

KITTITAS COUNTY ASSESSOR'S REPORT

2023 ASSESSED VALUATIONS
LEVIES AND TAXES TO BE COLLECTED 2024



MIKE HOUGARDY, ASSESSOR

“Old Courthouse, Kittitas County, Washington, circa 1900-1909”

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Cover Photograph courtesy of the Ellensburg Public Library

MIKE HOUGARDY, Assessor*
Member I.A.A.O.

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Chief Administrator

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Cadastral Technician

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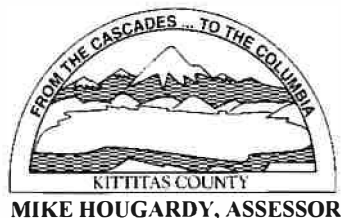
KYLE NORTON
Appraiser III*

EVAN JONES
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VACANT
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I.A.A.O. (International Association of Assessing Officers)



Kittitas County Assessor

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www.co.kittitas.wa.us/assessor

A MESSAGE FROM YOUR COUNTY ASSESSOR

I would like to thank the citizens of Kittitas County for giving me the opportunity to serve you as Assessor in 2024. 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. It is my responsibility 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.

I would also like to thank the professional staff of the Assessor's Office for their dedication as public servants. This booklet has been prepared for your information and is reflective of their hard work. Among the information included is the 2023 assessed values of our taxing districts, their levy rates, and the amount of taxes our districts are to collect in 2024. 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 in next year's booklet.

Kittitas County has a population of 49,089 and covers a 2,315 square mile area, or approximately 1,481,600 acres, including 72,200 acres assessed as forest land. Approximately 75 percent of our county is exempt from taxation as Federal, State, County, City and other miscellaneous exemptions.

Our office maintains information on over 35,826 taxable real property parcels, 1,411 personal property parcels, 3,919 exempt parcels, and 409 Department of Wildlife parcels. There were 1,713 parcels on which \$459,932,613 of new construction value was added in 2023.

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

We are grateful to have your assistance as we gather the property characteristics necessary to maintain an accurate data base to use in the property tax system. 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.

Respectfully,

A handwritten signature in blue ink that reads "Mike Hougardy". The signature is written in a cursive, flowing style.

MIKE HOUGARDY

Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 2023-2024

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE PART 1 (PUBLIC SCHOOLS)	\$ 15,355,851,903	<u>1.535257</u>	\$ 23,575,179.13		
TOTAL		<u>1.535257</u>	\$ 23,575,179.13		\$ 23,575,179.13
STATE PART 2 (PUBLIC SCHOOLS)	\$ 15,288,120,373	<u>0.823811</u>	\$ 12,594,521.73		
TOTAL		<u>0.823811</u>	\$ 12,594,521.73		\$ 12,594,521.73
County General					
Current Expense	\$ 15,403,467,440	0.668387	\$ 10,295,477.39		
Community Services	\$ 15,403,467,440	0.016704	\$ 257,299.52		
Veterans Assistance	\$ 15,403,467,440	<u>0.003233</u>	\$ 49,799.41		
TOTAL		<u>0.688324</u>	\$ 10,602,576.32		\$ 10,602,576.32
County Flood Control Zone District					
Flood Control Regular Levy	\$ 15,403,467,440	<u>0.062796</u>	\$ 967,276.14		
TOTAL		<u>0.062796</u>	\$ 967,276.14		\$ 967,276.14
County Road					
Road District No. 1	\$ 11,514,762,759	0.770271	\$ 8,869,487.83		
TOTAL		<u>0.770271</u>	\$ 8,869,487.83		\$ 8,869,487.83
Cities and Towns					
Cle Elum Regular Levy	\$ 577,054,741	<u>1.552000</u>	\$ 895,588.96		
TOTAL		<u>1.552000</u>	\$ 895,588.96		\$ 895,588.96
Ellensburg Regular Levy	\$ 2,740,766,919	1.314970	\$ 3,604,026.28		
TOTAL		<u>1.314970</u>	\$ 3,604,026.28		\$ 3,604,026.28
Kittitas Regular Levy	\$ 156,727,168	<u>1.226613</u>	\$ 192,243.58		
TOTAL		<u>1.226613</u>	\$ 192,243.58		\$ 192,243.58
Roslyn Regular Levy	\$ 314,516,535	0.781581	\$ 245,820.15		
BOND (2021-2040)	\$ 313,011,005	0.096502	\$ 30,206.19		
*100% TAV	\$ 48,663	<u>0.096502</u>		\$ 4.70	
TOTAL		<u>0.878083</u>	\$ 276,026.34	\$ 4.70	\$ 276,031.04
South Cle Elum Regular Levy	\$ 99,639,318	<u>1.272414</u>	\$ 126,782.46		
TOTAL		<u>1.272414</u>	\$ 126,782.46		\$ 126,782.46
School Districts					
No. 7 Damman Enrichment Levy (2023 - 2025)	\$ 234,910,311	<u>0.574608</u>	\$ 134,981.34		
**50% TAV	\$ 32,318	<u>0.574608</u>		\$ 18.57	
TOTAL		<u>0.574608</u>	\$ 134,981.34	\$ 18.57	\$ 134,999.91
No. 28 Easton Enrichment Levy (2023 - 2026)	\$ 1,329,623,301	0.198439	\$ 263,849.12		
**80% TAV of 1983 Timber Roll	\$ 8,249,464	<u>0.198439</u>		\$ 1,637.02	
TOTAL		<u>0.198439</u>	\$ 263,849.12	\$ 1,637.02	\$ 265,486.13

