

SUMMARY

of

1985

# ASSESSMENT

and Taxes To Be Collected In

1986

♦ ♦ ♦

HUGH M. COLWELL

Assessor

♦ ♦ ♦

## KITTITAS COUNTY

Ellensburg, Washington

HUGH M. COLWELL, Assessor  
Appraiser IV\* and Member I.A.A.O.

Office Staff

UTANA MACKNER  
Administrative Assistant and Member I.A.A.O.

MARSHA WEYAND  
Chief Property Segregation Deputy

IRIS HOMINGER  
Chief Personal Property Deputy

HARRIET BLAND  
Personal Property Deputy

LISA SODERSTROM  
Chief Data Processing Deputy

SUSAN SCITTRINI  
Office Clerk

SANDY LENICKA  
Office Clerk

Appraisal Staff

JAMES FIELDS  
Chief Appraiser and Appraiser IV\* and Member I.A.A.O.

RAY WEBBER  
Appraiser III\* and Member I.A.A.O.

RUTH CARPENTER  
Appraiser III\* and Member I.A.A.O.

GORDON GROVEN  
Appraiser IV\* and Member I.A.A.O.

GLENN MYERS  
Appraiser V\*

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

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## FOREWARD

This booklet contains a breakdown of 1985 assessed values and levies for taxes due in 1986.

The summary contains a complete list of assessed values of all taxing districts together with the amount of taxes raised for each district.

The assessor's role in this is to assess all real and personal property in Kittitas County fairly to establish an equitable basis for the levies imposed by the various taxing districts, plus any special levies which the people have imposed upon themselves voluntarily at the ballot box.

The Kittitas County Assessor's Office welcomes your inquiries and concerns regarding our assessments or other property tax matters. As your Assessor, it is my duty to understand your views and questions about property taxation and to pass this information to our legislators in Olympia.

It is the aim of the Assessor to obtain the utmost in equality of assessments, and to assist you in any way possible in all matters pertaining to this office.

A large share of the credit in accomplishing this task goes to my excellent staff and to the people of Kittitas County who have shown a willingness to cooperate and assist this office in every possible manner.

HUGH M. COLWELL  
Kittitas County Assessor

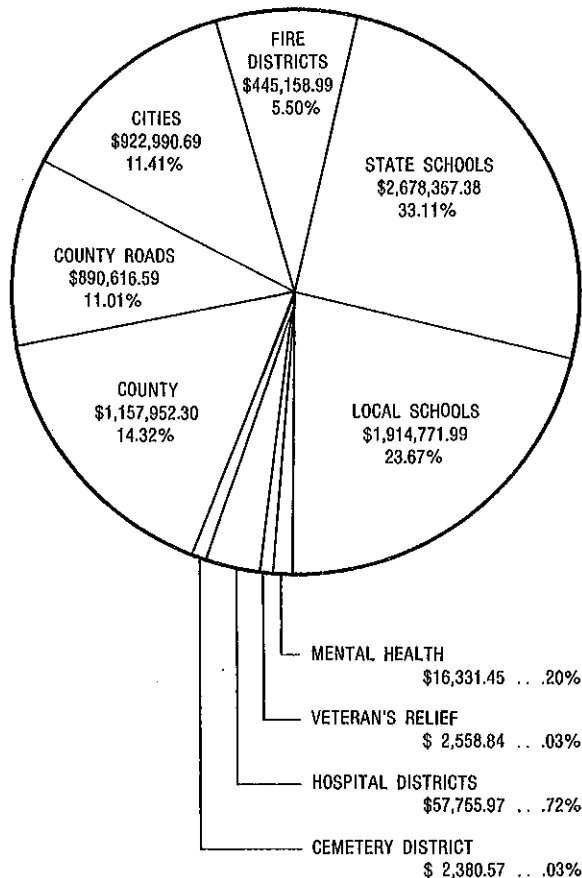
**KITTITAS COUNTY VALUATIONS  
FOR 1985 FOR 1986 TAX COLLECTIONS**

