

SUMMARY

of

1984

ASSESSMENT

and Taxes To Be Collected In

1985



HUGH M. COLWELL

Assessor



KITTITAS COUNTY

Ellensburg, Washington

HUGH M. COLWELL, Assessor

Office Staff

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GORDON GROVEN
Field Appraiser IV* and Member I.A.A.O.

GLENN MYERS
Field Appraiser V* and Member I.A.A.O.

*State Certified

FOREWARD

This booklet contains a breakdown of 1984 assessed values and levies for taxes due in 1985.

The summary contains a complete list of assessed values of all taxing districts together with the amount of taxes raised for each district.

The assessor's role in this is to assess all real and personal property in Kittitas County fairly to establish an equitable basis for the levies imposed by the various taxing districts, plus any special levies which the people have imposed upon themselves voluntarily at the ballot box.

The Kittitas County Assessor's Office welcomes your inquiries and concerns regarding our assessments or other property tax matters. As your Assessor, it is my duty to understand your views and questions about property taxation and to pass this information to our legislators in Olympia.

It is the aim of the Assessor to obtain the utmost in equality of assessments, and to assist you in any way possible in all matters pertaining to this office.

A large share of the credit in accomplishing this task goes to my excellent staff and to the people of Kittitas County who have shown a willingness to cooperate and assist this office in every possible manner.

HUGH M. COLWELL
Kittitas County Assessor

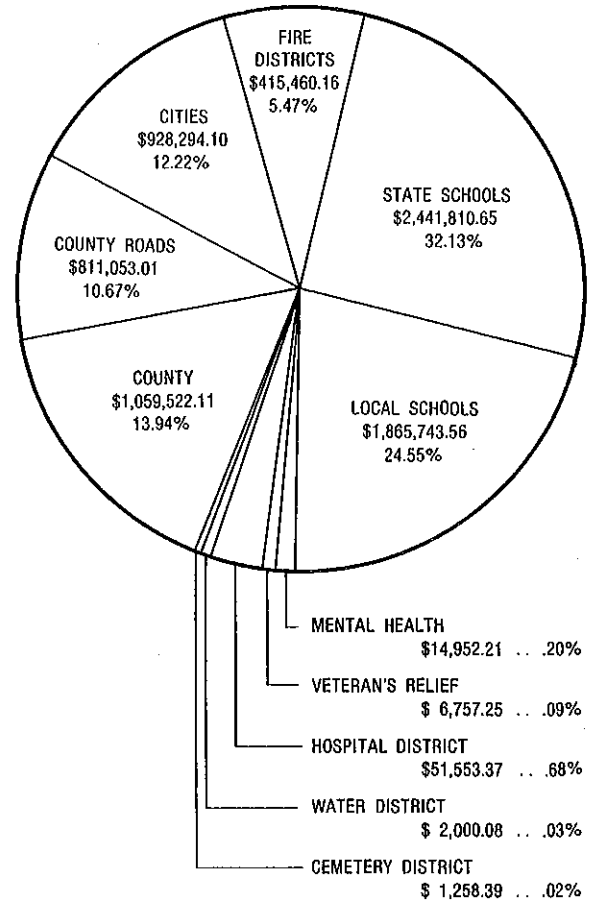
**KITTITAS COUNTY VALUATIONS
FOR 1984 FOR 1985 TAX COLLECTIONS**

