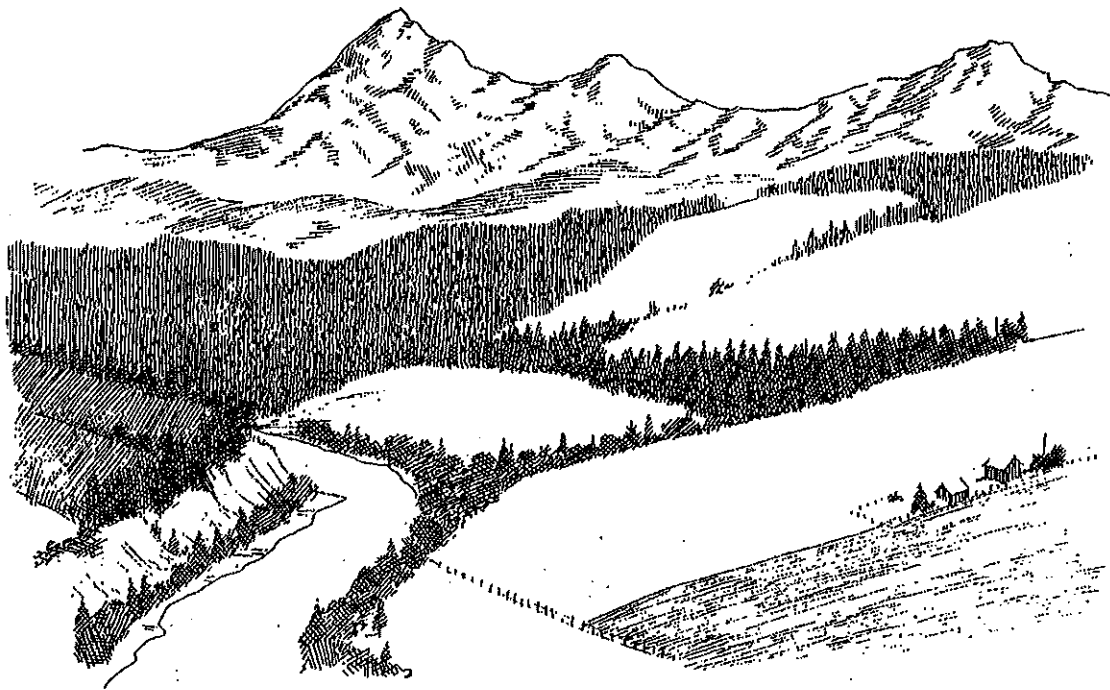


KITTITAS COUNTY ASSESSOR'S REPORT

**2011 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2012**



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*

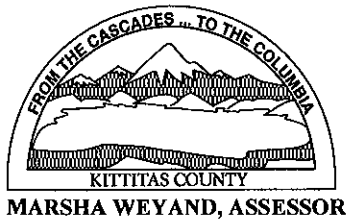
(position vacant)
Appraiser III* - Sales Analyst

ERIC ANDERSON
Appraiser III*

ANTHONY CLAYTON
Appraiser III*

MARK PETERSON
Appraiser II*

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



Kittitas County Assessor

205 W 5th Avenue, Suite 101 • 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 2011 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2012, 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 40,915 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 147,052 acres assessed as forest land. Approximately 70 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 33,525 taxable real property parcels, 2,196 personal property parcels, 3,630 exempt parcels, and 431 Department of Wildlife parcels. There were 779 parcels on which \$324,885,279 of new construction value was added in 2011. This new construction value included two wind farms.

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 Compass, 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.

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 matters concerning this office are always welcome.

Respectfully,


MARSHA WEYAND
Your Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 2011-2012