KITTITAS COUNTY LEVIES FOR 2023-2024

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 400 Thorp Cap Proj Levy	2023-2026&2024-2027	\$ 512,112,676	0.831612	\$ 425,879.05		
*100% TAV		\$ 1,347,579	0.831612		\$ 1,120.66	
No. 400 Thorp Transportation	(2024-2025)	\$ 512,112,676	0.146067	\$ 74,802.76		
**80% TAV of 1983 Timber Roll		\$ 1,347,579	0.146067		\$ 196.84	
No. 400 Thorp Enrichment Levy	(2023 -2026)	\$ 512,112,676	1.214537	\$ 621,979.79		
**80% TAV of 1983 Timber Roll		\$ 3,063,747	1.214537		\$ 3,721.03	
TOTAL			<u>2.192216</u>	<u>\$ 1,122,661.60</u>	<u>\$ 5,038.53</u>	<u>\$ 1,127,700.14</u>
No. 401 Ellensburg Bond Levy	2016-2035&2019-2039	\$ 4,910,170,680	1.180804	\$ 5,797,949.18		
*100% TAV		\$ 1,736,698	1.180804		\$ 2,050.70	
No. 401 Ellensburg Cap Proj Levy	(2023 -2028)	\$ 4,910,170,680	0.244304	\$ 1,199,574.34		
*100% TAV		\$ 1,736,698	0.244304		\$ 424.28	
No. 401 Ellensburg Enrichment Levy	(2023 -2026)	\$ 4,910,170,680	2.019359	\$ 9,915,397.35		
**80% TAV of 1983 Timber Roll		\$ 3,718,753	2.019359		\$ 7,509.50	
TOTAL			<u>3.444467</u>	<u>\$ 16,912,920.87</u>	<u>\$ 9,984.48</u>	<u>\$ 16,922,905.35</u>
No. 403 Kittitas Bond Levy	(2021-2041)	\$ 1,036,038,064	0.757192	\$ 784,479.73		
*100% TAV		\$ 483,486	0.757192		\$ 366.09	
No. 403 Kittitas Cap Proj Levy	(2023 -2028)	\$ 1,036,038,064	0.385906	\$ 399,813.31		
*100% TAV		\$ 483,486	0.385906		\$ 186.58	
No. 403 Kittitas Enrichment Levy	(2023 -2026)	\$ 1,036,038,064	1.741275	\$ 1,804,027.18		
**50% TAV		\$ 241,743	1.741275		\$ 420.94	
TOTAL			<u>2.884373</u>	<u>\$ 2,988,320.22</u>	<u>\$ 973.61</u>	<u>\$ 2,989,293.83</u>
No. 404 Cle Elum-Roslyn Cap Proj Levy	(2023 - 2025)	\$ 7,288,940,271	0.205601	\$ 1,498,613.41		
