

2015 Tax Distribution

| Taxing Districts | Assessed Value | TY2015 Levy Rate |
|------------------------------|-----------------------|-------------------------|
| State Levy | 6,216,438,648 | 2.2346164398 |
| Schools | | |
| Orcas M&O | 2,095,711,487 | 0.9503230670 |
| Orcas Bond | 2,095,711,487 | 0.3439539546 |
| Orcas Tech | 2,095,711,487 | 0.2383913875 |
| Lopez M&O | 1,173,931,109 | 0.7556236686 |
| Lopez Bond | 1,173,931,109 | 0.7509032420 |
| San Juan M&O | 2,734,252,775 | 0.7560198108 |
| San Juan Capital Project | 2,734,252,775 | 0.3462007846 |
| County Current | 6,217,488,278 | 0.8731094853 |
| Road Shift | 6,217,488,278 | 0.0080418326 |
| Veteran's Relief | | |
| Mental Health | | |
| Conservation Futures | 6,217,488,278 | 0.0474778909 |
| County Roads | 5,773,665,892 | 0.6286141280 |
| Diverted County Roads | 5,773,665,892 | 0.1125801202 |
| Port Districts | | |
| Friday Harbor | 2,535,652,064 | 0.1788709525 |
| Lopez | 1,036,145,397 | 0.0878576407 |
| Orcas | 1,913,833,119 | 0.1195395083 |
| Fire Districts | | |
| Fire District #2 - Orcas | 1,913,833,119 | 1.0516942256 |
| Fire District #3 - San Juan | 2,165,502,438 | 0.5918923745 |
| Fire District #4 - Lopez | 1,036,145,397 | 0.8443277290 |
| Fire District #5 - Shaw | 166,946,334 | 0.9099721231 |
| Town of Friday Harbor | 443,822,386 | 1.0808148600 |
| Cemetery Districts | | |
| Cemetery District #1 - SJI | 2,535,652,064 | 0.0225797541 |
| Cemetery District #2 - Orcas | 1,460,573,252 | 0.0109546029 |
| Library Districts | | |
| Lopez Library | 1,036,145,397 | 0.4012040600 |
| San Juan Library | 2,535,652,064 | 0.4999999992 |
| Orcas Library | 1,913,833,119 | 0.3050703137 |
| Parks & Rec | | |
| SJ Island Parks & Rec | 2,535,652,064 | 0.1204148094 |
| Orcas Island Parks & Rec | 1,913,833,119 | 0.0899999996 |
| Hospital | | |
| SJI Hospital | 2,753,554,123 | 0.6010073367 |
| SJI Hospital EMS | 2,753,554,123 | 0.3499999989 |
| Solid Waste | | |
| Lopez Solid Waste Disposal | 1,036,145,397 | 0.119533395 |

Assessed Value of Real & Personal Property in San Juan County for 2015

| | |
|-------------------------------------|-----------------|
| Value of Real Estate at Fair Market | \$6,093,417,238 |
| Value of Current Use Parcels | \$37,911,770 |
| Value of Designated Forest Land | \$1,066,810 |
| Value of Personal Property | \$85,092,460 |
| Grand Total of Taxable Valuation | \$6,217,488,278 |

Real and Personal Property Parcel Count by Use in San Juan County

| | |
|--|--------|
| Parcels Valued at Fair Market | 16,823 |
| Current Use Parcels | 664 |
| Designated Forest Land Parcels | 446 |
| Parcels in Senior/Disabled Exemption | 384 |
| Personal Property Head of Family Exemption | 118 |
| Total Taxable Parcels | 18,435 |
| Exempt Parcels | 1,463 |
| Total Parcels in San Juan County | 19,898 |