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)		\$ 6,648,594,972	<u>2.222759</u>	\$ 14,778,224.31		
	TOTAL		<u>2.222759</u>	<u>\$ 14,778,224.31</u>		<u>\$ 14,778,224.31</u>
County General						
Current Expense		\$ 6,670,622,914	1.004078	\$ 6,697,825.71		
Community Services		\$ 6,670,622,914	0.025000	\$ 166,765.57		
Veterans Assistance		\$ 6,670,622,914	0.011243	\$ 74,997.81		
Includes Plus \$300,000 Levy Shift	TOTAL		<u>1.040321</u>	<u>\$ 6,939,589.09</u>		<u>\$ 6,939,589.09</u>
County Road						
Road District No. 1		\$ 4,855,095,807	0.854770	\$ 4,149,990.24		
Co. Road Diverted (RCW 36.33.220)		\$ 4,855,095,807	0.041193	\$ 199,995.96		
Includes Minus \$300,000 Levy Shift	TOTAL		<u>0.895963</u>	<u>\$ 4,349,986.20</u>		<u>\$ 4,349,986.20</u>
Cities and Towns						
Cle Elum Regular Levy		\$ 341,666,248	1.396394	\$ 477,100.70		
	TOTAL		<u>1.396394</u>	<u>\$ 477,100.70</u>		<u>\$ 477,100.70</u>
Ellensburg Regular Levy		\$ 1,190,097,922	2.138387	\$ 2,544,889.93		
BOND (2004-2022)		\$ 1,178,397,299	0.125594	\$ 147,999.63		
	TOTAL		<u>2.263981</u>	<u>\$ 2,692,889.56</u>		<u>\$ 2,692,889.56</u>
Kittitas Regular Levy		\$ 75,786,943	1.970009	\$ 149,300.96		
	TOTAL		<u>1.970009</u>	<u>\$ 149,300.96</u>		<u>\$ 149,300.96</u>
Roslyn Regular Levy		\$ 154,091,554	1.205215	\$ 185,713.45		
BOND (PdOff 2011)			0.000000	\$ -		
	TOTAL		<u>1.205215</u>	<u>\$ 185,713.45</u>	<u>\$ -</u>	<u>\$ 185,713.45</u>
South Cle Elum Regular Levy		\$ 53,884,440	1.839269	\$ 99,107.98		
	TOTAL		<u>1.839269</u>	<u>\$ 99,107.98</u>		<u>\$ 99,107.98</u>
School Districts						
No. 7 Damman M&O (2011 - 2012)		\$ 103,391,935	1.837438	\$ 189,976.27		
**50% TAV		\$ 12,910	1.837438		\$ 23.72	
	TOTAL		<u>1.837438</u>	<u>\$ 189,976.27</u>	<u>\$ 23.72</u>	<u>\$ 189,999.99</u>
No. 28 Easton Bond (2001 - 2020)		\$ 489,173,525	0.683744	\$ 334,469.46		
*100% TAV		\$ 775,907	0.683744		\$ 530.52	
M&O Levy (2011 - 2014)		\$ 489,173,525	0.753885	\$ 368,780.58		
**80% TAV of 1983 Timber Roll		\$ 8,249,464	0.753885		\$ 6,219.15	
	TOTAL		<u>1.437629</u>	<u>\$ 703,250.04</u>	<u>\$ 6,749.67</u>	<u>\$ 709,999.71</u>

