

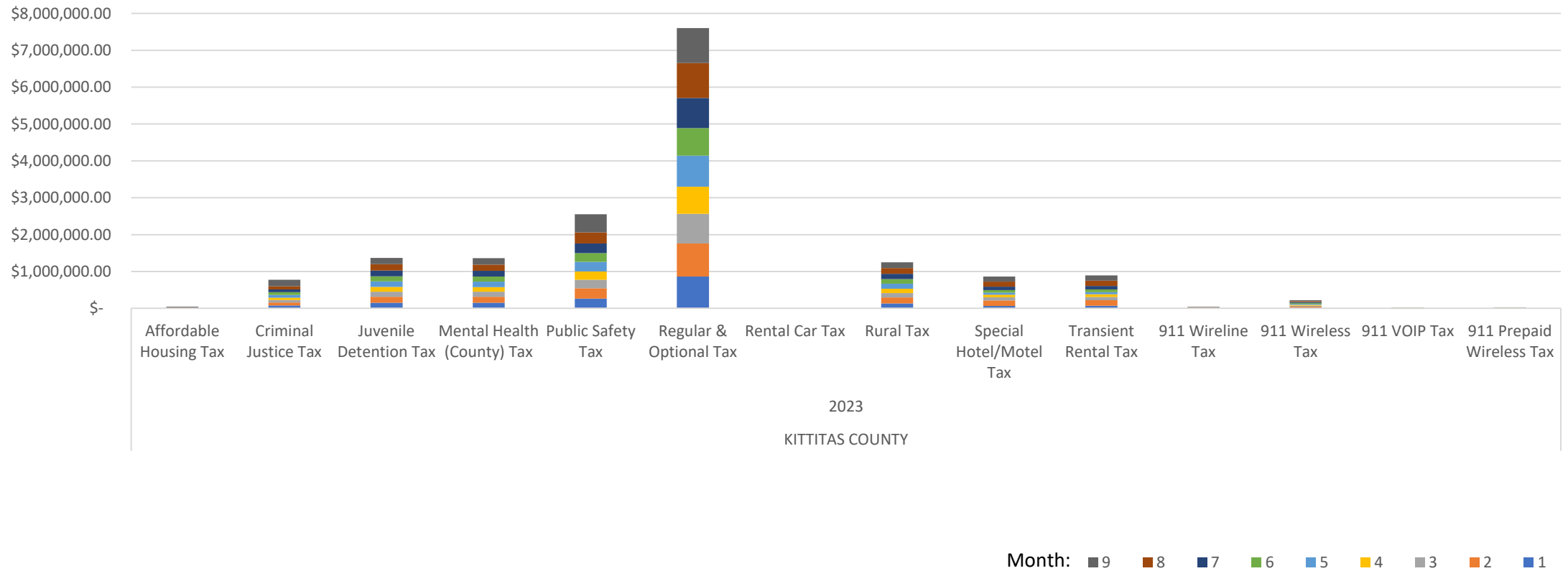
Finance Committee Revenue and Statistics Packet

