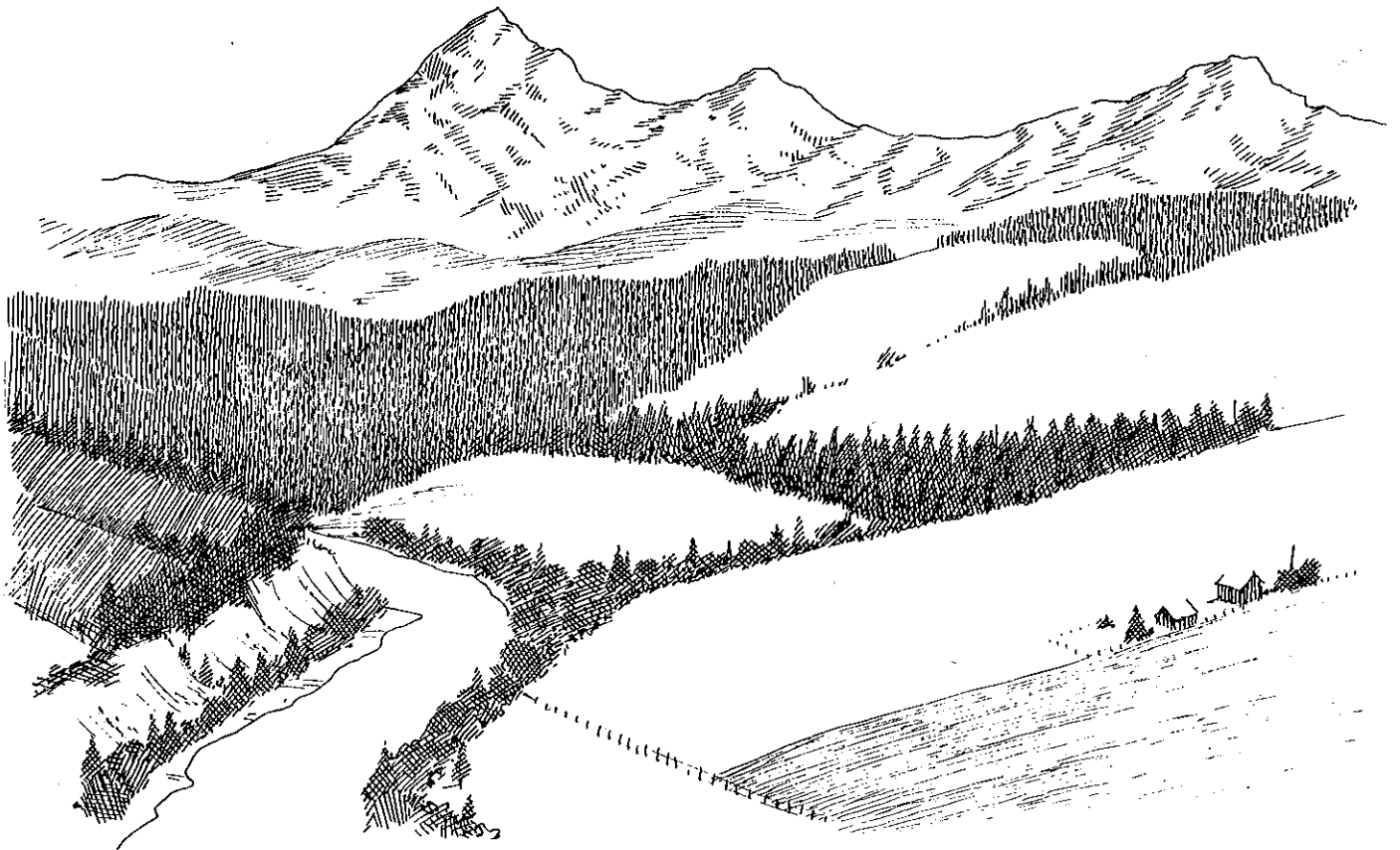


KITTITAS COUNTY ASSESSORS REPORT

1991 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 1992



UTANA MACKNER, COUNTY ASSESSOR

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

Office Staff

IRIS ROMINGER
Administrative Assistant

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Property Segregation Deputy

HARRIET BLAND
Personal Property Deputy

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Appraisal Staff

JAMES FIELDS
Chief Appraiser and Appraiser IV*

RAY WEBBER
Appraiser III*

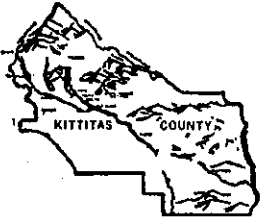
RUTH CARPENTER
Appraiser III*

GORDON GROVEN
Appraiser IV*

GLENN MYERS
Appraiser V*

MARSHA WEYAND
Appraiser III*

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



Kittitas County Assessor

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

UTANA MACKNER
Assessor

Phone: (509) 962-7501
Scan: (509) 460-7501
FAX: (509) 962-2695

A MESSAGE TO KITITAS 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 27,400 and covers a 2,315 square mile area or approximately 1,481,600 acres, including 283,000 acres 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 22,464 taxable real property parcels, 1949 personal property parcels, 2248 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 1991 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1992, 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.

