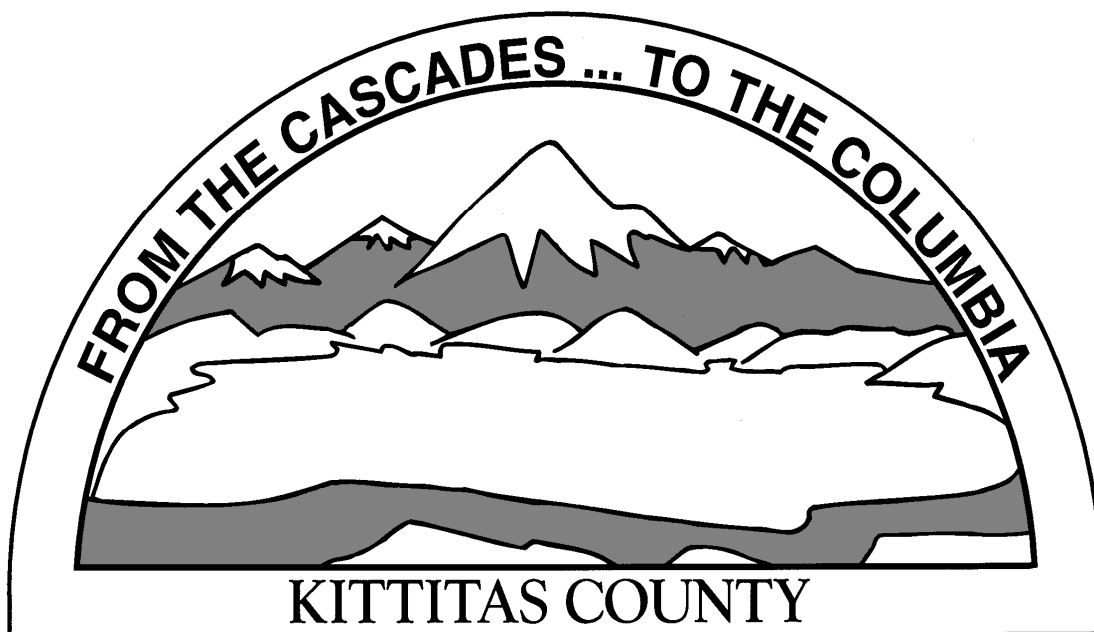


# KITTITAS COUNTY ASSESSOR'S REPORT

2001 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 2002



KITTITAS COUNTY

IRIS ROMINGER, ASSESSOR

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

Office Staff

SANDY LENICKA  
Administrative Assistant

JUSTINE EASON  
Property Segregation Deputy

HARRIET BLAND  
Personal Property Deputy

ROSE MILLER  
Data Processing Deputy

CINDY ADAMS  
Sr. Citizen Exemptions/Budget Deputy

JUDY WALDENMAIER  
Receptionist/Real Property Deputy

ELIZABETH TILLMAN  
Receptionist/Personal Property Deputy

Appraisal Staff

GLENN MYERS  
Appraiser IV\*

MARSHA WEYAND  
Appraiser III\*

SUSAN FITTERER  
Appraiser III\*

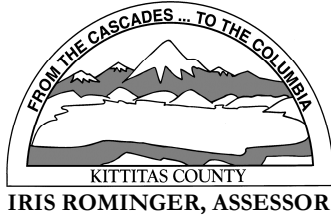
DANA GLENN  
Appraiser III\*

DEB CURRIER  
Appraiser III\*

TIMOTHY ROTH  
Appraiser III\*

JULIE WALLACE  
Appraiser III\*

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



**Kittitas County Assessor**  
205 W 5<sup>th</sup> • Room 101, Courthouse • Ellensburg, WA 98926  
Phone (509) 962-7501 • Fax (509) 962-7666

## A MESSAGE FROM YOUR COUNTY ASSESSOR

Kittitas County has a population of 34,000 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 245,129 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 26,034 taxable real property parcels, 2,434 personal property parcels, 3,046 exempt parcels, 306 Department of Wildlife parcels and 933 personal and real property utility parcels. There were 2,119 parcels on which \$75,717,987 of new construction value was added in 2001.

