



CENTRAL WASHINGTON STATE FAIR — Something for young and old.

## \$60,000 in taxes

# Fair has money problems

If the Central Washington Fair Association cannot get out from under three years of property taxes, there may not be enough money to operate the Central Washington State Fair, a fair board member said Monday.

Ellis Cummins of Yakima told county commissioners the fair association — a nonprofit organization that leases the fairgrounds from Yakima County — cannot afford about \$60,000 in taxes for the past three years.

A 1973 state law specifically exempts the fair's leasehold interest from taxation, but the law is not retroactive for 1971, 1972 and 1973 taxes.

State Sen. Damon Canfield of Sunnyside got the specific exemption into law this session. Canfield is president of the fair board.

In 1970, the county Assessor's Office started valuing the fairgrounds for taxation for the first time. A state Department of Revenue appraiser listed the true market value as \$1.1 million.

Instead of paying full taxes on the property's assessed value, the fair association would like the county Board of Equalization to lower taxes to a minimum to reflect the land's true earning capacity.

Leased from the county in 1955, the fairgrounds pays an annual fee of \$1,000.

The 1973 Board of Equalization is blocked from considering the fair's tax problems since Cummins is a member of that board.

Currently, county commissioners — who formed the equalization board before 1972 — are seeking a Prosecutor's Office opinion on whether they can be reconvened to consider revaluation of the leasehold interest.

There is a question whether the commissioner board can be reconvened to revalue the county's own property.

Commissioner Les Conrad said the tax case is likely to end up before the state Board of Tax Appeals anyway.

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