ROAD DISTRICT	Assessed Valuation
Road District No. 1	\$437,706,161.
CITIES AND TOWNS	
Cle Elum	39,236,550.
Ellensburg	213,450,342.
Kittitas	10,460,804.
Roslyn	19,551,835.
South Cle Elum	9,383,816.
SCHOOL DISTRICTS	
No. 7 Damman	17,326,188.
No. 28 Easton	52,853,522.
No. 400 Thorp	33,464,336.
No. 401 Ellensburg	377,805,759.
No. 403 Kittitas	70,629,816.
No. 404 Cle Elum-Roslyn	177,644,280.
No. 3-J Naches	65,607.
FIRE DISTRICTS	
District No. 1 - Thorp	30,173,759.
District No. 2 - Ellensburg Area	206,151,654.
District No. 2B- Annexed Ellensburg-Kittitas Area	2,159,473.
District No. 3 - Easton	11,574,218.
District No. 4 - Vantage	5,148,554.
District No. 5 - Snoqualmie Pass	19,487,260.
District No. 6 - Ronald Area	27,288,242.
District No. 7 - Upper County Area	68,218,869.
District No. 8 - Kachess Plats	5,880,589.
HOSPITAL DISTRICTS	
*District No. 1 - Lower County	524,914,571.
District No. 2 - Upper County	204,809,330.
CEMETERY DISTRICT	
District No. 1 - Thorp	33,614,707.
WATER DISTRICTS	
*District No. 2 - Ronald	2,830,599.
*District No. 3 - Easton	6,592,806.
*District No. 4 - Thorp	2,831,164.
*District No. 5 - Elk Meadows	5,542,270.
District No. 6 - Vantage	3,841,129.
SEWER DISTRICT	
*District No. 1 - Snoqualmie Pass (King and Kittitas Counties)	19,152,692.
Total Valuation for Kittitas County	729,789,508.
Senior Citizen Valuation Cancelled	10,933,336.
Kittitas County Valuation for 1985 Tax Collection	718,856,172.
Total Kittitas County Timber Assesed Value	53,562,878.

*District Valuations but no levy for 1985.

NOTE: Above district valuations do not include valuations cancelled for Senior Citizen Exemptions.

**HOW YOUR 1985 TAX DOLLAR
WILL BE SPENT**



KITTITAS COUNTY 1984 LEVIES FOR 1985 TAX COLLECTION

CODE	TAXING DISTRICT	REGULAR LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (Under \$15,001, Income)	CODE
1	1-403-F4-H1-W6	11.6386	7.5222	1
2	1-7-H1	7.1532	6.7449	2
3	1-7-F2-H1	8.3180	7.7449	3
4	1-28-H2	7.7812	7.0019	4
5	1-28-F3-H2	8.5567	7.7774	5
6	1-28-F3-W3-H2	8.5567	7.7774	6
7	1-400-F1-H1-C1-W4	10.3881	7.7827	7
8	1-400-H2	9.6073	7.0019	8
9	1-400-H1	9.3503	6.7449	9
10	1-400-H1-C1	9.3881	6.7827	10
11	1-400-F1-H1-C1	10.3881	7.7827	11
12	1-400-F1-H1	10.3503	7.7449	12
13	1-404-F6-H2-W2	10.7916	7.8274	13
14	1-28-F5-H2-S1	8.6982	7.9189	14
15	1-400-H2-C1	9.6451	7.0397	15
16	1-400-F2-H1	10.5151	7.7449	16
17	1-400-F2-H1-C1	10.5529	7.7827	17
18	E-401-H1	11.2924	7.8601	18
19	1-401-H1	9.7890	6.7449	19
20	1-401-F1-H1	10.7890	7.7449	20
21	1-401-F1-H1-C1	10.8268	7.7827	21
22	1-401-F2-H1	10.9538	7.7449	22
23	1-401-F2-H1-C1	10.9916	7.7827	23
24	K-403-H1	11.2939	7.6982	24
25	1-403-H1	10.3406	6.7449	25
26	1-403-F2-H1	11.5054	7.7449	26
27	1-403-F4-H1	11.1179	7.5222	27
28	C-404-H2	10.9536	7.1512	28
29	R-404-H2	8.9030	6.7550	29
30	S-404-H2	10.5876	7.2167	30
31	1-404-H2	9.1499	7.0019	31
32	1-404-H1	8.8929	6.7449	32
33	1-404-H1-C1	8.9307	6.7827	33
34	1-404-F1-H1	9.8929	7.7449	34
35	1-404-H2-W5-F7	10.1499	8.0019	35
36	1-404-F2-H1	10.0577	7.7449	36
37	1-28-F5-H2	8.6982	7.9189	37
38	1-404-F1-H1-C1	9.9307	7.7827	38
39	1-3J	9.1532	6.7449	39
40	1-404-F6-H2	10.7916	7.8274	40
41	1-28-H2-F7	8.7812	8.0019	41
42	1-400-H1-C1-F7	10.3881	7.7827	42
43	1-404-H2-F7	10.1499	8.0019	43
44	1-404-H1-F7	9.8929	7.7449	44
45	E-401-F2B-H1	11.4572	7.8601	45
46	K-403-F2B-H1	11.4587	7.6982	46
47	1-28-F8-H2	8.6438	7.8645	47
48	R-28-H2	7.5343	6.7550	48