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.

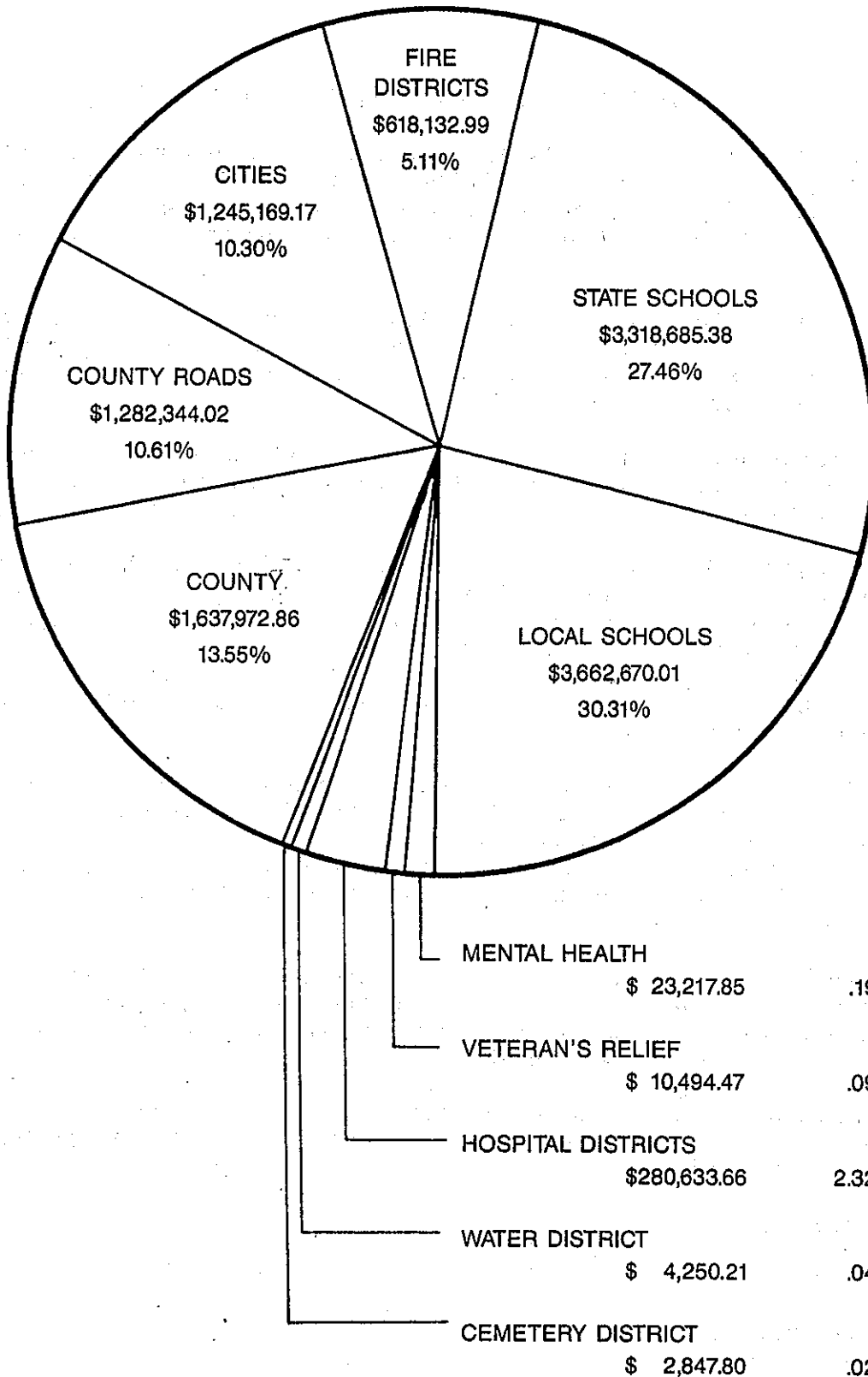
It is my sincere desire to serve the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter concerning this office.

Respectfully,

A handwritten signature in cursive script that reads "Utana Mackner".