October 17th, 2023

Kittitas County Treasurer's Office

Kittitas County (Unincorporated) Sales Tax Collections by Type

January to September 2023



Kittitas County (Unincorporated) Sales Tax Collections by Type – 2023 Data

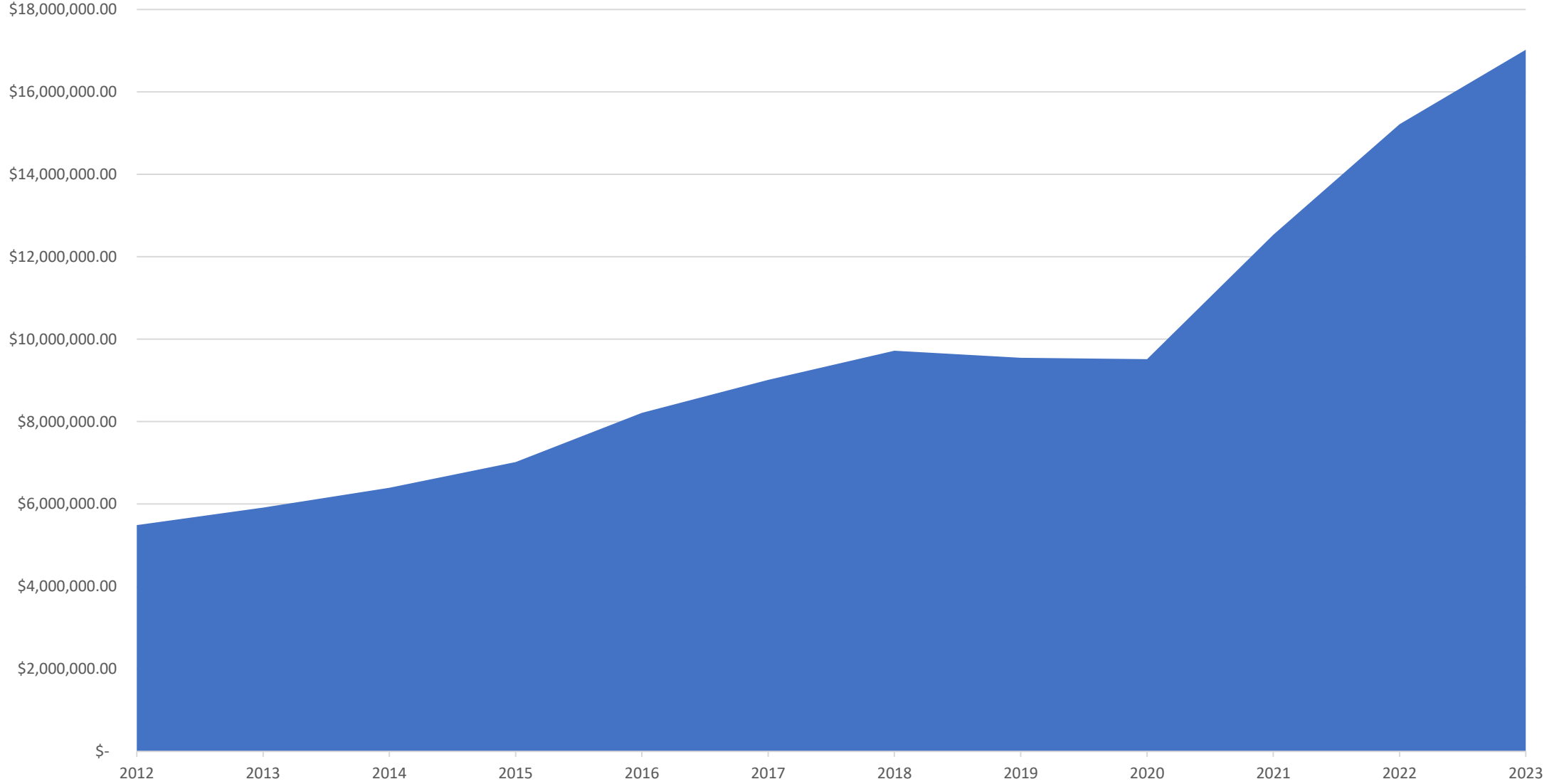
Sum of Distribution	Column Labels									
Row Labels	1	2	3	4	5	6	7	8	9 Grand Total	
KITTITAS COUNTY	\$ 1,812,381.66	\$ 2,093,405.32	\$ 1,698,643.69	\$ 1,570,786.09	\$ 1,765,707.80	\$ 1,638,868.64	\$ 1,828,302.02	\$ 2,163,614.70	\$ 2,447,287.26	\$ 17,018,997.18
2023	\$ 1,812,381.66	\$ 2,093,405.32	\$ 1,698,643.69	\$ 1,570,786.09	\$ 1,765,707.80	\$ 1,638,868.64	\$ 1,828,302.02	\$ 2,163,614.70	\$ 2,447,287.26	\$ 17,018,997.18
Affordable Housing Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,235.04	\$ 15,374.20	\$ 15,374.20	\$ 43,983.44
Criminal Justice Tax	\$ 76,209.31	\$ 82,922.14	\$ 67,564.73	\$ 65,519.30	\$ 75,327.82	\$ 69,779.75	\$ 77,195.46	\$ 86,808.45	\$ 172,682.99	\$ 774,009.95
Juvenile Detention Tax	\$ 152,028.97	\$ 165,420.20	\$ 134,783.98	\$ 130,703.77	\$ 150,270.24	\$ 139,202.80	\$ 153,560.52	\$ 172,683.11	\$ 172,683.11	\$ 1,371,336.70
Mental Health (County) Tax	\$ 150,864.12	\$ 165,137.06	\$ 133,837.18	\$ 128,449.18	\$ 150,122.49	\$ 137,183.18	\$ 152,732.25	\$ 172,064.47	\$ 172,064.47	\$ 1,362,454.40
Public Safety Tax	\$ 262,507.21	\$ 284,644.68	\$ 231,706.85	\$ 223,496.79	\$ 259,307.92	\$ 238,660.31	\$ 262,772.93	\$ 296,697.03	\$ 494,495.05	\$ 2,554,288.77