KITTITAS COUNTY LEVIES FOR 2011-2012

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp M&O Levy	(2011 - 2012)	\$ 230,502,006	2.633091	\$ 606,932.76		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	<u>2.633091</u>		\$ 8,067.13	
TOTAL			<u>2.633091</u>	\$ 606,932.76	\$ 8,067.13	\$ 614,999.89
No. 401 Ellensburg Bond	(2002 - 2021)	\$ 2,096,978,119	1.230843	\$ 2,581,050.84		
*100% TAV		\$ 770,639	1.230843		\$ 948.54	
M&O Levy	(2011 - 2012)	\$ 2,096,978,119	2.551771	\$ 5,351,007.95		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	<u>2.551771</u>		\$ 9,489.41	
TOTAL			<u>3.782614</u>	\$ 7,932,058.79	\$ 10,437.95	\$ 7,942,496.74
No. 403 Kittitas Bond	(2004 - 2023)	\$ 614,156,311	1.071089	\$ 657,816.07		
*100% TAV		\$ 171,260	1.071089		\$ 183.43	
M&O Levy	(2011 - 2012)	\$ 614,156,311	2.196203	\$ 1,348,811.93		
**50% TAV		\$ 85,630	<u>2.196203</u>		\$ 188.06	
TOTAL			<u>3.267292</u>	\$ 2,006,628.00	\$ 371.49	\$ 2,006,999.49
No. 404 Cle Elum-Roslyn Bond	(PdOff 2011)	\$ 3,078,522,986	0.000000	\$ -		
Capital Projects Levy	(2011-2013)	\$ 3,078,522,986	0.649157	\$ 1,998,444.75		
*100% TAV		\$ 2,394,321	0.649157		\$ 1,554.29	
M&O Levy	(2011-2013)	\$ 3,078,522,986	0.686941	\$ 2,114,763.66		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	<u>0.686941</u>		\$ 5,303.85	
TOTAL			<u>1.336098</u>	\$ 4,113,208.41	\$ 6,858.14	\$ 4,120,066.55
No. 3-J Naches Bond		\$ 327,520	0.474278	\$ 155.34		
*100% TAV		\$ 55,792	0.474278		\$ 26.46	
No. 3-J Naches Technology Fund		\$ 327,520	1.287327	\$ 421.63		
*100% TAV		\$ 55,792	1.287327		\$ 71.82	
M&O Levy		\$ 327,520	3.278024	\$ 1,073.62		
**50% TAV		\$ 27,896	<u>3.278024</u>		\$ 91.44	
TOTAL			<u>5.039629</u>	\$ 1,650.59	\$ 189.72	\$ 1,840.31
No. 119 Selah Bond		\$ 13,295,829	1.276875	\$ 16,977.11		
*100% TAV		\$ 78	1.276875		\$ 0.10	
M&O Levy		\$ 13,295,829	3.570276	\$ 47,469.78		
**50% TAV		\$ 39	<u>3.570276</u>		\$ 0.14	
TOTAL			<u>4.847151</u>	\$ 64,446.89	\$ 0.24	\$ 64,447.13
Fire Districts						
No. 1 Thorp Regular Levy		\$ 223,293,874	0.983358	\$ 219,577.81		
BOND	(2001-2020)	\$ 221,587,159	0.104871	\$ 23,238.07		
*100% TAV		\$ 18,376	<u>0.104871</u>		\$ 1.93	
TOTAL			<u>1.088229</u>	\$ 242,815.88	\$ 1.93	\$ 242,817.81
No. 2 Ellensburg Area Regular Levy		\$ 2,365,891,009	1.500000	\$ 3,548,836.51		
TOTAL			<u>1.500000</u>	\$ 3,548,836.51		\$ 3,548,836.51
No. 3 Easton Regular Levy		\$ 110,061,301	0.585425	\$ 64,432.64		
BOND	(2004-2013)	\$ 109,085,281	0.296884	\$ 32,385.67		
*100% TAV		\$ 24,644	<u>0.296884</u>		\$ 7.32	
TOTAL			<u>0.882309</u>	\$ 96,818.31	\$ 7.32	\$ 96,825.63

KITTITAS COUNTY LEVIES FOR 2011-2012

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 54,593,444	0.508921	\$ 27,783.75		
TOTAL		0.508921	\$ 27,783.75		\$ 27,783.75
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 210,641,660	1.038372	\$ 218,724.40		
BOND (2011-2030)	\$ 210,621,660	0.207983	\$ 43,805.72		
*100% TAV	\$ 4,231	0.207983		\$ 0.88	
(These amounts for Kittitas Co Only) TOTAL		1.246355	\$ 262,530.13	\$ 0.88	\$ 262,531.01
No. 6 Ronald Regular Levy	\$ 339,812,666	0.422291	\$ 143,499.83		
TOTAL		0.422291	\$ 143,499.83		\$ 143,499.83
No. 7 Upper County Area Regular Levy	\$ 2,069,097,873	0.559457	\$ 1,157,571.29		
TOTAL		0.559457	\$ 1,157,571.29		\$ 1,157,571.29
No. 8 Kachess Plats Regular Levy	\$ 117,337,745	1.000000	\$ 117,337.74		
BOND (2001-2020)	\$ 117,319,695	0.113435	\$ 13,308.16		
*100% TAV	\$ 59,693	0.113435	\$ -	\$ 6.77	
BOND (2008-2027)	\$ 117,319,695	0.289339	\$ 33,945.16		
*100% TAV	\$ 59,693	0.289339	\$ -	\$ 17.27	
TOTAL		1.402774	\$ 164,591.06	\$ 24.04	\$ 164,615.10
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 3,512,757,968	0.002123	\$ 7,457.59		
BOND (1999-2019)	\$ 3,484,611,115	0.301625	\$ 1,051,045.83		
*100% TAV	\$ 2,866,025	0.301625	\$ -	\$ 864.46	
TOTAL		0.303748	\$ 1,058,503.42	\$ 864.46	\$ 1,059,367.88
No. 2 Upper County Area Regular Levy	\$ 3,157,537,426	0.176264	\$ 556,560.18		
EMS Regular Levy (2011-2016)	\$ 3,157,537,426	0.250000	\$ 789,384.36		
TOTAL		0.426264	\$ 1,345,944.54		\$ 1,345,944.54
Cemetery District					
No. 1 Thorp Regular Levy	\$ 202,274,905	0.061257	\$ 12,390.75		
TOTAL		0.061257	\$ 12,390.75		\$ 12,390.75
GRAND TOTAL ALL DISTRICTS			\$ 53,351,349.46	\$ 33,596.69	\$ 53,384,946.15
***State Department of Wildlife Land - In Lieu of Property Tax (RCW 77.12.203)					\$ 669,778.73