UTANA MACKNER
Kittitas County Assessor

HOW YOUR 1992 TAX DOLLAR WILL BE SPENT



KITTITAS COUNTY LEVIES FOR 1991-1992

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
STATE (Public Schools)	\$928,719,252.	\$3.5734	\$3,318,685.38		\$3,318,685.38
COUNTY FUNDS					
Current Expense	928,713,987.	1.7637	1,637,972.86		
Mental Health	928,713,987.	.0250	23,217.85		
Veteran's Relief	928,713,987.	.0113	10,494.47		
TOTAL		1.8000	1,671,685.18		1,671,685.18
ROAD DISTRICT No. 1	569,930,675.	2.2500	1,282,344.02		1,282,344.02
CITIES AND TOWNS					
Cle Elum Regular Levy	48,390,854.	2.8193	136,428.33		136,428.33
Ellensburg Regular Levy	267,707,062.	3.5112	939,973.04		
Pool Bond (1978-1998)	264,475,712.	.1777	46,997.33		
TOTAL		3.6889	986,970.37		986,970.37
Kittitas Regular Levy	11,487,122.	3.3750	38,769.04		38,769.04
Roslyn Regular Levy	20,396,878.	2.3519	47,971.42		47,971.42
South Cle Elum Regular Levy	10,801,396.	3.2431	35,030.01		35,030.01
SCHOOL DISTRICTS					
No. 28 Easton M. & O. (1991-1992)	81,909,571.	.7993	65,470.32		
**50% TAV	11,930,455.	.7993		9,536.01	75,006.33
TOTAL .....		.7993	65,470.32	9,536.01	75,006.33
No. 400 Thorp Bond (1990-2010)	43,017,640.	2.5257	108,649.65		
*100% TAV	11,789,165.	2.5257		29,775.90	138,425.55
M. & O. Levy (1991-1992)	43,017,640.	3.0430	130,902.68		
**50% TAV	5,894,583.	3.0430		17,937.21	148,839.89
TOTAL		5.5687	239,552.33	47,713.11	287,265.44
No. 401 Ellensburg Bond (1976)	456,377,438.	.0736	33,589.38		
*100% TAV	19,658,612.	.0736		1,446.87	35,036.25
Capital Projects Levy (1988-1993)	456,377,438.	.6303	287,654.70		
*100% TAV	19,658,612.	.6303		12,390.82	300,045.52
Bond (1991-2008)	456,377,438.	.7878	359,534.15		
*100% TAV	19,658,612.	.7878		15,487.05	375,021.20
Bond (1992-2008)	456,377,438.	.2941	134,220.60		
*100% TAV	19,658,612.	.2941		5,781.60	140,002.20
M. & O. Levy (1991-1992)	456,377,438.	2.5526	1,164,949.05		
**50% TAV	9,829,306.	2.5526		25,090.28	1,190,039.33
TOTAL		4.3384	1,979,947.88	60,196.62	2,040,144.50
No. 403 Kittitas Bond (1991-2007)	81,634,416.	1.4580	119,022.98		
*100% TAV	671,938.	1.4580		979.68	120,002.66
M. & O. Levy (1992)	81,634,416.	3.1963	260,928.08		
**50% TAV	335,969.	3.1963		1,073.86	262,001.94
TOTAL		4.6543	379,951.06	2,053.54	382,004.60
No. 404 Cle Elum-Roslyn Bond	236,994,802.	1.3721	325,180.57		
*100% TAV (1991-2005)	69,054,274.	1.3721		94,749.37	419,929.94
Bond (1992-2011)	236,994,802.	1.0133	240,146.83		
*100% TAV	69,054,274.	1.0133		69,972.70	310,119.53
M. & O. Levy (1991-1992)	236,994,802.	1.8231	432,065.23		
**50% TAV	34,527,137.	1.8231		62,946.42	495,011.65
TOTAL		4.2085	997,392.63	227,668.49	1,225,061.12
No. 3-J Naches Bond (1977-1997)	121,918.	.6821	83.16		
M. & O.	121,918.	2.2362	272.63		355.79
TOTAL		2.9183	355.79		355.79
FIRE DISTRICTS					
No. 1 Thorp Regular Levy	39,118,234.	1.0000	39,118.23		39,118.23
No. 2 Ellensburg Area Regular Levy	239,583,898.	1.5000	359,375.85		359,375.85
No. 3 Easton Regular Levy	18,558,692.	.9958	18,480.75		18,480.75
No. 4 Vantage Regular Levy	5,412,569.	1.0000	5,412.57		5,412.57
No. 5 Snoqualmie Pass Regular Levy	29,481,859.	1.0000	29,481.86		29,481.86
No. 6 Ronald Area Regular Levy	34,030,009.	1.0000	34,030.00		34,030.00
Bond (1987-2007)	33,771,259.	.6044	20,411.35		
*100% TAV	148,917.	.6044		90.00	20,501.35
TOTAL		1.6044	54,441.35	90.00	54,531.35
No. 7 Upper County Area Regular Levy	102,413,521.	1.0000	102,413.52		102,413.52
No. 8 Kachess Plats Regular Levy	9,408,864.	1.0000	9,408.86		9,408.86
HOSPITAL DISTRICTS					
No. 1 Lower County Area Regular Levy	646,877,431.	.0029	1,875.94		1,875.94
Bond (1988-1998)	641,906,251.	.1734	111,306.54		
*100% TAV	57,182,460.	.1734		9,915.44	121,221.98
TOTAL .....		.1763	113,182.48	9,915.44	123,097.92
No. 2 Upper County Area Regular Levy	281,714,638.	.3444	97,022.52		97,022.52
EMS Regular Levy (1992-1997)	281,714,638.	.2500	70,428.66		70,428.66
TOTAL .....		.5944	167,451.18		167,451.18
CEMETERY DISTRICT					
No. 1 Thorp Regular Levy	43,279,640.	.0658	2,847.80		2,847.80
WATER DISTRICT					
No. 6 Vantage Bond Redemption (1978-1998)	3,782,335.	1.1237	4,250.21		4,250.21
GRAND TOTAL ALL DISTRICTS			\$12,086,418.42	\$357,173.21	\$12,443,591.63
***State Dept. of Wildlife Land	23,260,700.				\$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 (RCW 77.12.203)

