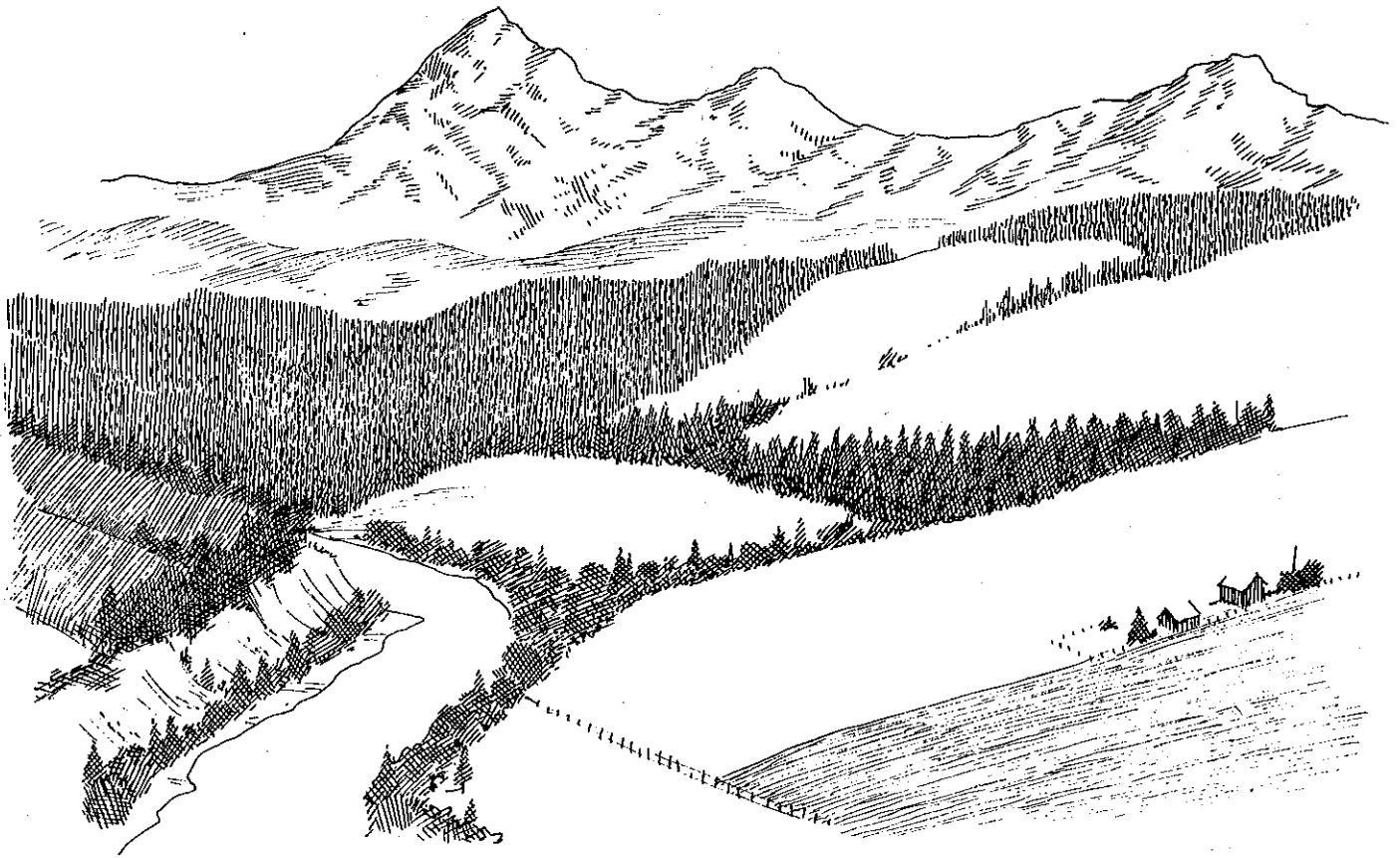


# KITTITAS COUNTY ASSESSORS REPORT

1995 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 1996



IRIS ROMINGER, COUNTY ASSESSOR

**IRIS ROMINGER, Assessor\***  
**Member I.A.A.O.**

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**Office Staff**

**SANDY LENICKA**  
**Administrative Assistant**

**GINGER BENNETT**  
**Property Segregation Deputy**

**HARRIET BLAND**  
**Personal Property Deputy**

**ROSE MILLER**  
**Data Processing Deputy**

**KERRIE STERKEL**  
**Office Deputy**

**JUDY WALDENMAIER**  
**Office Deputy**

**SHANNON JOHNSON**  
**Office Deputy**

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**Appraisal Staff**

**GLENN MYERS**  
**Appraiser IV\***

**MARSHA WEYAND**  
**Appraiser III\***

**SUSAN FITTERER**  
**Appraiser III\***

**TOBY MAHRE**  
**Appraiser III\***

**DANA GLENN**  
**Appraiser III\***

**DEB CURRIER**  
**Appraiser III\***

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



IRIS ROMINGER, ASSESSOR

## Kittitas County Assessor

205 W. 5th • Room 101, Courthouse • Ellensburg, WA 98926  
(509) 962-7501 • Fax (509) 962-7650 • Scan (509) 460-7501

### A MESSAGE FROM YOUR COUNTY ASSESSOR

Kittitas County has a population of 30,100. and covers a 2,315 square mile area or approximately 1,481,600 acres, including 276,457 acres assessed as forest land. Over fifty percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 23,601 taxable real property parcels, 2097 personal property parcels, 2481 exempt parcels, 297 Department of Wildlife parcels and 464 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 1995 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1996, 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.

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.

The professional and hard-working Assessor's Office staff deserves a large amount of the credit in accomplishing the task of establishing equality in assessments as well as the taxpayers of Kittitas County who have been willing to cooperate and assist us with our work.

As a public servant, it is my sincere desire to assist the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter concerning this office.

Respectfully,

IRIS ROMINGER

Your Kittitas County Assessor

## Kittitas County Levies For 1995–1996

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$1,514,708,036	\$3.5843	\$5,429,168.01		
