



Kittitas County Assessor

205 W 5th • 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

November 13, 2009

Dear Kittitas County Taxpayer:

Due to concerns regarding the downturn in the real estate market, this letter is intended to inform taxpayers as to what changes have occurred **since their property was last appraised in 2005**.

Enclosed please find your new 2009 property value notice(s). Revaluations in Kittitas County occur within a four-year revaluation plan that I have filed with the Washington State Department of Revenue. It is according to this plan that one-fourth of the properties are revalued every year.

RCW 84.40.030 mandates the Kittitas County Assessor's Office appraise properties at **100 percent of market value**. Also, according to state law, the assessment date is set at January 1, 2009 for property taxes payable in 2010. **Therefore, by law, changes that occur in the real estate market after January 1, 2009 cannot be reflected in the new values.**

Sales recorded in Kittitas County show that *from the last time the current revaluation area was appraised as of January 1, 2005*, the market increased each year until mid-year 2008. At that point the market started declining. However, as of January 1, 2009 the market had not declined to the 2005 level. In reviewing the graphs below, you will see that single family residential sales in Upper County saw an average increase of 33% since your last assessment date in 2005, while Lower County saw an average increase of 19%. The majority of the increase will be attributed to land value while building value will typically increase very little. This is because land sales increased more, averaging 40-80% in the Upper County, and 30-60% in the Lower County. These increases are significantly less than the peak increase in mid-2008, which was 140% or more in Upper County and 100% in Lower County.

In addition to reviewing the information on the enclosed notice, it is helpful if you verify your property characteristics as shown on our website at www.co.kittitas.wa.us/assessor/property. If you should find any discrepancies, please call as soon as possible to discuss them with an appraiser. It is also helpful to talk with an appraiser before filing an appeal with the Board of Equalization, as many concerns and issues can be resolved without filing an appeal.

Petitions or appeals to the Board of Equalization must be filed with the Board within 30 days of when this notice was mailed. The appeal process does not require that you hire an attorney, pay for an appraisal, or hire a tax representative, but you will need to present evidence that the Assessor's value is incorrect. Instructions on filing an appeal are available on the Board of Equalization website at www.co.kittitas.wa.us/boc/boe.

