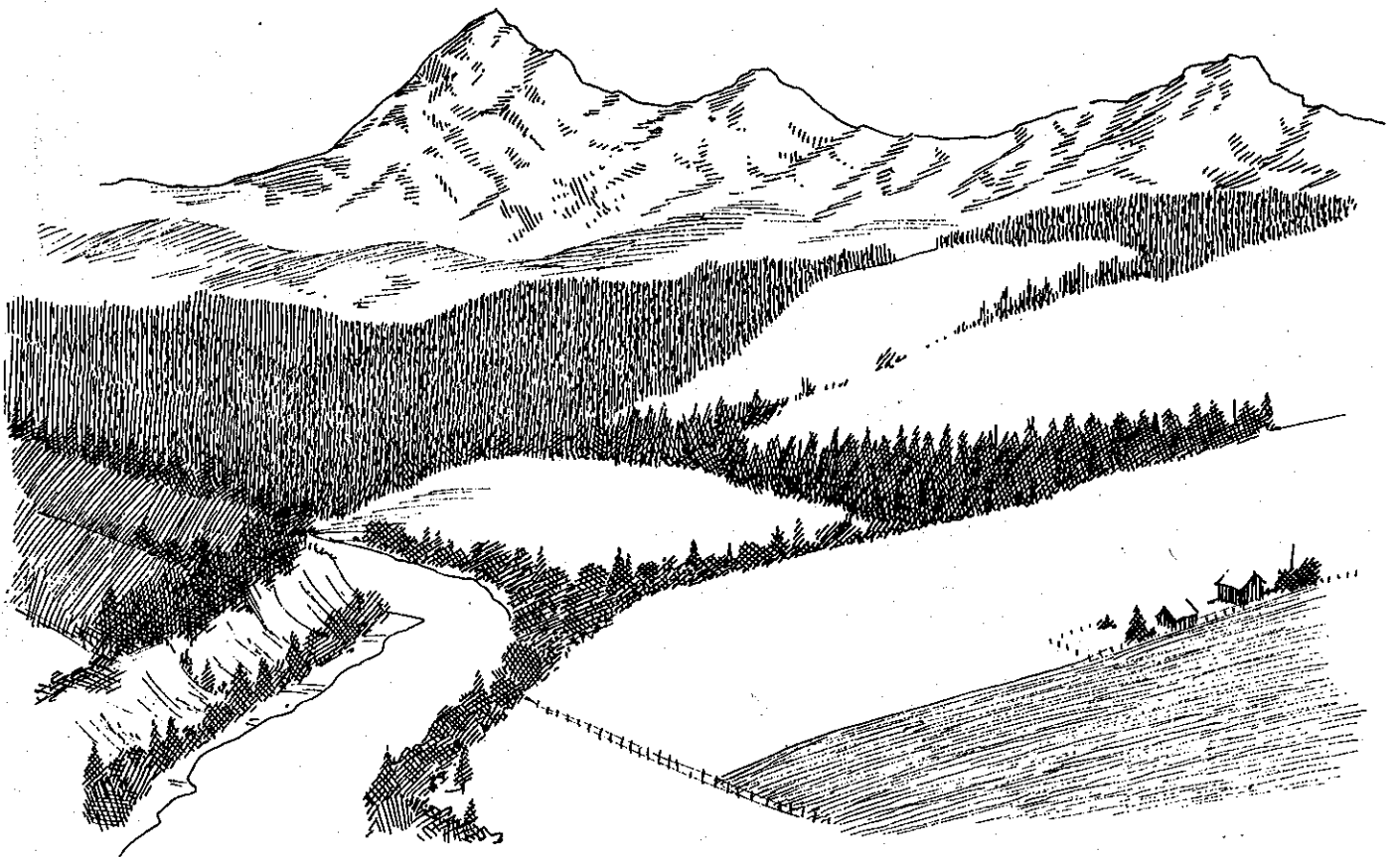


KITTITAS COUNTY ASSESSORS REPORT

1988 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 1989



UTANA MACKNER, COUNTY ASSESSOR

UTANA MACKNER, Assessor
Member I.A.A.O.

