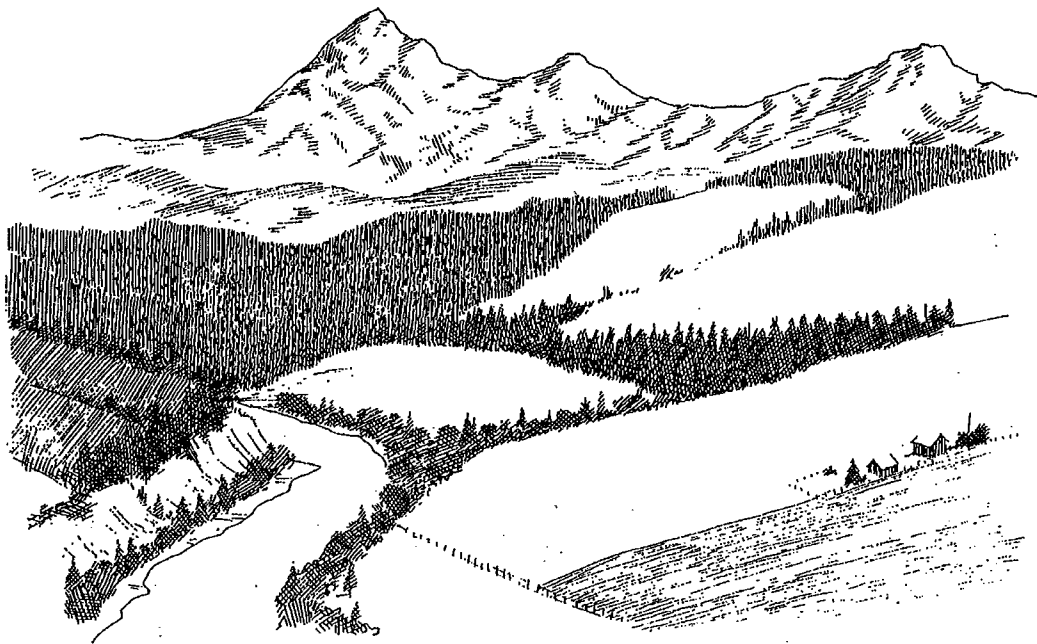


KITTITAS COUNTY ASSESSOR'S REPORT

**2013 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2014**



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

SUSAN JOHNSON
Sr. Citizen Exemptions/Budget Deputy

(position vacant)
Receptionist/Real Property Deputy

Appraisal Staff

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

MARK PETERSON
Appraiser III* - Sales Analyst

ANTHONY CLAYTON
Appraiser III* - Sales Analyst

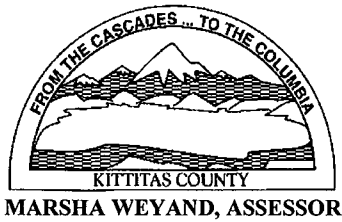
SUSAN FITTERER
Appraiser III*

ERIC ANDERSON
Appraiser III*

DARIN YUSI
Appraiser II*

BRENT PARSONS
Appraiser I*

*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 2013 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 2014, 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 41,900 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 90,658 acres assessed as forest land. Approximately 74 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 33,573 taxable real property parcels, 2,018 personal property parcels, 3,781 exempt parcels, and 459 Department of Wildlife parcels. There were 1,384 parcels on which \$87,921,135 of new construction value was added in 2013.

Please visit our webpage at <http://www.co.kittitas.wa.us/assessor/default.aspx> where you can perform property searches. Our internet application, called Taxgifter, can be used to access our assessment data. Also on our website is Compas, an internet web mapping application, used to access the county geographic information system (GIS).