ROAD DISTRICT	Assessed Valuation
Road District No. 1 .....	\$466,291,576.
<b>CITIES AND TOWNS</b>	
Cle Elum .....	40,498,430.
Ellensburg .....	216,395,558.
Kittitas .....	10,986,267.
Roslyn .....	19,655,956.
South Cle Elum .....	9,832,082.
<b>SCHOOL DISTRICTS</b>	
No. 7 Damman .....	18,700,665.
No. 28 Easton .....	55,630,192.
No. 400 Thorp .....	35,768,852.
No. 401 Ellensburg .....	390,033,230.
No. 403 Kittitas .....	73,736,672.
No. 404 Cle Elum-Roslyn .....	189,725,290.
No. 3-J Naches .....	64,948.
<b>FIRE DISTRICTS</b>	
District No. 1 - Thorp .....	32,644,969.
District No. 2 - Ellensburg Area .....	216,933,310.
District No. 2B- Annexed Ellensburg-Kittitas Area .....	2,746,472.
District No. 3 - Easton .....	11,794,099.
District No. 4 - Vantage .....	5,046,803.
District No. 5 - Snoqualmie Pass .....	20,808,473.
District No. 6 - Ronald Area .....	28,543,908.
District No. 7 - Upper County Area .....	76,706,604.
District No. 8 - Kachess Plats .....	5,946,752.
<b>HOSPITAL DISTRICTS</b>	
District No. 1 - Lower County .....	546,084,941.
District No. 2 - Upper County .....	217,509,960.
<b>CEMETERY DISTRICT</b>	
District No. 1 - Thorp .....	36,154,427.
<b>WATER DISTRICTS</b>	
*District No. 2 - Ronald .....	2,648,368.
*District No. 3 - Easton .....	7,131,404.
*District No. 4 - Thorp .....	3,124,732.
*District No. 5 - Elk Meadows .....	5,705,833.
*District No. 6 - Vantage .....	3,884,272.
<b>SEWER DISTRICT</b>	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties) .....	20,184,716.
Total Valuation for Kittitas County .....	763,659,849.
Senior Citizen Valuation Cancelled .....	11,058,585.
Kittitas County Valuation for 1986 Tax Collection .....	752,601,264.
Total Kittitas County Timber Assesed Value .....	53,727,573.

\*District Valuations but no levy for 1986.

NOTE: Above district valuations do not include valuations cancelled for Senior Citizen Exemptions.