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Kittitas County Assessor

Kittitas County Courthouse, Room 101
205 West 5th Street
Ellensburg, WA 98926

UTANA MACKNER
Assessor

Phone:
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Ext. 247

A MESSAGE TO KITTITAS COUNTY PROPERTY OWNERS

As your County Assessor, it is my responsibility to determine the value of all real and personal property in Kittitas County and to insure that all property owners are fairly and impartially treated in accordance with our State Laws. I attribute county-wide valuation equality to our efficient and dedicated office staff.

Kittitas County has a population of 25,100 and covers a 2,315 square mile area or approximately 1,481,600 acres. 283,000 of those acres are assessed as forest land. Forty-six percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 21,700 taxable real property parcels, 1900 personal property parcels, 2200 exempt parcels, 300 Department of Wildlife parcels and more than 600 personal and real property utility parcels.

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 1988 assessed values of our taxing districts, their levies and the amount of taxes our districts are to collect in 1989, statistics for land assessed on basis of current use and much other information, including the Senior Citizen Property Tax Exemption, is in the booklet.

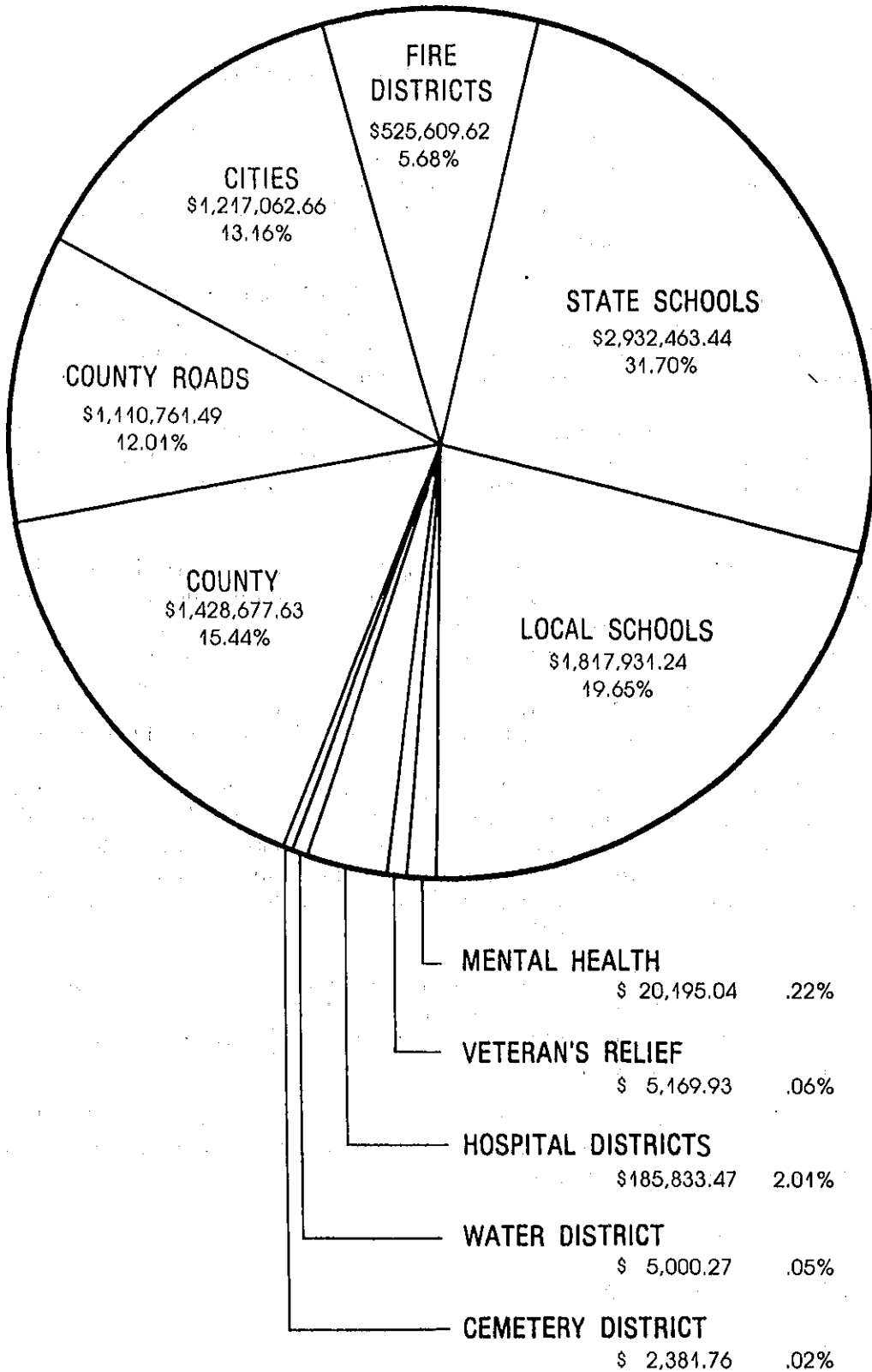
As a public servant, I am accountable to you and represent your interests. It is encouraging to note the increased interest among taxpayers in the functions of all county offices and the cost of government and your concern as to how your hard-earned tax dollars are spent.

