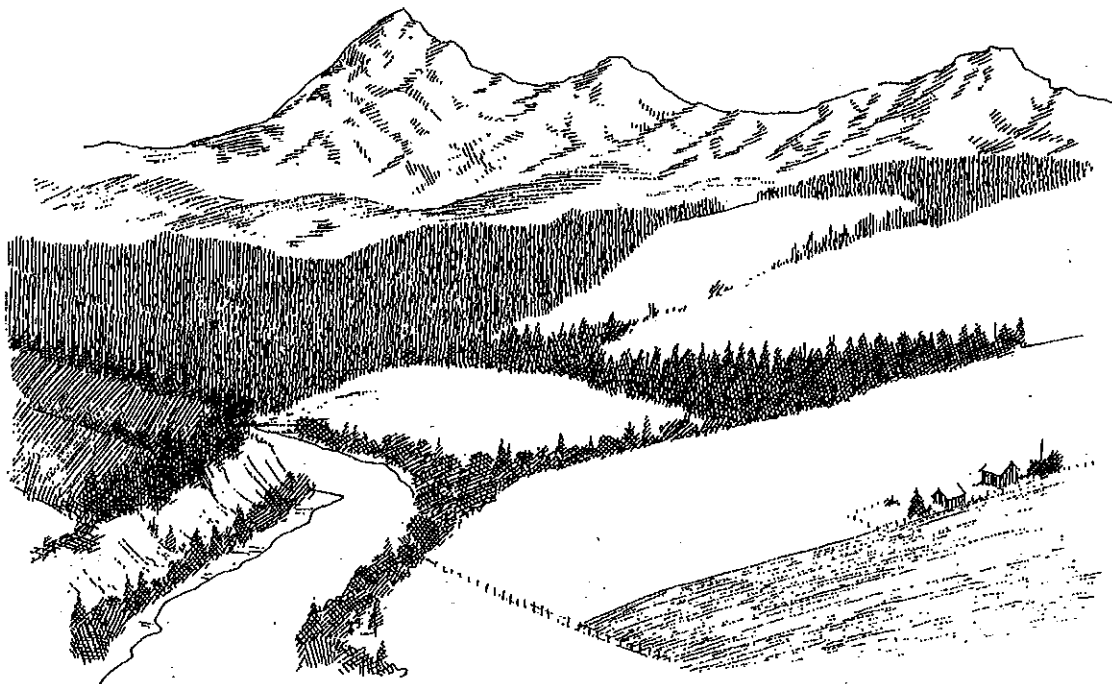


KITTITAS COUNTY ASSESSOR'S REPORT

**2009 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2010**



MARSHA WEYAND, ASSESSOR

MARSHA WEYAND, Assessor*
Member I.A.A.O.

Office Staff

CINDY ADAMS
Administrative Assistant III

CHRISTY GARCIA
Cadastral Technician II

EDNA ALLPHIN
Personal Property Deputy

SHELLEY MC CLELLAN
Data Processing Deputy

LISA BUGNI
Sr. Citizen Exemptions/Budget Deputy

JUDY WALDENMAIER
Receptionist/Real Property Deputy

Appraisal Staff

DANA GLENN
Appraiser IV* - Member I.A.A.O.

SUSAN FITTERER
Appraiser III*

DEB CURRIER
Appraiser III*

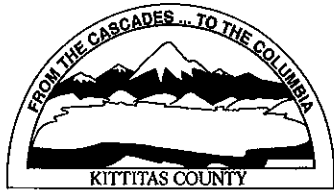
TIMOTHY ROTH
Appraiser III* - Sales Analyst

ERIC ANDERSON
Appraiser III*

ANTHONY CLAYTON
Appraiser III*

MARK PETERSON
Appraiser II*

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



MARSHA WEYAND, ASSESSOR

Kittitas County Assessor

205 W 5th • Suite 101, Courthouse • Ellensburg, WA 98926-2887

Phone (509) 962-7501 • Fax (509) 962-7666

Upper County Toll-Free 674-2584

www.co.kittitas.wa.us/assessor

A MESSAGE FROM YOUR COUNTY ASSESSOR

I would like to thank the staff of the Assessor's Office for their dedication as public servants. And, thank you to the public. We appreciate your questions about what we do here in the Assessor's Office and welcome the opportunity to help you become more familiar with Washington State property tax law. In addition, we are grateful that you assist us as we gather property characteristics in order to maintain an accurate data base to use in the property tax system.