**HOW YOUR 1986 TAX DOLLAR  
WILL BE SPENT**



KITTITAS COUNTY 1985 LEVIES FOR 1986 TAX COLLECTION

CODE	TAXING DISTRICT	REGULAR LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (Under \$15,001. Income)	CODE
1	1-403-F4-H1-W6	11.4509	7.9049	1
2	1-7-H1	7.2675	7.0492	2
3	1-7-F2-H1	8.4731	8.0832	3
4	1-28-H2	8.0200	7.3123	4
5	1-28-F3-H2	8.8606	8.1529	5
6	1-28-F3-W3-H2	8.8606	8.1529	6
7	1-400-F1-H1-C1-W4	10.4900	8.1156	7
8	1-400-H2	9.6867	7.3123	8
9	1-400-H1	9.4236	7.0492	9
10	1-400-H1-C1	9.4900	7.1156	10
11	1-400-F1-H1-C1	10.4900	8.1156	11
12	1-400-F1-H1	10.4236	8.0492	12
13	1-404-F6-H2-W2	10.9162	8.0983	13
14	1-28-F5-H2-S1	8.9925	8.2848	14
15	1-400-H2-C1	9.7531	7.3787	15
16	1-400-F2-H1	10.6292	8.0832	16
17	1-400-F2-H1-C1	10.6956	8.1496	17
18	E-401-H1	11.6146	8.2737	18
19	1-401-H1	10.0205	7.0492	19
20	1-401-F1-H1	11.0205	8.0492	20
21	1-401-F1-H1-C1	11.0869	8.1156	21
22	1-401-F2-H1	11.2261	8.0832	22
23	1-401-F2-H1-C1	11.2925	8.1496	23
24	K-403-H1	11.6342	8.0882	24
25	1-403-H1	10.5952	7.0492	25
26	1-403-F2-H1	11.8008	8.0832	26
27	1-403-F4-H1	11.4509	7.9049	27
28	C-404-H2	9.7234	7.4982	28
29	R-404-H2	9.3157	7.0905	29
30	S-404-H2	11.0040	7.5977	30
31	1-404-H2	9.5375	7.3123	31
32	1-404-H1	9.2744	7.0492	32
33	1-404-H1-C1	9.3408	7.1156	33
34	1-404-F1-H1	10.2744	8.0492	34
35	1-404-H2-W5-F7	10.5221	8.2969	35
36	1-404-F2-H1	10.4800	8.0832	36
37	1-28-F5-H2	8.9925	8.2848	37
38	1-404-F1-H1-C1	10.3408	8.1156	38
39	1-3J	9.3230	7.0470	39
40	1-404-F6-H2	10.9162	8.0983	40
41	1-28-H2-F7	9.0046	8.2969	41
42	1-400-H1-C1-F7	10.4746	8.1002	42
43	1-404-H2-F7	10.5221	8.2969	43
44	1-404-H1-F7	10.2590	8.0338	44
45	E-401-F2B-H1	11.7862	8.2737	45
46	K-403-F2B-H1	11.8058	8.0882	46
47	1-28-F8-H2	8.9337	8.2260	47
48	R-28-H2	7.7982	7.0905	48

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**KITTITAS COUNTY LEVIES FOR 1985 - 1986**

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
STATE (Public Schools) .....	\$752,601,264.	<u>3.5588</u>	<u>\$2,678,357.38</u>		<u>\$2,678,357.38</u>
<b>COUNTY FUNDS —</b>					
Current Expense .....	752,601,264.	1.5386	1,157,952.30		
Mental Health .....	752,601,264.	.0217	16,331.45		
Veteran's Relief .....	752,601,264.	.0034	2,558.84		
TOTAL		<u>1.5637</u>	<u>1,176,842.59</u>		<u>1,176,842.59</u>
ROAD DISTRICT No. 1 .....	462,778,173.	<u>1.9245</u>	<u>890,616.59</u>		<u>890,616.59</u>
<b>CITIES AND TOWNS —</b>					
Cle Elum Regular Levy .....	38,909,902.	<u>2.1104</u>	<u>82,115.46</u>		<u>82,115.46</u>
Ellensburg Regular Levy .....	212,613,414.	3.1490	669,519.64		
Library Bond (1967-1987) .....	208,568,281.	.1283	26,759.31		
Pool Bond (1978-1998) .....	208,568,281.	.2413	50,327.53		
TOTAL		<u>3.5186</u>	<u>746,606.48</u>		<u>746,606.48</u>
Kittitas Regular Levy .....	10,491,685.	<u>2.9635</u>	<u>31,092.11</u>		<u>31,092.11</u>
Roslyn Regular Levy .....	18,289,606.	<u>1.7027</u>	<u>31,141.71</u>		<u>31,141.71</u>
South Cle Elum Regular Levy .....	9,518,484.	2.2099	21,034.90		
Bond (1981-1990) .....	9,313,384.	1.1811	11,000.03		
TOTAL		<u>3.3910</u>	<u>32,034.93</u>		<u>32,034.93</u>
<b>SCHOOL DISTRICTS —</b>					
No. 7 Damman Bond (1970-1990) .....	18,328,765.	<u>.2183</u>	<u>4,001.17</u>		<u>4,001.17</u>
No. 28 Easton M. & O. (1986) .....	55,342,356.	.7077	39,165.79		
**50% T.A.V. ....	8,249,464.	.7077		5,838.14	45,003.93
TOTAL		<u>.7077</u>	<u>39,165.79</u>	<u>5,838.14</u>	<u>45,003.93</u>
No. 400 Thorp M. & O. (1985-1986) ...	35,050,852.	2.3744	83,224.74		
**50% T.A.V. ....	3,063,747.	2.3744		7,274.56	90,499.30
TOTAL		<u>2.3744</u>	<u>83,224.74</u>	<u>7,274.56</u>	<u>90,499.30</u>
No. 401 Ellensburg Bond (1974-1990) ..	379,115,050.	.3637	137,884.14		
*100% T.A.V. ....	9,075,608.	.3637		3,300.80	141,184.94
Bond (1977-1996) .....	379,115,050.	.0923	34,992.32		
*100% T.A.V. ....	9,075,608.	.0923		837.68	35,830.00
M. & O. (1985-1986) .....	379,115,050.	2.5153	953,588.08		
**50% T.A.V. ....	4,537,804.	2.5153		11,413.94	965,002.02
TOTAL		<u>2.9713</u>	<u>1,126,464.54</u>	<u>15,552.42</u>	<u>1,142,016.96</u>
No. 403 Kittitas Bond (1972-1987) .....	72,318,302.	.0964	6,971.49		
*100% T.A.V. ....	310,492.	.0964		29.93	7,001.42
M. & O. (1986) .....	72,318,302.	3.4496	249,469.21		
**50% T.A.V. ....	155,246.	3.4496		535.54	250,004.75
TOTAL		<u>3.5460</u>	<u>256,440.70</u>	<u>565.47</u>	<u>257,006.17</u>
No. 404 Cle Elum-Roslyn Bond (1973-1987) .....	182,153,168.	.4918	89,582.93		
*100% T.A.V. ....	29,398,653.	.4918		14,458.26	104,041.19
M. & O. (1985-1986) .....	182,153,168.	1.7334	315,744.30		
**50% T.A.V. ....	14,699,327.	1.7334		25,479.81	341,224.11
TOTAL		<u>2.2252</u>	<u>405,327.23</u>	<u>39,938.07</u>	<u>445,265.30</u>
No. 3-J Naches Bond (1977-1997) .....	64,948.	.9257	60.12		60.12
M. & O. (1986) .....	64,948.	1.3503	87.70		87.70
TOTAL		<u>2.2760</u>	<u>147.82</u>		<u>147.82</u>

