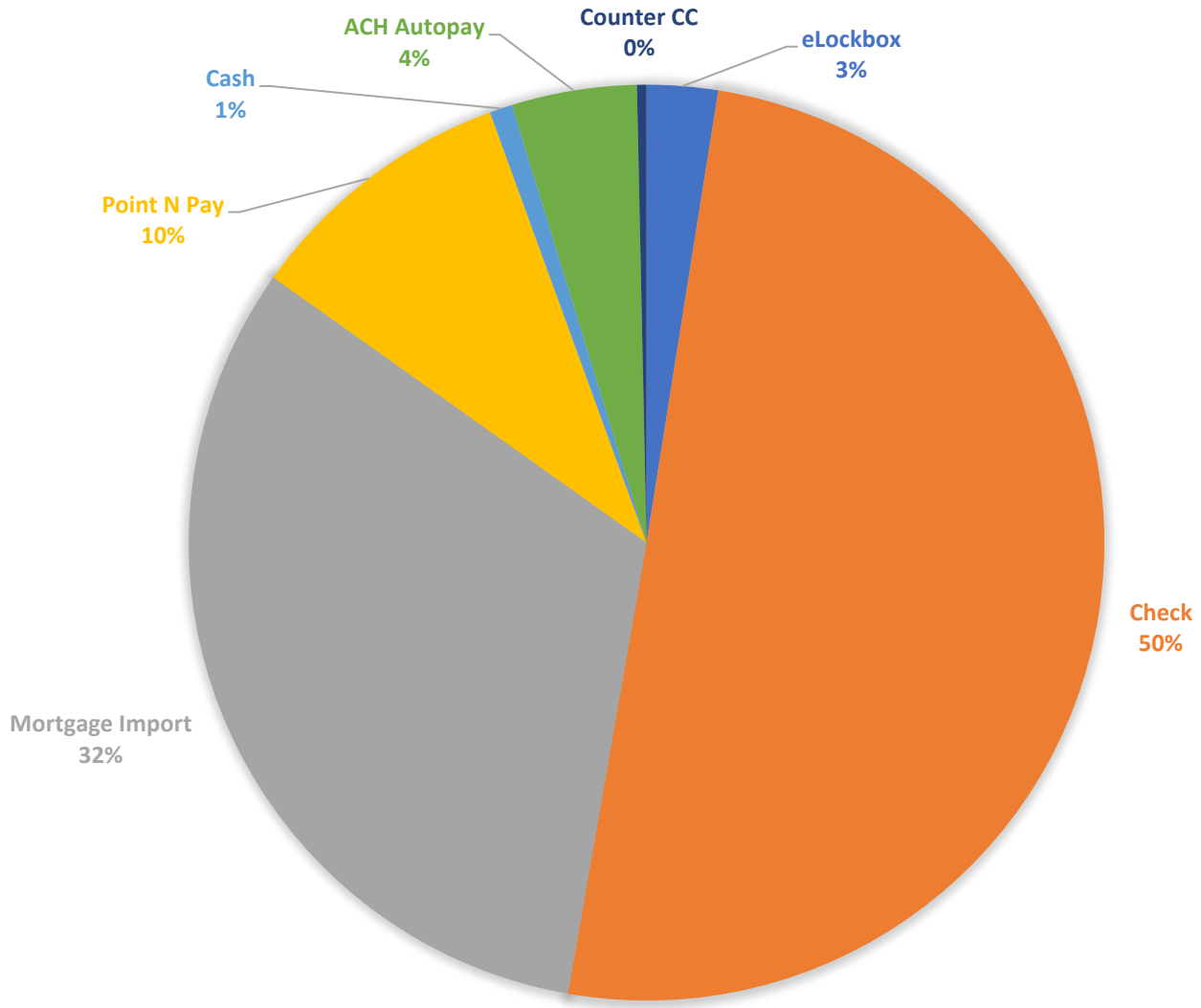
Property Tax Collections

Property Tax Collections by Month



- 2023 Outstanding Levy amount (as of December 31st, 2023)- \$1.685MM
- 98% of collections have been received for 2023 which is in line with historical collection rates.
- The 2024 Tax Roll was Certified on 1/12/2024, levying \$108,869,803.94 in Property Taxes Countywide