Regular & Optional Tax	\$ 861,584.48	\$ 902,380.38	\$ 802,516.04	\$ 737,434.04	\$ 840,734.75	\$ 747,038.93	\$ 814,391.49	\$ 948,837.29	\$ 948,837.29	\$ 7,603,754.69
Rental Car Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rural Tax	\$ 136,687.05	\$ 158,742.46	\$ 121,734.51	\$ 117,943.71	\$ 135,414.54	\$ 126,538.46	\$ 139,455.77	\$ 156,484.26	\$ 156,484.26	\$ 1,249,485.02
Special Hotel/Motel Tax	\$ 68,147.23	\$ 148,717.40	\$ 84,815.05	\$ 66,731.36	\$ 57,897.05	\$ 72,249.27	\$ 88,721.27	\$ 138,292.33	\$ 138,292.33	\$ 863,863.29
Transient Rental Tax	\$ 71,395.79	\$ 151,629.54	\$ 88,557.63	\$ 69,338.49	\$ 61,057.87	\$ 75,166.24	\$ 92,812.91	\$ 142,274.77	\$ 142,274.77	\$ 894,508.01
911 Wireline Tax	\$ 4,381.15	\$ 3,995.71	\$ 4,194.29	\$ 4,239.08	\$ 4,298.08	\$ 3,941.09	\$ 3,984.06	\$ 4,140.68	\$ 4,140.68	\$ 37,314.82
911 Wireless Tax	\$ 24,117.79	\$ 25,256.38	\$ 24,275.49	\$ 22,146.20	\$ 26,927.86	\$ 24,264.14	\$ 24,986.59	\$ 25,315.89	\$ 25,315.89	\$ 222,606.23
911 VOIP Tax	\$ 2,068.40	\$ 2,063.18	\$ 2,215.12	\$ 2,147.31	\$ 2,483.73	\$ 2,521.42	\$ 2,186.31	\$ 2,289.01	\$ 2,289.01	\$ 20,263.49
911 Prepaid Wireless Tax	\$ 2,390.16	\$ 2,496.19	\$ 2,442.82	\$ 2,636.86	\$ 1,865.45	\$ 2,323.05	\$ 2,267.42	\$ 2,353.21	\$ 2,353.21	\$ 21,128.37
Grand Total	\$ 1,812,381.66	\$ 2,093,405.32	\$ 1,698,643.69	\$ 1,570,786.09	\$ 1,765,707.80	\$ 1,638,868.64	\$ 1,828,302.02	\$ 2,163,614.70	\$ 2,447,287.26	\$ 17,018,997.18