1991 KITTITAS COUNTY VALUATIONS

FOR 1992 TAX COLLECTIONS

	Assessed Valuation
ROAD DISTRICT	
Road District No. 1.....	\$574,084,425.
CITIES AND TOWNS	
Cle Elum.....	50,207,654.
Ellensburg.....	273,356,512.
Kittitas.....	12,214,422.
Roslyn.....	22,180,678.
South Cle Elum.....	11,522,996.
SCHOOL DISTRICTS	
*No. 7 Damman.....	21,322,772.
No. 28 Easton.....	82,038,871.
No. 400 Thorp.....	43,949,640.
No. 401 Ellensburg.....	468,066,068.
No. 403 Kittitas.....	82,911,116.
No. 404 Cle Elum-Roslyn.....	245,156,202.
No. 3-J Naches.....	121,918.
FIRE DISTRICTS	
District No. 1 - Thorp.....	39,670,834.
District No. 2 - Ellensburg Area.....	241,945,298.
District No. 3 - Easton.....	18,603,592.
District No. 4 - Vantage.....	5,412,569.
District No. 5 - Snoqualmie Pass.....	29,481,859.
District No. 6 - Ronald Area.....	34,441,159.
District No. 7 - Upper County Area.....	103,168,221.
District No. 8 - Kachess Plats.....	9,408,864.
HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	656,293,681.
District No. 2 - Upper County.....	287,150,988.
CEMETERY DISTRICT	
District No. 1 - Thorp.....	43,826,740.
WATER DISTRICTS	
*District No. 2 - Ronald.....	2,949,440.
*District No. 3 - Easton.....	9,546,883.
*District No. 4 - Thorp.....	3,656,623.
*District No. 5 - Elk Meadows.....	8,249,899.
District No. 6 - Vantage.....	3,782,335.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	29,899,611.
Total Valuation for Kittitas County.....	943,566,587.
Senior Citizen Valuation Cancelled.....	14,852,600.
Kittitas County Valuation for 1992 Tax Collection.....	928,713,987.
Total Kittitas County Timber Assessed Value....	125,034,899.

*District Valuations but no levy for 1992.

NOTE: Above district valuations include Senior Citizen
Exemption values.