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.

This booklet has been prepared for your information. The 2009 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2010, 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. Please let me know if there is information not included that you would like to see and I will do my best to have it included.

Kittitas County has a population of 39,900 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 155,982 acres assessed as forest land. Over 70 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 33,290 taxable real property parcels, 2,390 personal property parcels, 3,529 exempt parcels, 404 Department of Wildlife parcels and 661 personal and real property utility parcels. There were 1,747 parcels on which \$163,399,120 of new construction value was added in 2009.

Please visit our webpage at www.co.kittitas.wa.us/assessor where you can perform property searches. TaxSifter, an internet application used to access our assessment data, contains ownership and address, an abbreviated legal description and the valuation of land and buildings for all taxable property, along with digital photos of buildings. Also online is Compas, an internet web mapping application used to access our geographic information system (GIS) that contains electronic maps showing all properties within the county. There are many map layers available, including aerial photos. Digital files containing individual parcel history are available on the public computers in our office or by request. Each time property is sold or divided, or a new plat is filed, the transaction is shown in office records. Development is continuing to progress on T2, the new platform of our assessment and appraisal software.

I pledge to maintain a high level of public service to the citizens of Kittitas County. As a public servant, I take seriously my Oath of Office to uphold the laws of the State of Washington. I am accountable to you and represent your interests. Inquiries regarding any matter concerning this office are always welcome.

Respectfully,

MARSHA WEYAND

Your Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 2009-2010

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$ 6,391,389,172	2.049845	\$ 13,101,357.14		
TOTAL		<u>2.049845</u>	<u>\$ 13,101,357.14</u>		<u>\$ 13,101,357.14</u>
County Funds					
Current Expense	\$ 6,411,783,255	0.994662	\$ 6,377,557.16		
Community Services	\$ 6,411,783,255	0.024954	\$ 159,999.64		
Veterans Assistance	\$ 6,411,783,255	0.011697	\$ 74,998.63		
TOTAL		<u>1.031313</u>	<u>\$ 6,612,555.43</u>		<u>\$ 6,612,555.43</u>
Road District No. 1	\$ 4,553,573,271	0.831793	\$ 3,787,630.37		
Co. Road Diverted (RCW 36.33.220)	\$ 4,553,573,271	0.018666	\$ 84,997.00		
TOTAL		<u>0.850459</u>	<u>\$ 3,872,627.37</u>		<u>\$ 3,872,627.37</u>
Cities and Towns					
Cle Elum Regular Levy	\$ 342,801,859	1.348360	\$ 462,220.31		
TOTAL		<u>1.348360</u>	<u>\$ 462,220.31</u>		<u>\$ 462,220.31</u>
Ellensburg Regular Levy	\$ 1,235,786,858	1.959075	\$ 2,420,999.14		
BOND (2004-2022)	\$ 1,223,618,538	0.120952	\$ 147,999.11		
TOTAL		<u>2.080027</u>	<u>\$ 2,568,998.25</u>		<u>\$ 2,568,998.25</u>
Kititas Regular Levy	\$ 71,377,382	1.951009	\$ 139,257.91		
TOTAL		<u>1.951009</u>	<u>\$ 139,257.91</u>		<u>\$ 139,257.91</u>
Roslyn Regular Levy	\$ 155,517,257	1.167010	\$ 181,490.19		
BOND (2002-2011)	\$ 153,474,557	0.143990	\$ 22,098.80		
*100% TAV	\$ 59,675	0.143990	\$ -	\$ 8.59	
TOTAL		<u>1.311000</u>	<u>\$ 203,588.99</u>	<u>\$ 8.59</u>	<u>\$ 203,597.58</u>
South Cle Elum Regular Levy	\$ 52,726,628	1.821915	\$ 96,063.43		
TOTAL		<u>1.821915</u>	<u>\$ 96,063.43</u>		<u>\$ 96,063.43</u>
School Districts					
No. 7 Damman M&O (2009 - 2010)	\$ 94,950,729	1.421194	\$ 134,943.41		
**50% TAV	\$ 39,818	1.421194	\$ -	\$ 56.59	
TOTAL		<u>1.421194</u>	<u>\$ 134,943.41</u>	<u>\$ 56.59</u>	<u>\$ 135,000.00</u>
No. 28 Laston Bond (2001 - 2020)	\$ 494,283,621	0.664113	\$ 328,260.18		
*100% TAV	\$ 2,619,530	0.664113		\$ 1,739.66	
M&O Levy (2007 - 2010)	\$ 494,283,621	0.547227	\$ 270,485.34		
**80% TAV of 1983 Timber Roll	\$ 8,249,464	0.547227	\$ -	\$ 4,514.33	
TOTAL		<u>1.211340</u>	<u>\$ 598,745.52</u>	<u>\$ 6,253.99</u>	<u>\$ 604,999.51</u>