**50% District Timber Assessed Value or 80% of 1983 Timber Roll - School Maintenance/Operation Levies

*100% District Timber Assessed Value - Voted Bonds and Capital Project Levies

The figures in this report are based on the total budget for each taxing entity. They will differ slightly from reports based on taxes distributed by tax parcel.

KITTITAS COUNTY LEVIES FOR 2011-2012

TAXING DISTRICT	*NEW CONSTRUCTION AND IMPROVEMENTS TO PROPERTY		**STATE ASSESSED PROPERTY INCREASE OR DECREASE	
	VALUATIONS	TAX	VALUATIONS	TAX

These valuation and tax amounts are included in the amounts listed on Pages 3, 4, & 5

STATE (PUBLIC SCHOOLS) NOT APPLICABLE

County Current Expense \$ 324,885,279 \$ 340,941.11 \$ 21,613,999 \$ 22,682.16

County Road \$ 310,864,938 \$ 225,996.94 \$ 18,513,490 \$ 13,459.20

Cities and Towns

Cle Elum Regular Levy \$ 1,362,950 \$ 1,874.44 \$ 2,215,859 \$ 3,047.43

Ellensburg Regular Levy \$ 10,128,419 \$ 20,180.99 \$ 688,598 \$ 1,372.04

Kittitas Regular Levy \$ 707,432 \$ 1,399.82 \$ 350,614 \$ 693.77

Roslyn Regular Levy \$ 26,150 \$ 31.04 \$ (12,313) \$ -

South Cle Elum Regular Levy \$ 69,810 \$ 128.04 \$ (42,249) \$ -

Fire Districts

No. 1 Thorp Regular Levy \$ 44,080,596 \$ 43,144.63 \$ 6,912,586 \$ 6,765.81

No. 2 Ellensburg Area Regular Levy \$ 27,130,819 \$ 40,678.27 \$ 11,154,381 \$ 16,724.19

No. 3 Easton Regular Levy \$ 286,680 \$ 164.21 \$ 404,913 \$ 231.94

No. 4 Vantage Regular Levy \$ 35,765,223 \$ 18,231.22 \$ (169,872) \$ -

No. 51 Snoqualmie Pass Regular Levy \$ 1,799,100 \$ 1,756.15 \$ 55,443 \$ 54.12
(Joint District with King County = Kittitas Amounts Only)

No. 6 Ronald Regular Levy \$ 3,433,150 \$ 1,439.39 \$ 233,118 \$ 97.74

No. 7 Upper County Area Regular Levy \$ 31,300,081 \$ 17,070.97 \$ 7,852,586 \$ 4,282.78

No. 8 Kachess Plats Regular Levy \$ 447,920 \$ 447.92 \$ 695,420 \$ 695.42

Hospital Districts

No. 1 Lower County Area Regular Levy \$ 299,346,277 \$ 612.46 \$ 14,120,623 \$ 28.89

No. 2 Upper County Area Regular Levy \$ 25,539,002 \$ 4,440.03 \$ 7,493,376 \$ 1,302.75

No. 2 EMS Regular Levy \$ 25,539,002 \$ 6,384.75 \$ 7,493,376 \$ 1,873.34

Cemetery District

No. 1 Thorp Regular Levy \$ 1,704,910 \$ 103.55 \$ 7,973,282 \$ 484.25

Pursuant to RCW 84.55.010, levy limits may be allowed to increase due to amounts for new construction, improvements to property, newly constructed wind turbines classified as personal property and increases in the value of state-assessed property. Therefore, these values must be tracked each year.

***New Construction & Improvements to Property**

WAC 458-19-005 Definitions (2)

(j) "Improvement" means any valuable change in or addition to real property, including the subdivision or segregation of parcels of real property or the merger of parcels of real property.

(p) "New construction" means the construction or alteration of any property for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits, which results in an increase in the value of the property.

****State-Assessed Values**

Properties that cross county boundaries (telephone, power, gas distribution, railroad, etc.) are assessed by the state.

