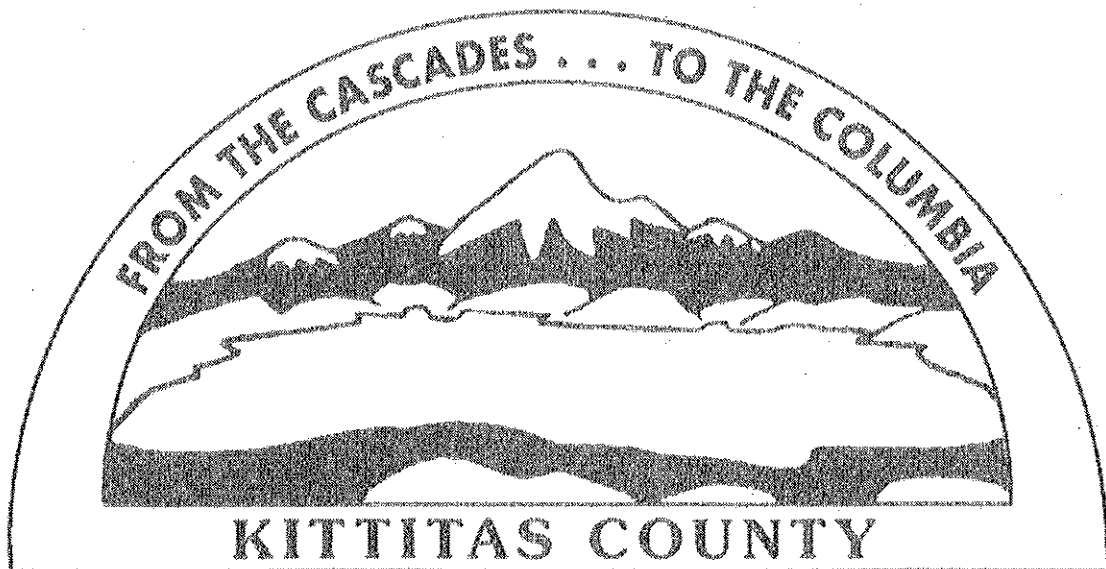


# KITTITAS COUNTY ASSESSORS REPORT

1996 ASSESSED VALUATIONS  
LEVIES AND TAXES TO BE COLLECTED 1997



IRIS ROMINGER, ASSESSOR

IRIS ROMINGER, Assessor\*  
Member I.A.A.O.

---

Office Staff

SANDY LENICKA  
Administrative Assistant

GINGER BENNETT  
Property Segregation Deputy

HARRIET BLAND  
Personal Property Deputy

ROSE MILLER  
Data Processing Deputy

KERRIE STERKEL  
Office Deputy

JUDY WALDENMAIER  
Office Deputy

DONNA WINKLEY  
Office Deputy

---

Appraisal Staff

GLENN MYERS  
Appraiser IV\*

MARSHA WEYAND  
Appraiser III\*

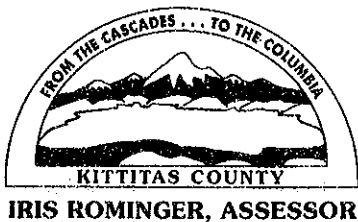
SUSAN FITTERER  
Appraiser III\*

TOBY MAHRE  
Appraiser III\*

DANA GLENN  
Appraiser III\*

DEB CURRIER  
Appraiser III\*

\*State Accredited Appraiser  
I.A.A.O. (International Association of Assessing Officers)



## Kittitas County Assessor

205 W. 5th • Room 101, Courthouse • Ellensburg, WA 98926  
(509) 962-7501 • Fax (509) 962-7650 • Scan (509) 460-7501

### A MESSAGE FROM YOUR COUNTY ASSESSOR

Kittitas County has a population of 30,800. and covers a 2,315 square mile area or approximately 1,481,600 acres, including 276,126 acres assessed as forest land. Over fifty percent of our county is exempt from taxation as Federal, State, County, City, etc. property.