*100% TAV		\$ 6,711,861	0.205601		\$ 1,379.97	
No. 404 CE/ROS Enrichment Levy	(2021 - 2024)	\$ 7,288,940,271	0.370032	\$ 2,697,141.15		
**80% TAV of 1983 Timber Roll		\$ 7,720,965	0.370032		\$ 2,857.00	
TOTAL			<u>0.575633</u>	<u>\$ 4,195,754.56</u>	<u>\$ 4,236.97</u>	<u>\$ 4,199,991.52</u>
No. 3-J Naches Bond Levy		\$ 859,634	0.998568	\$ 858.40		
*100% TAV		\$ 141,242	0.998568		\$ 141.04	
No. 3-J Naches Enrichment Levy		\$ 859,634	2.221499	\$ 1,909.68		
**50% TAV		\$ 70,621	2.221499		\$ 156.88	
(These amounts for Kittitas Co Only)	TOTAL		<u>3.220067</u>	<u>\$ 2,768.08</u>	<u>\$ 297.92</u>	<u>\$ 3,066.00</u>
No. 119 Selah Bond Levy		\$ 23,080,973	1.246053	\$ 28,760.12		
*100% TAV		\$ -	1.246053		\$ -	
No. 119 Selah Enrichment Levy		\$ 23,080,973	1.573263	\$ 36,312.44		
**50% TAV		\$ -	1.573263		\$ -	
(These amounts for Kittitas Co Only)	TOTAL		<u>2.819316</u>	<u>\$ 65,072.56</u>	<u>\$ -</u>	<u>\$ 65,072.56</u>
Fire Districts						
No. 1 Thorp Regular Levy		\$ 435,664,955	<u>1.036005</u>	\$ 451,351.07		
TOTAL			<u>1.036005</u>	<u>\$ 451,351.07</u>		<u>\$ 451,351.07</u>
No. 2 Ellensburg Area Regular Levy		\$ 5,842,415,426	1.379403	\$ 8,059,045.37		
BOND	(2014 - 2033)	\$ 5,798,617,896	0.081915	\$ 474,993.78		
*100% TAV		\$ 43,312	<u>0.081915</u>		\$ 3.55	
TOTAL			<u>1.461318</u>	<u>\$ 8,534,039.15</u>	<u>\$ 3.55</u>	<u>\$ 8,534,042.70</u>
No. 3 Easton Regular Levy		\$ 270,470,845	0.668137	\$ 180,711.58		
TOTAL			<u>0.668137</u>	<u>\$ 180,711.58</u>		<u>\$ 180,711.58</u>
No. 4 Vantage Regular Levy		\$ 72,655,937	0.552982	\$ 40,177.43		
TOTAL			<u>0.552982</u>	<u>\$ 40,177.43</u>		<u>\$ 40,177.43</u>