TAX COLLECTIONS BY TYPE-2023



ADMISSIONS TAX ANNUAL COLLECTION

■ 2018 ■ 2019 ■ 2020 ■ 2021 ■ 2022 ■ 2023

\$600,000.00

\$500,000.00

\$400,000.00

\$300,000.00

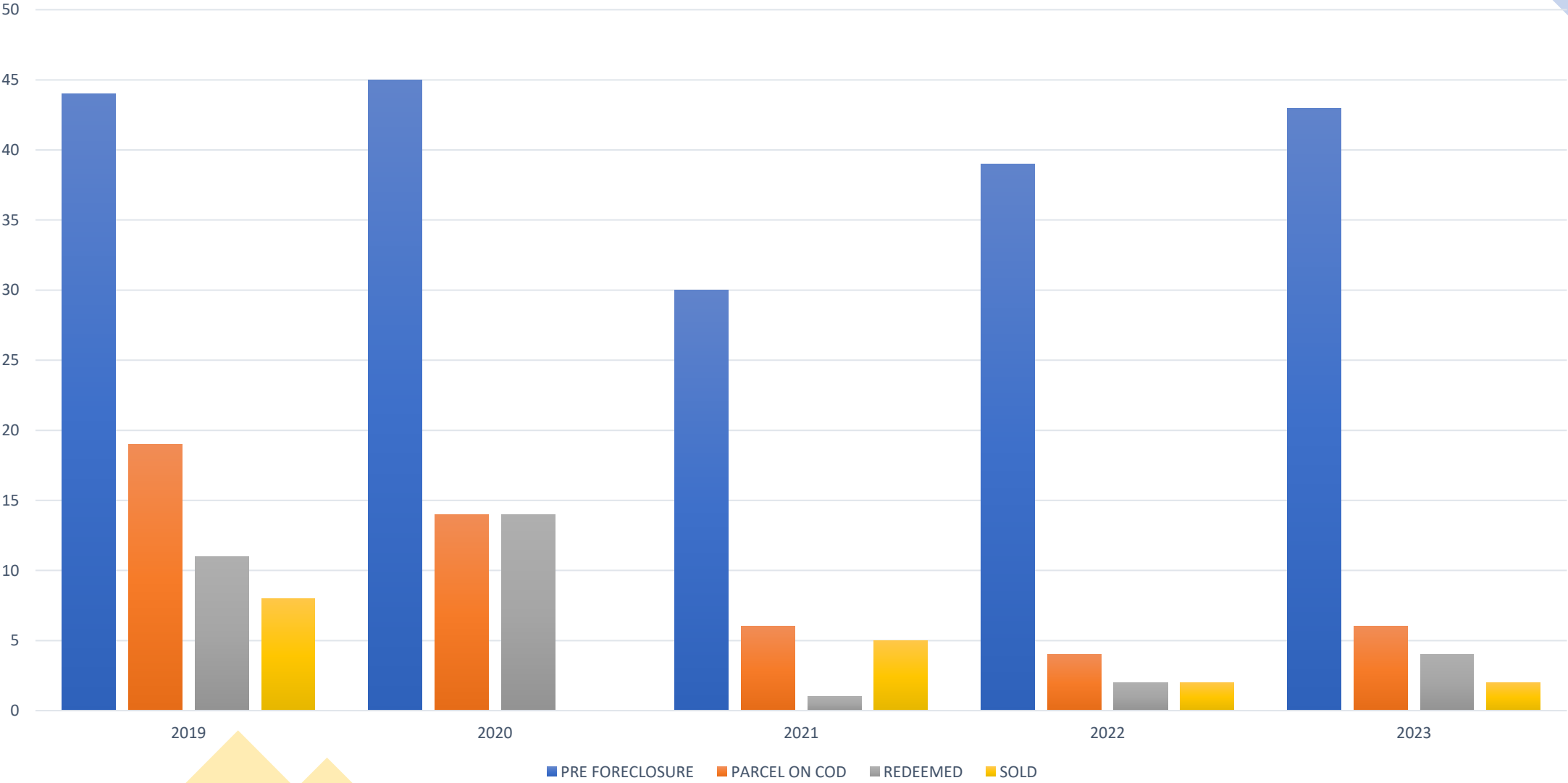
\$200,000.00

\$100,000.00

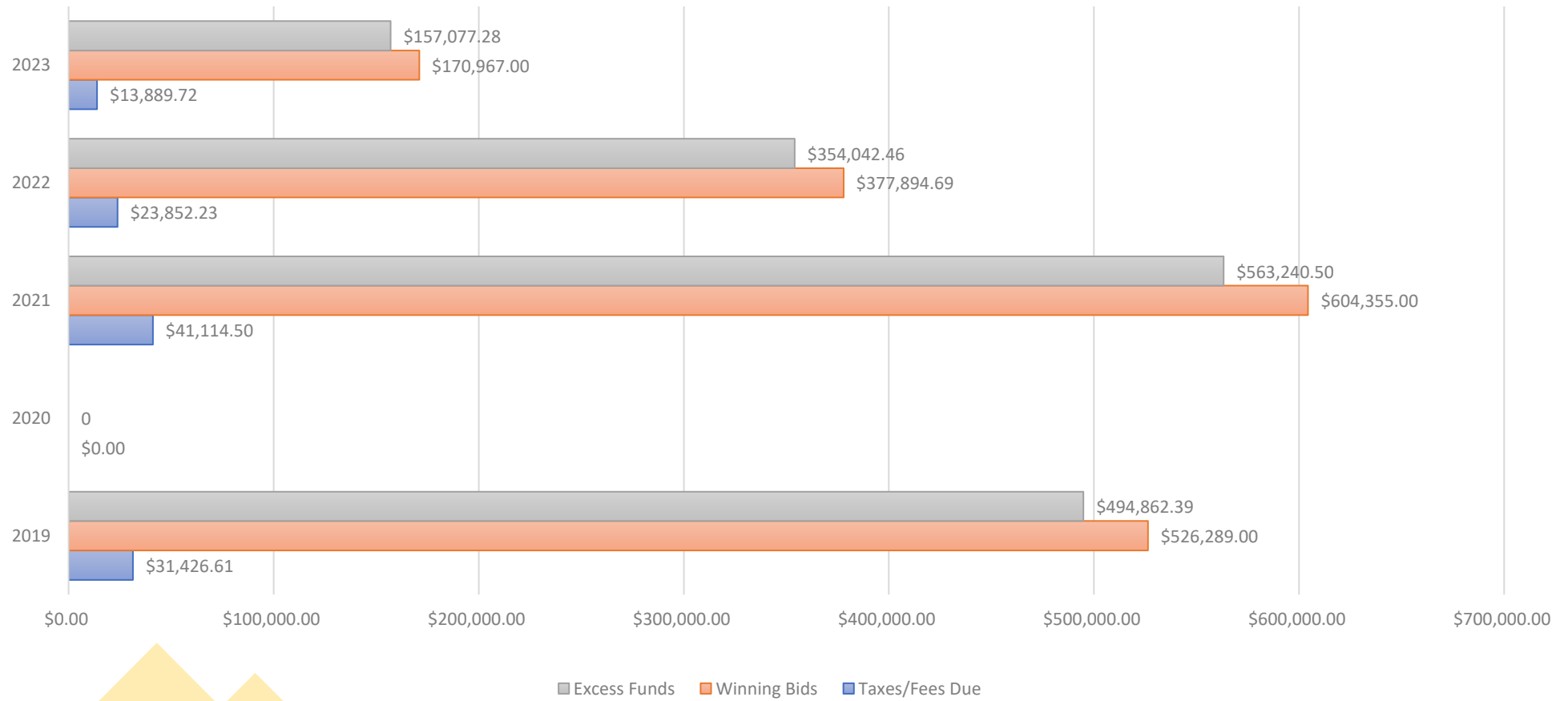
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Kittitas County Foreclosure Statistics



Kittitas County Foreclosure Auction Results



Foreclosure 2024

Foreclosure 2024

- 2,548 Delinquent Postcards sent November –Parcels at \$10 Each
- Pre-foreclosure 2024- 131 Parcels, charged \$100 pre-foreclosure fee. Letters were sent to taxpayers on 9/14.
 - As of January 8th, 2024, 42 parcels remain in pre-foreclosure