

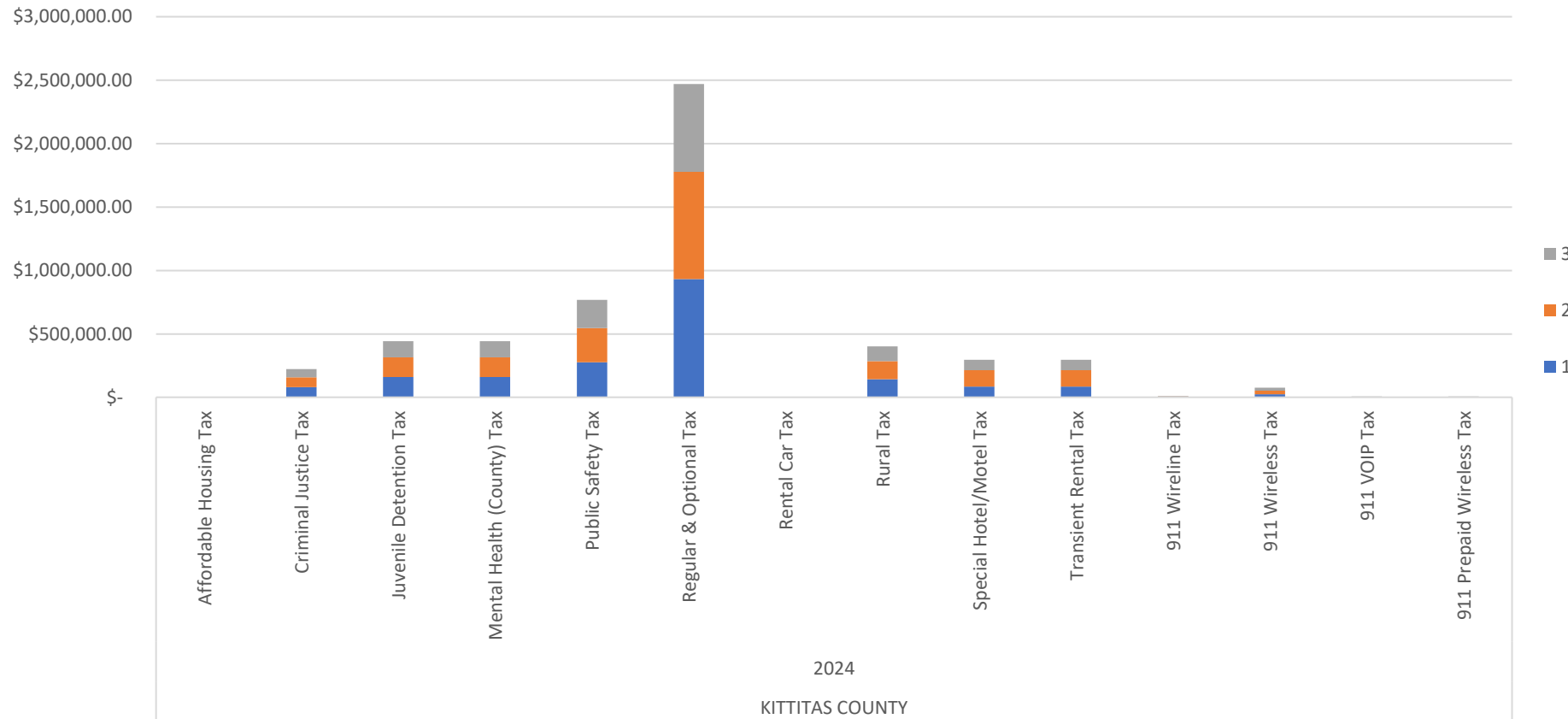
Finance Committee Revenue and Statistics Packet