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 2001 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2002, 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 2001-2002**

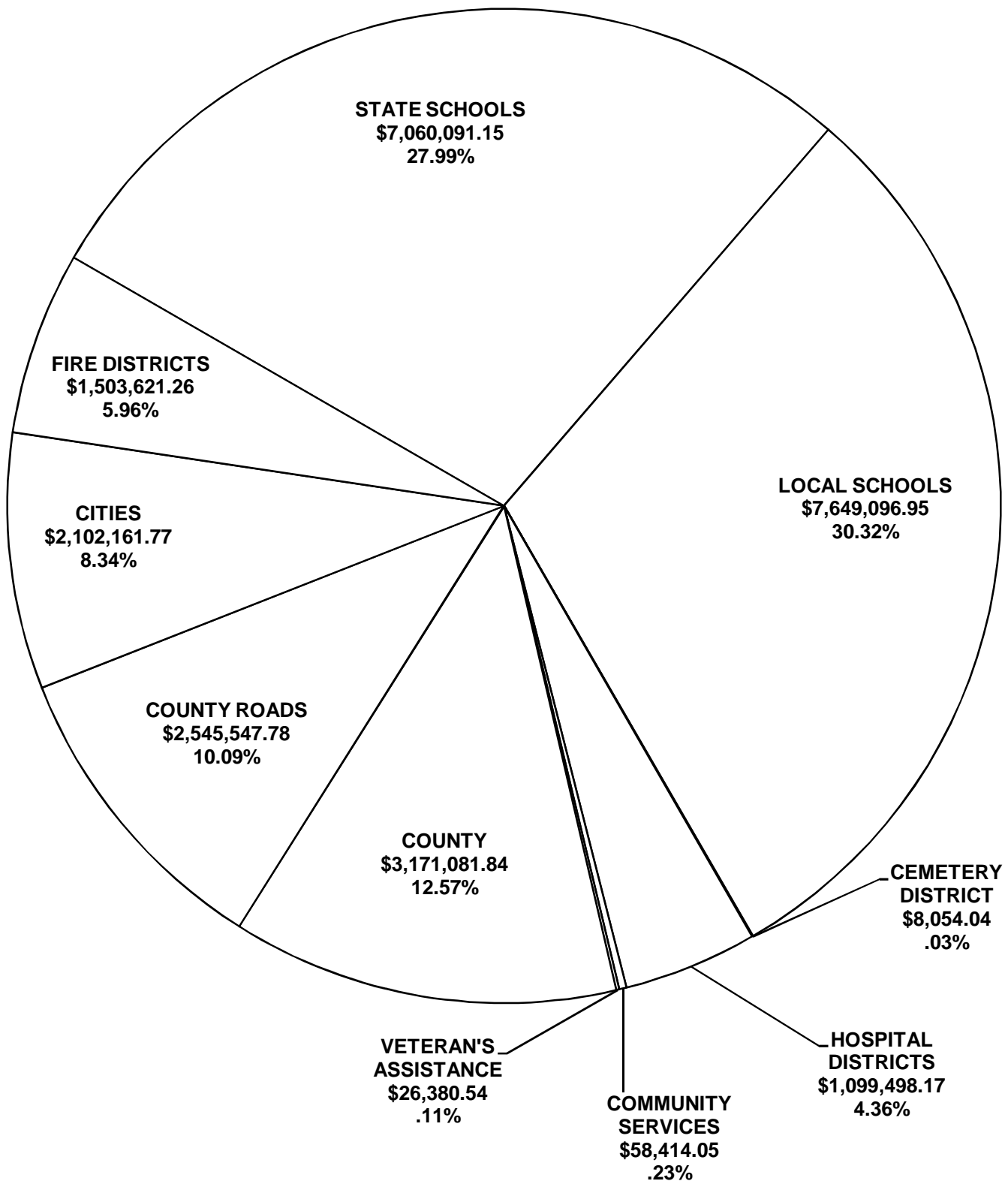
TAXING DISTRICT	VALUATIONS	LEVY <small>(DOLLARS PER THOUSAND)</small>	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$2,355,405,068	\$2.9965	\$7,057,971.29		
REFUND FUND(RCW 84.68.040)	2,355,405,068	0.0009	2,119.86		
<b>TOTAL</b>		<b>\$2.9974</b>	<b>\$7,060,091.15</b>		<b>\$7,060,091.15</b>
<b>County Funds</b>					
Current Expense	\$2,355,405,068	\$1.3463	\$3,171,081.84		
Community Services	2,355,405,068	0.0248	58,414.05		
Veteran's Assistance	2,355,405,068	0.0112	26,380.54		
<b>TOTAL</b>		<b>\$1.3823</b>	<b>\$3,255,876.43</b>		<b>\$3,255,876.43</b>
<b>Road District NO. 1</b>	\$1,494,567,738	\$1.6631	\$2,485,615.61		
Co. Road Diverted(RCW 36.33.220)	1,494,567,738	0.0401	59,932.17		
<b>TOTAL</b>		<b>\$1.7032</b>	<b>\$2,545,547.78</b>		<b>\$2,545,547.78</b>
<b>Cities and Towns</b>					
Cle Elum Regular Levy	\$114,672,782	\$2.5349	\$290,684.04		\$290,684.04
Ellensburg Regular Levy	\$625,428,560	\$2.4359	\$1,523,481.43		\$1,523,481.43
Kittitas Regular Levy	\$34,994,659	\$2.6590	\$93,050.80		\$93,050.80
Roslyn Regular Levy	\$59,303,554	\$1.6065	\$95,271.16		
BOND (2002-2011)	58,209,401	0.4047	23,557.34		
*100% TAV	128,755	0.4047		\$52.11	
<b>TOTAL</b>		<b>\$2.0112</b>	<b>\$118,828.50</b>	<b>\$52.11</b>	<b>\$118,880.61</b>
South Cle Elum Regular Levy	\$26,437,775	\$2.8791	\$76,117.00		\$76,117.00
<b>School Districts</b>					