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 2013-2014

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)		\$ 5,601,805,792	<u>2.484058</u>	\$ 13,915,210.49		
	TOTAL		<u>2.484058</u>	<u>\$ 13,915,210.49</u>		<u>\$ 13,915,210.49</u>
County General						
Current Expense		\$ 5,629,046,903	1.206335	\$ 6,790,516.30		
Community Services		\$ 5,629,046,903	0.026894	\$ 151,387.59		
Veterans Assistance		\$ 5,629,046,903	0.007994	\$ 44,998.60		
	TOTAL		<u>1.241223</u>	<u>\$ 6,986,902.48</u>		<u>\$ 6,986,902.48</u>
County Flood Control Zone District						
Flood Control Regular Levy		\$ 5,629,046,903	<u>0.071750</u>	<u>\$ 403,884.12</u>		
	TOTAL		<u>0.071750</u>	<u>\$ 403,884.12</u>		<u>\$ 403,884.12</u>
County Road						
Road District No. 1		\$ 3,992,232,185	1.176264	\$ 4,695,919.00		
Co. Road Diverted (RCW 36.33.220)		\$ 3,992,232,185	0.050097	\$ 199,998.86		
	TOTAL		<u>1.226361</u>	<u>\$ 4,895,917.85</u>		<u>\$ 4,895,917.85</u>
Cities and Towns						
Cle Elum Regular Levy		\$ 224,873,136	<u>2.246815</u>	<u>\$ 505,248.34</u>		
	TOTAL		<u>2.246815</u>	<u>\$ 505,248.34</u>		<u>\$ 505,248.34</u>
Ellensburg Regular Levy		\$ 1,222,714,435	2.168009	\$ 2,650,855.90		
BOND (2004-2022)		\$ 1,210,694,192	0.133807	\$ 161,999.36		
*100% TAV		\$ 103	0.133807		\$ 0.01	
	TOTAL		<u>2.301816</u>	<u>\$ 2,812,855.26</u>	<u>\$ 0.01</u>	<u>\$ 2,812,855.27</u>
Kittitas Regular Levy		\$ 65,264,793	<u>2.384828</u>	<u>\$ 155,645.31</u>		
	TOTAL		<u>2.384828</u>	<u>\$ 155,645.31</u>		<u>\$ 155,645.31</u>
Roslyn Regular Levy		\$ 87,758,254	2.176433	\$ 190,999.96		
	TOTAL		<u>2.176433</u>	<u>\$ 190,999.96</u>		<u>\$ 190,999.96</u>
South Cle Elum Regular Levy		\$ 36,204,100	<u>2.849276</u>	<u>\$ 103,155.47</u>		
	TOTAL		<u>2.849276</u>	<u>\$ 103,155.47</u>		<u>\$ 103,155.47</u>
School Districts						
No. 7 Damman M&O (2013 - 2014)		\$ 101,086,800	2.225014	\$ 224,919.55		
**50% TAV		\$ 36,125	<u>2.225014</u>		\$ 80.38	
	TOTAL		<u>2.225014</u>	<u>\$ 224,919.55</u>	<u>\$ 80.38</u>	<u>\$ 224,999.93</u>
No. 28 Easton Bond (2001 - 2020)		\$ 461,669,951	0.728869	\$ 336,496.92		
*100% TAV		\$ 2,061,583	0.728869		\$ 1,502.62	
M&O Levy (2011 - 2014)		\$ 461,669,951	0.798009	\$ 368,416.78		
**80% TAV of 1983 Timber Roll		\$ 8,249,464	<u>0.798009</u>		\$ 6,583.15	
	TOTAL		<u>1.526878</u>	<u>\$ 704,913.70</u>	<u>\$ 8,085.77</u>	<u>\$ 712,999.47</u>