April 18th, 2024

Kittitas County Treasurer's Office

Kittitas County (Unincorporated) Sales Tax Collections by Type

January to March 2024



Kittitas County (Unincorporated) Sales Tax Collections by Type – 2024 Data

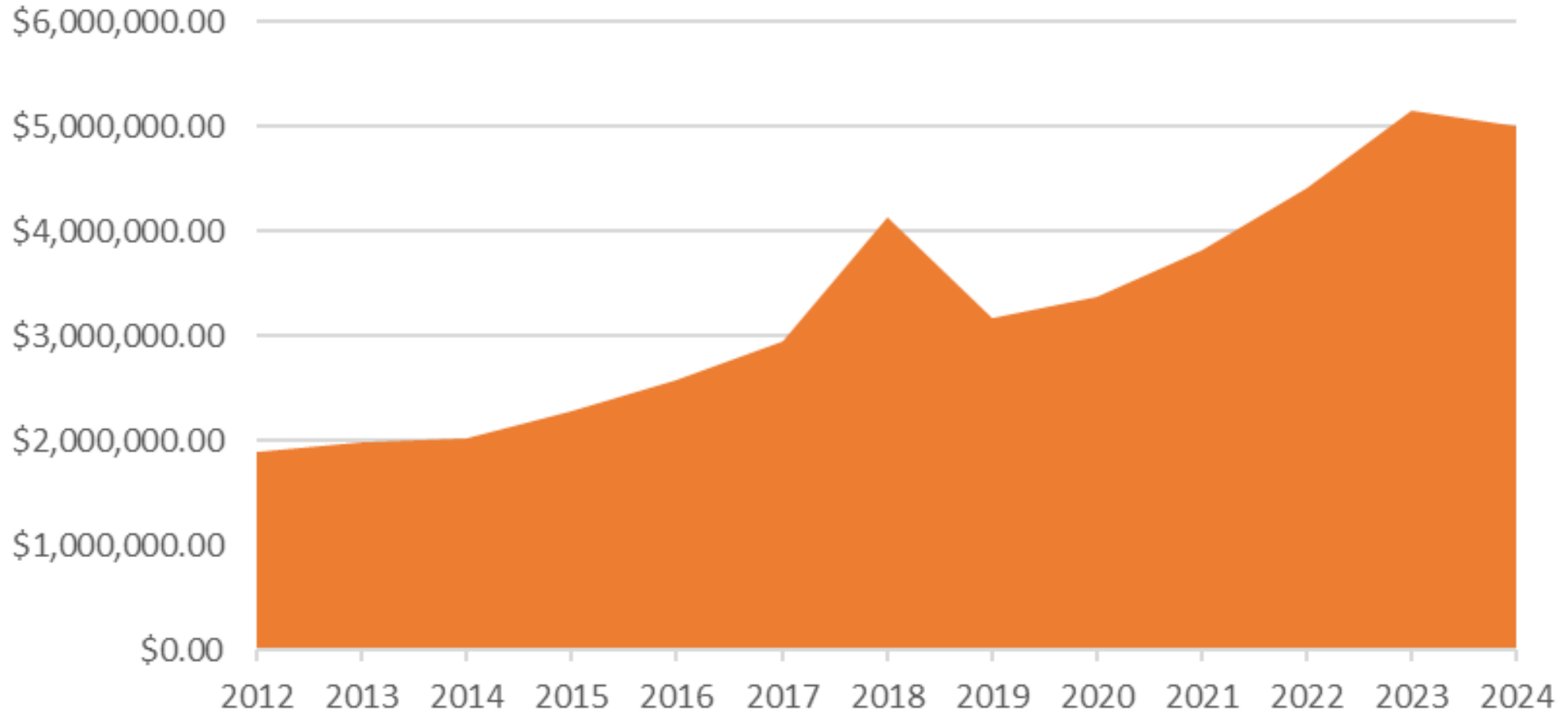
Sum of Distribution	Column Labels <input type="text"/>			
Row Labels <input type="text"/>	1	2	3	Grand Total
KITTITAS COUNTY	\$ 1,958,665.81	\$ 1,939,000.10	\$ 1,545,459.31	\$ 5,443,125.22
2024	\$ 1,958,665.81	\$ 1,939,000.10	\$ 1,545,459.31	\$ 5,443,125.22
Affordable Housing Tax	\$ -	\$ -	\$ -	\$ -
Criminal Justice Tax	\$ 80,326.28	\$ 78,742.96	\$ 64,145.41	\$ 223,214.65
Juvenile Detention Tax	\$ 159,731.71	\$ 156,583.42	\$ 127,555.14	\$ 443,870.27
Mental Health (County) Tax	\$ 159,508.33	\$ 156,040.16	\$ 127,246.31	\$ 442,794.80
Public Safety Tax	\$ 277,521.97	\$ 269,070.57	\$ 221,030.62	\$ 767,623.16
Regular & Optional Tax	\$ 932,717.75	\$ 843,668.34	\$ 693,950.78	\$ 2,470,336.87
Rental Car Tax	\$ -	\$ -	\$ -	\$ -
Rural Tax	\$ 143,310.11	\$ 142,082.08	\$ 115,821.92	\$ 401,214.11
Special Hotel/Motel Tax	\$ 86,012.45	\$ 128,135.82	\$ 81,877.92	\$ 296,026.19
Transient Rental Tax	\$ 85,966.17	\$ 128,223.67	\$ 82,395.96	\$ 296,585.80
911 Wireline Tax	\$ 4,036.03	\$ 3,914.76	\$ 3,957.47	\$ 11,908.26
911 Wireless Tax	\$ 25,281.26	\$ 27,861.82	\$ 23,003.07	\$ 76,146.15
911 VOIP Tax	\$ 1,994.40	\$ 2,216.31	\$ 2,198.40	\$ 6,409.11
911 Prepaid Wireless Tax	\$ 2,259.35	\$ 2,460.19	\$ 2,276.31	\$ 6,995.85
Grand Total	\$ 1,958,665.81	\$ 1,939,000.10	\$ 1,545,459.31	\$ 5,443,125.22