KITTITAS COUNTY LEVIES FOR 2009-2010

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp M&O Levy	(2009 - 2010)	\$ 199,249,200	2.673714	\$ 532,735.38		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	2.673714	\$ -	\$ 8,191.58	
TOTAL			<u>2.673714</u>	<u>\$ 532,735.38</u>	<u>\$ 8,191.58</u>	<u>\$ 540,926.96</u>
No. 401 Ellensburg Bond	(2002 - 2021)	\$ 2,142,569,719	0.575723	\$ 1,233,526.67		
*100% TAV		\$ 2,555,842	0.575723		\$ 1,471.46	
M&O Levy	(2009 - 2010)	\$ 2,142,569,719	2.269983	\$ 4,863,596.84		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	2.269983	\$ -	\$ 8,441.51	
TOTAL			<u>2.845706</u>	<u>\$ 6,097,123.51</u>	<u>\$ 9,912.97</u>	<u>\$ 6,107,036.48</u>
No. 403 Kittitas Bond	(2004 - 2023)	\$ 444,387,357	1.404758	\$ 624,256.69		
*100% TAV		\$ 529,125	1.404758		\$ 743.29	
M&O Levy	(2009 - 2010)	\$ 444,387,357	2.588541	\$ 1,150,314.89		
**50% TAV		\$ 264,563	2.588541	\$ -	\$ 684.83	
TOTAL			<u>3.993299</u>	<u>\$ 1,774,571.58</u>	<u>\$ 1,428.12</u>	<u>\$ 1,775,999.70</u>
No. 404 Cle Elum-Roslyn Bond	(1992 - 2011)	\$ 2,984,948,183	0.217142	\$ 648,157.62		
*100% TAV		\$ 8,477,822	0.217142		\$ 1,840.89	
M&O Levy	(2008 - 2010)	\$ 2,984,948,183	0.608507	\$ 1,816,361.86		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.608507	\$ -	\$ 4,698.26	
TOTAL			<u>0.825649</u>	<u>\$ 2,464,519.48</u>	<u>\$ 6,539.15</u>	<u>\$ 2,471,058.63</u>
No. 3-J Naches Bond		\$ 307,842	0.631941	\$ 194.54		
*100% TAV		\$ 172,000	0.631941		\$ 108.69	
M&O Levy		\$ 307,842	2.610310	\$ 803.56		
**50% TAV		\$ 86,000	2.610310	\$ -	\$ 224.49	
TOTAL			<u>3.242251</u>	<u>\$ 998.10</u>	<u>\$ 333.18</u>	<u>\$ 1,331.28</u>
No. 119 Selah Bond		\$ 10,564,124	1.240571	\$ 13,105.55		
*100% TAV		\$ 261	1.240571		\$ 0.32	
M&O Levy		\$ 10,564,124	3.472983	\$ 36,689.02		
**50% TAV		\$ 131	3.472983	\$ -	\$ 0.45	
TOTAL			<u>4.713554</u>	<u>\$ 49,794.57</u>	<u>\$ 0.77</u>	<u>\$ 49,795.34</u>
Fire Districts						
No. 1 Thorp Regular Levy		\$ 167,418,716	0.972768	\$ 162,859.56		
BOND	(2001-2020)	\$ 165,496,121	0.121077	\$ 20,037.77		
*100% TAV		\$ 58,633	0.121077	\$ -	\$ 7.10	
TOTAL			<u>1.093845</u>	<u>\$ 182,897.33</u>	<u>\$ 7.10</u>	<u>\$ 182,904.43</u>
No. 2 Ellensburg Area Regular Levy		\$ 2,413,003,803	1.471187	\$ 3,549,979.82		
TOTAL			<u>1.471187</u>	<u>\$ 3,549,979.82</u>		<u>\$ 3,549,979.82</u>
No. 3 Easton Regular Levy		\$ 120,739,123	0.510427	\$ 61,628.51		
BOND	(2004-2013)	\$ 120,237,183	0.269562	\$ 32,411.38		
*100% TAV		\$ 87,604	0.269562	\$ -	\$ 23.61	
TOTAL			<u>0.779989</u>	<u>\$ 94,039.89</u>	<u>\$ 23.61</u>	<u>\$ 94,063.50</u>