KITTITAS COUNTY LEVIES FOR 2013-2014

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp Tech Cap Proj Levy	(2014 - 2018)	\$ 216,222,502	0.229399	\$ 49,601.23		
*100% TAV		\$ 1,738,004	0.229399		\$ 398.70	
No. 400 Thorp M&O Levy	(2013 - 2014)	\$ 216,222,502	2.833552	\$ 612,677.70		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	2.833552		\$ 8,681.29	
TOTAL			3.062951	\$ 662,278.93	\$ 9,079.99	\$ 671,358.92
No. 401 Ellensburg Bond	(2002 - 2021)	\$ 2,151,874,964	1.236430	\$ 2,660,642.76		
*100% TAV		\$ 3,523,426	1.236430		\$ 4,356.47	
M&O Levy	(2013 - 2014)	\$ 2,151,874,964	2.984018	\$ 6,421,233.63		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	2.984018		\$ 11,096.83	
TOTAL			4.220448	\$ 9,081,876.39	\$ 15,453.30	\$ 9,097,329.69
No. 403 Kittitas Bond	(2004 - 2023)	\$ 616,459,008	1.009901	\$ 622,562.57		
*100% TAV		\$ 539,859	1.009901		\$ 545.20	
M&O Levy	(2013 - 2014)	\$ 616,459,008	2.208388	\$ 1,361,380.68		
**50% TAV		\$ 269,930	2.208388		\$ 596.11	
TOTAL			3.218289	\$ 1,983,943.25	\$ 1,141.31	\$ 1,985,084.56
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2014 - 2016)	\$ 2,025,963,234	0.984177	\$ 1,993,906.42		
*100% TAV		\$ 6,190,249	0.984177		\$ 6,092.30	
M&O Levy	(2014 - 2016)	\$ 2,025,963,234	1.072630	\$ 2,173,108.94		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	1.072630		\$ 8,281.74	
TOTAL			2.056807	\$ 4,167,015.36	\$ 14,374.04	\$ 4,181,389.40
No. 3-J Naches Bond	(Pd Off 2013)		0.000000	\$ -		
M&O Levy		\$ 470,398	3.515348	\$ 1,653.61		
**50% TAV		\$ 78,890	3.515348		\$ 277.33	
TOTAL			3.515348	\$ 1,653.61	\$ 277.33	\$ 1,930.94
No. 119 Selah Bond		\$ 12,050,873	1.181732	\$ 14,240.90		
*100% TAV		\$ 245	1.181732		\$ 0.29	
M&O Levy		\$ 12,050,873	3.701362	\$ 44,604.64		
**50% TAV		\$ 123	3.701362		\$ 0.45	
TOTAL			4.883094	\$ 58,845.54	\$ 0.74	\$ 58,846.28
Fire Districts						
No. 1 Thorp Regular Levy		\$ 206,356,779	1.123848	\$ 231,913.65		
BOND	(2001-2020)	\$ 203,986,044	0.103412	\$ 21,094.60		
*100% TAV		\$ 51,711	0.103412		\$ 5.35	
TOTAL			1.227260	\$ 253,008.25	\$ 5.35	\$ 253,013.60
No. 2 Ellensburg Area Regular Levy		\$ 2,430,662,769	1.499999	\$ 3,645,991.72		
TOTAL			1.499999	\$ 3,645,991.72		\$ 3,645,991.72
No. 3 Easton Regular Levy		\$ 94,750,140	0.709984	\$ 67,271.08		
BOND	(Pd Off 2013)		0.000000			
TOTAL			0.709984	\$ 67,271.08		\$ 67,271.08

KITTITAS COUNTY LEVIES FOR 2013-2014

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 4 Vantage Regular Levy	\$ 47,010,652	<u>0.526862</u>	\$ 24,768.13		
TOTAL		<u>0.526862</u>	<u>\$ 24,768.13</u>		<u>\$ 24,768.13</u>
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 201,386,347	0.986440	\$ 198,655.55		
BOND (2011-2030)	\$ 201,217,397	0.236783	\$ 47,644.86		
*100% TAV	\$ 11,417	<u>0.236783</u>		\$ 2.70	
(These amounts for Kittitas Co Only) TOTAL		<u>1.223223</u>	<u>\$ 246,300.41</u>	<u>\$ 2.70</u>	<u>\$ 246,303.11</u>
No. 6 Ronald Regular Levy	\$ 282,411,305	<u>0.532910</u>	\$ 150,499.81		
TOTAL		<u>0.532910</u>	<u>\$ 150,499.81</u>		<u>\$ 150,499.81</u>
No. 7 Upper County Area Regular Levy	\$ 1,338,387,421	0.910490	\$ 1,218,588.36		
TOTAL		<u>0.910490</u>	<u>\$ 1,218,588.36</u>		<u>\$ 1,218,588.36</u>
No. 8 Kachess Plats Regular Levy	\$ 115,240,922	0.999999	\$ 115,240.81		
BOND (2001-2020)	\$ 115,207,712	0.106133	\$ 12,227.29		
*100% TAV	\$ 166,744	0.106133	\$ -	\$ 17.70	
BOND (2008-2027)	\$ 115,207,712	0.327953	\$ 37,782.76		
*100% TAV	\$ 166,744	<u>0.327953</u>	\$ -	\$ 54.68	
TOTAL		<u>1.434085</u>	<u>\$ 165,250.86</u>	<u>\$ 72.38</u>	<u>\$ 165,323.24</u>
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 3,448,977,267	0.002223	\$ 7,667.08		
BOND (1999-2019)	\$ 3,419,506,314	0.339673	\$ 1,161,513.97		
*100% TAV	\$ 9,161,579	0.339673	\$ -	\$ 3,111.94	
TOTAL		<u>0.341896</u>	<u>\$ 1,169,181.05</u>	<u>\$ 3,111.94</u>	<u>\$ 1,172,292.99</u>
No. 2 Upper County Area Regular Levy	\$ 2,179,599,238	<u>0.270132</u>	\$ 588,779.50		
EMS Regular Levy (2011-2016)	\$ 2,179,599,238	<u>0.250000</u>	\$ 544,899.81		
TOTAL		<u>0.520132</u>	<u>\$ 1,133,679.31</u>		<u>\$ 1,133,679.31</u>
Cemetery District					
No. 1 Thorp Regular Levy	\$ 189,769,289	0.068179	\$ 12,938.28		
TOTAL		<u>0.068179</u>	<u>\$ 12,938.28</u>		<u>\$ 12,938.28</u>
GRAND TOTAL ALL DISTRICTS			<u>\$ 54,942,742.86</u>	<u>\$ 51,685.23</u>	<u>\$ 54,994,428.11</u>
***State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					<u>\$ 143,974.00</u>
****Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130					<u>\$ 150,000.00</u>