YoY Analysis

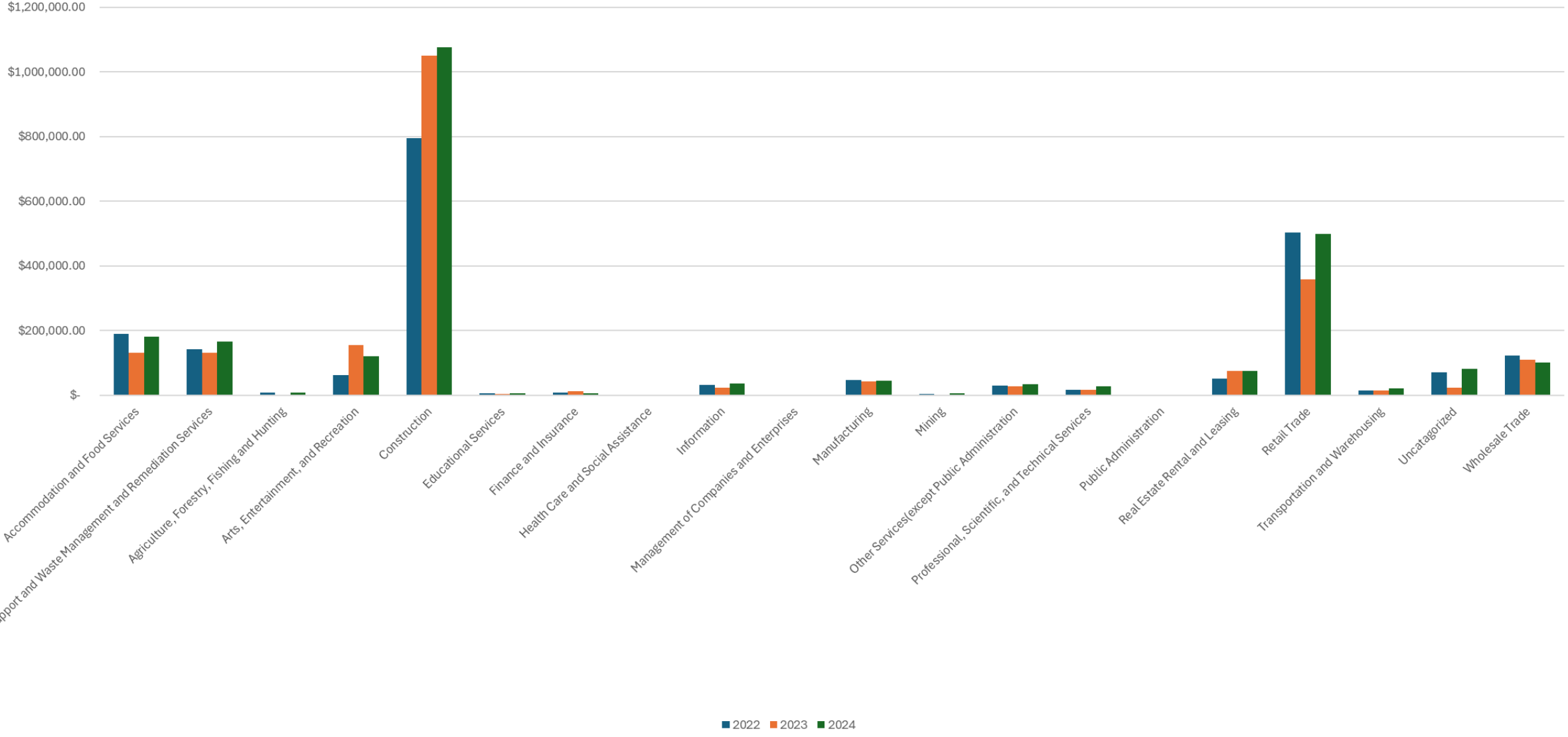
January to March Remittance

Row Labels	2020		2021		2022		2023		2024	
	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis	Sum of Distribution	YoY Analysis
911 Prepaid Wireless Tax	\$ 8,942.97	-0.42%	\$ 8,614.03	-3.68%	\$ 7,787.63	-9.59%	\$ 7,329.17	-5.89%	\$ 6,995.85	-4.55%
911 VOIP Tax	\$ 5,522.47	17.88%	\$ 3,383.92	-38.72%	\$ 6,553.33	93.66%	\$ 6,346.70	-3.15%	\$ 6,409.11	0.98%
911 Wireless Tax	\$ 61,792.14	4.32%	\$ 66,835.80	8.16%	\$ 69,616.66	4.16%	\$ 73,649.66	5.79%	\$ 76,146.15	3.39%
911 Wireline Tax	\$ 16,725.29	11.09%	\$ 16,110.18	-3.68%	\$ 14,603.50	-9.35%	\$ 12,571.15	-13.92%	\$ 11,908.26	-5.27%
Affordable Housing Tax		#NULL!	\$ 28,948.84		\$ 3,019.58	-89.57%	\$ -	-100.00%	\$ -	#DIV/0!
Criminal Justice Tax	\$ 166,057.97	4.28%	\$ 184,115.03	10.87%	\$ 202,698.03	10.09%	\$ 226,696.18	11.84%	\$ 223,214.65	-1.54%
Juvenile Detention Tax	\$ 319,373.62	3.66%	\$ 353,119.19	10.57%	\$ 398,574.10	12.87%	\$ 452,233.15	13.46%	\$ 443,870.27	-1.85%
Public Safety Tax	\$ 546,557.60	3.57%	\$ 598,787.40	9.56%	\$ 682,448.54	13.97%	\$ 778,858.74	14.13%	\$ 767,623.16	-1.44%
Regular & Optional Tax	\$ 1,630,274.35	7.29%	\$ 1,785,564.51	9.53%	\$ 2,087,591.41	16.91%	\$ 2,566,480.90	22.94%	\$ 2,470,336.87	-3.75%
Rural Tax	\$ 289,632.96	3.57%	\$ 326,446.81	12.71%	\$ 361,633.05	10.78%	\$ 417,164.02	15.36%	\$ 401,214.11	-3.82%
Special Hotel/Motel Tax	\$ 166,816.19	16.30%	\$ 223,503.89	33.98%	\$ 285,692.26	27.82%	\$ 301,679.68	5.60%	\$ 296,026.19	-1.87%
Transient Rental Tax	\$ 166,628.05	16.92%	\$ 224,048.78	34.46%	\$ 285,513.30	27.43%	\$ 311,582.96	9.13%	\$ 296,585.80	-4.81%
Grand Total	\$ 3,378,323.61	6.63%	\$ 3,819,478.38	13.06%	\$ 4,405,731.39	15.35%	\$ 5,154,592.31	17.00%	\$ 5,000,330.42	-2.99%