KITTITAS COUNTY 1991 LEVIES FOR 1992 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$26,001. Income)	CODE
1	1-403-F4-H1-W6	14.5777	8.6263	1
2	1-7-H1	7.7997	7.6263	2
3	1-7-F2-H1	9.2997	9.1263	3
4	1-28-H2	9.0171	8.2178	4
5	1-28-F3-H2	10.0129	9.2136	5
6	1-28-F3-H2-W3	10.0129	9.2136	6
7	1-400-F1-H1-C1-W4	14.4342	8.6921	7
8	1-400-H2	13.7865	8.2178	8
9	1-400-H1	13.3684	7.6263	9
10	1-400-H1-C1	13.4342	7.6921	10
11	1-400-F1-H1-C1	14.4342	8.6921	11
12	1-400-F1-H1	14.3684	8.6263	12
13	1-404-F6-H2-W2	14.0307	9.2178	13
14	1-28-F5-H2-S1	10.0171	9.2178	14
15	1-400-H2-C1	13.8523	8.2836	15
16	1-400-F2-H1	14.8684	9.1263	16
17	1-400-F2-H1-C1	14.9342	9.1921	17
18	E-401-H1	13.5770	8.8875	18
19	1-401-H1	12.1381	7.6263	19
20	1-401-F1-H1	13.1381	8.6263	20
21	1-401-F1-H1-C1	13.2039	8.6921	21
22	1-401-F2-H1	13.6381	9.1263	22
23	1-401-F2-H1-C1	13.7039	9.1921	23
24	K-403-H1	13.5790	8.7513	24
25	1-403-H1	12.4540	7.6263	25
26	1-403-F2-H1	13.9540	9.1263	26
27	1-403-F4-H1	13.4540	8.6263	27
28	C-404-H2	12.9956	8.7871	28
29	R-404-H2	12.5282	8.3197	29
30	S-404-H2	13.4194	9.2109	30
31	1-404-H2	12.4263	8.2178	31
32	1-404-H1	12.0082	7.6263	32
33	1-404-H1-C1	12.0740	7.6921	33
34	1-404-F1-H1	13.0082	8.6263	34
35	1-404-F7-H2-W5	13.4263	9.2178	35
36	1-404-F2-H1	13.5082	9.1263	36
37	1-28-F5-H2	10.0171	9.2178	37
38	1-404-F1-H1-C1	13.0740	8.6921	38
39	1-3J	10.5417	7.6234	39
40	1-404-F6-H2	14.0307	9.2178	40
41	1-28-F7-H2	10.0171	9.2178	41
42	1-400-F7-H1-C1	14.4342	8.6921	42
43	1-404-F7-H2	13.4263	9.2178	43
44	1-404-F7-H1	13.0082	8.6263	44
47	1-28-F8-H2	10.0171	9.2178	47
48	R-28-H2	9.1190	8.3197	48
49	1-28-H2-S1	9.0171	8.2178	49

**1992 TAX YEAR
KITTITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION \$	AMOUNT OF VALUE EXEMPTED FROM REGULAR LEVIES \$	TOTAL LEVY EXEMPTION IN DOLLARS	
				REGULAR LEVIES \$	SPECIAL LEVIES \$
\$15,000 or Less	425	14,694,100.	12,157,800.	107,753.76	66,289.26
\$15,001-\$18,000	94	3,755,830.	2,694,800.	23,949.43	17,133.28
\$18,001-\$26,000	90	3,921,500.	 	 	17,347.98
TOTAL	609	22,371,430.	14,852,600.	131,703.19	100,770.52

**1992 TAX YEAR
KITTITAS COUNTY FARM & AGRICULTURAL
OPEN SPACE EXEMPTIONS**

Total Number of Open Space Applicants = 814				
Total Number of Land Parcels = 2,321				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True & Fair Value	219,040.02	122,973,350.	54,082,390.	177,055,740.
Open Space Value	219,040.02	45,654,410.	54,082,390.	99,736,800.
Value Reduction	219,040.02	77,318,940.	—0—	77,318,940.

KITTITAS COUNTY VALUE

ASSESSED BY COUNTY ASSESSOR

Forest Land (RCW 84.33)	\$ 5,810,940.
Farm and Agricultural Land and Improvements (RCW 84.34)	99,736,800.
Other Land Outside Incorporated Cities and Towns	168,593,022.
Other Improvements Outside Incorporated Cities and Towns	218,737,625.
Land Inside Incorporated Cities and Towns	76,054,080.
Improvements Inside Incorporated Cities and Towns	231,923,540.
Personal Property	<u>56,239,057.</u>
	\$857,095,064.

ASSESSED BY STATE DEPARTMENT OF REVENUE

Boats (Commercial)	\$ 5,265.
Real Property Utilities	5,968,698.
Personal Property Utilities	<u>65,650,225.</u>
	\$ 71,624,188.
TOTAL VALUE OF ALL TAXABLE PROPERTY	\$928,719,252.

HISTORICAL VALUATION AND TAX COMPARISON 1930-1992

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX	CURRENT EXPENSE	ROAD DISTRICT
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	

From the Office of
KITTITAS COUNTY ASSESSOR

Kittitas County Courthouse, Room 101
205 West Fifth Avenue
Ellensburg, WA 98926