- * 100% District Timber Assessed Value; Priority #1 - Voted Bonds and Capital Project Levies
- ** 50% District Timber Assessed Value or 80% of 1983 Timber Roll; Priority #2 - School Maintenance/Operation Levies
- *** DFW PILT reduced for 2013-2015 fiscal biennium per RCW 77.12.203 from calculated amount of \$644,781.52
- **** DNR PILT estimated at time of printing pursuant to initial calculation on land purchased October 1, 2013

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 2013-2014

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	\$	87,921,135	\$	101,289.72	\$	27,598,076	\$	31,794.42
County Flood Control Zone District	\$	87,921,135	\$	6,133.11	\$	27,598,076	\$	1,925.16
County Road	\$	69,058,775	\$	76,962.97	\$	20,652,644	\$	23,016.46

Cities and Towns

Cle Elum Regular Levy	\$	1,038,600	\$	2,053.91	\$	7,901,070	\$	15,624.98
Ellensburg Regular Levy	\$	17,087,595	\$	36,964.57	\$	137,551	\$	297.56
Kittitas Regular Levy	\$	472,215	\$	1,119.01	\$	160,402	\$	380.11
Roslyn Regular Levy	\$	249,390	\$	536.98	\$	(296,375)	\$	-
South Cle Elum Regular Levy	\$	14,560	\$	40.11	\$	(957,216)	\$	-

Fire Districts

No. 1 Thorp Regular Levy	\$	2,013,840	\$	2,040.30	\$	1,374,004	\$	1,392.05
No. 2 Ellensburg Area Regular Levy	\$	30,906,800	\$	46,360.20	\$	2,403,020	\$	3,604.53
No. 3 Easton Regular Levy	\$	439,610	\$	275.19	\$	1,096,875	\$	686.62
No. 4 Vantage Regular Levy	\$	-	\$	-	\$	57,919	\$	32.78
No. 51 Snoqualmie Pass Regular Levy (Joint District with King County = Kittitas Amounts Only)	\$	1,542,510	\$	1,522.71	\$	59,156	\$	58.40
No. 6 Ronald Regular Levy	\$	6,011,350	\$	3,004.03	\$	164,555	\$	82.23
No. 7 Upper County Area Regular Levy	\$	34,712,550	\$	26,656.67	\$	1,838,669	\$	1,411.96
No. 8 Kachess Plats Regular Levy	\$	427,940	\$	427.94	\$	6,551	\$	6.55

Hospital Districts

No. 1 Lower County Area Regular Levy	\$	45,197,990	\$	98.31	\$	17,890,703	\$	38.91
No. 2 Upper County Area Regular Levy	\$	42,723,145	\$	10,160.33	\$	9,564,495	\$	2,274.61
No. 2 EMS Regular Levy	\$	42,723,145	\$	10,680.79	\$	9,564,495	\$	2,391.12

Cemetery District

No. 1 Thorp Regular Levy	\$	1,314,915	\$	85.87	\$	1,394,142	\$	91.05
--------------------------	----	-----------	----	-------	----	-----------	----	-------