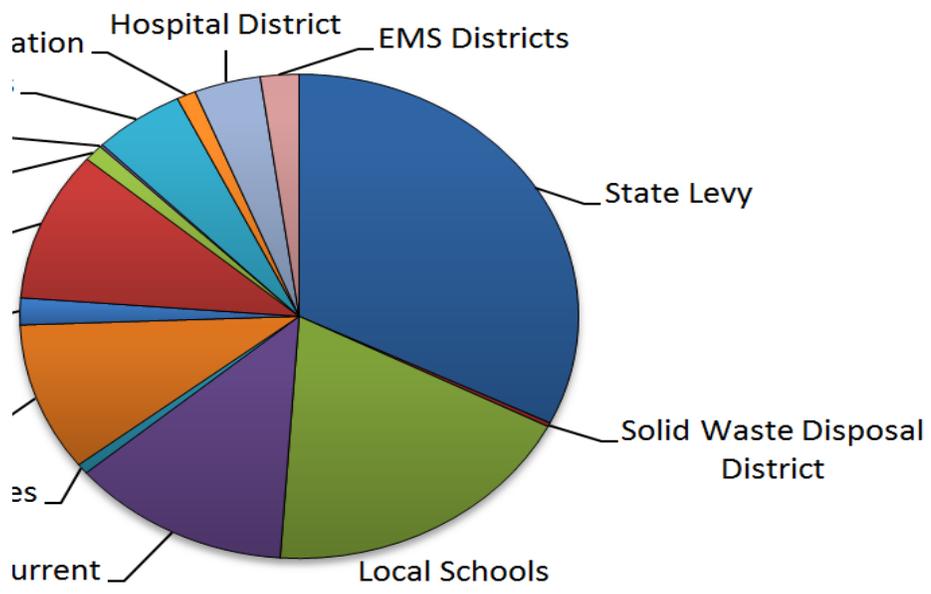
Acreage by Use in San Juan County

| | Total Acreage | % of Total |
|---------------------------------------|----------------------|-------------------|
| Acres Valued at Fair Market Value | 55,871 | 50.70% |
| Current Use Acres | 15,827 | 14.30% |
| Designated Forest Land Acreage | 14,816 | 13.50% |
| Exempt Acres | 23,628 | 21.50% |
| TOTAL ACRES IN SAN JUAN COUNTY | 110,142 | 100.00% |

San Juan County 2015 Levy Distributions

| Taxing District | 2015 Taxes | % of Total |
|-------------------------------|---------------------|-------------------|
| State Levy | \$13,891,356 | 32.26% |
| Local Schools | \$7,994,339 | 18.56% |
| County Current | \$5,478,548 | 12.72% |
| Conservation Futures | \$295,193 | 0.69% |
| County Road | \$4,279,407 | 9.94% |
| Port Districts | \$773,367 | 1.80% |
| Fire Districts | \$4,321,274 | 10.03% |
| Town of Friday Harbor | \$479,690 | 1.08% |
| Cemetery Districts | \$73,255 | 0.17% |
| Library Districts | \$2,267,386 | 5.27% |
| Park & Recreation | \$477,575 | 1.11% |
| Hospital District | \$1,654,906 | 3.84% |
| EMS Districts | \$963,744 | 2.24% |
| Solid Waste Disposal District | \$114,971 | 0.27% |
| Totals | \$43,065,011 | 100.00% |

Park & Recreation
 Library Districts
 Cemetery Districts _
 Town of Friday Harbor _
 Fire Districts _
 Port Districts _
 County Road _
 Conservation Future
 County C