REFUND FUND(RCW 84.68.040)	1,514,708,036	.0002	302.94		
<b>TOTAL</b>		<b>33.5845</b>	<b>\$5,429,470.95</b>		<b>\$5,429,470.95</b>
<b>COUNTY FUNDS</b>					
Current Expense	1,514,708,036	1.5742	2,384,453.39		
Mental Health	1,514,708,036	.0250	37,867.70		
Veteran's Relief	1,514,708,036	.0113	17,116.20		
Co.Road Levy Shift (RCW 84.52.043)	1,514,708,036	.1485	224,934.14		
<b>TOTAL</b>		<b>1.7590</b>	<b>\$2,664,371.43</b>		<b>\$2,664,371.43</b>
<b>ROAD DISTRICT NO. 1</b>					
Co. Road Diverted(RCW 36.33.220)	904,241,584	.0664	60,041.64		
<b>TOTAL</b>		<b>1.8902</b>	<b>1,709,197.44</b>		<b>1,709,197.44</b>
<b>CITIES AND TOWNS</b>					
Cle Elum Regular Levy	71,560,554	2.6210	187,560.21		187,560.21
Ellensburg Regular Levy	466,925,569	2.6022	1,215,033.72		
Pool Bond (1978–1998)	451,011,502	.1120	50,513.29		
<b>TOTAL</b>		<b>2.7142</b>	<b>1,265,547.01</b>		<b>1,265,547.01</b>
Kititas Regular Levy	16,831,276	3.3528	56,431.90		56,431.90
Roslyn Regular Levy	38,447,331	1.6768	64,468.48		64,468.48
South Cle Elum Regular Levy	16,701,722	3.0507	50,951.94		50,951.94
<b>SCHOOL DISTRICTS</b>					
NO. 28 Easton M & O (1995–1996)	131,631,577	.7637	100,527.04		
**50% TAV	18,958,511	.7637		14,478.61	
<b>TOTAL</b>		<b>.7637</b>	<b>100,527.04</b>	<b>14,478.61</b>	<b>115,005.65</b>
NO. 400 Thorp Bond (1990–2010)	59,774,931	1.8004	107,618.79		
*100% TAV	18,542,560	1.8004		33,384.02	
M & O Levy (1995–1996)	59,774,931	2.7996	167,345.90		
**50% TAV	9,271,280	2.7996		25,955.87	
<b>TOTAL</b>		<b>4.6000</b>	<b>274,964.69</b>	<b>59,339.89</b>	<b>334,304.58</b>
NO. 401 Ellensburg Bonds(1976) (1991–2008)(1992–2008)	743,351,309	.6857	509,715.99		
*100% TAV	29,585,183	.6857		20,286.56	
M & O Levy (1995–1996)	743,351,309	2.3083	1,715,877.83		
**50% TAV	14,792,592	2.3083		34,145.74	
<b>TOTAL</b>		<b>2.9940</b>	<b>2,225,593.82</b>	<b>54,432.30</b>	<b>2,280,026.12</b>
NO. 403 Kittitas Bond (1991–2007)	108,262,823	1.0521	113,903.32		
*100% TAV	1,047,375	1.0521		1,101.94	
M & O Levy (1995–1996)	108,262,823	3.1530	341,352.68		
**50% TAV	523,688	3.1530		1,651.19	
<b>TOTAL</b>		<b>4.2051</b>	<b>455,256.00</b>	<b>2,753.13</b>	<b>458,009.13</b>
No. 404 Cle Elum–Roslyn Bonds (1991–2005)(1992–2011)	403,151,802	1.4901	600,736.50		
*100% TAV	110,227,917	1.4901		164,250.62	
M&O Levy (1995–1996)	403,151,802	1.3093	527,846.65		
**50% TAV	55,113,959	1.3093		72,160.71	
<b>TOTAL</b>		<b>2.7994</b>	<b>1,128,583.15</b>	<b>236,411.33</b>	<b>1,364,994.48</b>