Our office maintains information on over 24,066 taxable real property parcels, 2133 personal property parcels, 2834 exempt parcels, 297 Department of Wildlife parcels and 464 personal and real property utility parcels.

We are required to keep numerous records in addition to thousands of property appraisal reports. A detailed series of maps showing all properties within the county are maintained along with a set of aerial photos. Each time property is sold or divided, or a new plat filed, the transaction is shown in office records. Our assessment roll of the county lists ownership and address, description, parcel number, tax code area, use code, revaluation year and the valuation of land and buildings for all taxable property.

This booklet has been prepared for your information and better understanding of your Kittitas County Assessor's Office. The 1996 assessed values of our taxing districts, their levy rates and the amount of taxes our districts are to collect in 1997, statistics for land assessed on basis of current use and much other information, including the Senior Citizen Property Tax Exemption, can be found in this booklet.

It is the responsibility of the assessor 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.

The professional and hard-working Assessor's Office staff deserves a large amount of the credit in accomplishing the task of establishing equality in assessments as well as the taxpayers of Kittitas County who have been willing to cooperate and assist us with our work.

As a public servant, it is my sincere desire to assist the taxpayers of Kittitas County in an effective, responsible and courteous manner and I welcome your inquiries regarding any matter concerning this office.

Respectfully,

A handwritten signature in cursive script that reads "Iris Rominger".

IRIS ROMINGER

Your Kittitas County Assessor

KITTITAS COUNTY LEVIES FOR 1996-1997

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)	\$1,667,564,241	\$3.8033	\$6,342,247.08		
REFUND FUND(RCW 84.68.040)	1,667,564,241	.0009	1,500.81		
<b>TOTAL</b>		<u>\$3.8042</u>	<u>\$6,343,747.89</u>		<u>\$6,343,747.89</u>
<b>COUNTY FUNDS</b>					
Current Expense	1,667,564,241	\$1.5659	\$2,611,238.84		
Mental Health	1,667,564,241	.0250	41,889.11		
Veteran's Relief	1,667,564,241	.0113	18,843.48		
Co.Road Levy Shift (RCW 84.52.043)	1,667,564,241	.1349	224,954.42		
<b>TOTAL</b>		<u>\$1.7371</u>	<u>\$2,896,725.85</u>		<u>\$2,896,725.85</u>
<b>ROAD DISTRICT NO. 1</b>					
Co. Road Diverted(RCW 36.33.220)	993,416,457	\$1.8541	\$1,841,893.46		
<b>TOTAL</b>	993,416,457	<u>.0604</u>	<u>80,002.35</u>		
		<u>\$1.9145</u>	<u>\$1,901,895.81</u>		<u>\$1,901,895.81</u>
<b>CITIES AND TOWNS</b>					
Cle Elum Regular Levy	95,906,014	\$2.1098	\$202,342.51		\$202,342.51
Ellensburg Regular Levy	479,375,878	\$2.6770	\$1,283,289.23		\$1,283,289.23
Kittitas Regular Levy	27,456,334	\$2.3697	\$65,063.27		\$65,063.27
Roslyn Regular Levy	49,219,912	\$1.4397	\$70,861.91		\$70,861.91
South Cle Elum Regular Levy	22,189,646	\$2.4839	\$55,116.86		\$55,116.86
<b>SCHOOL DISTRICTS</b>					
NO. 28 Easton M & O (1997)	\$143,811,433	\$1.2419	\$178,599.42		
**50% TAV	17,238,224	1.2419		\$21,408.15	
<b>TOTAL</b>		<u>\$1.2419</u>	<u>\$178,599.42</u>	<u>\$21,408.15</u>	<u>\$200,007.57</u>
NO. 400 Thorp Bond (1990-2010)	63,778,248	\$1.7448	\$111,280.29		
*100% TAV	17,034,265	1.7448		\$29,721.38	
M & O Levy (1997-1998)	63,778,248	2.9421	187,641.98		
**50% TAV	8,517,133	2.9421		25,058.26	
<b>TOTAL</b>		<u>\$4.6869</u>	<u>\$298,922.27</u>	<u>\$54,779.64</u>	<u>\$353,701.91</u>
No. 401 Ellensburg Bonds (1991-2008)(1992-2008)	780,787,150	\$.6694	\$522,658.92		
*100% TAV	27,160,387	.6694		\$18,181.16	
Transportation Bond (1997-1998)	780,787,150	.5446	425,216.68		
*100% TAV	27,160,387	.5446		14,791.55	
M & O Levy (1997-1998)	780,787,150	2.4548	1,916,676.30		
**50% TAV	13,580,194	2.4548		33,336.66	
<b>TOTAL</b>		<u>\$3.6688</u>	<u>\$2,864,551.90</u>	<u>\$66,309.37</u>	<u>\$2,930,861.27</u>
NO. 403 Kittitas Bond (1991-2007)	124,674,735	\$.9393	\$117,106.98		
*100% TAV	956,970	.9393		\$898.88	
M & O Levy (1997-1998)	124,674,735	3.0363	378,549.90		
**50% TAV	478,485	3.0363		1,452.82	
<b>TOTAL</b>		<u>\$3.9756</u>	<u>\$495,656.88</u>	<u>\$2,351.70</u>	<u>\$498,008.58</u>