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 2013 RATES FOR 2014 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	9.110439	5.552477	3.557962
002	1 - 7 - H1	7.590302	5.025615	2.564687
003	1 - 7 - F2 - H1	9.090301	6.525614	2.564687
004	1 - 28 - H2	7.070402	5.543524	1.526878
005	1 - 28 - F3 - H2	7.780386	6.253508	1.526878
006	1 - 28 - F3 - H2 - W3	7.780386	6.253508	1.526878
007	1 - 400 - F1 - H1 - C1 - W4	9.723678	6.217642	3.506036
008	1 - 400 - H2	8.606475	5.543524	3.062951
009	1 - 400 - H1	8.428239	5.025615	3.402624
010	1 - 400 - H1 - C1	8.496418	5.093794	3.402624
011	1 - 400 - F1 - H1 - C1	9.723678	6.217642	3.506036
012	1 - 400 - F1 - H1	9.655499	6.149463	3.506036
013	1 - 404 - F6 - H2 - W2	8.133241	6.076434	2.056807
014	1 - 28 - F51 - H2 - S1	8.293625	6.529964	1.763661
015	1 - 400 - H2 - C1	8.674654	5.611703	3.062951
016	1 - 400 - F2 - H1	9.928238	6.525614	3.402624
017	1 - 400 - F2 - H1 - C1	9.996417	6.593793	3.402624
018	E - 401 - F2 - H1	12.161190	7.467262	4.693928
019	1 - 401 - H1	9.585736	5.025615	4.560121
020	1 - 401 - F1 - H1	10.812996	6.149463	4.663533
021	1 - 401 - F1 - H1 - C1	10.881175	6.217642	4.663533
022	1 - 401 - F2 - H1	11.085735	6.525614	4.560121
023	1 - 401 - F2 - H1 - C1	11.153914	6.593793	4.560121
024	K - 403 - H1	9.742044	6.184082	3.557962
025	1 - 403 - H1	8.583577	5.025615	3.557962
026	1 - 403 - F2 - H1	10.083576	6.525614	3.557962
027	1 - 403 - F4 - H1	9.110439	5.552477	3.557962
028	C - 404 - H2	8.620785	6.563978	2.056807
029	R - 404 - H2	8.550403	6.493596	2.056807
030	S - 404 - H2	9.223246	7.166439	2.056807
031	1 - 404 - H2	7.600331	5.543524	2.056807
032	1 - 404 - H1	7.422095	5.025615	2.396480
033	1 - 404 - H1 - C1	7.490274	5.093794	2.396480
034	1 - 404 - F1 - H1	8.649355	6.149463	2.499892
035	1 - 404 - F7 - H2 - W5	8.510821	6.454014	2.056807
036	1 - 404 - F2 - H1	8.922094	6.525614	2.396480
037	1 - 28 - F51 - H2	8.293625	6.529964	1.763661
038	1 - 404 - F1 - H1 - C1	8.717534	6.217642	2.499892
039	1 - 3J	8.538740	5.023392	3.515348
040	1 - 404 - F6 - H2	8.133241	6.076434	2.056807
041	1 - 28 - F7 - H2	7.980892	6.454014	1.526878
042	1 - 400 - F7 - H1 - C1	9.406908	6.004284	3.402624
043	1 - 404 - F7 - H2	8.510821	6.454014	2.056807
044	1 - 404 - F7 - H1	8.332585	5.936105	2.396480
047	1 - 28 - F8 - H2	8.504487	6.543523	1.960964
048	R - 28 - H2	8.020474	6.493596	1.526878
049	1 - 28 - H2 - S1	7.070402	5.543524	1.526878
051	1 - 400 - F1 - H1 - C1 - W7	9.723678	6.217642	3.506036
052	1 - 119 - H1	10.248382	5.025615	5.222767
053	1 - 28 - H2 - W3	7.070402	5.543524	1.526878
054	R - 28 - H2 - W3	8.020474	6.493596	1.526878
055	1 - 400 - F7 - H1	9.338729	5.936105	3.402624
056	1 - 404 - F7 - H1 - C1	8.400764	6.004284	2.396480
AVERAGE RATES		8.878949	6.028677	2.850272