KITTITAS COUNTY LEVIES FOR 2009-2010

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 19,212,398	0.491844	\$ 9,449.50		
TOTAL		<u>0.491844</u>	<u>\$ 9,449.50</u>		<u>\$ 9,449.50</u>
No. 51 Snoqualmie Pass Regular Levy	\$ 207,307,402	0.932138	\$ 193,239.11		
TOTAL		<u>0.932138</u>	<u>\$ 193,239.11</u>		<u>\$ 193,239.11</u>
No. 6 Ronald Regular Levy	\$ 350,996,077	0.372290	\$ 130,672.33		
TOTAL		<u>0.372290</u>	<u>\$ 130,672.33</u>		<u>\$ 130,672.33</u>
No. 7 Upper County Area Regular Levy	\$ 2,027,279,965	0.530371	\$ 1,075,210.50		
TOTAL		<u>0.530371</u>	<u>\$ 1,075,210.50</u>		<u>\$ 1,075,210.50</u>
No. 8 Kachess Plats Regular Levy	\$ 114,458,681	1.000000	\$ 114,458.68		
BOND (2001-2020)	\$ 114,458,681	0.125169	\$ 14,326.68		
*100% TAV	\$ 145,731	0.125169	\$ -	\$ 18.24	
BOND (2008-2027)	\$ 114,458,681	0.304198	\$ 34,818.10		
*100% TAV	\$ 145,731	0.304198	\$ -	\$ 44.33	
TOTAL		<u>1.429367</u>	<u>\$ 163,603.46</u>	<u>\$ 62.57</u>	<u>\$ 163,666.03</u>
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 3,239,808,080	0.002064	\$ 6,686.96		
BOND (1999-2019)	\$ 3,212,366,235	0.284454	\$ 913,770.42		
*100% TAV	\$ 9,763,006	0.284454	\$ -	\$ 2,777.13	
TOTAL		<u>0.286518</u>	<u>\$ 920,457.38</u>	<u>\$ 2,777.13</u>	<u>\$ 923,234.51</u>
No. 2 Upper County Area Regular Levy	\$ 3,171,667,333	0.167960	\$ 532,713.25		
EMS Regular Levy (2010 Levy Failed)					
TOTAL		<u>0.167960</u>	<u>\$ 532,713.25</u>		<u>\$ 532,713.25</u>
Cemetery District					
No. 1 Thorp Regular Levy	\$ 191,167,060	0.059820	\$ 11,435.61		
TOTAL		<u>0.059820</u>	<u>\$ 11,435.61</u>		<u>\$ 11,435.61</u>
GRAND TOTAL ALL DISTRICTS			<u>\$ 45,573,798.56</u>	<u>\$ 35,595.35</u>	<u>\$ 45,609,393.91</u>
***State Department of Wildlife Land			\$ 135,829.43		<u>\$ 135,829.43</u>