## KITTITAS COUNTY LEVIES FOR 1985 - 1986

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
<b>FIRE DISTRICTS —</b>					
No. 1 Thorp Regular Levy .....	32,335,969.	<u>1.0000</u>	<u>32,335.96</u>		<u>32,335.96</u>
No. 2 Ellensburg Area Regular Levy ....	214,998,383.	<u>1.0340</u>	<u>222,308.33</u>		<u>22,308.33</u>
Bond (1977-1986) .....	213,036,666.	<u>.1716</u>	<u>36,557.09</u>		<u>36,557.09</u>
No. 2-B Bond (1977-1986) .....	2,707,772.	<u>.1716</u>	<u>464.66</u>		<u>464.66</u>
TOTAL		<u>1.2056</u>	<u>259,330.08</u>		<u>259,330.08</u>
No. 3 Easton Regular Levy .....	11,702,199.	<u>.8406</u>	<u>9,836.87</u>		<u>9,836.87</u>
No. 4 Vantage Regular Levy .....	5,046,803.	<u>.8557</u>	<u>4,318.55</u>		<u>4,318.55</u>
No. 5 Snoqualmie Pass Regular Levy ...	20,808,473.	<u>.9725</u>	<u>20,236.24</u>		<u>20,236.24</u>
No. 6 Ronald Area Regular Levy .....	28,247,208.	<u>.7860</u>	<u>22,202.31</u>		<u>22,202.31</u>
Bond (1982-1986) .....	28,155,808.	<u>.5927</u>	<u>16,687.95</u>		
*100% T.A.V. ....	63,506.	<u>.5927</u>		<u>37.64</u>	<u>16,725.59</u>
TOTAL		<u>1.3787</u>	<u>38,890.26</u>	<u>37.64</u>	<u>38,927.90</u>
No. 7 Upper County Area Regular Levy ..	75,947,065.	<u>.9846</u>	<u>74,777.48</u>		<u>74,777.48</u>
No. 8 Kachess Plats Regular Levy .....	5,946,752.	<u>.9137</u>	<u>5,433.55</u>		<u>5,433.55</u>
<b>HOSPITAL DISTRICTS —</b>					
No. 1 Lower County Area Regular Levy ..	539,307,951.	<u>.0022</u>	<u>1,186.48</u>		<u>1,186.48</u>
No. 2 Upper County Area Regular Levy ..	213,228,365.	<u>.2653</u>	<u>56,569.49</u>		<u>56,569.49</u>
<b>CEMETERY DISTRICT —</b>					
No. 1 Thorp Regular Levy .....	35,852,027.	<u>.0664</u>	<u>2,380.57</u>		<u>2,380.57</u>
<b>GRAND TOTAL ALL DISTRICTS</b>			<b><u>\$8,088,874.77</u></b>	<b><u>\$69,206.30</u></b>	<b><u>\$8,158,081.07</u></b>
***State Game Land	<u>\$ 23,241,300.</u>				<u>\$ 109,363.10</u>