SAN JUAN COUNTY
2014 - 2015 Levy Changes by Taxing District

| Taxing Districts | 2014 Authorized Tax Amount | 2015 Authorized Tax Amount | Dollar Change | Percentage Change |
|-----------------------------------|-----------------------------------|-----------------------------------|----------------------|--------------------------|
| State Levy | 14,426,438 | 13,891,356 | -535,082 | -3.71% |
| Schools | | | | |
| Orcas | 2,808,683 | 3,212,031 | 403,348 | 14.36% |
| Lopez | 1,303,699 | 1,768,559 | 464,860 | 35.66% |
| San Juan | 2,933,320 | 3,013,750 | 80,430 | 2.74% |
| County Current | 5,319,667 | 5,428,548 | 108,881 | 2.05% |
| Road Shift | 0 | 50,000 | 50,000 | |
| Conservation Futures | 291,224 | 295,193 | 3,969 | 1.36% |
| County Roads | 3,629,560 | 3,629,408 | -152 | 0.00% |
| Diverted County Roads | 650,000 | 650,000 | 0 | 0.00% |
| Port Districts | | | | |
| Friday Harbor | 443,082 | 453,555 | 10,473 | 2.36% |
| Lopez | 83,508 | 91,033 | 7,525 | 9.01% |
| Orcas | 219,644 | 228,779 | 9,135 | 4.16% |
| Fire Districts | | | | |
| Fire District #2 - Orcas | 2,042,599 | 2,012,767 | -29,832 | -1.46% |
| Fire District #3 - San Juan | 1,256,969 | 1,281,744 | 24,775 | 1.97% |
| Fire District #4 - Lopez | 859,686 | 874,846 | 15,160 | 1.76% |
| Fire District #5 - Shaw | 149,706 | 151,917 | 2,211 | 1.48% |
| Town of Friday Harbor | 458,343 | 479,690 | 21,347 | 4.66% |
| Cemetery Districts | | | | |
| Cemetery District #1 - SJI | 56,000 | 57,254 | 1,254 | 2.24% |
| Cemetery District #2 - Orcas | 16,000 | 16,000 | 0 | 0.00% |
| Library Districts | | | | |
| Lopez Library | 408,502 | 415,706 | 7,204 | 1.76% |
| San Juan Library | 1,263,932 | 1,267,826 | 3,894 | 0.31% |
| Orcas Library | 572,215 | 583,854 | 11,639 | 2.03% |
| Parks & Rec | | | | |
| SJ Island Parks & Rec | 604,966 | 305,330 | -299,636 | -49.53% |
| Orcas Island Parks & Rec | 174,492 | 172,245 | -2,247 | -1.29% |
| Hospital | | | | |
| SJI Hospital | 1,604,128 | 1,654,906 | 50,778 | 3.17% |
| SJI EMS | 963,142 | 963,744 | 602 | 0.06% |
| Lopez Solid Waste Disposal | 115,000 | 114,971 | -29 | -0.03% |
| Totals | 42,654,505 | 43,065,012 | 410,507 | 0.96% |

SAN JUAN COUNTY**2015 Tax Levy Changes by Tax Code Area**

| Tax Code Area | Island | 2015 Levy Rate | % Rate Change | 2015 Senior Citizen Rate | Senior Citizen Rate % Change |
|----------------------|----------------|-----------------------|----------------------|---------------------------------|-------------------------------------|
| 101 | SHAW | 4.81441 | 0.76% | 4.81441 | 0.76% |
| 211 | WALDRON | 5.43710 | 2.89% | 3.90443 | -1.15% |
| 372 | ORCAS ISLAND | 5.43710 | 2.89% | 3.90443 | -1.15% |
| 373 | ORCAS | 7.00341 | 2.45% | 5.47074 | -0.56% |
| 374 | ORCAS CEM | 7.01436 | 2.45% | 5.48169 | -0.56% |
| 441 | BLAKELY | 5.43710 | 2.89% | 3.90443 | -1.15% |
| 442 | LOPEZ | 6.85630 | 5.84% | 5.23782 | -0.32% |
| 443 | DECATUR | 5.41096 | 6.92% | 3.90443 | -1.15% |
| 444 | LOPEZ ISLAND | 5.41096 | 6.92% | 3.90443 | -1.15% |
| 445 | LOPEZ SEWER | 6.85630 | 5.84% | 5.23782 | -0.32% |
| 490 | FRIDAY HARBOR | 7.11915 | -0.89% | 6.01693 | -1.49% |
| 491 | JOHNS-SPIEDEN | 5.95766 | -0.01% | 4.85544 | -0.56% |
| 492 | SJ ISLANDS | 5.95766 | -0.01% | 4.85544 | -0.56% |
| 493 | SAN JUAN | 7.37142 | -1.44% | 6.26920 | -2.10% |
| 494 | PEARL-FRIDAY | 6.54956 | 0.11% | 5.44733 | -0.35% |
| 495 | CAPE SAN JUAN | 7.37142 | -1.44% | 6.26920 | -2.10% |
| 497 | STUART CEM | 5.95766 | -0.01% | 4.85544 | -0.56% |
| 498 | SAN JUAN SOUTH | 7.37142 | -1.44% | 6.26920 | -2.10% |
| 499 | CATTLE POINT | 7.37142 | -1.44% | 6.26920 | -2.10% |

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| Island - 2015 Tax Year | Total Rate |
|-------------------------------|-------------------|
| SHAW | 4.81441 |
| WALDRON | 5.43710 |
| ORCAS | 7.00341 |
| LOPEZ | 6.85630 |
| FRIDAY HARBOR | 7.11915 |
| SAN JUAN | 7.37142 |