## Kittitas County Levies For 1995-1996

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
No.3-J Naches Bond (1977-1997)	145,198	1.6980	246.55		
M & O	145,198	2.5753	373.93		
<b>TOTAL</b>		<u>4.2733</u>	<u>620.48</u>		<u>620.48</u>
<b>FIRE DISTRICTS</b>					
No. 1 Thorp Regular Levy	56,938,183	.9358	53,282.75		53,282.75
No. 2 Ellensburg Area Regular Levy	371,198,090	1.3756	510,620.09		510,620.09
No. 3 Easton Regular Levy	29,613,604	.8645	25,600.96		
Bond (1993-2002)	29,212,354	.7419	21,672.64		
*100% TAV	390,496	.7419		289.71	
<b>TOTAL</b>		<u>1.6064</u>	<u>47,273.60</u>	<u>289.71</u>	<u>47,563.31</u>
No. 4 Vantage Regular Levy	6,764,807	.8869	5,999.71		5,999.71
No. 51 Snoqualmie Pass Regular Levy	44,248,473	.9826	43,478.55		43,478.55
No. 6 Ronald Area Regular Levy	52,695,662	.8690	45,792.53		
Bond (1987-2007)	51,881,532	.4086	21,198.80		
*100% TAV	243,493	.4086		99.49	
<b>TOTAL</b>		<u>1.2776</u>	<u>66,991.33</u>	<u>99.49</u>	<u>67,090.82</u>
No. 7 Upper County Area Regular Levy	195,879,180	.7779	152,374.41		152,374.41
No. 8 Kachess Plats Regular Levy	21,747,720	.6506	14,149.07		14,149.07
<b>HOSPITAL DISTRICTS</b>					
No. 1 Lower County Area Regular Levy	1,042,604,322	.0027	2,815.03		
Bond (1988-1998)	1,017,659,160	.1092	111,128.38		
*100% TAV	89,509,508	.1092		9,774.44	
<b>TOTAL</b>		<u>.1119</u>	<u>113,943.41</u>	<u>9,774.44</u>	<u>123,717.85</u>
No. 2 Upper County Area Regular Levy	471,958,516	.2548	120,255.03		
EMS Regular Levy (1992-1997)	471,958,516	.1849	87,265.13		
<b>TOTAL</b>		<u>.4397</u>	<u>207,520.16</u>		<u>207,520.16</u>
<b>CEMETERY DISTRICT</b>					
No. 1 Thorp Regular Levy	60,112,832	.1125	6,762.69		6,762.69
<b>WATER DISTRICT</b>					
No. 6 Vantage Bond Redemption (1978-1998)	4,498,340	1.0226	4,600.00		4,600.00
<b>GRAND TOTAL ALL DISTRICTS</b>			<u>\$16,840,540.31</u>	<u>\$377,578.90</u>	<u>\$17,218,119.21</u>
*** State Dept. Of Wildlife Land	24,818,900				<u>\$113,726.35</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 Department of Wildlife Land-In lieu of Property Tax (RCW 77.12.203)