KITTITAS COUNTY 2011 RATES FOR 2012 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL	REGULAR LEVIES (NON-VOTED)	SPECIAL LEVIES
		LEVIES	APPLIED TO SENIOR CITIZEN EXEMPT	(VOTED)
		See Notes on Page 8	PROPERTY (under \$35,001 income)	
001	1 - 403 - F4 - H1 - W6	8.239004	4.670087	3.568917
002	1 - 7 - H1	6.300229	4.161166	2.139063
003	1 - 7 - F2 - H1	7.800229	5.661166	2.139063
004	1 - 28 - H2	6.022936	4.585307	1.437629
005	1 - 28 - F3 - H2	6.905245	5.170732	1.734513
006	1 - 28 - F3 - H2 - W3	6.905245	5.170732	1.734513
007	1 - 400 - F1 - H1 - C1 - W4	8.245368	5.205781	3.039587
008	1 - 400 - H2	7.218398	4.585307	2.633091
009	1 - 400 - H1	7.095882	4.161166	2.934716
010	1 - 400 - H1 - C1	7.157139	4.222423	2.934716
011	1 - 400 - F1 - H1 - C1	8.245368	5.205781	3.039587
012	1 - 400 - F1 - H1	8.184111	5.144524	3.039587
013	1 - 404 - F6 - H2 - W2	6.343696	5.007598	1.336098
014	1 - 28 - F51 - H2 - S1	7.269291	5.623679	1.645612
015	1 - 400 - H2 - C1	7.279655	4.646564	2.633091
016	1 - 400 - F2 - H1	8.595882	5.661166	2.934716
017	1 - 400 - F2 - H1 - C1	8.657139	5.722423	2.934716
018	E - 401 - F2 - H1	11.113423	6.903590	4.209833
019	1 - 401 - H1	8.245405	4.161166	4.084239
020	1 - 401 - F1 - H1	9.333634	5.144524	4.189110
021	1 - 401 - F1 - H1 - C1	9.394891	5.205781	4.189110
022	1 - 401 - F2 - H1	9.745405	5.661166	4.084239
023	1 - 401 - F2 - H1 - C1	9.806662	5.722423	4.084239
024	K - 403 - H1	8.804129	5.235212	3.568917
025	1 - 403 - H1	7.730083	4.161166	3.568917
026	1 - 403 - F2 - H1	9.230083	5.661166	3.568917
027	1 - 403 - F4 - H1	8.239004	4.670087	3.568917
028	C - 404 - H2	6.421836	5.085738	1.336098
029	R - 404 - H2	6.230657	4.894559	1.336098
030	S - 404 - H2	6.864711	5.528613	1.336098
031	1 - 404 - H2	5.921405	4.585307	1.336098
032	1 - 404 - H1	5.798889	4.161166	1.637723
033	1 - 404 - H1 - C1	5.860146	4.222423	1.637723
034	1 - 404 - F1 - H1	6.887118	5.144524	1.742594
035	1 - 404 - F7 - H2 - W5	6.480862	5.144764	1.336098
036	1 - 404 - F2 - H1	7.298889	5.661166	1.637723
037	1 - 28 - F51 - H2	7.269291	5.623679	1.645612
038	1 - 404 - F1 - H1 - C1	6.948375	5.205781	1.742594
039	1 - 3J	9.198672	4.159043	5.039629
040	1 - 404 - F6 - H2	6.343696	5.007598	1.336098
041	1 - 28 - F7 - H2	6.582393	5.144764	1.437629
042	1 - 400 - F7 - H1 - C1	7.716596	4.781880	2.934716
043	1 - 404 - F7 - H2	6.480862	5.144764	1.336098
044	1 - 404 - F7 - H1	6.358346	4.720623	1.637723
047	1 - 28 - F8 - H2	7.425710	5.585307	1.840403
048	R - 28 - H2	6.332188	4.894559	1.437629
049	1 - 28 - H2 - S1	6.022936	4.585307	1.437629
051	1 - 400 - F1 - H1 - C1 - W7	8.245368	5.205781	3.039587
052	1 - 119 - H1	9.309942	4.161166	5.148776
053	1 - 28 - H2 - W3	6.022936	4.585307	1.437629
054	R - 28 - H2 - W3	6.332188	4.894559	1.437629
055	1 - 400 - H1 - F7	7.655339	4.720623	2.934716
056	1 - 404 - H1 - F7 - C1	6.419603	4.781880	1.637723
AVERAGE RATES		7.481821	4.995524	2.486297