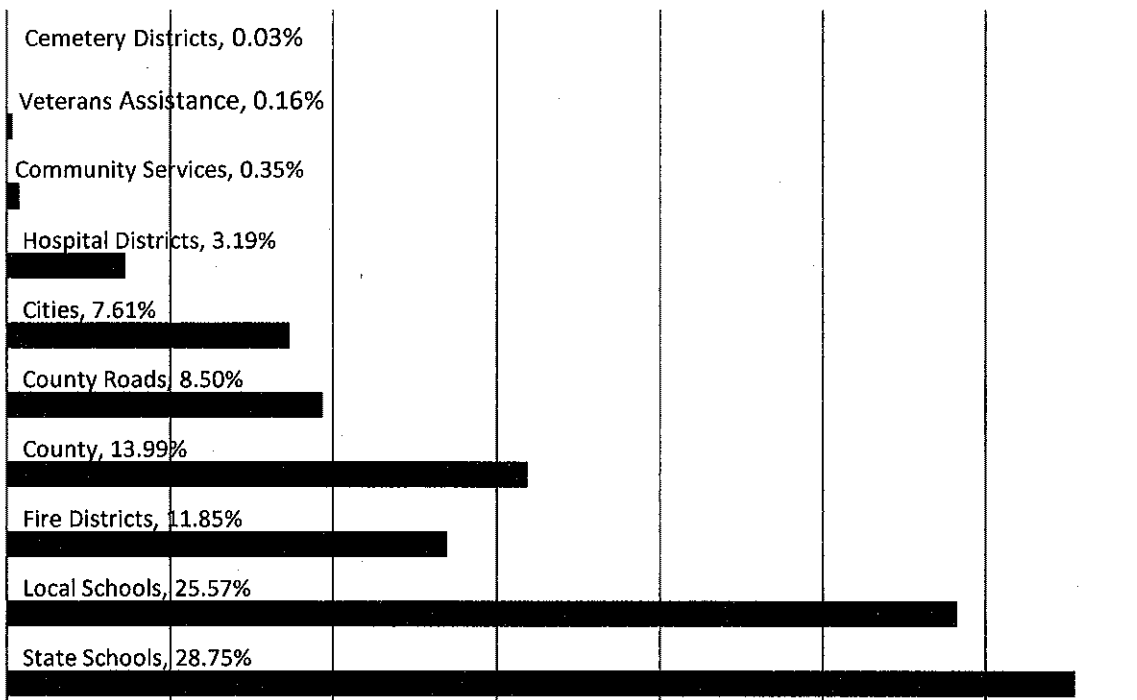
KITTITAS COUNTY 2009 RATES FOR 2010 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES		CODE
			(under \$35,001 income)		
001	1 - 403 - F4 - H1 - W6	8.703278	4.425525		001
002	1 - 7 - H1	5.639329	3.933681		002
003	1 - 7 - F2 - H1	7.110516	5.404868		003
004	1 - 28 - H2	5.310917	4.099577		004
005	1 - 28 - F3 - H2	6.090906	4.610004		005
006	1 - 28 - F3 - H2 - W3	6.090906	4.610004		006
007	1 - 400 - F1 - H1 - C1 - W4	8.045514	4.966269		007
008	1 - 400 - H2	6.773291	4.099577		008
009	1 - 400 - H1	6.891849	3.933681		009
010	1 - 400 - H1 - C1	6.951669	3.993501		010
011	1 - 400 - F1 - H1 - C1	8.045514	4.966269		011
012	1 - 400 - F1 - H1	7.985694	4.906449		012
013	1 - 404 - F6 - H2 - W2	5.297516	4.471867		013
014	1 - 28 - F51 - H2 - S1	6.243055	5.031715		014
015	1 - 400 - H2 - C1	6.833111	4.159397		015
016	1 - 400 - F2 - H1	8.363036	5.404868		016
017	1 - 400 - F2 - H1 - C1	8.422856	5.464688		017
018	E - 401 - F2 - H1	9.764596	6.513484		018
019	1 - 401 - H1	7.063841	3.933681		019
020	1 - 401 - F1 - H1	8.157686	4.906449		020
021	1 - 401 - F1 - H1 - C1	8.217506	4.966269		021
022	1 - 401 - F2 - H1	8.535028	5.404868		022
023	1 - 401 - F2 - H1 - C1	8.594848	5.464688		023
024	K - 403 - H1	9.311984	5.034231		024
025	1 - 403 - H1	8.211434	3.933681		025
026	1 - 403 - F2 - H1	9.682621	5.404868		026
027	1 - 403 - F4 - H1	8.703278	4.425525		027
028	C - 404 - H2	5.423127	4.597478		028
029	R - 404 - H2	5.385767	4.416128		029
030	S - 404 - H2	5.896682	5.071033		030
031	1 - 404 - H2	4.925226	4.099577		031
032	1 - 404 - H1	5.043784	3.933681		032
033	1 - 404 - H1 - C1	5.103604	3.993501		033
034	1 - 404 - F1 - H1	6.137629	4.906449		034
035	1 - 404 - F7 - H2 - W5	5.455597	4.629948		035
036	1 - 404 - F2 - H1	6.514971	5.404868		036
037	1 - 28 - F51 - H2	6.243055	5.031715		037
038	1 - 404 - F1 - H1 - C1	6.197449	4.966269		038
039	1 - 3J	7.173868	3.931617		039
040	1 - 404 - F6 - H2	5.297516	4.471867		040
041	1 - 28 - F7 - H2	5.841288	4.629948		041
042	1 - 400 - F7 - H1 - C1	7.482040	4.523872		042
043	1 - 404 - F7 - H2	5.455597	4.629948		043
044	1 - 404 - F7 - H1	5.574155	4.464052		044
047	1 - 28 - F8 - H2	6.740284	5.099577		047
048	R - 28 - H2	5.771458	4.416128		048
049	1 - 28 - H2 - S1	5.310917	4.099577		049
051	1 - 400 - F1 - H1 - C1 - W7	8.045514	4.966269		051
052	1 - 119 - H1	8.931689	3.933681		052
053	1 - 28 - H2 - W3	5.310917	4.099577		053
054	R - 28 - H2 - W3	5.771458	4.416128		054