1995 KITTITAS COUNTY VALUATIONS  
FOR 1996 TAX COLLECTION

	Assessed Valuation
ROAD DISTRICT	
Road District No. 1.....	\$910,063,124.
CITIES AND TOWNS	
Cle Elum.....	73,556,154.
Ellensburg.....	473,324,132.
Kittitas.....	17,768,051.
Roslyn.....	40,374,951.
South Cle Elum.....	17,280,852.
SCHOOL DISTRICTS	
*No. 7 Damman.....	32,160,051.
No. 28 Easton.....	132,664,157.
No. 400 Thorp.....	61,759,571.
No. 401 Ellensburg.....	772,202,049.
No. 403 Kittitas.....	111,837,233.
No. 404 Cle Elum-Roslyn.....	421,599,005.
No. 3-J Naches.....	145,198.
FIRE DISTRICTS	
District No. 1 - Thorp.....	57,489,093.
District No. 2 - Ellensburg Area.....	373,766,420.
District No. 3 - Easton.....	29,769,354.
District No. 4 - Vantage.....	6,764,807.
District No. 51 - Snoqualmie Pass.....	44,248,473.
District No. 6 - Ronald Area.....	53,408,592.
District No. 7 - Upper County Area.....	197,542,800.
District No. 8 - Kachess Plats.....	21,747,720.
HOSPITAL DISTRICTS	
District No. 1 - Lower County.....	1,053,521,650.
District No. 2 - Upper County.....	478,700,416.
CEMETERY DISTRICT	
District No. 1 - Thorp.....	60,732,092.
WATER DISTRICTS	
*District No. 2 - Ronald.....	4,514,992.
*District No. 3 - Easton.....	14,771,571.
*District No. 4 - Thorp.....	5,873,109.
*District No. 5 - Elk Meadows.....	13,748,390.
District No. 6 - Vantage.....	4,498,340.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties).....	45,455,131.
Total Valuation for Kittitas County.....	1,532,367,264.
Senior Citizen Valuation Cancelled.....	17,336,178.
Personal Property Head Of Household Exemption(-)	323,050.
Kittitas County Valuation for 1995 Tax Collection.....	1,514,708,036.
Total Kittitas County Timber Assessed Value....	197,320,057.

\*District Valuations but no levy for 1995.

NOTE: Above district valuations include Senior Citizen Exemption values & Personal Property before Head of Household Exemption.

KITTITAS COUNTY 1995 LEVIES FOR 1996 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$28,001. Income)	CODE
1	1-403-F4-H1-W6	13.4602	8.1233	1
2	1-7-H1	7.3456	7.2364	2
3	1-7-F2-H1	8.7212	8.6120	3
4	1-28-H2	8.4371	7.6734	4
5	1-28-F3-H2	10.0435	8.5379	5
6	1-28-F3-H2-W3	10.0435	8.5379	6
7	1-400-F1-H1-C1-W4	12.9939	8.2847	7
8	1-400-H2	12.2734	7.6734	8
9	1-400-H1	11.9456	7.2364	9
10	1-400-H1-C1	12.0581	7.3489	10
11	1-400-F1-H1-C1	12.9939	8.2847	11
12	1-400-F1-H1	12.8814	8.1722	12
13	1-404-F6-H2-W2	11.7504	8.5424	13
14	1-28-F51-H2-S1	9.4197	8.6560	14
15	1-400-H2-C1	12.3859	7.7859	15
16	1-400-F2-H1	13.3212	8.6120	16
17	1-400-F2-H1-C1	13.4337	8.7245	17
18	E-401-H1	11.1636	7.9484	18
19	1-401-H1	10.3396	7.2364	19
20	1-401-F1-H1	11.2754	8.1722	20
21	1-401-F1-H1-C1	11.3879	8.2847	21
22	1-401-F2-H1	11.7152	8.6120	22
23	1-401-F2-H1-C1	11.8277	8.7245	23
24	K-403-H1	13.0133	8.6990	24
25	1-403-H1	11.5507	7.2364	25
26	1-403-F2-H1	12.9263	8.6120	26
27	1-403-F4-H1	12.4376	8.1233	27
28	C-404-H2	11.2036	8.4042	28
29	R-404-H2	10.2594	7.4600	29
30	S-404-H2	11.6333	8.8339	30
31	1-404-H2	10.4728	7.6734	31
32	1-404-H1	10.1450	7.2364	32
33	1-404-H1-C1	10.2575	7.3489	33
34	1-404-F1-H1	11.0808	8.1722	34
35	1-404-F7-H2-W5	11.2507	8.4513	35
36	1-404-F2-H1	11.5206	8.6120	36
37	1-28-F51-H2	9.4197	8.6560	37
38	1-404-F1-H1-C1	11.1933	8.2847	38
39	1-3J	11.5070	7.2337	39
40	1-404-F6-H2	11.7504	8.5424	40
41	1-28-F7-H2	9.2150	8.4513	41
42	1-400-F7-H1-C1	12.8360	8.1268	42
43	1-404-F7-H2	11.2507	8.4513	43
44	1-404-F7-H1	10.9229	8.0143	44
47	1-28-F8-H2	9.0877	8.3240	47
48	R-28-H2	8.2237	7.4600	48
49	1-28-H2-S1	8.4371	7.6734	49