KITTITAS COUNTY 2011 RATES FOR 2012 TAX COLLECTION

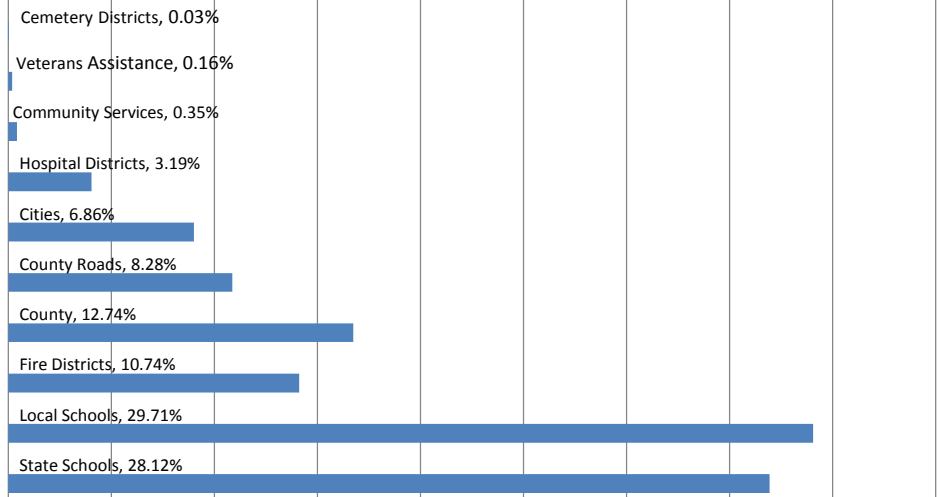
CODE	TAXING DISTRICTS	TOTAL LEVIES *See Notes Below	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	4.077470		102
103	1 - 7 - F2 - H1	5.577470		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	6.022609		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	4.934380		110
111	1 - 400 - F1 - H1 - C1	6.022609		111
112	1 - 400 - F1 - H1	5.961352		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	6.373123		116
117	1 - 400 - F2 - H1 - C1	6.434380		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	6.022646		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	7.172132		121
122	1 - 401 - F2 - H1	7.522646		122
123	1 - 401 - F2 - H1 - C1	7.583903		123
124	K - 403 - H1	6.581370		124
125	1 - 403 - H1	5.507324		125
126	1 - 403 - F2 - H1	7.007324		126
127	1 - 403 - F4 - H1	6.016245		127
128	C - 404 - H2	4.199077		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	3.576130		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	4.120937		140
141	1 - 28 - F7 - H2	4.359634		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	4.258103		143
144	1 - 404 - F7 - H1	4.135587		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	7.087183		152
153	1 - 28 - H2 - W3			153
154	R - 28 - H2 - W3			154
155	1 - 400 - H1 - F7			155
156	1 - 404 - H1 - F7 - C1			156

NOTES:

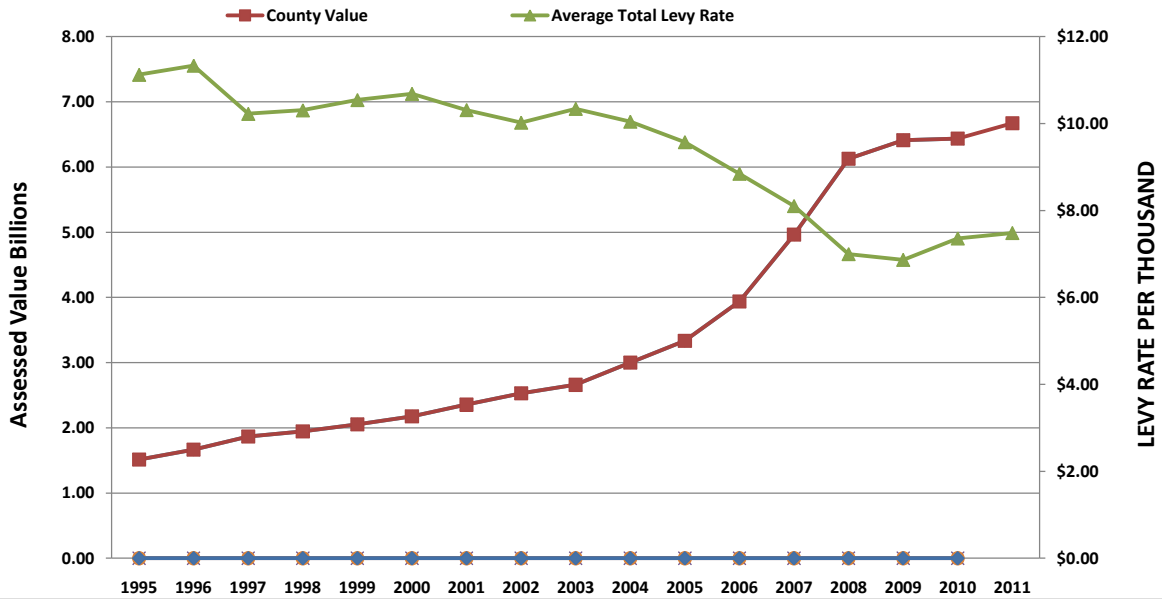
The 1% Limit is a constitutional limit, restated in RCW 84.52.050. This limit equates to a regular levy rate of \$10.00 per thousand dollars of assessed value if county properties are valued at true and fair value. It is possible that the assessed value of property in a county may not equal 100% of the true and fair value because of delays due to multi-year revaluation cycles. The level of assessment is measured by the real and