It is my sincere desire to serve the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter concerning this office.

Respectfully,

UTANA MACKNER
Kittitas County Assessor

HOW YOUR 1989 TAX DOLLAR WILL BE SPENT



KITITAS COUNTY LEVIES FOR 1988-1989

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
STATE (Public Schools)	\$807,818,914.	3.6301	\$2,932,463.44		\$2,932,463.44
COUNTY FUNDS					
Current Expense	807,801,443.	1.7686	1,428,677.63		
Mental Health	807,801,443.	.0250	20,195.04		
Veteran's Relief	807,801,443.	.0064	5,169.93		
TOTAL		1.8000	1,454,042.60		1,454,042.60
ROAD DISTRICT No. 1	493,671,773.	2.2500	1,110,761.49		1,110,761.49
CITIES AND TOWNS —					
Cle Elum Regular Levy	41,870,803.	2.4624	103,102.67		
Special Levy (Fire Truck - 1989)	40,767,253.	3.1889	130,002.69		
TOTAL		5.6513	233,105.36	233,105.36	
Ellensburg Regular Levy	231,726,678.	3.6000	834,216.04		
Pool Bond (1978-1998)	228,508,078.	.2118	48,398.01		
TOTAL		3.8118	882,614.05		882,614.05
Kittitas Regular Levy	10,455,247.	3.3750	35,286.46		35,286.46
Roslyn Regular Levy	20,299,283.	1.9095	38,761.48		38,761.48
South Cle Elum Regular Levy	9,777,659.	2.7916	27,295.31		27,295.31
SCHOOL DISTRICTS —					
No. 7 Damman Bond (1970-1990)	18,068,410.	.2768	5,001.34		5,001.34
No. 400 Thorp M. & O. (1989-1990)	37,849,076.	2.8780	108,929.64		
80% 1983 Timber-Roll	3,063,747.	2.8780		8,817.46	117,747.10
TOTAL		2.8780	108,929.64	8,817.46	117,747.10
No. 401 Ellensburg Bond	406,279,663.	.4811	195,461.15		
*100% T. A. V.	9,493,307.	.4811		4,567.23	200,028.38
Capital Projects Levy (1988-1993)	406,279,663.	.3849	156,377.04		
*100% T. A. V.	9,493,307.	.3849		3,653.98	160,031.02
M & O Levy (1989-1990)	406,279,663.	2.4208	983,521.81		
**50% T. A. V.	4,746,654.	2.4208		11,490.70	995,012.51
TOTAL		3.2868	1,335,360.00	19,711.91	1,355,071.91
No. 404 Cle Elum-Roslyn M & O (1989-1990)	199,672,189.	1.8435	368,095.68		
**50% T. A. V.	16,765,205.	1.8435		30,906.66	399,002.34
TOTAL		1.8435	368,095.68	30,906.66	399,002.34
No. 3-J Naches Bond (1977-1997)	128,631.	1.0152	130.59		
M. & O.	128,631.	3.2184	413.99		
TOTAL		4.2336	544.58		544.58
FIRE DISTRICTS —					
No. 1 Thorp Regular Levy	34,748,798.	1.0000	34,748.80		34,748.80
No. 2 Ellensburg Area Regular Levy	222,099,444.	1.3990	310,717.12		310,717.12
No. 3 Easton Regular Levy	14,312,545.	.9275	13,274.89		13,274.89
No. 4 Vantage Regular Levy	5,300,118.	.9434	5,000.13		5,000.13
No. 5 Snoqualmie Pass Regular Levy	22,766,426.	1.0000	22,766.43		22,766.43
No. 6 Ronald Area Regular Levy	31,940,851.	.9682	30,925.13		30,925.13
Bond (1987-2007)	31,673,751.	.5589	17,702.46		
*100% T. A. V.	71,947.	.5589		40.21	17,742.67
TOTAL		1.5271	48,627.59	40.21	48,667.80
No. 7 Upper County Area Regular Levy	82,932,858.	1.0000	82,932.86		82,932.86
No. 8 Kachess Plats Regular Levy	7,811,285.	.9655	7,541.80		7,541.80
HOSPITAL DISTRICTS —					
No. 1 Lower County Area Regular Levy	572,471,041.	.0026	1,488.42		1,488.42
Bond (1988-1998)	566,877,970.	.1979	112,185.15		
*100% T.A.V.	27,671,067.	.1979		5,476.10	117,661.25
TOTAL		.2005	113,673.57	5,476.10	119,149.67
No. 2 Upper County Area Regular Levy	235,204,771.	.3068	72,159.90		72,159.90
CEMETERY DISTRICT —					
No. 1 Thorp Regular Levy	38,477,491.	.0619	2,381.76		2,381.76
WATER DISTRICT —					
No. 6 Vantage Bond Redemption	3,955,599.	1.2641	5,000.27		5,000.27
GRAND TOTAL ALL DISTRICTS			\$9,251,086.55	\$64,952.34	\$9,316,038.89
***State Dept. of Wildlife Land	\$23,240,000.				\$109,363.10