**1996 TAX YEAR  
KITTTITAS 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	377	21,396,300.	12,955,900.	105,969.49	67,421.07
\$15,001-\$18,000	152	9,429,060.	4,380,278.	35,853.42	29,492.12
\$18,001-\$28,000	338	23,012,423.	-----	-----	72,454.29
TOTAL	867	53,837,783.	17,336,178.	141,822.91	169,367.48

**1996 TAX YEAR  
KITTTITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND  
OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 854				
TOTAL NUMBER OF LAND PARCELS = 2782				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	206,526.00	188,394,190.	84,964,077.	273,358,267.
OPEN SPACE VALUE	206,526.00	44,689,343.	84,964,077.	129,653,420.
VALUE REDUCTION		143,704,847.	--0--	143,704,847.

**KITTTITAS COUNTY VALUE**

ASSESSED BY COUNTY ASSESSOR

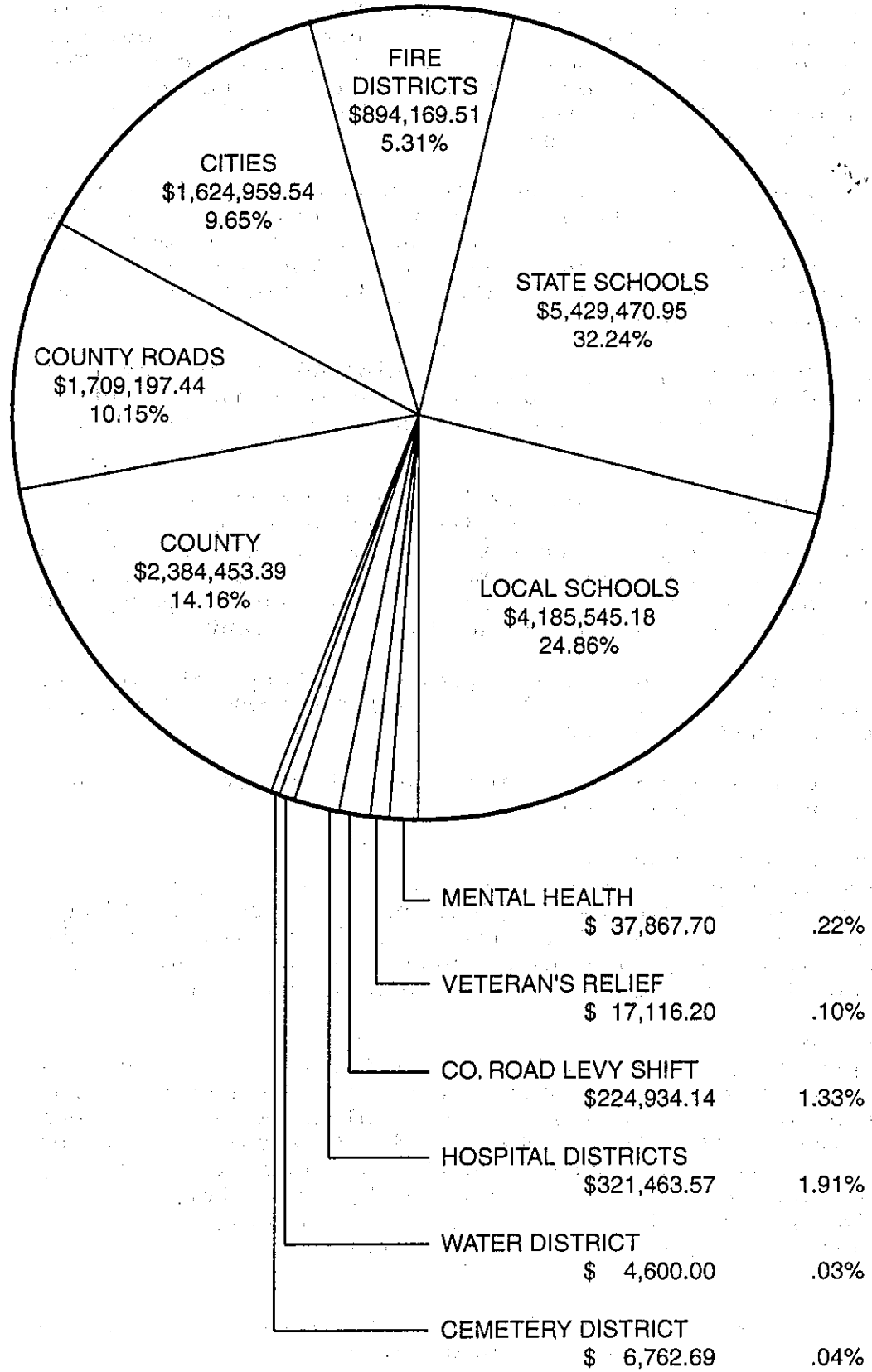
Forest Land (RCW 84.33)	\$ 7,961,520.
Farm & Agricultural Land & Improvements & Timberland(RCW 84.34)	129,653,420.
Other land Outside Incorporated Cities and Town	305,358,901.
Other Improvements Outside Incorporated Cities and Towns	378,249,742.
Land Inside Incorporated Cities And Towns	160,205,941.
Improvements Inside Incorporated Cities and Towns	383,064,668.
Personal Property	69,886,669.
	<u>\$1,434,380,861.</u>