KITTITAS COUNTY LEVIES FOR 1996-1997

TAXING DISTRICT	VALUATIONS	LEVY (DOLLARS PER THOUSAND)	LOCAL TAX	TIMBER YIELD TAX	TOTAL TAX
No. 404 Cle Elum-Roslyn Bonds (1991-2005)(1992-2011)	\$484,304,226	\$1.3255	\$641,945.25		
*100% TAV	100,388,681	1.3255		\$133,065.20	
M & O Levy (1997-1998)	484,304,226	1.1225	543,631.49		
**50% TAV	50,194,341	1.1225		56,343.15	
<b>TOTAL</b>		<u>\$2.4480</u>	<u>\$1,185,576.74</u>	<u>\$189,408.35</u>	<u>\$1,374,985.09</u>
No.3-J Naches Bond (1977-1997)	143,205	\$1.6847	\$242.69		
M & O	143,205	2.9654	424.66		
<b>TOTAL</b>		<u>\$4.6601</u>	<u>\$667.35</u>		<u>\$667.35</u>
<b>FIRE DISTRICTS</b>					
No. 1 Thorp Regular Levy	58,633,774	<u>\$.9723</u>	<u>\$57,009.62</u>		<u>\$57,009.62</u>
No. 2 Ellensburg Area Regular Levy	400,035,394	<u>\$1.3977</u>	<u>\$559,129.47</u>		<u>\$559,129.47</u>
No. 3 Easton Regular Levy	32,473,637	\$.8191	\$26,599.16		
Bond (1993-2002)	31,884,147	.6364	20,291.07		
*100% TAV	984,332	.6364		\$626.43	
<b>TOTAL</b>		<u>\$1.4555</u>	<u>\$46,890.23</u>	<u>\$626.43</u>	<u>\$47,516.66</u>
No. 4 Vantage Regular Levy	8,774,094	<u>\$.6838</u>	<u>\$5,999.73</u>		<u>\$5,999.73</u>
No. 51 Snoqualmie Pass Regular Levy	51,430,004	<u>\$.9784</u>	<u>\$50,319.12</u>		<u>\$50,319.12</u>
No. 6.Ronald Area Regular Levy	\$69,552,659	<u>\$.7390</u>	<u>\$51,399.42</u>		<u>\$51,399.42</u>
No. 7 Upper County Area Regular Levy	221,672,661	<u>\$.7879</u>	<u>\$174,655.89</u>		<u>\$174,655.89</u>
No. 8 Kachess Plate Regular Levy	22,085,204	<u>\$.7199</u>	<u>\$15,899.14</u>		<u>\$15,899.14</u>
<b>HOSPITAL DISTRICTS</b>					
No. 1 Lower County Area Regular Levy	1,105,716,333	\$.0028	\$3,096.01		
Bond (1988-1998)	1,080,762,666	.0971	104,942.06		
*100% TAV	81,893,040	.0971		\$7,951.81	
<b>TOTAL</b>		<u>\$.0999</u>	<u>\$108,038.07</u>	<u>\$7,951.81</u>	<u>\$115,989.88</u>
No. 2 Upper County Area Regular Levy	561,704,703	\$.2722	\$152,896.02		
EMS Regular Levy (1992-1997)	561,704,703	.1976	110,992.85		
<b>TOTAL</b>		<u>\$.4698</u>	<u>\$263,888.87</u>		<u>\$263,888.87</u>
<b>CEMETERY DISTRICT</b>					
No. 1 Thorp Regular Levy	64,176,052	<u>\$.1120</u>	<u>\$7,187.72</u>		<u>\$7,187.72</u>
<b>WATER DISTRICT</b>					
No. 6 Vantage Bond Redemption (1978-1998)	6,561,995.00	<u>\$.6705</u>	<u>\$4,399.82</u>		<u>\$4,399.82</u>
<b>GRAND TOTAL ALL DISTRICTS</b>			<u>\$19,187,834.99</u>	<u>\$342,835.45</u>	<u>\$19,530,670.44</u>
***State Dept. of Wildlife Land	24,818,900				<u>\$113,726.35</u>