KITTITAS COUNTY 2013 RATES FOR 2014 TAX COLLECTION

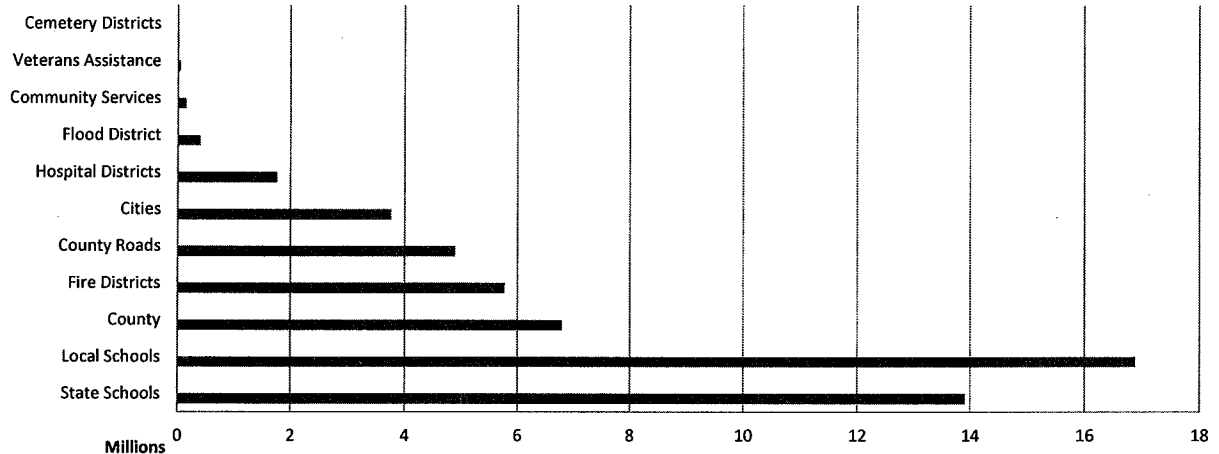
CODE	TAXING DISTRICTS	TOTAL	The following levies are applied only to personal property farm machinery and equipment that qualifies to be exempt from the state levy under Revised Code of Washington 84.36.630	CODE
		LEVIES		
		*See Notes Below		
101	1 - 403 - F4 - H1 - W6			101
102	1 - 7 - H1	5.106244		102
103	1 - 7 - F2 - H1	6.606243		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	7.239620		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	6.012360		110
111	1 - 400 - F1 - H1 - C1	7.239620		111
112	1 - 400 - F1 - H1	7.171441		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	7.444180		116
117	1 - 400 - F2 - H1 - C1	7.512359		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	7.101678		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	8.397117		121
122	1 - 401 - F2 - H1	8.601677		122
123	1 - 401 - F2 - H1 - C1	8.669856		123
124	K - 403 - H1	7.257986		124
125	1 - 403 - H1	6.099519		125
126	1 - 403 - F2 - H1	7.599518		126
127	1 - 403 - F4 - H1	6.626381		127
128	C - 404 - H2	6.136727		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	4.938037		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	5.649183		140
141	1 - 28 - F7 - H2	5.496834		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	6.026763		143
144	1 - 404 - F7 - H1	5.848527		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	7.764324		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

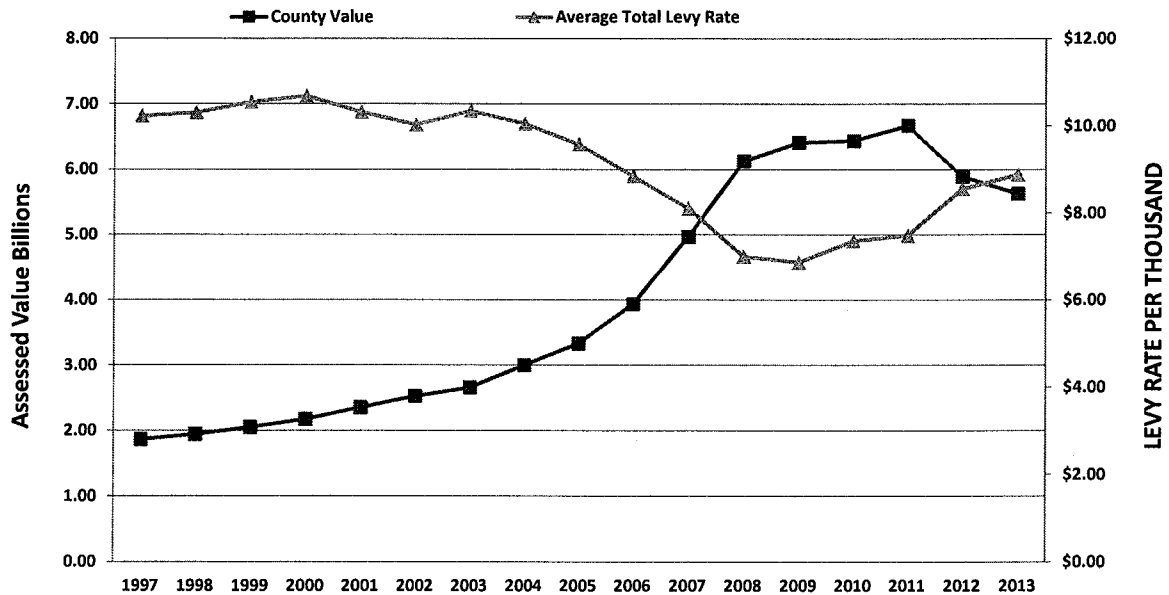
The 5.90 Aggregate Limit is the limit authorized by RCW 84.52.043. This limit applies to regular levies and excludes State Schools, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice and County Transit.