NO. 7 Damman M & O (2001-2002)	\$52,802,000	\$1.1363	\$59,998.91		\$59,998.91
NO. 28 Easton Bond (2001-2020)	\$201,813,686	\$1.4417	\$290,954.79		
*100% TAV	27,082,997	1.4417		\$39,045.56	
M & O Levy (2001-2003)	201,813,686	0.9287	187,424.37		
**50% TAV	13,541,499	0.9287		12,575.99	
<b>TOTAL</b>		<b>\$2.3704</b>	<b>\$478,379.16</b>	<b>\$51,621.55</b>	<b>\$530,000.71</b>
NO. 400 Thorp Bond (1990-2010)	\$104,130,172	\$1.2082	\$125,810.07		
*100% TAV	15,887,486	1.2082		\$19,195.26	
M & O Levy (2001-2002)	104,130,172	2.5089	261,252.19		
**50% TAV	7,943,743	2.5089		19,930.06	
<b>TOTAL</b>		<b>\$3.7171</b>	<b>\$387,062.26</b>	<b>\$39,125.32</b>	<b>\$426,187.58</b>
NO. 401 Ellensburg Bond (1991/2 - 2008 & 2002 - 2021)	\$1,070,760,117	\$1.6420	\$1,758,188.11		
*100% TAV	25,466,146	1.6420		\$41,815.41	
M & O Levy (2001-2002)	\$1,070,760,117	2.4504	2,623,790.59		
**50% TAV	12,733,073	2.4504		31,201.12	
<b>TOTAL</b>		<b>\$4.0924</b>	<b>\$4,381,978.70</b>	<b>\$73,016.53</b>	<b>\$4,454,995.23</b>
NO. 403 Kittitas Bond (1991-2007)	\$177,928,900	\$0.7046	\$125,368.70		
*100% TAV	897,339	0.7046		\$632.27	
M & O Levy (2001-2002)	177,928,900	3.0777	547,611.78		
**50% TAV	448,670	3.0777		1,380.87	
<b>TOTAL</b>		<b>\$3.7823</b>	<b>\$672,980.48</b>	<b>\$2,013.14</b>	<b>\$674,993.62</b>
NO. 404 Cle Elum-Roslyn Bond (1991-2005 & 1992-2011)	\$716,118,691	\$0.9881	\$707,596.88		
*100% TAV	88,453,736	0.9881		\$87,401.14	
M & O LEVY (2002-2004)	716,118,691	1.3020	932,386.54		
**50% TAV	44,226,868	1.3020		57,583.38	
<b>TOTAL</b>		<b>\$2.2901</b>	<b>\$1,639,983.42</b>	<b>\$144,984.52</b>	<b>\$1,784,967.94</b>