YoY Analysis

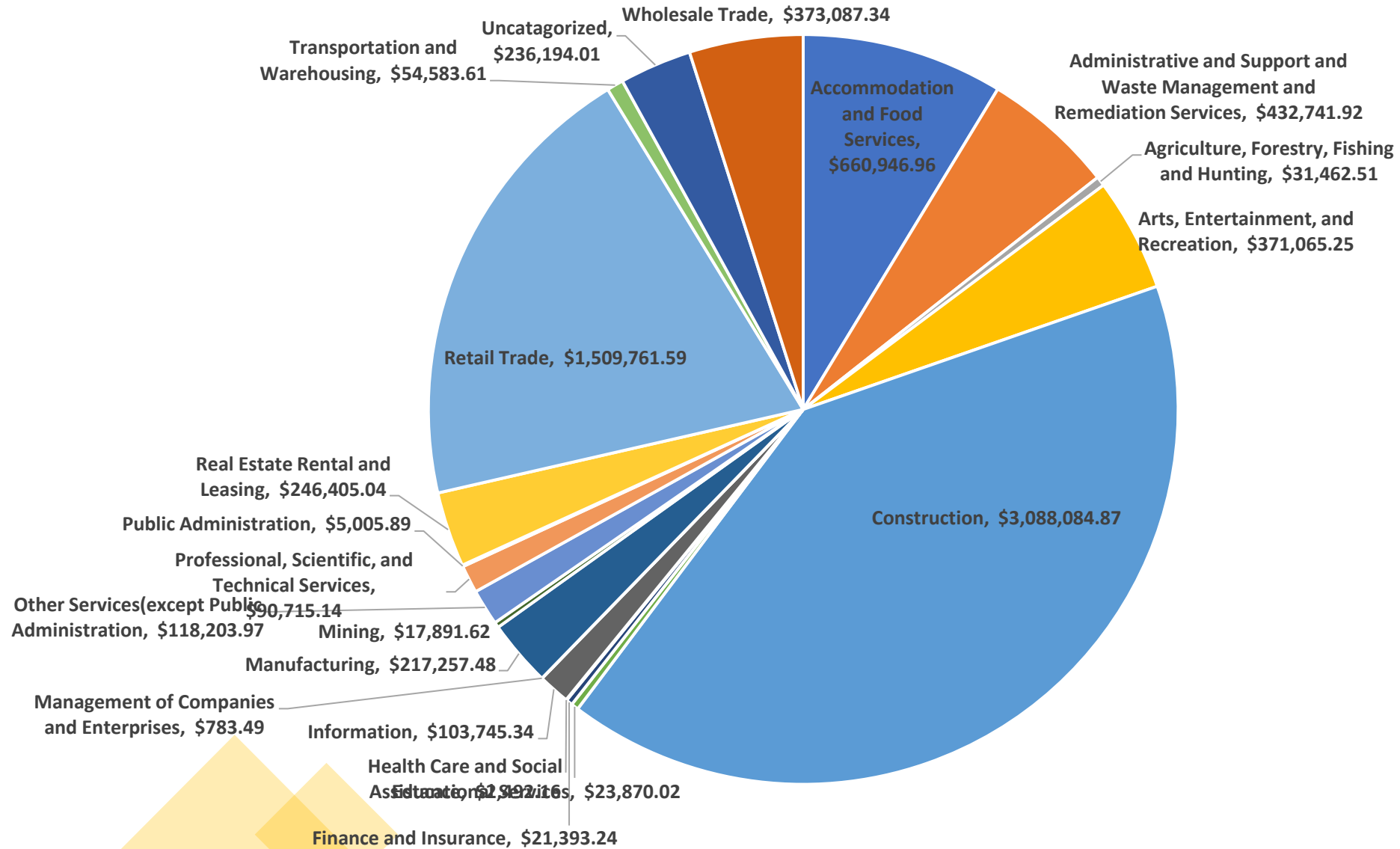
January to September Remittance

YoY Analysis	2019	2020	2021	2022	2023
Regular and Optional	0.54%	1.88%	27.71%	21.27%	7.16%
Rural Tax	4.46%	3.00%	23.71%	13.98%	5.75%
Hotel/Motel	14.86%	-12.59%	90.56%	11.55%	-2.35%
Transient Rental	30.43%	-12.65%	91.10%	11.85%	0.75%
Public Safety Tax	-16.33%	-0.43%	23.18%	15.74%	14.08%
Juvenile Detention	4.31%	0.02%	23.83%	13.94%	5.31%
Criminal Justice Tax	-22.26%	0.78%	23.15%	11.84%	16.40%
911 Wireline Tax	-7.74%	-8.89%	-6.74%	-8.85%	-13.02%
911 Wireless Tax	3.01%	4.99%	6.91%	4.53%	5.37%
911 VOIP	3.98%	37.98%	-17.32%	27.59%	0.90%
Total Sale Tax Revenue	-2.41%	-0.34%	32.69%	16.85%	7.44%

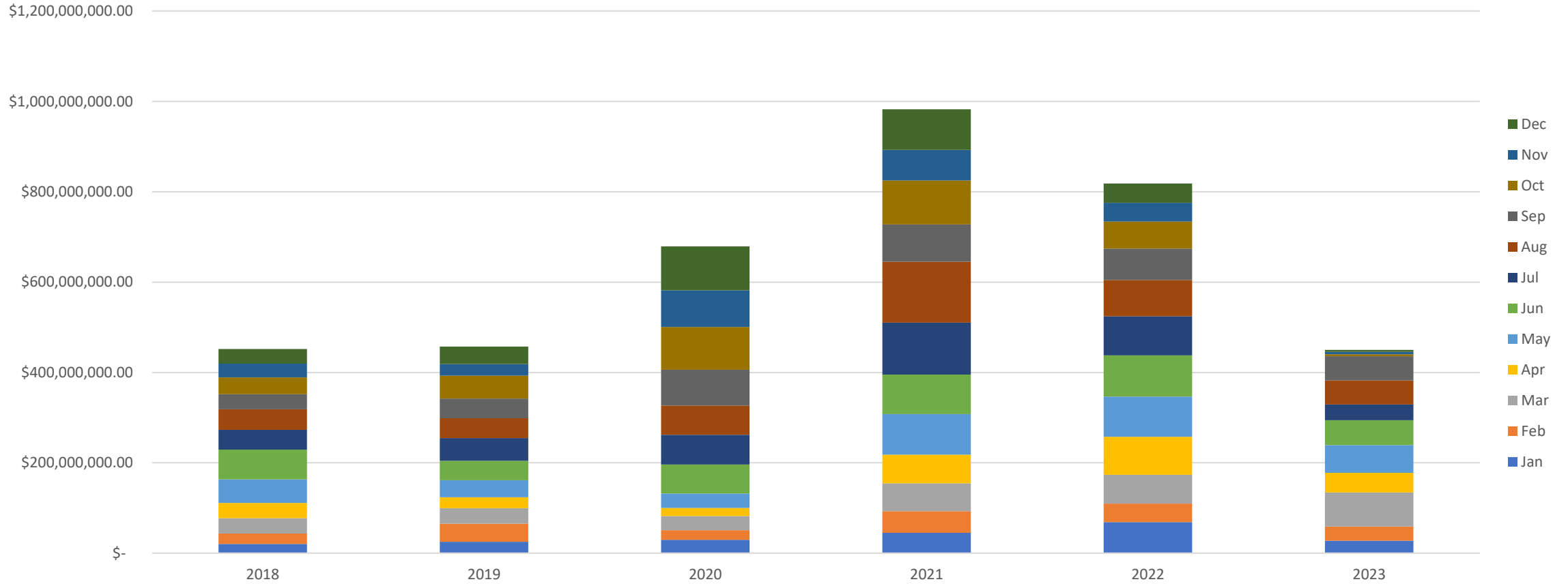
Total Sales Tax Growth- Unincorporated Kittitas County