\* 100% District Timber Assessed Value-For Voted Bonds and Capital Project Levies  
 \*\* 50% District Timber Assessed Value-For School Maintenance and Operation Levies

\*\*\*State Game Land - In lieu of property tax (See R.C.W. 77.12.203 and 206)

**\*1985 and 1986  
KITTITAS COUNTY TAXING DISTRICT  
FOREST EXCISE TAX REVENUE COMPARISON**

TAXING DISTRICT	ESTIMATED 1985 REVENUE	ESTIMATED 1986 REVENUE
<b>County Funds</b>		
Current Expense .....	\$ 78,946.33	\$ 82,665.24
Mental Health .....	1,114.11	1,165.89
Veteran's Relief .....	503.49	182.67
<b>Total County Funds .....</b>	<b>80,563.93</b>	<b>84,013.80</b>
Road District No. 1 .....	99,612.12	109,990.81
Roslyn .....	342.88	360.90
Fire District No. 1 .....	7.12	7.15
Fire District No. 3 .....	25.42	27.60
Fire District No. 6 .....	124.51	87.56
Fire District No. 7 .....	347.57	365.59
School District No. 28 .....	6,428.81	5,838.15
School District No. 400 .....	7,982.29	7,274.56
School District No. 401 .....	16,235.87	15,552.42
School District No. 403 .....	557.37	565.47
School District No. 404 .....	39,069.37	39,938.07
Hospital District No. 1 .....	— 0 —	55.30
Hospital District No. 2 .....	7,328.18	7,584.88
Cemetery District No. 1 .....	163.93	289.15
	<u>\$258,789.37</u>	<u>\$271,951.41</u>
**Reserve Account .....	35,946.00	285.73
Estimated Timber Tax Distribution ...	<u>\$294,735.37</u>	<u>\$272,237.14</u>

\*1986 Estimate is based on Department of Revenue Forest Tax Division estimated harvest for 1986 and the Kittitas County average harvest percentage of the state total for the years of 1983, 1984 and 1985.

\*\*Amount placed in reserve after first three priority distributions.



**IMPACT OF 106% LIMITATION ON REGULAR LEVIES  
TAXES LEVIED IN KITTITAS COUNTY**

**1985 Levies for Collection in 1986  
(Total Dollar Amounts)**

FUND	REGULAR LEVY (1) WITHOUT 106% LAW	REGULAR LEVY (2) UNDER 106% LAW	DIFFERENCE
Cities	\$1,025,990.95	\$ 834,903.82	\$ 191,087.13
County	1,354,682.28	1,176,842.59	177,839.69
Road District	1,041,250.89	890,616.59	150,634.30
Fire Protection	441,948.86	336,911.02	105,037.84
Hospitals	564,402.23	57,755.97	506,646.26
<b>TOTAL</b>	<b>\$4,428,275.21</b>	<b>\$3,297,029.99</b>	<b>*\$1,131,245.22</b>

\*Reduced taxes to Kittitas County taxpayers resulting from 106% limitation. (R.C.W. 84.55.010)

(1) What the levy would have been without the 106% limitation (at the statutory or maximum allowable levy rate).