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KITTITAS COUNTY LEVIES FOR 1984 - 1985

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
STATE (Public Schools)	\$718,856,172.	<u>3.3737</u>	<u>\$2,425,205.07</u>		<u>\$2,425,205.07</u>
COUNTY FUNDS —					
Current Expense	718,856,172.	1.4739	1,059,522.11		
Mental Health	718,856,172.	.0208	14,952.21		
Veteran's Relief	718,856,172.	.0094	6,757.25		
TOTAL		<u>1.5041</u>	<u>1,081,231.57</u>		<u>1,081,231.57</u>
ROAD DISTRICT No. 1	434,391,842.	<u>1.8671</u>	<u>811,053.01</u>		<u>811,053.01</u>
CITIES AND TOWNS —					
Cle Elum - Regular Levy	37,671,428.	2.0164	75,960.67		
Cle Elum - Special Levy	36,267,446.	1.6544	60,000.86		
TOTAL		<u>3.6708</u>	<u>135,961.53</u>		<u>135,961.53</u>
Ellensburg Regular Levy	209,615,946.	2.9823	625,137.64		
Library Bond Redemption	205,444,809.	.1372	28,187.03		
Pool Bond Redemption	205,444,809.	.2510	51,566.65		
TOTAL		<u>3.3705</u>	<u>704,891.32</u>		<u>704,891.32</u>
Kittitas Regular Levy	9,994,733.	<u>2.8204</u>	<u>28,189.14</u>		<u>28,189.14</u>
Roslyn Regular Levy	18,061,685.	<u>1.6202</u>	<u>29,263.54</u>		<u>29,263.54</u>
South Cle Elum Regular Levy	9,120,538.	2.0819	18,988.05		
Bond Redemption	8,995,438.	1.2229	11,000.52		
TOTAL		<u>3.3048</u>	<u>29,988.57</u>		<u>29,988.57</u>
SCHOOL DISTRICTS —					
No. 7 Damman Bond Redemption	17,146,288.	<u>.4083</u>	<u>7,000.83</u>		<u>7,000.83</u>
No. 28 Easton M. and O. Levy	52,629,872.	.7793	41,014.46		
**50% T.A.V.	5,118,790.	.7793		3,989.07	45,003.53
TOTAL		<u>.7793</u>	<u>41,014.46</u>	<u>3,989.07</u>	<u>45,003.53</u>
No. 400 Thorp M. and O. Levy	32,776,836.	2.6054	85,396.77		
**50% T.A.V.	2,333,092.	2.6054		6,078.64	91,475.41
TOTAL		<u>2.6054</u>	<u>85,396.77</u>	<u>6,078.64</u>	<u>91,475.41</u>
No. 401 Ellensburg Bond Redemption	366,762,600.	.5393	197,795.07		
*100% T.A.V.	9,061,714.	.5393		4,886.98	202,682.05
M. and O. Levy	366,762,600.	2.5048	918,666.96		
**50% T.A.V.	4,530,857.	2.5048		11,348.89	930,015.85
TOTAL		<u>3.0441</u>	<u>1,116,462.03</u>	<u>16,235.87</u>	<u>1,132,697.90</u>
No. 403 Kittitas M. and O. Levy	69,373,919.	3.5957	249,447.80		
**50% T.A.V.	155,011.	3.5957		557.37	250,005.17
TOTAL		<u>3.5957</u>	<u>249,447.80</u>	<u>557.37</u>	<u>250,005.17</u>
No. 404 Cle Elum-Roslyn Bond Redemption	170,513,812.	.5200	88,667.18		
*100% T.A.V.	29,287,378.	.5200		15,229.44	103,896.62
M. and O. Levy	170,513,812.	1.6280	277,596.49		
**50% T.A.V.	14,643,689.	1.6280		23,839.92	301,436.41
TOTAL		<u>2.1480</u>	<u>366,263.67</u>	<u>39,069.36</u>	<u>405,333.03</u>
No. 3-J Naches Bond Redemption	65,607.	1.0590	69.48		69.48
M. and O. Levy	65,607.	1.3493	88.52		88.52
TOTAL		<u>2.4083</u>	<u>158.00</u>		<u>158.00</u>
FIRE DISTRICTS —					
No. 1 Thorp - Regular Levy	29,858,159.	<u>1.0000</u>	<u>29,858.16</u>		<u>29,858.16</u>