KITTITAS COUNTY LEVIES FOR 2023-2024

TAXING DISTRICT	VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
No. 51 Snoqualmie Pass Regular Levy (joint w/King Co.)	\$ 935,268,751	1.000000	\$ 935,268.75		
BOND (2011 - 2030)	\$ 700,663,701	0.074808	\$ 52,415.25		
*100% TAV	\$ 25,732	0.074808		\$ 1.92	
BOND-FKA FIRE 8 (2008 - 2027)	\$ 233,872,180	0.176633	\$ 41,309.54		
*100% TAV	\$ 151,609	<u>0.176633</u>		<u>\$ 26.78</u>	
(These amounts for Kittitas Co Only) TOTAL		<u>1.251441</u>	<u>\$ 1,028,993.55</u>	<u>\$ 28.70</u>	<u>\$ 1,029,022.25</u>
No. 6 Ronald Regular Levy	\$ 1,064,852,594	<u>0.902151</u>	<u>\$ 960,657.83</u>		
TOTAL		<u>0.902151</u>	<u>\$ 960,657.83</u>		<u>\$ 960,657.83</u>
No. 7 Upper County Area Regular Levy	\$ 5,221,018,525	<u>1.081635</u>	<u>\$ 5,647,236.37</u>		
TOTAL		<u>1.081635</u>	<u>\$ 5,647,236.37</u>		<u>\$ 5,647,236.37</u>
Hospital Districts					
No. 1 Lower County Area Regular Levy	\$ 7,509,889,011	<u>0.001407</u>	<u>\$ 10,566.41</u>		
TOTAL		<u>0.001407</u>	<u>\$ 10,566.41</u>	<u>\$ -</u>	<u>\$ 10,566.41</u>
No. 2 Upper County Area Regular Levy	\$ 7,892,718,795	<u>0.124802</u>	<u>\$ 985,027.09</u>		
EMS Regular Levy	\$ 7,892,718,795	<u>0.116666</u>	<u>\$ 920,811.93</u>		
TOTAL		<u>0.241468</u>	<u>\$ 1,905,839.02</u>		<u>\$ 1,905,839.02</u>
Cemetery District					
No. 1 Thorp Regular Levy	\$ 459,462,913	<u>0.037141</u>	<u>\$ 17,064.91</u>		
TOTAL		<u>0.037141</u>	<u>\$ 17,064.91</u>		<u>\$ 17,064.91</u>
GRAND TOTAL ALL DISTRICTS			<u>\$ 106,166,674.42</u>	<u>\$ 22,224.06</u>	<u>\$ 106,188,898.48</u>
State Department of Fish & Wildlife (DFW) - Payment In Lieu of Tax (PILT) per RCW 77.12.203					<u>\$ 408,472.45</u>
***Department of Natural Resources (DNR) Payment in Lieu of Tax (PILT) per RCW 79.70.130 & 79.71.130				<i>Estimate</i>	<u>\$ 196,390.80</u>

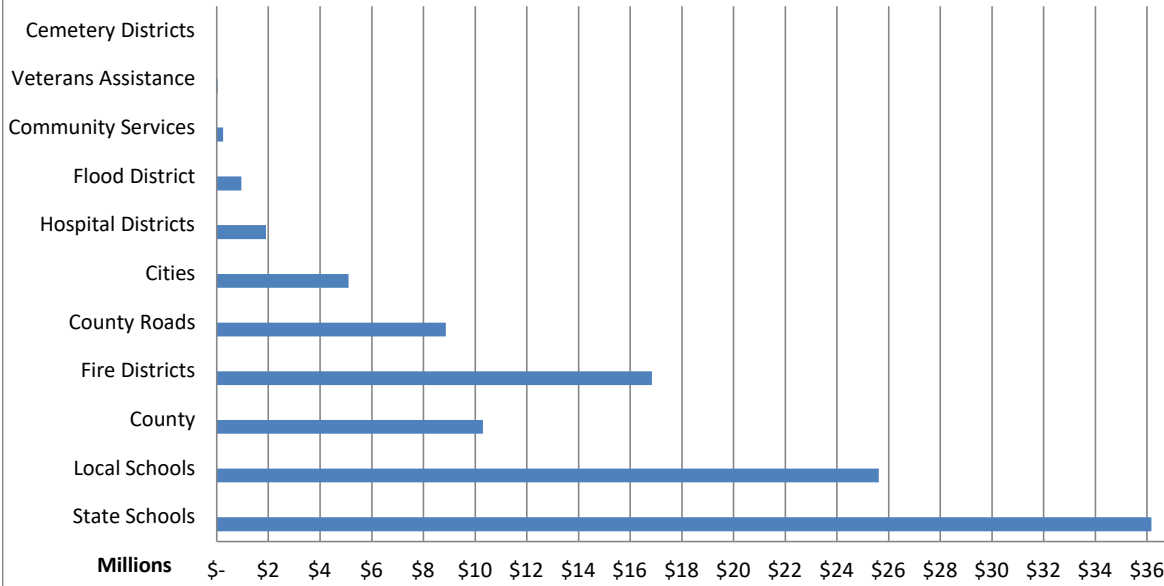
* 100% District Timber Assessed Value; Priority #1 - Voted Bonds and Capital Project Levies