ASSESSED BY STATE DEPARTMENT OF REVENUE

Real Property Utilities	\$ 6,969,461.
Personal Property Utilities	73,357,714.
	<u>\$ 80,327,175.</u>
<b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>	<b><u>\$1,514,708,036.</u></b>



# HOW YOUR 1996 TAX DOLLAR WILL BE SPENT



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. *The Assessor does not set budgets for taxing districts. The Assessor does not bill or collect taxes.* Budgets are established by the taxing districts and taxes are billed and collected by the County Treasurer.

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.

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 goes to pay off bonds for capital improvements.

The state school levy has the highest statutory rate of all taxing districts. The rate is \$3.60/Equalized Market Value per \$1,000. of assessed valuation.

There are two principle limitations that directly affect how high your property tax can go:

#### **One Percent Constitutional Limit**

The Washington Constitution limits the regular (non-voted) property tax to 1% (\$10 per \$1,000. of assessed valuation). This limit is subject to statutory reductions which make the actual rate \$5.90 per \$1,000. of assessed valuation. Voters may authorize additional levies that are added to this figure.

#### **106 Percent Limit**

This law generally restricts individual taxing districts from collecting in any year, more than a 6% increase in regular, non-voted levies over the highest amount collected in any year beginning with the 1985 levy. This applies to a taxing district budget and **not** to individual properties. New construction, annexations, and excess levies approved by the voters are not included in the 106% limit. Therefore, a taxing district's actual revenue increase may be greater than 6%.

#### **Note:**

These two limits apply to the district as a whole. The limits are **not** applied to individual parcels of property.

**HISTORICAL VALUATION AND TAX COMPARISON  
1930-1996**

<b>% OF MARKET VALUE</b>	<b>YEAR</b>	<b>TOTAL COUNTY VALUATION</b>	<b>TOTAL TAX</b>	<b>CURRENT EXPENSE</b>	<b>ROAD DISTRICT</b>
25%	1929-30	\$21,480,309.	\$1,049,009.03	\$165,827.99	\$196,927.99
	1939-30	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
	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	2,664,371.43	1,709,197.44	

From the Office of  
**KITTITAS COUNTY ASSESSOR**  
Kittitas County Courthouse, Room 101  
205 West Fifth Avenue  
Ellensburg, WA 98926