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KITTITAS COUNTY LEVIES FOR 1984 - 1985

TAXING DISTRICT	VALUATIONS	LEVY (Dollars per Thousand)	LOCAL COLLECTION	TIMBER YIELD TAX	TOTAL TAX
No. 2 Ellensburg Area - Regular Levy ..	204,265,462.	1.0000	204,265.46		204,265.46
Bond Redemption	202,621,204.	.1648	33,391.97		33,391.97
No. 2B Bond Redemption	2,123,073.	.1648	349.88		349.88
TOTAL		<u>1.1648</u>	<u>238,007.31</u>		<u>238,007.31</u>
No. 3 Easton - Regular Levy	11,515,218.	.7755	8,930.05		8,930.05
No. 4 Vantage - Regular Levy	5,146,554.	.7773	4,000.42		4,000.42
No. 5 Snoqualmie Pass - Regular Levy ..	19,467,260.	.9170	17,851.48		17,851.48
No. 6 Ronald Area - Regular Levy	27,001,842.	.8255	22,290.02		22,290.02
Bond Redemption	26,892,842.	.8162	21,949.94		21,949.94
*100% T.A.V.	62,936.	.8162		51.36	51.36
TOTAL		<u>1.6417</u>	<u>44,239.96</u>	<u>51.36</u>	<u>44,291.32</u>
No. 7 Upper County Area - Regular Levy	67,500,177.	1.0000	67,500.18		67,500.18
No. 8 Kachess Plats - Regular Levy	5,880,589.	.8626	5,072.60		5,072.60
HOSPITAL DISTRICT —					
No. 2 Upper County Area - Regular Levy	200,596,758.	.2570	51,553.37		51,553.37
CEMETERY DISTRICT —					
No. 1 Thorp - Regular Levy	33,290,807.	.0378	1,258.39		1,258.39
WATER DISTRICT —					
No. 6 Vantage Bond Redemption	3,841,129.	.5207	2,000.08		2,000.08
GRAND TOTAL ALL DISTRICTS			<u>\$7,581,799.31</u>	<u>\$65,981.67</u>	<u>\$7,647,780.98</u>
***State Game Land	\$ 11,254,200.				\$ 141,191.82

* 100% District Timber Assessed Value-For Voted Bonds and Capital Project Levies
 ** 50% District Timber Assessed Value-For School Maintenance and Operation Levies

***State Game Land - In lieu of property tax (See R.C.W. 77.12.203 and 205)

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***1984 and 1985
KITTITAS COUNTY TAXING DISTRICT
FOREST EXCISE TAX REVENUE COMPARISON**

TAXING DISTRICT	TOTAL 1984 REVENUE	ESTIMATED 1985 REVENUE
County Funds		
Current Expense	\$ 51,212.33	\$ 78,946.33
Mental Health	725.01	1,114.11
Veteran's Relief	323.39	503.49
Total County Funds	52,260.73	80,563.93
Road District No. 1	63,932.96	99,612.12
Roslyn	66.06	342.88
Fire District No. 1	2.03	7.12
Fire District No. 3	16.96	25.42
Fire District No. 6	138.37	124.51
Fire District No. 7	237.20	347.57
School District No. 28	11,222.01	6,428.81
School District No. 400	5,399.26	7,982.29
School District No. 401	21,104.72	16,235.87
School District No. 403	205.64	557.37
School District No. 404	24,455.35	39,069.37
Hospital District No. 2	6,482.84	7,328.18
Cemetery District No. 1	233.57	163.93
	<u>\$185,757.70</u>	<u>\$258,789.37</u>
**Reserve Account		35,946.00
Estimated 1985 Timber Tax Distribution		<u>\$294,735.37</u>

* 1985 Estimate is based on Department of Revenue Forest Tax Division estimated harvest for 1985 and the Kittitas County average harvest percentage of the state total for the years of 1982, 1983 and 1984.