1996 KITTITAS COUNTY VALUATIONS  
FOR 1997 TAX COLLECTION

ROAD DISTRICT

	Assessed Valuation
Road District No. 1.....	\$1,001,064,371.

CITIES AND TOWNS

Cle Elum.....	100,269,039.
Ellensburg.....	485,773,841.
Kittitas.....	29,566,514.
Roslyn.....	52,380,902.
South Cle Elum.....	23,526,156.

SCHOOL DISTRICTS

*No. 7 Damman.....	34,011,912.
No. 28 Easton.....	144,843,913.
No. 400 Thorp.....	66,025,818.
No. 401 Ellensburg.....	810,071,065.
No. 403 Kittitas.....	129,577,495.
No. 404 Cle Elum-Roslyn.....	507,907,415.
No. 3-J Naches.....	143,205.

FIRE DISTRICTS

District No. 1 - Thorp.....	59,326,539.
District No. 2 - Ellensburg Area.....	403,077,604.
District No. 3 - Easton.....	32,721,917.
District No. 4 - Vantage.....	8,774,094.
District No. 51 - Snoqualmie Pass.....	51,430,004.
District No. 6 - Ronald Area.....	70,662,109.
District No. 7 - Upper County Area.....	223,970,450.
District No. 8 - Kachess Plats.....	22,085,204.

HOSPITAL DISTRICTS

District No. 1 - Lower County.....	1,118,444,230.
District No. 2 - Upper County.....	573,993,388.

CEMETERY DISTRICT

District No. 1 - Thorp.....	64,944,722.
-----------------------------	-------------

WATER DISTRICTS

*District No. 2 - Ronald.....	7,038,682.
*District No. 3 - Easton.....	17,487,002.
*District No. 4 - Thorp.....	6,348,852.
*District No. 5 - Elk Meadows.....	15,328,558.
District No. 6 - Vantage.....	6,561,995.

SEWER DISTRICT

*District No. 1 - Snoqualmie Pass(King and Kittitas Counties).....	52,214,745.
---	-------------

Total Valuation for Kittitas County.....	1,692,580,823.
Senior Citizen Valuation Canceled.....	18,158,873.
Senior Citizen Valuation Freeze Loss.....	6,569,740.
Personal Property Head Of Household Exemption Loss.....	287,969.
Kittitas County Valuation for 1996 Tax Collection..	1,667,564,241.