(2) Actual levy authorized for collection in 1986.

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**1986 TAX YEAR  
KITTITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LIMIT LEVEL	NUMBER OF APPLICANTS FOR EXEMPTION	TOTAL ORIGINAL ASSESSED VALUE OF PROPERTY PRIOR TO REDUCTION	TOTAL REDUCTION IN ASSESSED VALUE FOR REGULAR LEVIES	TOTAL LEVY EXEMPTION IN DOLLARS	
				REGULAR LEVIES	SPECIAL LEVIES
Income \$9,000. or less	326	\$ 8,976,907.	\$ 7,015,957.	\$55,687.30	\$25,850.37
\$9,001. to \$12,000. Income	212	\$ 6,807,939.	\$ 4,042,628.	\$32,008.34	\$18,884.51
\$12,001. to \$15,000. Income	164	\$ 5,501,562.	<del>XXXXXXXXXX</del>	<del>XXXXXXXXXX</del>	\$15,985.98
<b>TOTAL</b>	<b>702</b>	<b>\$21,286,408.</b>	<b>\$11,058,585.</b>	<b>\$87,695.64</b>	<b>\$60,720.86</b>

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**1986 TAX YEAR  
KITTITAS COUNTY FARM & AGRICULTURAL  
OPEN SPACE EXEMPTIONS**

TOTAL NUMBER OF OPEN SPACE APPLICANTS — 707				
TOTAL NUMBER OF LAND PARCELS — 2,026				
	<b>ACRES</b>	<b>LAND VALUE</b>	<b>IMPROVEMENT VALUE</b>	<b>TOTAL VALUE</b>
True and Fair Value	211,548.67	\$142,785,300.	\$42,469,800.	\$185,255,100.
Open Space Value	211,548.67	\$ 40,407,070.	\$42,469,800.	\$ 82,876,870.
Value Reduction	211,548.67	\$102,378,230.	— 0 —	\$102,378,230.

**HISTORICAL VALUATION AND TAX COMPARISON  
1930 - 1986**

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX	CURRENT EXPENSE	ROAD DISTRICT
25%	1929-30	\$ 21,460,989	\$1,049,000.03	\$165,827.90	\$196,827.90
	1939-40	10,248,016	489,022.36	101,550.00	26,341.15
	1949-50	21,405,802	876,638.27	174,868.90	100,404.34
	1959-60	27,189,980	1,203,725.08	167,216.25	162,065.00
	1969-70	48,241,910	3,121,770.03	304,502.97	269,009.00
50%	1970-71	65,442,840	3,369,132.37	296,014.36	274,672.23
	1971-72	101,437,277	3,520,558.23	300,079.75	275,635.36
	1972-73	129,418,355	3,904,780.30	393,528.32	365,518.91
	1973-74	134,028,730	3,940,501.02	426,987.01	401,793.90
	1974-75	270,874,376	4,325,349.89	415,041.95	380,572.94
100%	1975-76	280,898,037	4,324,500.73	417,136.39	375,945.70
	1976-77	315,198,517	5,102,609.62	459,461.96	414,033.06
	1977-78	374,291,215	6,442,924.53	494,064.40	446,243.60
	1978-79	390,547,622	6,026,547.39	543,171.21	488,907.77
	1979-80	446,467,751	6,324,921.12	690,333.43	522,646.81
	1980-81	512,002,917	6,880,683.33	765,444.36	576,143.76
	1981-82	612,845,891	6,264,238.58	834,989.05	648,077.75
	1982-83	682,730,061	6,919,571.53	906,429.36	694,357.06
	1983-84	676,988,123	6,938,569.70	974,098.08	743,442.39
	1984-85	718,856,172	7,581,799.31	1,050,522.11	811,053.01
1985-86	752,001,264	8,988,374.72	1,157,952.30	890,616.59	