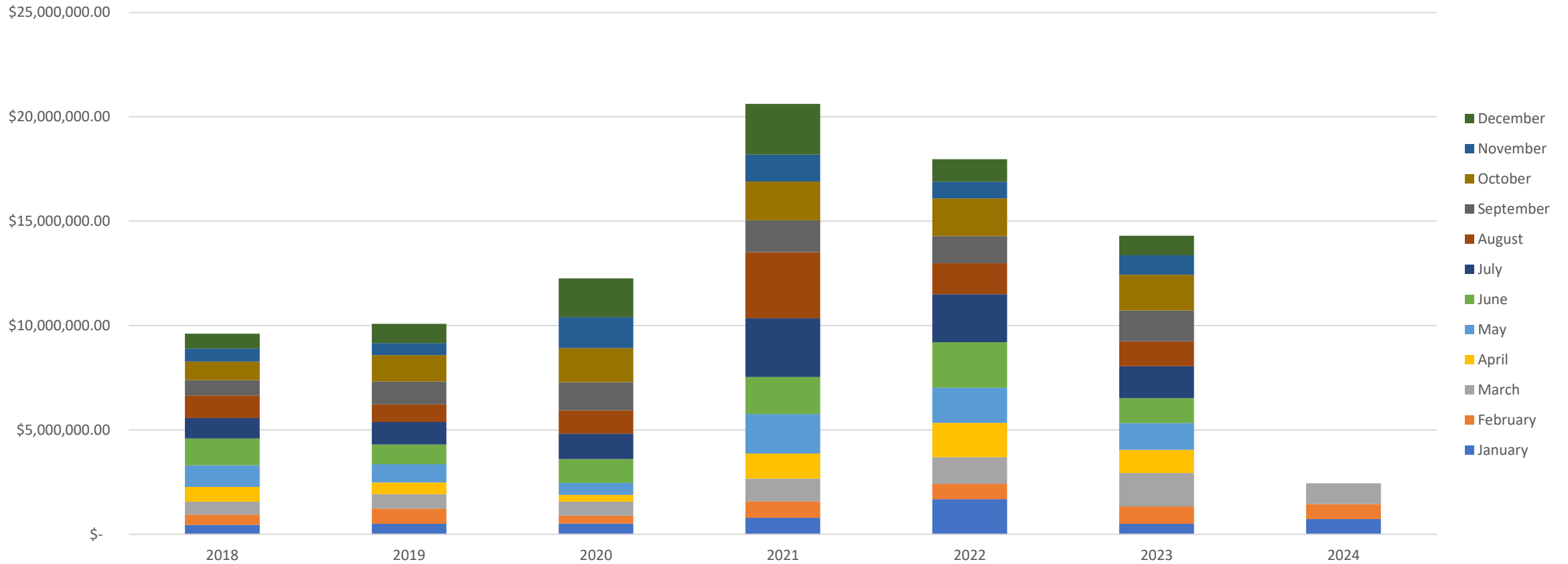
Total Sales Tax Growth- Unincorporated Kittitas County January through March Remittance 2012-2024



Tax Collection by Sector January to March Remittance- 2022-2024



Kittitas County (Unincorporated) Sale Price Data 2018- March 2024



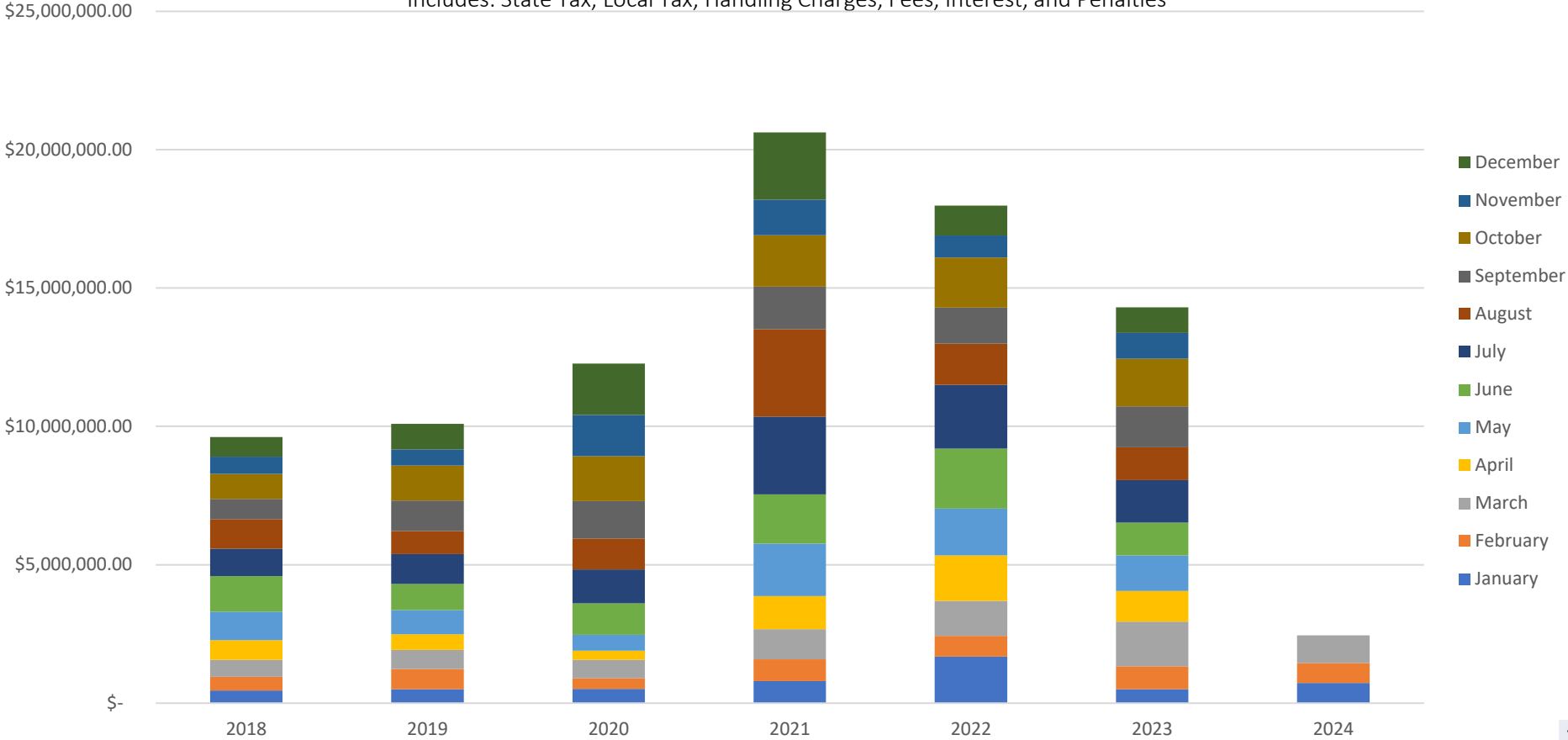
Row Labels	Sum of OriginalSalePrice	YoY Analysis
2018	\$ 103,807,506.00	
2019	\$ 127,300,907.00	22.63%
2020	\$ 112,830,498.00	-11.37%
2021	\$ 184,241,290.00	63.29%
2022	\$ 224,708,492.00	21.96%
2023	\$ 169,156,579.00	-24.72%
2024	\$ 133,558,681.00	-21.04%
Grand Total	\$ 1,055,603,953.00	