(school districts continued)

**KITTITAS COUNTY LEVIES FOR 2001-2002**

TAXING DISTRICT	VALUATIONS	LEVY <small>(DOLLARS PER THOUSAND)</small>	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
NO. 3-J Naches Bond	\$206,176	\$0.9375	\$193.29		
M & O Levy	206,176	2.8787	593.52		
<b>TOTAL</b>		<b>\$3.8162</b>	<b>\$786.81</b>		<b>\$786.81</b>
NO. 119 Selah Bond	\$6,495,607	\$1.4932	\$9,699.24		
M & O Levy	6,495,607	2.8062	18,227.97		
<b>TOTAL</b>		<b>\$4.2994</b>	<b>\$27,927.21</b>		<b>\$27,927.21</b>
<b>Fire Districts</b>					
NO. 1 Thorp Regular Levy	\$95,303,997	\$0.8560	\$81,580.22		
BOND (2001-2020)	94,333,707	0.2097	19,781.78		
*100% TAV	75,107	0.2097		\$15.75	
<b>TOTAL</b>		<b>\$1.0657</b>	<b>\$101,362.00</b>	<b>\$15.75</b>	<b>\$101,377.75</b>
NO. 2 Ellensburg Area Regular Levy	\$587,437,103	<b>\$1.4534</b>	<b>\$853,781.09</b>		<b>\$853,781.09</b>
NO. 3 Easton Regular Levy	\$46,307,012	\$0.9570	\$44,315.81		
BOND (1993-2002)	45,874,294	0.3400	15,597.26		
*100% TAV	941,361	0.3400		\$320.06	
<b>TOTAL</b>		<b>\$1.2970</b>	<b>\$59,913.07</b>	<b>\$320.06</b>	<b>\$60,233.13</b>
NO. 4 Vantage Regular Levy	\$10,713,694	<b>\$0.5834</b>	<b>\$6,250.37</b>		<b>\$6,250.37</b>
NO. 51 Snoqualmie Pass Regular Lev	\$74,688,188	<b>\$0.9279</b>	<b>\$69,303.17</b>		<b>\$69,303.17</b>
NO. 6 Ronald Area Regular Levy	\$98,353,484	<b>\$0.7829</b>	<b>\$77,000.94</b>		<b>\$77,000.94</b>
NO. 7 Upper County Area Regular Le	\$370,912,003	<b>\$0.7749</b>	<b>\$287,419.71</b>		<b>\$287,419.71</b>
NO. 8 Kachess Plats Regular Levy	\$36,959,694	\$1.0000	\$36,959.69		
BOND (2002-2021)	\$36,959,694	\$0.3147	\$11,631.22		
<b>TOTAL</b>		<b>\$1.3147</b>	<b>\$48,590.91</b>		<b>\$48,590.91</b>
<b>Hospital Districts</b>					
NO. 1 Lower County Area Regular Le	\$1,562,399,130	\$0.0029	\$4,530.96		
BOND (1999-2019)	1,544,749,478	0.4359	673,356.30		
*100% TAV	78,835,471	0.4359		\$34,364.38	
<b>TOTAL</b>		<b>\$0.4388</b>	<b>\$677,887.26</b>	<b>\$34,364.38</b>	<b>\$712,251.64</b>
NO. 2 Upper County Area Regular Le	\$792,799,762	\$0.2887	\$228,881.29		
EMS Regular Levy (1998-2003)	\$792,799,762	0.2431	192,729.62		
<b>TOTAL</b>		<b>\$0.5318</b>	<b>\$421,610.91</b>		<b>\$421,610.91</b>
<b>Cemetery District</b>					
NO. 1 Thorp Regular Levy	\$102,992,808	<b>\$0.0782</b>	<b>\$8,054.04</b>		<b>\$8,054.04</b>
<b>GRAND TOTAL ALL DISTRICTS</b>			<b>\$25,223,947.55</b>	<b>\$345,513.36</b>	<b>\$25,569,460.91</b>
***State Department of Wildlife Lanc	\$25,148,630				<b>\$115,798.56</b>