- * 100% District Timber Assessed Value - For Voted Bonds and Capital Project Levies
- ** 50% District Timber Assessed Value - For School Maintenance and Operation Levies
- *** State Dept. of Wildlife Land - In Lieu of property tax (See R.C.W. 77.12.203 and 205)

KITTITAS COUNTY VALUATIONS

FOR 1988 FOR 1989 TAX COLLECTIONS

	Assessed Valuation
ROAD DISTRICT	
Road District No. 1.....	\$497,282,221.
CITIES AND TOWNS	
Cle Elum.....	43,760,453.
Ellensburg.....	236,024,828.
Kittitas.....	11,135,297.
Roslyn.....	21,809,283.
South Cle Elum.....	10,273,609.
SCHOOL DISTRICTS	
No. 7 Damman.....	18,396,710.
*No. 28 Easton.....	62,460,324.
No. 400 Thorp.....	38,682,376.
No. 401 Ellensburg.....	416,777,223.
*No. 403 Kittitas.....	75,871,185.
No. 404 Cle Elum-Roslyn.....	207,969,242.
No. 3-J Naches.....	128,631.
FIRE DISTRICTS	
District No. 1 - Thorp.....	35,183,898.
District No. 2 - Ellensburg Area.....	224,135,483.
District No. 3 - Easton.....	14,381,045.
District No. 4 - Vantage.....	5,309,618.
District No. 5 - Snoqualmie Pass.....	22,766,426.
District No. 6 - Ronald Area.....	32,271,751.
District No. 7 - Upper County Area.....	83,533,967.
District No. 8 - Kachess Plats.....	7,811,285.
HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	580,139,880.
District No. 2 - Upper County.....	240,017,180.
CEMETERY DISTRICT	
District No. 1 - Thorp.....	38,944,691.
WATER DISTRICTS	
*District No. 2 - Ronald.....	2,848,086.
*District No. 3 - Easton.....	7,921,160.
*District No. 4 - Thorp.....	3,265,192.
*District No. 5 - Elk Meadows.....	7,210,805.
District No. 6 - Vantage.....	3,965,099.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	22,796,550.
Total Valuation for Kittitas County.....	820,285,691.
Senior Citizen Valuation Cancelled.....	12,484,248.
Kittitas County Valuation for 1989 Tax Collection.....	807,801,443.
Total Kittitas County Timber Assessed Value..	60,561,043.

*District Valuations but no levy for 1989.

NOTE: Above district valuations include Senior Citizen
Exemption values.