** 50% District Timber Assessed Value or 80% of 1983 Timber Roll; Priority #2 - School Maintenance/Operation Levies

***DNR PILT *estimate* based on 2021 PILT amount

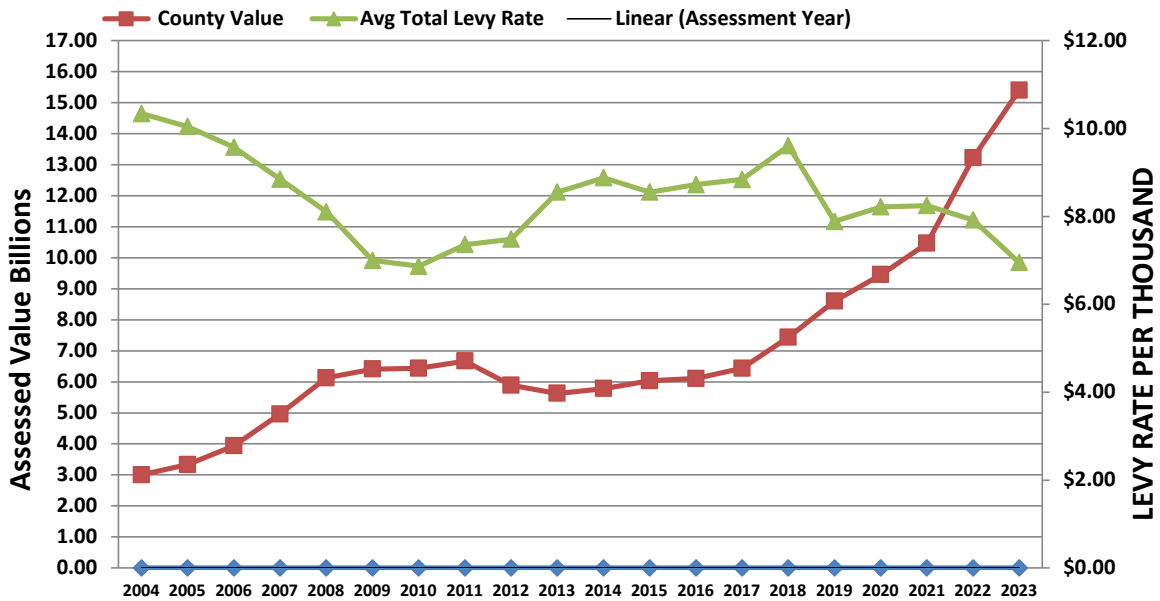
The figures in this report are based on the total budget for each taxing entity. They will differ slightly from reports based on taxes distributed by tax parcel.

How Your 2024 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
Series2	34.09%	24.14%	9.70%	15.88%	8.36%	4.80%	1.81%	0.91%	0.24%	0.05%	0.02%
Series1	\$36,169,701	\$25,616,775	\$10,295,477	\$16,843,167	\$8,869,488	\$5,094,668	\$1,916,405	\$967,276	\$257,300	\$49,799	\$17,065