How Your 2014 Tax Dollar Will Be Spent



	State Schools	Local Schools	County	Fire Districts	County Roads	Cities	Hospital Districts	Flood District	Community Services	Veterans Assistance	Cemetery Districts
■ Percentage	25.58%	31.04%	12.48%	10.61%	9.00%	6.93%	3.23%	0.74%	0.28%	0.08%	0.02%
■ Dollars Spent	13,915,210	16,885,446	6,790,516	5,771,679	4,895,918	3,767,904	1,757,961	403,884	151,388	44,999	12,938

ASSESSED VALUE/LEVY RATE TRENDS



**2014 TAX YEAR
KITTITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION		Amount of value exempted From Regular Levies \$	TOTAL RELIEF IN DOLLARS	
		- and prior to Value Freeze \$	- and after value freeze \$		Regular Levies \$	Special Levies \$
\$25,000 or less	433	57,597,330	46,188,559	30,614,196	204,435.61	164,906.95
\$25,001 - \$30,000	126	19,504,270	17,211,785	6,835,820	45,951.32	62,677.95
\$30,001 - \$35,000	124	19,605,950	17,298,845	---	---	59,234.94
TOTAL	683	96,707,550	80,699,189	37,450,016	250,386.93	286,819.84
TAX SAVINGS FROM FREEZE VALUE						162,719.24
TOTAL RELIEF						699,926.01

**2014 TAX YEAR
KITTITAS COUNTY CURRENT USE VALUE RELIEF
OPEN SPACE, FARM & AGRICULTURAL, TIMBERLAND**

TOTAL NUMBER OF LAND PARCELS = 5937				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	184,641	659,333,320	287,229,160	946,562,480
CURRENT USE VALUE	184,641	81,495,290	287,229,160	368,724,450
VALUE REDUCTION	----	577,838,030	----	577,838,030

**KITTITAS COUNTY
2013 ASSESSED VALUE FOR 2014 TAX**

LOCALLY ASSESSED TAXABLE REAL PROPERTY	\$4,933,245,312
LOCALLY ASSESSED TAXABLE PERSONAL PROPERTY	\$330,353,692
STATE ASSESSED TAXABLE REAL AND PERSONAL PROPERTY	\$365,447,899
TOTAL TAXABLE VALUE	\$5,629,046,903

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/assessorrefmanual.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.aspx>.

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:

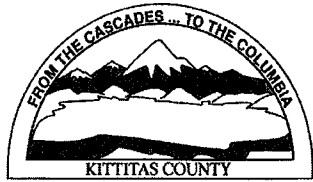
The value of the parcels belonging to the taxpayer multiplied by The tax rate for the district

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

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX ALL DISTRICTS	CURRENT EXPENSE	ROAD DISTRICT
	Assessment year values prior to 1970 were assessed at 25% of Market Value				
	Assessment year values prior to 1974 were assessed at 50% of Market Value				
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
	2012-13	5,890,213,462.	53,882,982.75	6,581,954.24	4,766,120.22
	2013-14	5,629,046,903.	54,942,742.86	6,790,516.30	4,895,917.85



MARSHA WEYAND, ASSESSOR

**From the office of
Kittitas County Assessor**

205 W 5th Ave. • 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