**Amount placed in reserve after first three distributions.

**IMPACT OF 106% LIMITATION ON REGULAR LEVIES
TAXES LEVIED IN KITTITAS COUNTY**

**1984 Levies for Collection in 1985
(Total Dollar Amounts)**

FUND	REGULAR LEVY (1) WITHOUT 106% LAW	REGULAR LEVY (2) UNDER 106% LAW	DIFFERENCE
Cities	\$1,007,230.71	\$ 777,539.04	\$229,691.67
County	1,293,941.11	1,081,231.57	212,709.54
Road District	977,381.64	811,053.01	166,328.63
Fire Protection	63,864.91	54,144.15	9,720.76
Hospital	150,447.57	51,553.37	98,894.20
TOTAL	\$3,492,865.94	\$2,775,521.14	*\$717,344.80

*Reduced taxes to Kittitas County taxpayers resulting from 106% limitation. (R.C.W. 84.55.010)

(1) What the levy would have been without the 106% limitation at the statutory or maximum allowable levy rate).

(2) Actual levy authorized for collection in 1985.

**1985 TAX YEAR
KITTITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LIMIT LEVEL	NUMBER OF APPLICANTS FOR EXEMPTION	TOTAL ORIGINAL ASSESSED VALUE OF PROPERTY PRIOR TO REDUCTION	TOTAL REDUCTION IN ASSESSED VALUE FOR REGULAR LEVIES	TOTAL LEVY EXEMPTION IN DOLLARS	
				REGULAR LEVIES	SPECIAL LEVIES
Income \$9,000. or less	323	\$ 8,711,225.	\$ 6,917,525.	\$52,307.38	\$27,415.11
\$9,001. to \$12,000. Income	214	\$ 6,716,914.	\$ 4,015,811.	\$30,377.15	\$20,806.33
\$12,001. to \$15,000. Income	154	\$ 5,092,435.	XXXXXXXXXX	XXXXXXXXXX	\$16,671.43
TOTAL	691	\$20,520,574.	\$10,933,336.	\$82,684.53	\$64,892.87

**1985 TAX YEAR
 KITTITAS COUNTY FARM & AGRICULTURAL
 OPEN SPACE EXEMPTIONS**

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TOTAL NUMBER OF OPEN SPACE APPLICANTS — 686				
TOTAL NUMBER OF LAND PARCELS — 1,973				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
True and Fair Value	208,786.59	\$137,327,550.	\$37,572,700.	\$174,900,250.
Open Space Value	208,786.59	\$ 38,884,890.	\$37,572,700.	\$ 76,457,590.
Value Reduction	208,786.59	\$ 98,442,660.	— 0 —	\$ 98,442,660.

HISTORICAL VALUATION AND TAX COMPARISON

1930 - 1985

% OF MARKET VALUE	YEAR	TOTAL COUNTY VALUATION	TOTAL TAX	CURRENT EXPENSE	ROAD DISTRICT
25%	1929-30	\$ 21,480,309	\$1,049,009.03	\$165,827.99	\$196,927.99
	1939-40	16,248,014	489,022.36	101,550.09	36,341.15
	1949-50	21,405,502	878,639.27	174,668.90	106,404.34
	1959-60	27,189,960	1,203,725.08	167,218.25	182,065.00
	1969-70	46,241,910	3,121,776.83	304,502.97	265,005.56
50%	1970-71	96,942,840	3,369,132.37	296,014.36	274,672.23
	1971-72	101,432,277	3,528,556.23	308,875.75	275,635.36
	1972-73	129,418,355	3,904,780.39	393,556.32	385,518.91
	1973-74	134,026,730	3,940,501.02	426,967.01	401,793.90
100%	1974-75	276,574,375	4,326,346.89	415,041.95	380,672.94
	1975-76	288,888,037	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	374,281,216	5,442,924.53	494,064.40	446,243.88
	1978-79	390,447,622	6,026,547.89	543,171.21	486,907.77
	1979-80	446,467,751	5,324,921.12	686,333.43	522,846.04
	1980-81	512,002,917	5,860,683.33	765,444.36	576,143.76
	1981-82	612,845,891	6,264,236.68	834,989.05	648,077.75
	1982-83	662,730,061	6,919,521.53	908,428.86	694,357.96
	1983-84	675,988,123	6,938,569.70	974,098.88	743,442.39
1984-85	718,856,172	7,681,799.31	1,059,522.11	811,053.01	

From the Office of
KITTITAS COUNTY ASSESSOR
Kittitas County Courthouse
205 West Fifth Avenue
Ellensburg, Washington 98926