Total Kittitas County Timber Assessed Value.....	180,016,751.
--	--------------

Total New Construction Valuation added in 1996	48,890,843.
--	-------------

\*District Valuations but no levy for 1996

NOTE: Above district valuations include Senior Citizen Exemption values & Personal Property before Head of Household Exemption.

KITTITAS COUNTY 1996 LEVIES FOR 1997 TAX COLLECTION

CODE	TAXING DISTRICT	TOTAL LEVIES	SENIOR CITIZENS EXEMPTION LEVIES EXCLUDING ALL SPECIAL LEVIES (under \$28,001. Income)	CODE
1	1-403-F4-H1-W6	12.8856	8.1424	1
2	1-7-H1	7.5557	7.4586	2
3	1-7-F2-H1	8.9534	8.8563	3
4	1-28-H2	9.1675	7.9256	4
5	1-28-F3-H2	10.6230	8.7447	5
6	1-28-F3-H2-W3	10.6230	8.7447	6
7	1-400-F1-H1-C1-W4	13.3269	8.5429	7
8	1-400-H2	12.6125	7.9256	8
9	1-400-H1	12.2426	7.4586	9
10	1-400-H1-C1	12.3546	7.5706	10
11	1-400-F1-H1-C1	13.3269	8.5429	11
12	1-400-F1-H1	13.2149	8.4309	12
13	1-404-F6-H2-W2	11.1126	8.6646	13
14	1-28-F51-H2-S1	10.1459	8.9040	14
15	1-400-H2-C1	12.7245	8.0376	15
16	1-400-F2-H1	13.6403	8.8563	16
17	1-400-F2-H1-C1	13.7523	8.9683	17
18	E-401-H1	11.9870	8.2211	18
19	1-401-H1	11.2245	7.4586	19
20	1-401-F1-H1	12.1968	8.4309	20
21	1-401-F1-H1-C1	12.3088	8.5429	21
22	1-401-F2-H1	12.6222	8.8563	22
23	1-401-F2-H1-C1	12.7342	8.9683	23
24	K-403-H1	11.9865	7.9138	24
25	1-403-H1	11.5313	7.4586	25
26	1-403-F2-H1	12.9290	8.8563	26
27	1-403-F4-H1	12.2151	8.1424	27
28	C-404-H2	10.5689	8.1209	28
29	R-404-H2	9.8988	7.4508	29
30	S-404-H2	10.9430	8.4950	30
31	1-404-H2	10.3736	7.9256	31
32	1-404-H1	10.0037	7.4586	32
33	1-404-H1-C1	10.1157	7.5706	33
34	1-404-F1-H1	10.9760	8.4309	34
35	1-404-F7-H2-W5	11.1615	8.7135	35
36	1-404-F2-H1	11.4014	8.8563	36
37	1-28-F51-H2	10.1459	8.9040	37
38	1-404-F1-H1-C1	11.0880	8.5429	38
39	1-3J	12.1159	7.4558	39
40	1-404-F6-H2	11.1126	8.6646	40
41	1-28-F7-H2	9.9554	8.7135	41
42	1-400-F7-H1-C1	13.1425	8.3585	42
43	1-404-F7-H2	11.1615	8.7135	43
44	1-404-F7-H1	10.7916	8.2465	44
47	1-28-F8-H2	9.8874	8.6455	47
48	R-28-H2	8.6927	7.4508	48
49	1-28-H2-S1	9.1675	7.9256	49