The 5.90 Aggregate Limit is the limit authorized by RCW 84.52.043. This limit applies to regular levies and excludes State Schools, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice and County Transit.

How Your 2011 Tax Dollar Will Be Spent



ASSESSED VALUE/LEVY RATE TRENDS



**2012 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	463	71,035,810	48,513,214	32,580,271	186,410.92	48,513,214.00
\$25,001 - \$30,000	155	26,394,180	20,528,120	8,425,590	48,461.94	20,528,120.00
\$30,001 - \$35,000	113	20,263,140	16,239,210	---	---	16,239,210.00
TOTAL	731	117,693,130	85,280,544	41,005,861	234,872.86	85,280,544.00
TAX SAVINGS FROM FREEZE VALUE						259,406.78
TOTAL RELIEF						747,580.97

**2012 TAX YEAR
KITITAS COUNTY CURRENT USE VALUE RELIEF
OPEN SPACE, FARM & AGRICULTURAL, TIMBERLAND**

TOTAL NUMBER OF LAND PARCELS = 5787				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	183,872	727,344,570	274,953,260	1,002,297,830
CURRENT USE VALUE	183,872	79,998,270	274,953,260	354,951,530
VALUE REDUCTION	----	647,346,300	----	647,346,300

**KITITAS COUNTY
2011 ASSESSED VALUE FOR 2012 TAX**

LOCALLY ASSESSED TAXABLE REAL PROPERTY	\$5,955,436,573
LOCALLY ASSESSED TAXABLE PERSONAL PROPERTY	\$398,476,498
STATE ASSESSED TAXABLE REAL AND PERSONAL PROPERTY	\$316,709,843
TOTAL TAXABLE VALUE	\$6,670,622,914

OVERVIEW OF PROPERTY ASSESSMENT AND TAXATION

All real and personal property in this state is subject to property tax based on 100 percent of its fair market value unless a specific exemption is provided by law, as pursuant to the legal framework outlined below:

Washington State Constitutional Provisions. *Article 7 of the Washington State Constitution is entitled "Revenue and Taxation." Section 1 of Article 7 concerns the power to tax and provides that:*

The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership.

Washington State Legislation. *To implement the constitutional provisions listed above, the Legislature enacted a variety of statutes concerning levies, the bulk of which are contained in chapters 84.52 and 84.55 RCW.*

Revised Code of Washington. *The Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. The laws referencing property tax levies can be found in chapter 84.52 and 84.55 RCW.*

Washington Administrative Code. *The Department of Revenue, through authority contained in RCW 84.08.010 and 84.08.060, has adopted Washington Administrative Code (WAC) Rules 458-19-005 through 458-19-085 to aid assessors in making the necessary calculations under the various statutory sections.*

Tax Base. *Property taxes apply to the assessed value of all taxable property, which includes all real and personal property located within the state, unless specifically exempted. Real property includes land, structures, and certain equipment that is affixed to the structure; personal property includes machinery, supplies, certain utility property, and other items that are movable.*

Tax Rate. *Property tax rates are the annual levy rates applied to the assessed value of taxable property by the various taxing districts, including the state and various types of local jurisdictions that have levy authority under state law. Property tax levy rates are expressed in terms of dollars per one thousand of assessed value. A taxing district's rate must apply uniformly throughout the district.*

VALUATION AND ASSESSMENT

The responsibility for valuing property lying wholly within individual county boundaries lies with the county **assessor**. The responsibility for valuing intercounty, interstate, and foreign utility companies lies with the state Department of Revenue.