ASSESSED VALUE/LEVY RATE TRENDS



KITTITAS COUNTY 2023 RATES FOR 2024 TAX COLLECTION

CODE	TAXING DISTRICTS	TOTAL LEVIES <small>See Notes on Page 8</small>	REGULAR LEVIES (NON-VOTED)	SPECIAL LEVIES
			APPLIED TO SENIOR CITIZEN EXEMPT PROPERTY (under \$40, 083 income)	(VOTED)
001	1 - 403 - F4 - H1 - W6	7.31922100	3.61103700	3.70818400
002	1 - 7 - H1	4.45647400	3.05805500	1.39841900
003	1 - 7 - F2 - H1	5.91779200	4.43745800	1.48033400
004	1 - 28 - H2	4.32036600	3.29811600	1.02225000
005	1 - 28 - F3 - H2	4.98850300	3.96625300	1.02225000
006	1 - 28 - F3 - H2 - W3	4.98850300	3.96625300	1.02225000
007	1 - 400 - F1 - H1 - C1 - W4	7.14722800	4.13120100	3.01602700
008	1 - 400 - H2	6.31414300	3.29811600	3.01602700
009	1 - 400 - H1	6.07408200	3.05805500	3.01602700
010	1 - 400 - H1 - C1	6.11122300	3.09519600	3.01602700
011	1 - 400 - F1 - H1 - C1	7.14722800	4.13120100	3.01602700
012	1 - 400 - F1 - H1	7.11008700	4.09406000	3.01602700
013	1 - 404 - F6 - H2 - W2	5.59971100	4.20026700	1.39944400
014	1 - 28 - F51B - F8NB - H2 - S1	5.39517400	4.29811600	1.09705800
015	1 - 400 - H2 - C1	6.35128400	3.33525700	3.01602700
016	1 - 400 - F2 - H1	7.53540000	4.43745800	3.09794200
017	1 - 400 - F2 - H1 - C1	7.57254100	4.47459900	3.09794200
018	E - 401 - F2 - H1	9.33235000	4.98215700	4.35019300
019	1 - 401 - H1	7.32633300	3.05805500	4.26827800
020	1 - 401 - F1 - H1	8.36233800	4.09406000	4.26827800
021	1 - 401 - F1 - H1 - C1	8.39947900	4.13120100	4.26827800
022	1 - 401 - F2 - H1	8.78765100	4.43745800	4.35019300
023	1 - 401 - F2 - H1 - C1	8.82479200	4.47459900	4.35019300
024	K - 403 - F2 - H1	8.68389900	4.89380000	3.79009900
025	1 - 403 - H1	6.76623900	3.05805500	3.70818400
026	1 - 403 - F2 - H1	8.22755700	4.43745800	3.79009900
027	1 - 403 - F4 - H1	7.31922100	3.61103700	3.70818400
028	C - 404 - H2	5.47928900	4.07984500	1.39944400
029	R - 404 - H2	4.80537200	3.30942600	1.49594600
030	S - 404 - H2	5.19970300	3.80025900	1.39944400
031	1 - 404 - H2	4.69756000	3.29811600	1.39944400
032	1 - 404 - H1	4.45749900	3.05805500	1.39944400
033	1 - 404 - H1 - C1	4.49464000	3.09519600	1.39944400
034	1 - 404 - F1 - H1	5.49350400	4.09406000	1.39944400
035	1 - 404 - F7 - H2 - W5	5.77919500	4.37975100	1.39944400
036	1 - 404 - F2 - H1	5.91881700	4.43745800	1.48135900
037	1 - 28 - F51B - F8NB - H2	5.39517400	4.29811600	1.09705800
038	1 - 404 - F1 - H1 - C1	5.53064500	4.13120100	1.39944400
039	1 - 3J	7.10052600	3.05664800	4.04387800
040	1 - 404 - F6 - H2	5.59971100	4.20026700	1.39944400
041	1 - 28 - F7 - H2	5.40200100	4.37975100	1.02225000
042	1 - 400 - F7 - H1 - C1	7.19285800	4.17683100	3.01602700
043	1 - 404 - F7 - H2	5.77919500	4.37975100	1.39944400
044	1 - 404 - F7 - H1	5.53913400	4.13969000	1.39944400
047	1 - 28 - F51NB - F8B - H2	5.49699900	4.29811600	1.19888300
048	R - 28 - H2	4.42817800	3.30942600	1.11875200
049	1 - 28 - H2 - S1	4.32036600	3.29811600	1.02225000
051	1 - 400 - F1 - H1 - C1 - W7	7.14722800	4.13120100	3.01602700
052	1 - 119 - H1	6.70118200	3.05805500	3.64312700
053	1 - 28 - H2 - W3	4.32036600	3.29811600	1.02225000
054	R - 28 - H2 - W3	4.42817800	3.30942600	1.11875200
055	1 - 400 - F7 - H1	7.15571700	4.13969000	3.01602700
056	1 - 404 - F7 - H1 - C1	5.57627500	4.17683100	1.39944400
057	1 - 7 - F2 - H1	5.83587700	4.43745800	1.39841900
058	ENB - 401 - F2 - H1	9.33235000	4.98215700	4.35019300
AVERAGE RATES		6.272479	3.875509	2.366632