**1997 TAX YEAR  
KITITAS COUNTY SENIOR CITIZEN EXEMPTION**

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION		Amount of value exempted From Regular Levies	TOTAL RELIEF IN DOLLARS	
		- and prior to Value Freeze	- and after value freeze		Regular Levies	Special Levies
		\$	\$	\$	\$	\$
\$15,000 or less	393	NOT AVAILABLE	NOT AVAILABLE	13,590,385.00	112,747.13	74,768.43
\$15,001 - \$18,000	154	"	"	4,568,488.00	37,601.47	31,433.39
\$18,001 - \$28,000	318	"	"	---	---	74,996.16
<b>TOTAL</b>	<b>865</b>	<b>61,016,355.00</b>	<b>54,446,615.00</b>	<b>18,158,873.00</b>	<b>150,348.60</b>	<b>181,207.98</b>

**1997 TAX YEAR  
KITITAS COUNTY FARM & AGRICULTURAL AND TIMBERLAND  
OPEN SPACE EXEMPTION**

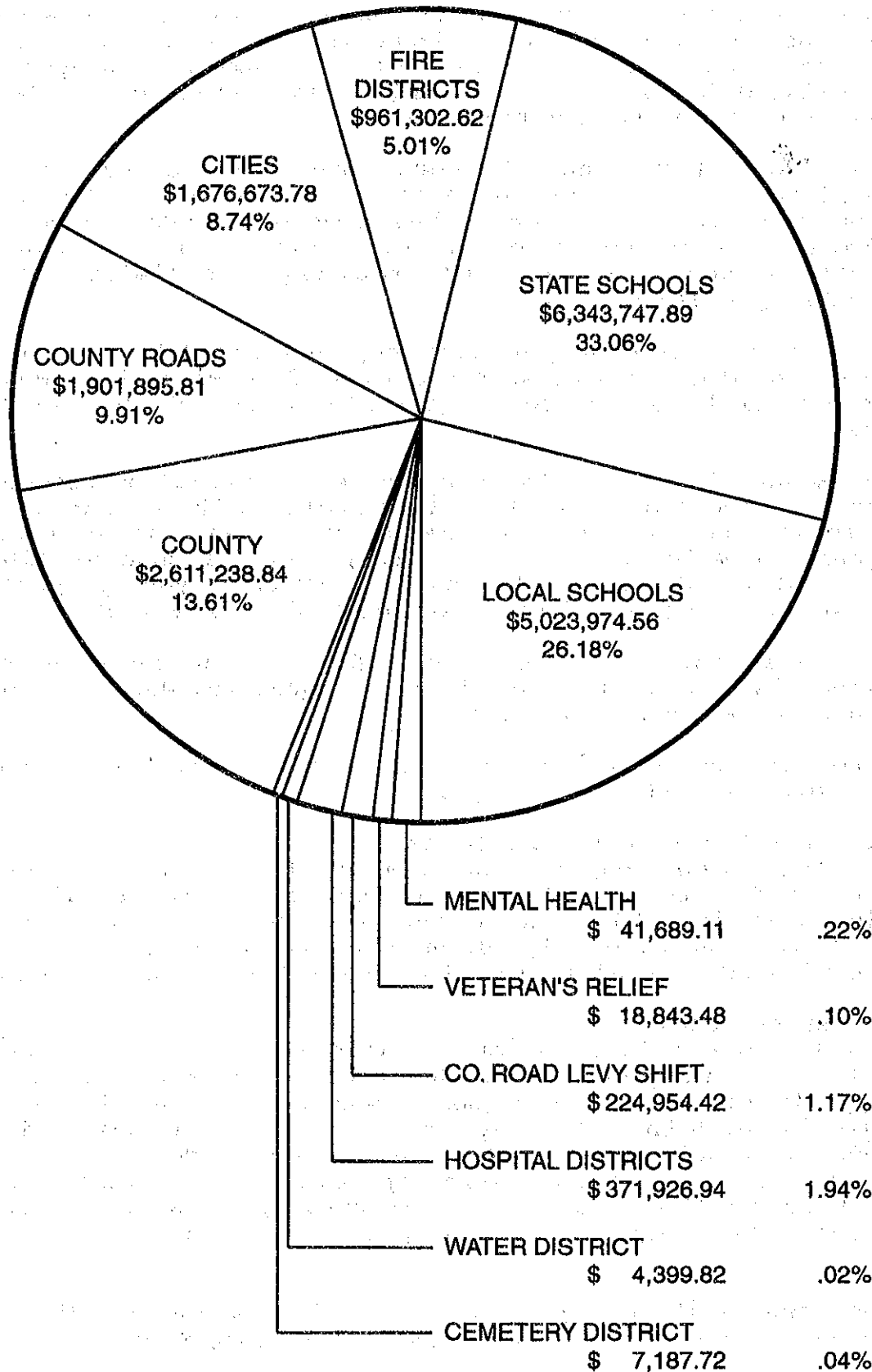
TOTAL NUMBER OF OPEN SPACE APPLICANTS = 863				
TOTAL NUMBER OF LAND PARCELS = 2958				
	ACRES	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE
TRUE & FAIR VALUE	205,290.00	193,427,060.00	88,444,248.00	281,871,308.00
OPEN SPACE VALUE	205,290.00	44,720,677.00	88,444,248.00	133,164,925.00
VALUE REDUCTION	---	148,706,383.00	---	148,706,383.00