2023 Regular and Optional Revenue by Sector - as of September 30th, 2023
 Kittitas County Unincorporated Revenue Only



Kittitas County (Unincorporated) Sale Price Data 2019- September 30th, 2023



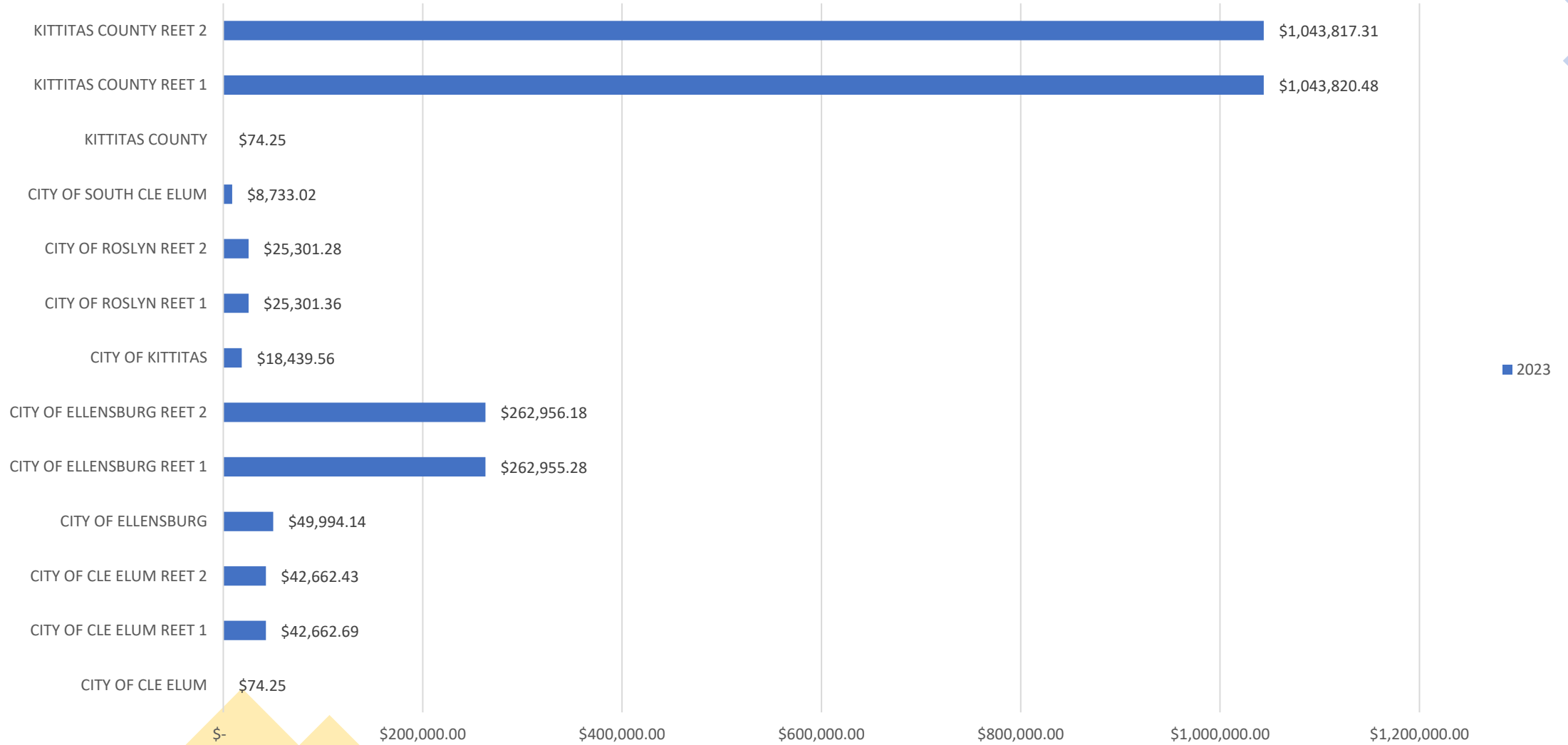
Row Labels	Sum of OriginalSalePrice	YoY Analysis
2018	\$ 352,067,629.00	
2019	\$ 342,297,315.00	-2.78%
2020	\$ 405,976,738.00	18.60%
2021	\$ 728,178,780.00	79.36%
2022	\$ 674,500,384.00	-7.37%
2023	\$ 436,138,483.00	-35.34%
Grand Total	\$ 2,939,159,329.00	

Points of Interest:

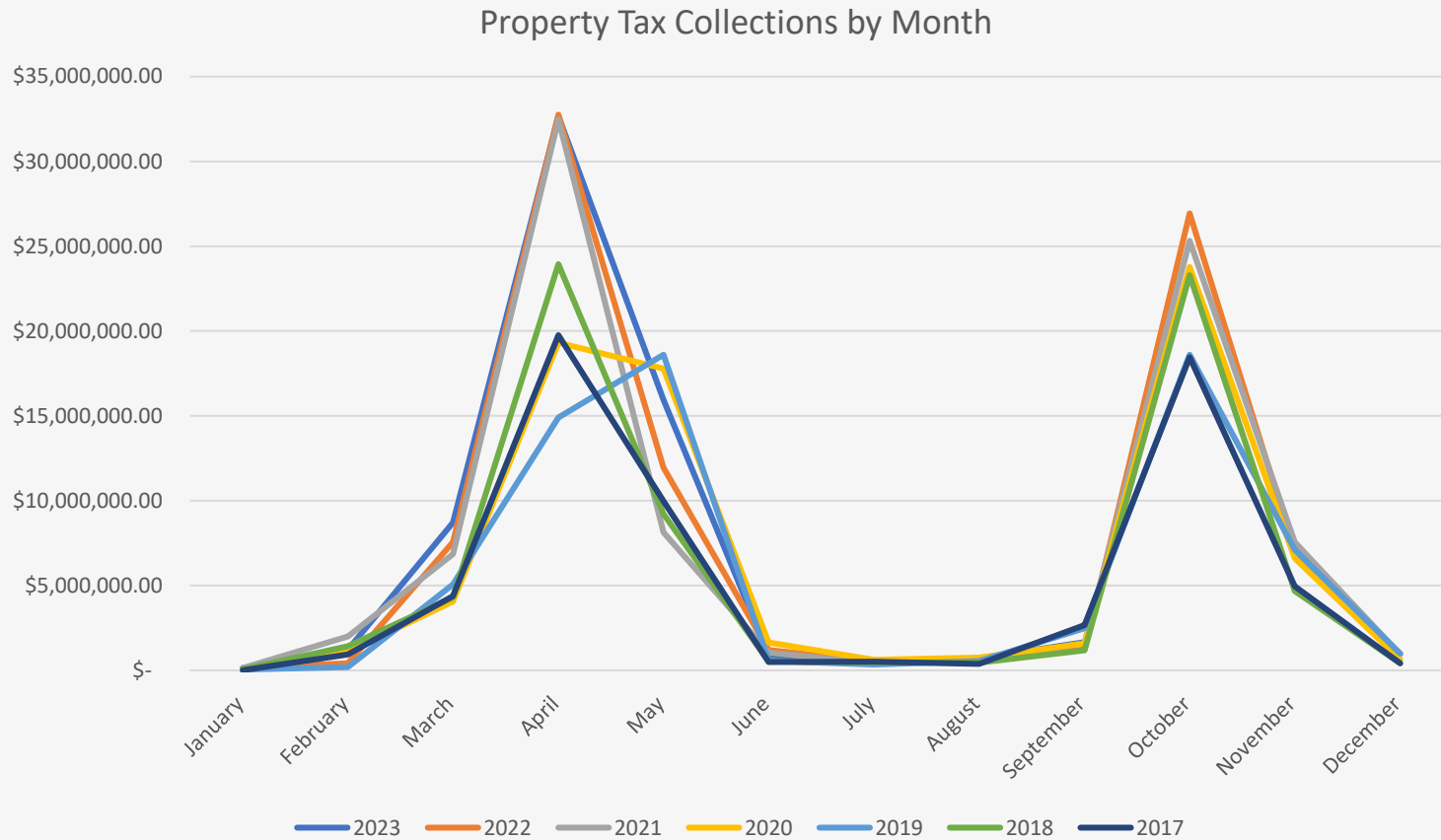
Sales over \$10MM account for 0.06% of sales over the last 5 years.