KITTITAS COUNTY 1988 LEVIES FOR 1989 TAX COLLECTION

CODE	TAXING DISTRICT	REGULAR LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$18,001. Income)	CODE
1	1-403-F4-H1-W6	10.0881	8.6261	1
2	1-7-H1	8.1574	7.6827	2
3	1-7-F2-H1	9.5564	9.0817	3
4	1-28-H2	7.9869	7.9869	4
5	1-28-F3-H2	8.9144	8.9144	5
6	1-28-F3-H2-W3	8.9144	8.9144	6
7	1-400-F1-H1-C1-W4	11.8205	8.7446	7
8	1-400-H2	10.8649	7.9869	8
9	1-400-H1	10.7586	7.6827	9
10	1-400-H1-C1	10.8205	7.7446	10
11	1-400-F1-H1-C1	11.8205	8.7446	11
12	1-400-F1-H1	11.7586	8.6827	12
13	1-404-F6-H2-W2	11.3575	8.9551	13
14	1-28-F5-H2-S1	8.9869	8.9869	14
15	1-400-H2-C1	10.9268	8.0488	15
16	1-400-F2-H1	12.1576	9.0817	16
17	1-400-F2-H1-C1	12.2195	9.1436	17
18	E-401-H1	12.7292	9.0327	18
19	1-401-H1	11.1674	7.6827	19
20	1-401-F1-H1	12.1674	8.6827	20
21	1-401-F1-H1-C1	12.2293	8.7446	21
22	1-401-F2-H1	12.5664	9.0817	22
23	1-401-F2-H1-C1	12.6283	9.1436	23
24	K-403-H1	9.0056	8.8077	24
25	1-403-H1	7.8806	7.6827	25
26	1-403-F2-H1	9.2796	9.0817	26
27	1-403-F4-H1	8.8240	8.6261	27
28	C-404-H2	13.2317	8.1993	28
29	R-404-H2	9.4899	7.6464	29
30	S-404-H2	10.3720	8.5285	30
31	1-404-H2	9.8304	7.9869	31
32	1-404-H1	9.7241	7.6827	32
33	1-404-H1-C1	9.7860	7.7446	33
34	1-404-F1-H1	10.7241	8.6827	34
35	1-404-F7-H2-W5	10.8304	8.9869	35
36	1-404-F2-H1	11.1231	9.0817	36
37	1-28-F5-H2	8.9869	8.9869	37
38	1-404-F1-H1-C1	10.7860	8.7446	38
39	1-3J	11.9137	7.6801	39
40	1-404-F6-H2	11.3575	8.9551	40
41	1-28-F7-H2	8.9869	8.9869	41
42	1-400-F7-H1-C1	11.8205	8.7446	42
43	1-404-F7-H2	10.8304	8.9869	43
44	1-404-F7-H1	10.7241	8.6827	44
47	1-28-F8-H2	8.9524	8.9524	47
48	R-28-H2	7.6464	7.6464	48
49	1-28-H2-S1	7.9869	7.9869	49

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

1988 Levies for Collection in 1989

FUND	REGULAR LEVY (1) WITHOUT 106% LAW	REGULAR LEVY (2) UNDER 106% LAW	DIFFERENCE
Cities	\$ 242,823.64	\$169,159.46	\$ 73,664.18
Fire Protection	387,213.86	362,458.94	24,754.92
Hospital	605,956.56	73,648.32	532,308.24
TOTAL	\$1,235,994.06	\$605,266.72	*\$630,727.34

*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 1989.

**1989 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
\$12,000 or less	416	\$12,891,108.	\$10,221,464.	\$ 88,694.08	\$40,430.50
\$12,001 to \$14,000	100	\$ 3,639,164.	\$ 2,262,784.	\$ 19,713.32	\$11,037.44
\$14,001 to \$18,000	137	\$ 4,952,291.	XXXXXXXXXX	XXXXXXXXXX	\$14,928.03
TOTAL	653	\$21,482,563.	\$12,484,248.	\$108,407.40	\$66,395.97

**1989 TAX YEAR
KITTITAS COUNTY FARM & AGRICULTURAL
OPEN SPACE EXEMPTIONS**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 761				
TOTAL NUMBER OF LAND PARCELS = 2,143				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True & Fair Value	217,091.87	149,317,350.	46,973,967.	196,291,317.
Open Space Value	217,091.87	41,950,140.	46,973,967.	88,924,107.
Value Reduction	217,091.87	107,367,210.	-0-	107,367,210.

HISTORICAL VALUATION AND TAX COMPARISON
1930 - 1989

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX	CURRENT EXPENSE	ROAD DISTRICT
	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
25%	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
	1970-71	96,942,640.	3,369,132.37	296,014.36	274,672.23
50%	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
	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
100%	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

From the Office of

KITTITAS COUNTY ASSESSOR

Kittitas County Courthouse
205 West Fifth Avenue
Ellensburg, Washington 98926