KITTITAS COUNTY 2023 RATES FOR 2024 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	2.09740600		102
103	1 - 7 - F2 - H1	3.55872400		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	4.78816000		107
108	1 - 400 - H2			108
109	1 - 400 - H1			109
110	1 - 400 - H1 - C1	3.75215500		110
111	1 - 400 - F1 - H1 - C1	4.78816000		111
112	1 - 400 - F1 - H1	4.75101900		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	5.17633200		116
117	1 - 400 - F2 - H1 - C1	5.21347300		117
118	E - 401 - F2 - H1			118
119	1 - 401 - H1	4.96726500		119
120	1 - 401 - F1 - H1			120
121	1 - 401 - F1 - H1 - C1	6.04041100		121
122	1 - 401 - F2 - H1	6.42858300		122
123	1 - 401 - F2 - H1 - C1	6.46572400		123
124	K - 403 - F2 - H1	6.32483100		124
125	1 - 403 - H1	4.40717100		125
126	1 - 403 - F2 - H1	5.86848900		126
127	1 - 403 - F4 - H1	4.96015300		127
128	C - 404 - H2	3.12022100		128
129	R - 404 - H2			129
130	S - 404 - H2			130
131	1 - 404 - H2			131
132	1 - 404 - H1	2.09843100		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	3.24064300		140
141	1 - 28 - F7 - H2	3.04293300		141
142	1 - 400 - F7 - H1 - C1			142
143	1 - 404 - F7 - H2	3.42012700		143
144	1 - 404 - F7 - H1	3.18006600		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	4.34211400		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
157	1 - 7 - F2NB - H1			157
158	ENB - 401 - F2 - H1			158

***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. The level of assessment is measured by the real and personal property ratios. Levies not subject to this limit are Ports and Public Utility Districts.

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.

Senior Citizen Relief for the County of

Kittitas County, Washington

January 1, 2023 assessment rolls for taxes due in 2024.

Income Level	\$30,000 or less	\$30,001 - \$35,000	\$35,001 - \$40,000	Total
Number of Participants	447	90	92	629

Part I. Freeze in Value: value with no consideration of the exemption

1. <u>Value Prior</u> to the Value Freeze	156,638,440	32,684,800	37,231,870	226,555,110
2. <u>Frozen Value</u>	81,923,677	19,401,630	22,136,605	123,461,912
3. <u>Difference in Value:</u> #1 minus #2	74,797,120	13,283,950	15,095,260	103,176,330
4. <u>Tax Savings</u> from value freeze (#3 times the total levy rate)	551,927.77	104,616.23	118,418.75	774,962.75

Part II. Value of Exempt Property

5. <u>Exempt from Regular</u> value exempted from regular levies	50,190,110	5,457,140		55,647,250
6. <u>Regular Levy Relief</u> #5 times the regular levy rate	223,405.67	24,982.70		248,388.37
7. <u>Exempt from Special</u> #2 from Part I	81,841,320	19,400,850	22,136,610	123,378,780
8. <u>Special Levy Relief</u> #7 times the special levy rate	258,313.55	66,976.45	74,881.03	400,171.03
9. <u>Total Relief</u> #4 + #6 + #8; should equal would have paid - actually paid	1,033,646.99	196,575.38	193,299.78	1,423,522.15

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:

https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/LevyManual.pdf

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 Official Notice of Value 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:
https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/assessorrefmanual.pdf

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

Percentage of Market Value	YEAR	Total County Valuation	Combined Tax, All Districts	Current Expense Tax	Road District Tax
	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
	2014-15	5,782,294,144	56,810,378.01	8,039,418.45	3,895,191.08
	2015-16	6,037,489,794	59,900,839.25	8,274,428.06	4,046,138.14
	2016-17	6,104,189,818	61,837,395.00	8,571,472.82	4,176,120.46
	2017-18	6,434,855,673	68,350,616.21	8,870,249.06	4,378,208.19
	2018-19	7,432,581,926	67,958,563.48	9,298,427.56	4,562,015.94
	2019-20	8,573,352,976	76,852,546.99	8,801,788.23	6,319,883.59
	2020-21	9,454,568,024	85,629,442.81	9,165,239.33	7,450,590.08
	2021-22	10,465,532,927	90,204,091.73	9,278,961.27	7,827,955.16
	2022-23	13,220,441,518	101,189,439.80	9,769,694.75	8,422,838.12
	2023-24	15,403,467,440	106,188,898.48	10,295,477.39	8,869,487.83