KITTITAS COUNTY 2009 RATES FOR 2010 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL LEVIES	These levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	3.589484		102
103	1 - 7 - F2 - H1	5.060671		103
104	1 - 28 - H2			104
105	1 - 28 - F3 - H2			105
106	1 - 28 - F3 - H2 - W3			106
107	1 - 400 - F1 - H1 - C1 - W4	5.995669		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	4.901824		110
111	1 - 400 - F1 - H1 - C1	5.995669		111
112	1 - 400 - F1 - H1	5.935849		112
113	1 - 404 - F6 - H2 - W2			113
114	1 - 28 - F51 - H2 - S1			114
115	1 - 400 - H2 - C1			115
116	1 - 400 - F2 - H1	6.313191		116
117	1 - 400 - F2 - H1 - C1	6.373011		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	5.013996		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	6.167661		121
122	1 - 401 - F2 - H1	6.485183		122
123	1 - 401 - F2 - H1 - C1	6.545003		123
124	K - 403 - H1	7.262139		124
125	1 - 403 - H1	6.161589		125
126	1 - 403 - F2 - H1	7.632776		126
127	1 - 403 - F4 - H1	6.653433		127
128	C - 404 - H2	3.373282		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	2.993939		132
133	1 - 404 - H1 - C1			133
134	1 - 404 - F1 - H1			134
135	1 - 404 - F7 - H2 - W5			135
136	1 - 404 - F2 - H1			136
137	1 - 28 - F51 - H2			137
138	1 - 404 - F1 - H1 - C1			138
139	1 - 3J			139
140	1 - 404 - F6 - H2	3.247671		140
141	1 - 28 - F7 - H2	3.791443		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	3.405752		143
144	1 - 404 - F7 - H1	3.524310		144
147	1 - 28 - F8 - H2			147
148	R - 28 - H2			148
149	1 - 28 - H2 - S1			149
151	1 - 400 - F1 - H1 - C1 - W7			151
152	1 - 119 - H1	6.881844		152
153	1 - 28 - H2 - W3			153
154	R - 28 - H2 - W3			154