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

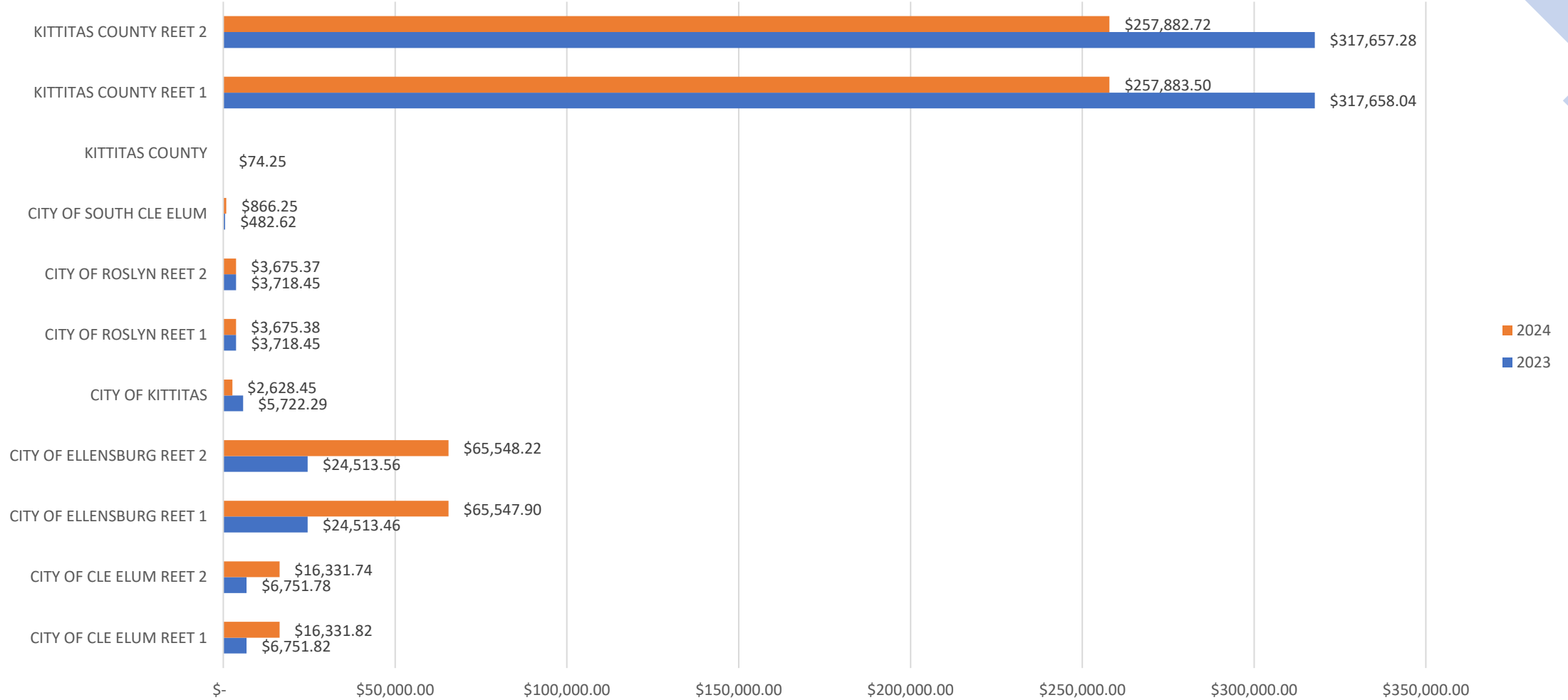
Total REET Collections 2018- March 2023

Includes: State Tax, Local Tax, Handling Charges, Fees, Interest, and Penalties



YoY Increase Jan-March	
2019	23.13%
2020	-18.69%
2021	70.92%
2022	38.25%
2023	-20.46%
2024	-16.91%

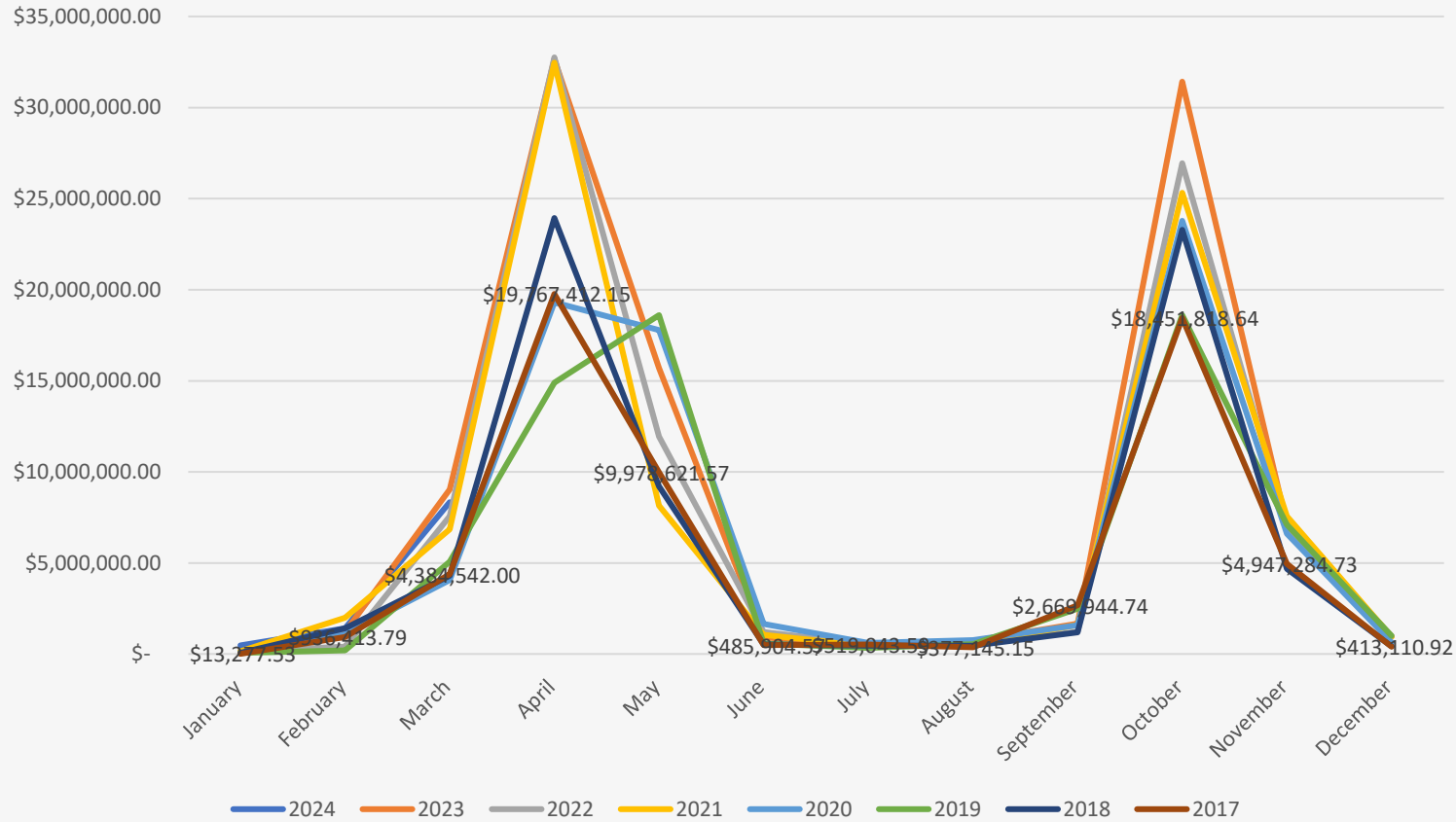
January to March 2023 & 2024 Local REET Collections