**KITITAS COUNTY VALUE**

<b>ASSESSED BY COUNTY ASSESSOR</b>	
Forest Land (RCW 84.33)	\$ 8,685,540.
Farm & Agricultural Land & Improvements & Timberland (RCW 84.34)	133,164,925.
Other land Outside Incorporated Cities and Towns	335,454,077.
Other Improvements Outside Incorporated Cities and Towns	429,166,476.
Land Inside Incorporated Cities and Towns	188,571,318.
Improvements Inside Incorporated Cities and Towns	419,754,532.
Personal Property	74,940,249.
	<b>\$ 1,589,737,117.</b>
<b>ASSESSED BY STATE DEPARTMENT OF REVENUE</b>	
Real Property Utilities	\$ 7,440,650.
Personal Property Utilities	70,386,474.
	<b>\$ 77,827,124.</b>
<b>TOTAL VALUE OF ALL TAXABLE PROPERTY</b>	<b>\$ 1,667,564,241.</b>



# HOW YOUR 1997 TAX DOLLAR WILL BE SPENT



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. *The Assessor does not set budgets for taxing districts. The Assessor does not bill or collect taxes.* Budgets are established by the taxing districts and taxes are billed and collected by the County Treasurer.

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.

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 goes to pay off bonds for capital improvements.

The state school levy has the highest statutory rate of all taxing districts. The rate is \$3.60/Equalized Market Value per \$1,000. of assessed valuation.

There are two principle limitations that directly affect how high your property tax can go:

#### **One Percent Constitutional Limit**

The Washington Constitution limits the regular (non-voted) property tax to 1% (\$10 per \$1,000. of assessed valuation). This limit is subject to statutory reductions which make the actual rate \$5.90 per \$1,000. of assessed valuation. Voters may authorize additional levies that are added to this figure.

#### **106 Percent Limit**

This law generally restricts individual taxing districts from collecting in any year, more than a 6% increase in regular, non-voted levies over the highest amount collected in any year beginning with the 1985 levy. This applies to a taxing district budget and not to individual properties. New construction, annexations, and excess levies approved by the voters are not included in the 106% limit. Therefore, a taxing district's actual revenue increase may be greater than 6%.

#### **Note:**

These two limits apply to the district as a whole. The limits are not applied to individual parcels of property.

**HISTORICAL VALUATION AND TAX COMPARISON  
1930-1997**

% 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	96,942,640.	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	134,028,730.	3,940,501.02	426,987.01	401,793.90
100%	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	752,601,284.	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	1,033,138.07
	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	1,901,895.61	

From the Office of

**KITTITAS COUNTY ASSESSOR**

Kittitas County Courthouse, Room 101  
205 West Fifth Avenue  
Ellensburg, WA 98926