# HOW YOUR 2002 TAX DOLLAR WILL BE SPENT



## KITITAS COUNTY 2001 LEVIES FOR 2002 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES	
			EXCLUDING ALL SPECIAL LEVIES (under \$30,001 Income)	
				CODE
1	1-403-F4-H1-W6	10.8874	6.6692	1
2	1-7-H1	7.6580	6.0858	2
3	1-7-F2-H1	9.1114	7.5392	3
4	1-28-H2	8.9851	6.6147	4
5	1-28-F3-H2	10.2821	7.5717	5
6	1-28-F3-H2-W3	10.2821	7.5717	6
7	1-400-F1-H1-C1-W4	11.3827	7.0200	7
8	1-400-H2	10.3318	6.6147	8
9	1-400-H1	10.2388	6.0858	9
10	1-400-H1-C1	10.3170	6.1640	10
11	1-400-F1-H1-C1	11.3827	7.0200	11
12	1-400-F1-H1	11.3045	6.9418	12
13	1-404-F6-H2-W2	9.6877	7.3976	13
14	1-28-F51-H2-S1	9.9130	7.5426	14
15	1-400-H2-C1	10.4100	6.6929	15
16	1-400-F2-H1	11.6922	7.5392	16
17	1-400-F2-H1-C1	11.7704	7.6174	17
18	E-401-H1	11.3468	6.8185	18
19	1-401-H1	10.6141	6.0858	19
20	1-401-F1-H1	11.6798	6.9418	20
21	1-401-F1-H1-C1	11.7580	7.0200	21
22	1-401-F2-H1	12.0675	7.5392	22
23	1-401-F2-H1-C1	12.1457	7.6174	23
24	K-403-H1	11.2598	7.0416	24
25	1-403-H1	10.3040	6.0858	25
26	1-403-F2-H1	11.7574	7.5392	26
27	1-403-F4-H1	10.8874	6.6692	27
28	C-404-H2	9.7365	7.4464	28
29	R-404-H2	9.2128	6.5180	29
30	S-404-H2	10.0807	7.7906	30
31	1-404-H2	8.9048	6.6147	31
32	1-404-H1	8.8118	6.0858	32
33	1-404-H1-C1	8.8900	6.1640	33
34	1-404-F1-H1	9.8775	6.9418	34
35	1-404-F7-H2-W5	9.6797	7.3896	35
36	1-404-F2-H1	10.2652	7.5392	36
37	1-28-F51-H2	9.9130	7.5426	37
38	1-404-F1-H1-C1	9.9557	7.0200	38
39	1-3J	9.8991	6.0829	39
40	1-404-F6-H2	9.6877	7.3976	40
41	1-28-F7-H2	9.7600	7.3896	41
42	1-400-F7-H1-C1	11.0919	6.9389	42
43	1-404-F7-H2	9.6797	7.3896	43
44	1-404-F7-H1	9.5867	6.8607	44
47	1-28-F8-H2	10.2998	7.6147	47
48	R-28-H2	9.2931	6.5180	48
49	1-28-H2-S1	8.9851	6.6147	49
51	1-400-F1-H1-C1-W7	11.3827	7.0200	51
52	1-119-H1	10.8211	6.0858	52

**2002 TAX YEAR  
KITITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION		Amount of value exempted From Regular Levies \$	TOTAL RELIEF IN DOLLARS	
		- and prior to Value Freeze \$	- and after value freeze \$		Regular Levies \$	Special Levies \$
\$18,000 or less	401	NOT AVAILABLE	NOT AVAILABLE	19,329,065.00	137,645.91	98,547.76
\$18,001 - \$24,000	182	"	"	7,008,482.00	49,951.32	49,757.09
\$24,001 - \$30,000	146	"	"	---	---	44,607.59
<b>TOTAL</b>	729	63,071,975.00	51,487,266.00	26,337,547.00	187,597.23	192,912.44
<b>TAX SAVINGS FROM FREEZE VALUE</b>					123,736.74	
<b>TOTAL RELIEF</b>					507,246.41	

**2002 TAX YEAR  
KITITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND  
AND OPEN SPACE EXEMPTION**

TOTAL NUMBER OF OPEN SPACE APPLICANTS = 925				
TOTAL NUMBER OF LAND PARCELS = 3,614				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	203,081.00	308,105,698.00	145,671,120.00	453,776,818.00
OPEN SPACE VALUE	203,081.00	48,794,106.00	145,671,120.00	194,465,226.00
VALUE REDUCTION	----	259,311,592.00	----	259,311,592.00

**KITITAS COUNTY VALUE**

Locally assessed taxable real property	\$2,119,309,408
Locally assessed taxable personal property	\$108,539,928
State assessed taxable real and personal property	<u>\$127,555,732</u>
TOTAL Taxable Value	\$2,355,405,068



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. With the passage of Initiative 747 in November of 2001 the state school levy is limited to an annual increase of 1% until it reaches the \$3.60 limit.

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.

### **Levy Limit**

Initiative 747 passed in 2001 restricts individual taxing districts from collecting in any year without a vote of the people, more than a 1% increase in regular, non-voted levies over the highest amount that could have been collected in any year beginning with the 1985 levy. These restrictions apply to the taxing district budget and **not** to individual properties. New construction, annexations, and excess levies approved by the voters are not included in this levy limit. Therefore, a taxing district's actual revenue increase may be greater than 1%.

### **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  
1930-2002**

<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
	1939-40	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
	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	2,384,453.39	1,709,197.44	
1996-97	1,667,564,241.	19,187,834.99	2,611,238.84	1,901,895.81	
1997-98	1,868,022,605.	19,522,226.81	2,775,507.99	2,161,326.97	
1998-99	1,947,002,675.	20,709,385.26	2,886,431.46	2,257,065.23	
1999-00	2,051,876,530.	22,085,866.19	2,957,164.46	2,336,423.29	
2000-01	2,175,470,313.	23,198,284.77	3,047,398.81	2,424,203.05	
2001-02	2,355,405,068.	25,223,947.55	3,171,081.84	2,545,547.78	

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