*City of Ellensburg began collecting REET on 3/1/2023.
 *City of Cle Elum had 7 sales from Jan through March 2023 and 19 sales from Jan through March 2024.

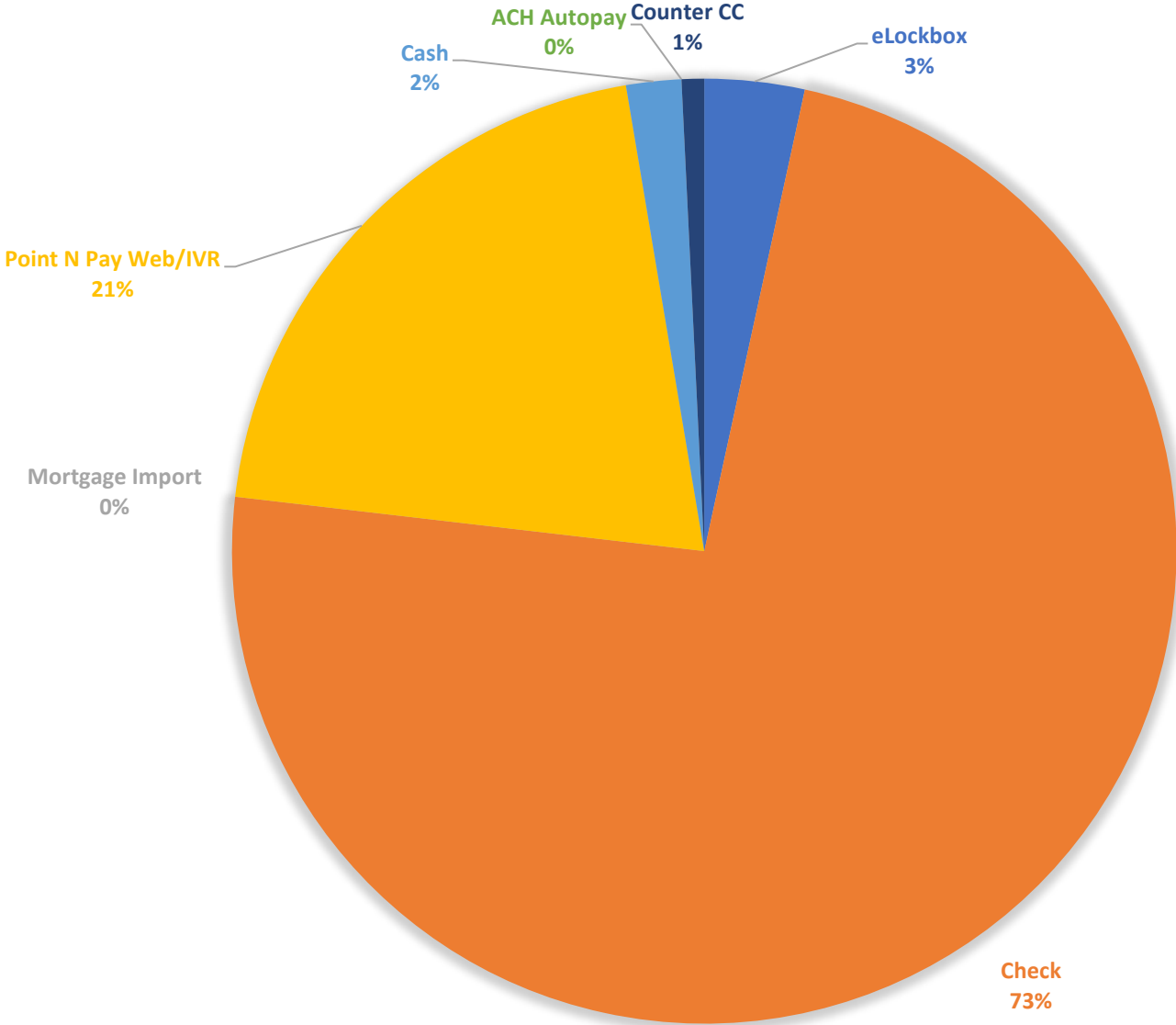
Property Tax Collections

Property Tax Collections by Month



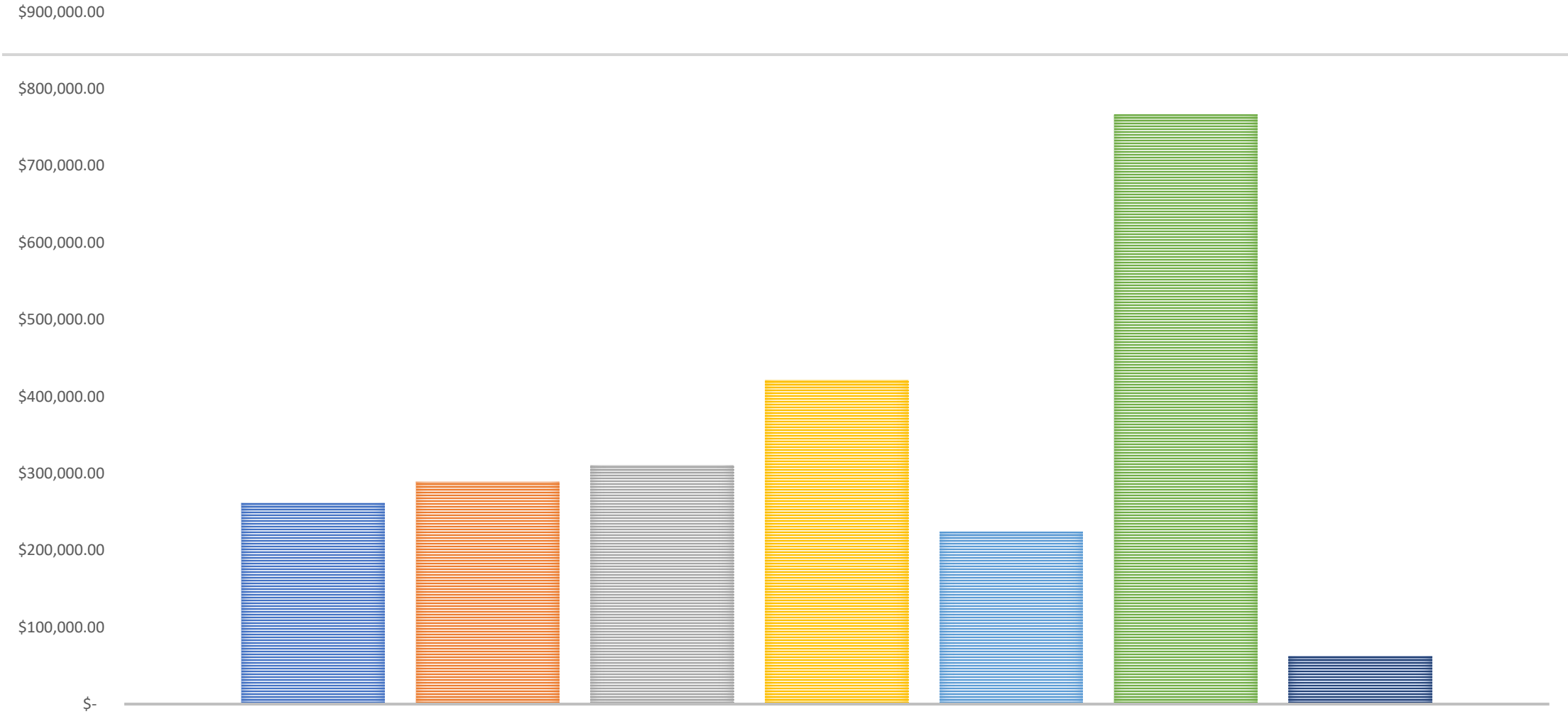
- The 2024 Tax Roll was Certified on 1/12/2024, levying \$108,869,803.94 in Property Taxes Countywide
- 9% of collections have been received for 2024 which is in line with historical collection rates.
- April Collections amount is estimated to be \$33 million.