For tax purposes, property is assessed on its value on January 1 of the assessment year. 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.

ADMINISTRATION

The Department of Revenue is responsible for levying the state property tax for the support of common schools but all other property tax is levied at the county level.

The assessment function is the responsibility of the county **assessor**. In addition to determining the value of real and personal property for tax purposes, the **assessor** calculates and certifies levy rates for most taxing districts, assuring that the limits to the levy rates are not exceeded. The **assessor** compiles an assessment roll showing the assessed value of all taxable property and a tax roll indicating the amount of levies that are due from each owner. The **assessor** also processes applications for the Senior Citizen and Disabled Person Property Tax Exemption Program, Limited Income Deferral Program, Senior Citizen and Disabled Person Deferral Program, and the Current Use Program.

The **county treasurer** prepares the annual statement of taxes due and sends it to owners in mid-February. Owners must pay at least one-half of the tax by April 30 and the remainder by October 31. The **treasurer** receives the payments and distributes the funds to the accounts of the appropriate taxing districts.

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.

Many regular levies are not voted on by the public but remain subject to several specific legal limitations:

- District budget
- Amount authorized by the resolution/ordinance
- Statutory dollar rate limit
- \$5.90 aggregate limit
- 1 percent constitutional limit
- Levy limit (aka 106 percent or 101 percent)
 - 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.

Not every levy is subject to each of these limitations. A summary guide to levies and limits is provided in Chapters 4 & 5 of the Department of Revenue Levy Manual. The manual contains a wealth of additional information and may be accessed by the public in the Assessor's Office or on the DOR website:

http://dor.wa.gov/Docs/Pubs/Prop_Tax/LevyManual.doc

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 may go to pay off bonds for capital improvements.

APPEALS

Property owners who disagree with the established amount of their assessed value may appeal to the county board of equalization. Appeals must be filed by July 1 of the assessment year *or* 30 days from the date the Change of Value Notices was mailed. In the July session, the board reviews appeals and may order a reduction in valuation based on the facts presented by the owner and the assessor. Appeals may also be made to the State Board of Tax Appeals which, like the county board, decides only questions of property valuation—not levy rates or the amount of tax that is due.

The public can obtain detailed information on statutes and rules that govern the Assessor's responsibilities in the Assessor Reference Manual available in the office or on the Department of Revenue website: http://dor.wa.gov/Docs/Pubs/Prop_Tax/2006AssessorRefManual.doc

The Kittitas County Assessor's webpage is available to access property searches, our GIS mapping application (COMPAS), press releases, sales information, forms and publications and reports:

<http://www.co.kittitas.wa.us/assessor/default.asp>

ELEMENTS OF THE PROPERTY TAX LEVY

While the real levy process can become very complicated, this illustration of "**THE SIMPLE LEVY PROCESS**" is intended to provide a general overview of the process. These are the elements of the simple levy process as seen from the perspectives of the **taxpayer** and the **taxing districts**.

The levy process has two players:

Taxpayers (You; me; ABC Company; Bits 'n' Bytes, Inc.; etc.) and Taxing districts (Fire Departments, Schools, Cities, Counties, etc.)

We need to know only one piece of data from each player:

Taxpayers The value of their parcels
Taxing districts Their budget

The levy process is very easy and quite simple:

The amount of money needed by the taxing district's budget divided by The value of all the taxpayers' parcels in the district equals The tax rate for the district

Each taxpayer then pays taxes on:

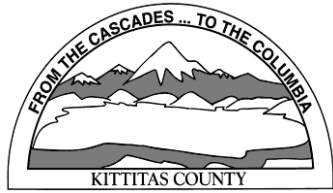
The value of the parcels belonging to the taxpayer multiplied by The tax rate for the district

There has been a long history of property taxation in our country. Our nation and state have seen generations of lawyers and legislators fine tuning and changing the property tax laws to the taxpayers' advantage. Although the simple process of levies has become much more complicated, the players have remained the same:

Taxpayers and the value of their parcels and Taxing Districts and the budgets they need

**HISTORICAL VALUATION AND TAX COMPARISON
1959-2012**

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX ALL DISTRICTS	CURRENT EXPENSE	ROAD DISTRICT
25%	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	6,377,557.16	3,872,627.37	
2010-11	6,437,116,147.	49,813,265.32	6,519,775.16	3,325,693.37	
2011-12	6,670,622,914.	53,351,349.46	6,697,825.71	4,349,986.20	



MARSHA WEYAND, ASSESSOR

**From the office of
Kittitas County Assessor**

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