SaleDate	OriginalSalePrice	Parcels	Grantor	Grantee
6/25/2018	\$ 25,618,649.00	15	CLP SNOQUALMIE LLC	SKI LIFTS INC
2/28/2019	\$ 21,852,000.00	1	CAMPUS CREST	AIRPORT ROAD HOUSING LP
7/1/2021	\$ 41,264,875.00	1	AIRPORT ROAD HOUSING LP	HRA VERGE OWNER LLC
8/4/2021	\$ 43,031,167.00	198	NEW SUNCADIA LLC	SUNCADIA RESORT LLC
1/13/2022	\$ 14,520,000.00	18	FRPP PHASE I LLC	SKYLINE RIDGE LLC
3/2/2023	\$ 21,600,000.00	71	SPRINGWOOD RANCH CORPORATION	THE TRUST FOR PUBLIC LAND

Local REET Collection January through September 30th, 2023

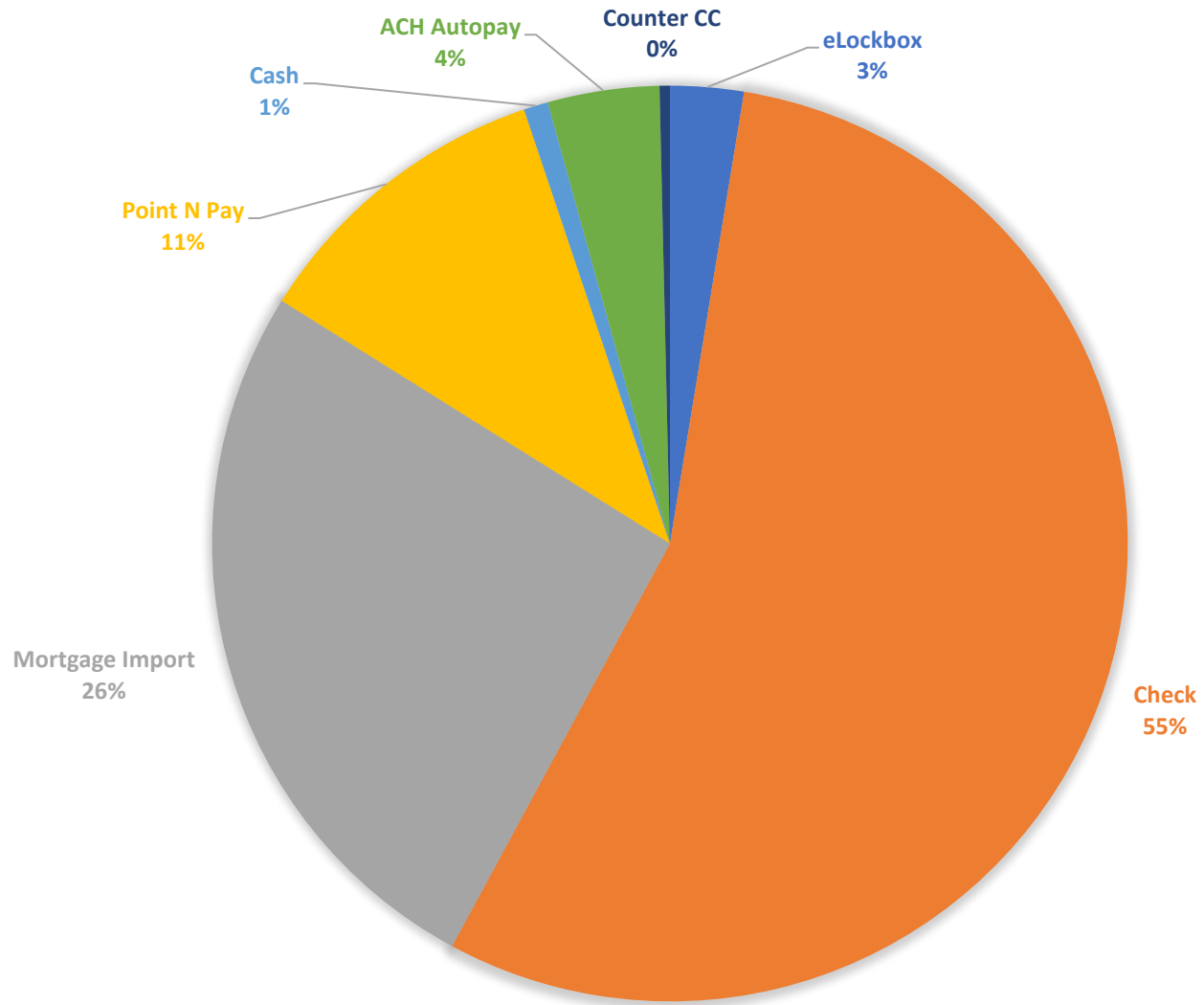


Property Tax Collections



- 2023 Outstanding Levy amount (as of September 30th, 2023)- \$41MM
- 60% of collections have been received for 2023 which is in line with historical collection rates.
- Collections began picking up again in mid-September and continue to grow daily through the month of October.