TAX COLLECTIONS BY TYPE-JANUARY TO MARCH 2024

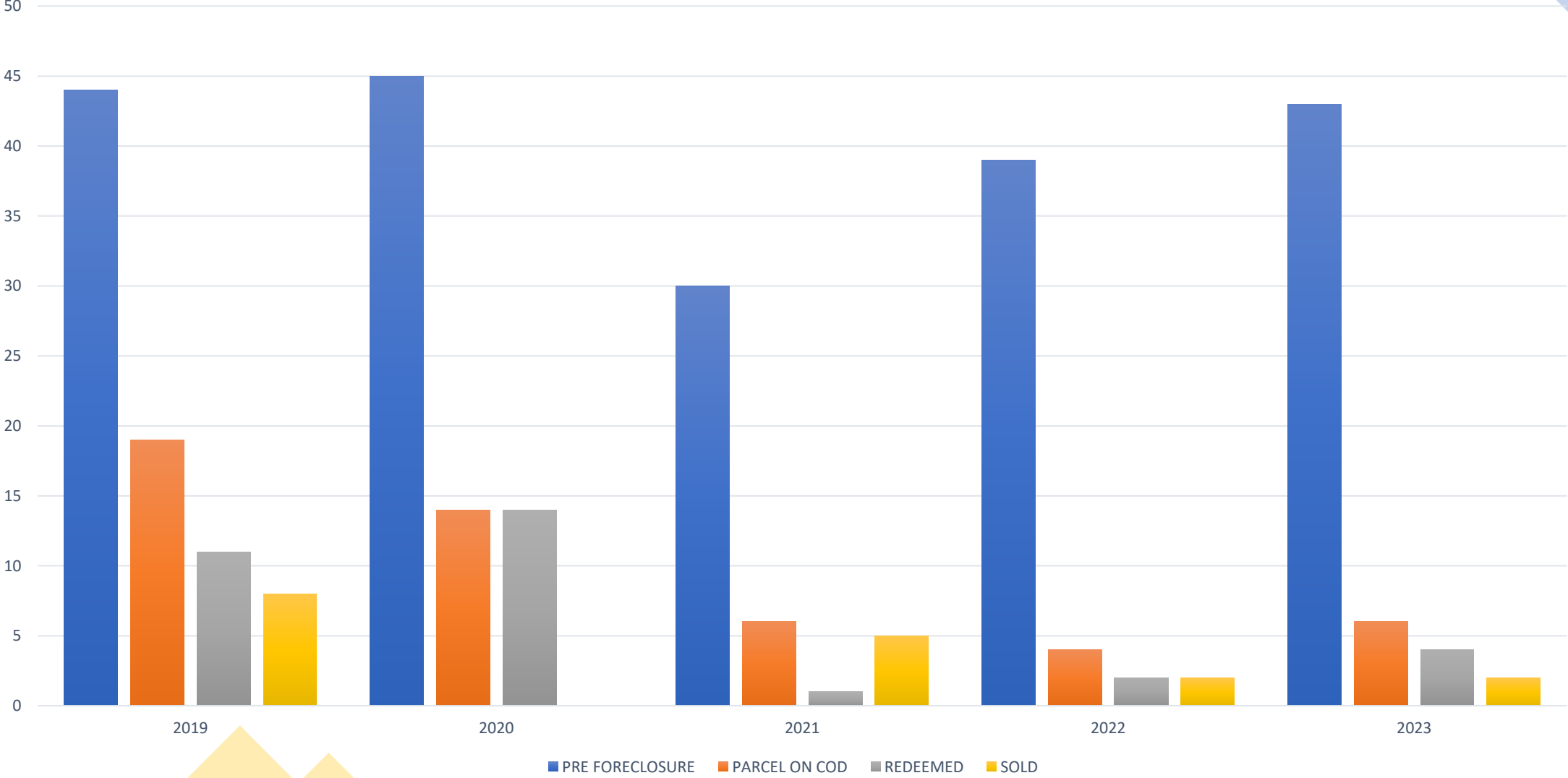


ADMISSIONS TAX ANNUAL COLLECTION

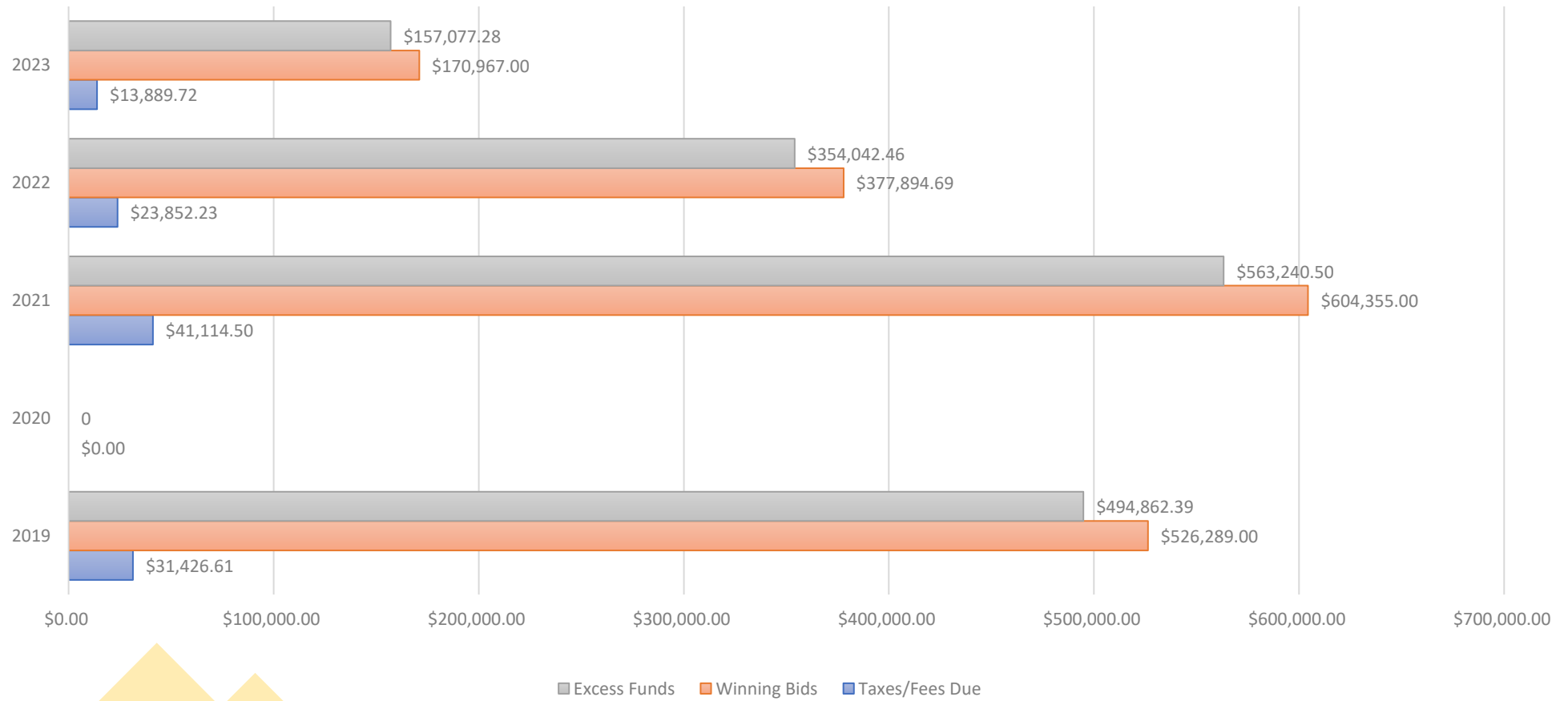
■ 2018 ■ 2019 ■ 2020 ■ 2021 ■ 2022 ■ 2023 ■ 2024



Kittitas County Foreclosure Statistics



Kittitas County Foreclosure Auction Results



Foreclosure 2024

Foreclosure 2024

- Pre-foreclosure 2024- 131 Parcels, charged \$100 pre-foreclosure fee. Letters were sent to taxpayers on 9/14.
 - As of April 15th, 2024, 28 parcels remain in pre-foreclosure, 3 mobile homes are in Distant