How Your 2010 Tax Dollar Will Be Spent



**2010 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
		\$	\$	\$	\$	\$
\$25,000 or less	478	77,583,640	46,981,592	32,201,677	173,136.42	116,210.60
\$25,001 - \$30,000	146	24,320,710	17,462,990	7,650,520	41,252.77	44,354.51
\$30,001 - \$35,000	121	22,807,320	15,930,095			40,075.34
TOTAL	745	124,711,670	80,374,677	39,852,197	214,389.19	200,640.45
TAX SAVINGS FROM FREEZE VALUE						327,524.38
TOTAL RELIEF						742,554.02

**2010 TAX YEAR
KITITAS COUNTY CURRENT USE VALUE RELIEF
OPEN SPACE, FARM & AGRICULTURAL, TIMBERLAND**

TOTAL NUMBER OF CURRENT USE APPLICANTS =		1039		
TOTAL NUMBER OF LAND PARCELS =		5482		
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	182,583	694,107,710	266,641,020	960,748,730
CURRENT USE VALUE	182,583	74,815,560	266,641,020	341,456,580
VALUE REDUCTION		619,292,150		619,292,150

**KITITAS COUNTY
2009 ASSESSED VALUE FOR 2010 TAX**

LOCALLY ASSESSED TAXABLE REAL PROPERTY	\$6,006,299,870
LOCALLY ASSESSED TAXABLE PERSONAL PROPERTY	\$142,584,106
STATE ASSESSED TAXABLE REAL AND PERSONAL PROPERTY	\$262,899,279
TOTAL TAXABLE VALUE	\$6,411,783,255

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

The Levy Limit applies to a taxing district's budget and not to increases in assessed value or tax bill of individual properties. Initiative 747 passed in 2001 restricted individual taxing districts whose population is below 10,000 from collecting more than a one percent increase in their highest lawful regular, non-voted, levy amount since 1985. The governing board of the district must pass a resolution authorizing this increase. Taxing districts with populations of 10,000 or more are limited to an increase in their highest lawful levy since 1985, to the inflation rate or one percent, whichever is less, with the passage of a resolution. To increase above that amount, up to one percent, the district must pass a second resolution showing substantial need for additional funds.

Initiative 747 was ruled unconstitutional by the Washington State Supreme Court in 2007. A Special Legislative Session was called for where emergency legislation titled House Bill 2416 was enacted. This was signed into law by the Governor on November 29, 2007, and reinstated the one percent property tax limit factor adopted by the voters under Initiative 747.

New construction, annexations, and excess levies approved by the voters are not included in the levy limit. Therefore, a taxing district's actual revenue increase may be greater than one percent.

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
1930-2010**

% 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
	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	
2002-03	2,529,668,941.	26,307,114.92	3,299,447.20	2,674,507.43	
2003-04	2,660,085,451.	28,214,380.90	3,413,953.67	2,749,394.68	
2004-05	3,000,309,391.	31,198,942.86	3,702,981.85	3,009,863.43	
2005-06	3,333,464,639.	33,198,898.80	3,872,742.55	3,174,997.45	
2006-07	3,936,776,085.	36,237,735.28	4,156,310.40	3,487,364.92	
2007-08	4,964,949,052.	41,367,090.72	4,779,304.64	4,175,221.09	
2008-09	6,128,464,393.	44,291,837.12	5,238,586.85	4,713,504.90	
2009-10	6,411,783,255.	45,573,798.56	5,238,586.85	3,872,627.37	