TAX COLLECTIONS BY TYPE-2023



ADMISSIONS TAX ANNUAL COLLECTION

■ 2018 ■ 2019 ■ 2020 ■ 2021 ■ 2022 ■ 2023

\$600,000.00

\$500,000.00

\$400,000.00

\$300,000.00

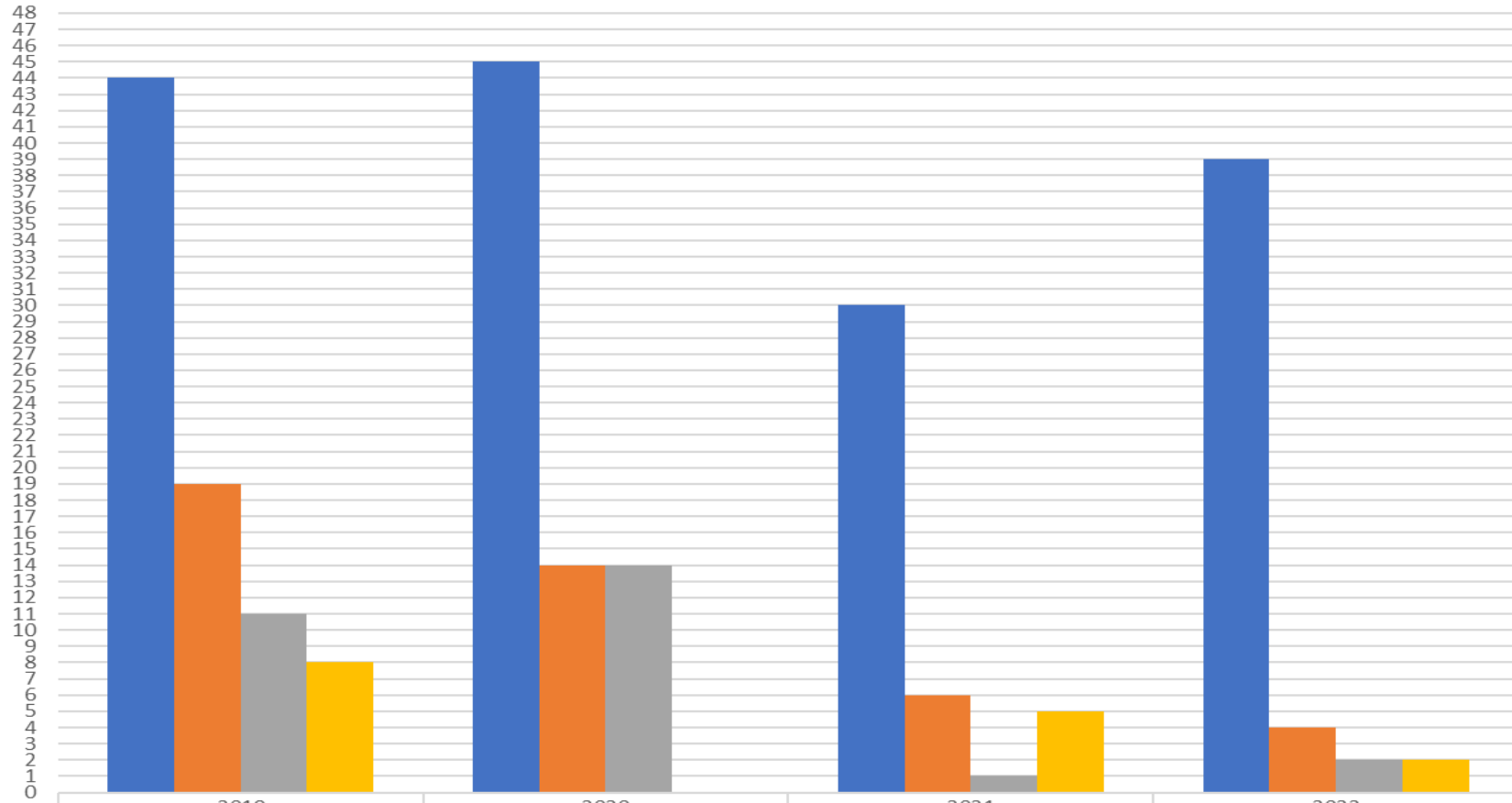
\$200,000.00

\$100,000.00

\$-

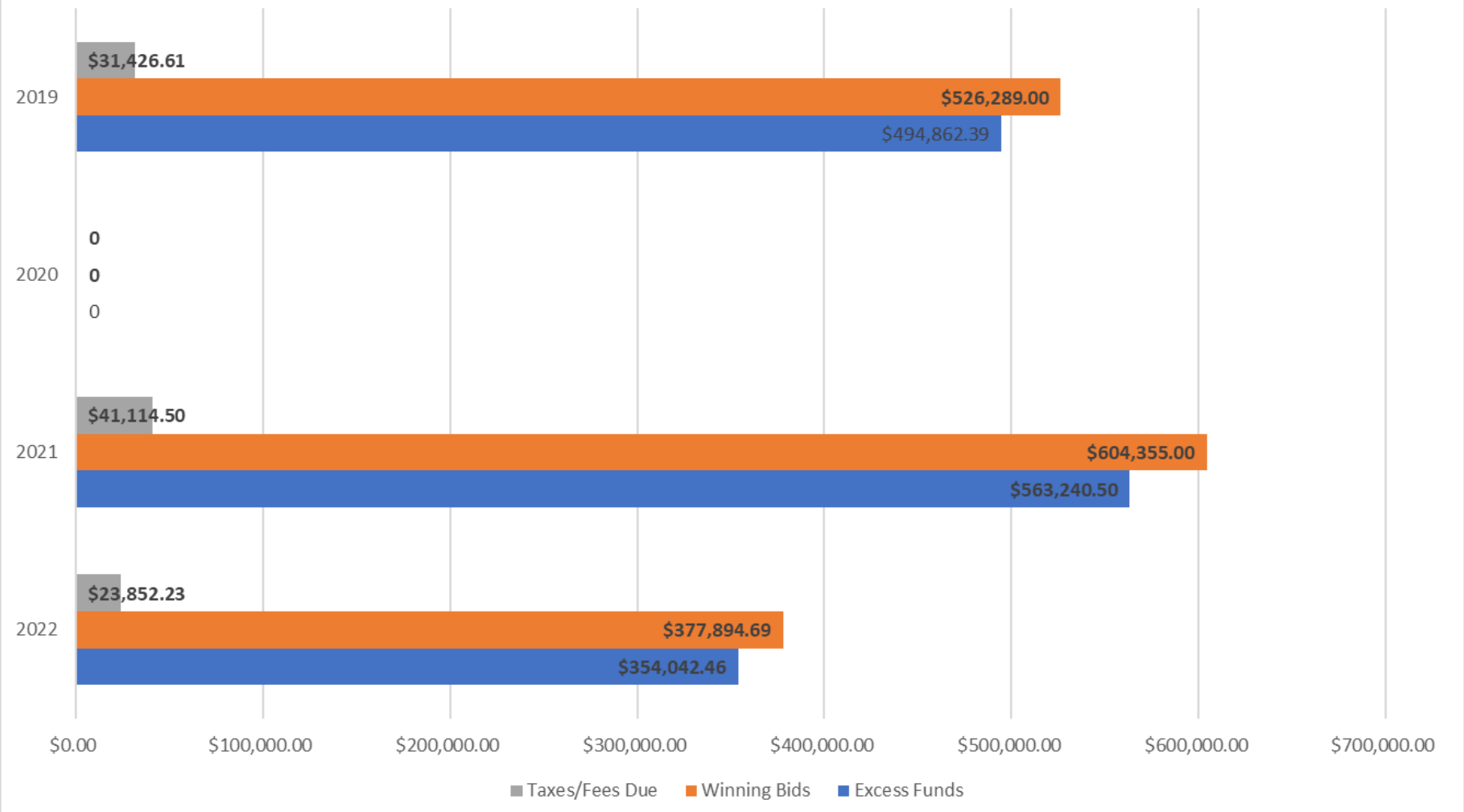


Kittitas County Foreclosure Statistics



	2019	2020	2021	2022
■ Pre Foreclosure	44	45	30	39
■ Parcels on COD	19	14	6	4
■ Redeemed	11	14	1	2
■ Sold	8	0	5	2

Kittitas County Foreclosure Auction Results



Foreclosure and Distraint

Foreclosure 2023

- Delinquent Postcards sent May – 2633 Parcels at \$10 Each
- Certificate of Delinquency filed June 5 – 6 Parcels
- As of September 30th, 2023 – 3 Parcels have been redeemed
- Pre-foreclosure 2024- 131 Parcels, charged \$100 pre-foreclosure fee. Letters were sent to taxpayers on 9/14.
 - As of October 11th, 55 parcels have been paid.

Distraint Personal Property Business 2023

- Delinquent Postcards sent May – 152 Parcels
- Liens filed June – 11 Parcels
- As of September 30th, 2023 – 7 Parcels have been redeemed. Currently, \$11,365.55 in Delinquent taxes
- 3 mobile homes are currently set to go to auction in November