

STATEMENT OF 2014
ASSESSMENTS

and taxes to be collected in 2015 for
SAN JUAN COUNTY



John Kulseth
County Assessor

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Vicki Griffin	Chief Deputy/Chief Appraiser
Richard Pederson	Appraiser
Liz Hance	Appraiser
Sheila Bienenstock	Appraiser
Gary Weybright	Appraiser
Chris Ledgerwood	Cartographer
Bill Shanks	Current Use/DFL Administrator
Melanie Correll	Senior Exemption Administrator
Kim Burns	Personal Property Administrator



Assessment Process

The Assessor's Office assigns taxable value and approves levy rates for calculating property taxes. The process is governed by state law and reviewed by the Department of Revenue to promote uniform taxation according to Article VII of the Washington State Constitution.

Real property in San Juan County is valued every year based on an analysis of sales and a physical inspection at least once every six years. Business personal property is valued every year based on a review of cost and inventory information provided by the business owner.

Exemptions and deferrals are available for senior citizens and disabled persons, destroyed property, head of family, and farm equipment. Special tax classifications are available for land managed as open space for public benefit, farm and agricultural land, and commercial timber.

Tax levies are calculated for each taxing district established for a public purpose. The levy amount for each district is approved based on the lesser of the budget request by the district and certain levy limits imposed by statute. The levy rate for the district is the approved amount divided by the total taxable value of the district.

Tax code areas are created for each unique combination of taxing districts to determine a consolidated levy rate for each area. The consolidated levy rate is multiplied by the taxable value of each property in the area to calculate the property taxes due for each specific property.

Property taxes allow our community to benefit from services like schools, libraries, parks, health services, and law enforcement. The assessment process is administered so taxes are paid equitably according to law and the San Juan County Assessor's Office is committed to a process that is professional, fair and clearly understood.

Assessed Value of Real & Personal Property 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
Total Taxable Value	\$6,217,488,278

Real and Personal Property Parcel Count by Use

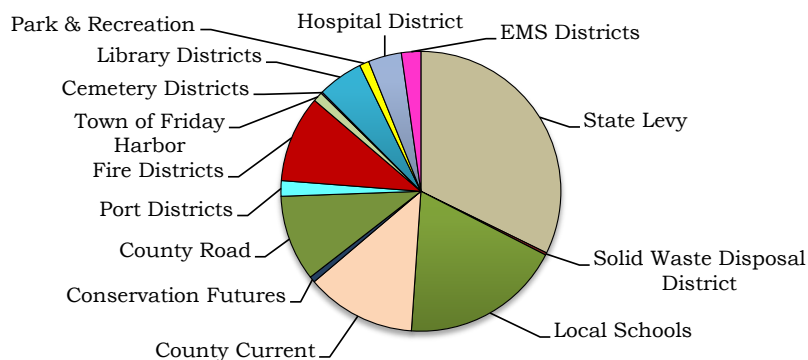
Parcels Valued at Fair Market	16,823
Current Use Parcels	664
Designated Forest Land Parcels	446
Parcels in Senior/Disabled Exemption	384
Personal Property Head of Family Exemption	118
Total Taxable Parcels	18,435
Exempt Parcels	1,463
Total Parcels	19,898

Acreage by Use

	Total Acreage	% of Total
Acres Valued at Fair Market Value	55,871	50.7%
Current Use Acres	15,827	14.3%
Designated Forest Land Acreage	14,816	13.5%
Exempt Acres	23,628	21.5%
Total Acres	110,142	100.0%

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	1.11%
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%
Total	\$43,065,011	100.00%



2015 Tax Distribution Detail

Taxing Districts	Assessed Value	TY2015 Levy Rate	TY2015 Levy Amount
State Levy	6,216,438,648	2.2346164398	13,891,356.00
Schools			
Orcas M&O	2,095,711,487	0.9503230670	1,991,602.97
Orcas Bond	2,095,711,487	0.3439539546	720,828.25
Orcas Tech	2,095,711,487	0.2383913875	499,599.57
Lopez M&O	1,173,931,109	0.7556236686	887,050.13
Lopez Bond	1,173,931,109	0.7509032420	881,508.68
San Juan M&O	2,734,252,775	0.7560198108	2,067,149.27
San Juan Capital Project	2,734,252,775	0.3462007846	946,600.46
County Current	6,217,488,278	0.8731094853	5,428,547.99
Road Shift	6,217,488,278	0.0080418326	50,000.00
Veteran's Relief Mental Health			
Conservation Futures	6,217,488,278	0.0474778909	295,193.23
County Roads	5,773,665,892	0.6286141280	3,629,407.95
Diverted County Roads	5,773,665,892	0.1125801202	650,000.00
Port Districts			
Friday Harbor	2,535,652,064	0.1788709525	453,554.50
Lopez	1,036,145,397	0.0878576407	91,033.29
Orcas	1,913,833,119	0.1195395083	228,778.67
Fire Districts			
Fire District #2 - Orcas	1,913,833,119	1.0516942256	2,012,767.24
Fire District #3 - San Juan	2,165,502,438	0.5918923745	1,281,744.38
Fire District #4 - Lopez	1,036,145,397	0.8443277290	874,846.29
Fire District #5 - Shaw	166,946,334	0.9099721231	151,916.51
Town of Friday Harbor	443,822,386	1.0808148600	479,689.83
Cemetery Districts			
Cemetery District #1 - SJI	2,535,652,064	0.0225797541	57,254.40
Cemetery District #2 - Orcas	1,460,573,252	0.0109546029	16,000.00
Library Districts			
Lopez Library	1,036,145,397	0.4012040600	415,705.74
San Juan Library	2,535,652,064	0.5000000000	1,267,826.03
Orcas Library	1,913,833,119	0.3050703137	583,853.67
Parks & Rec			
SJ Island Parks & Rec	2,535,652,064	0.1204148094	305,330.06
Orcas Island Parks & Rec	1,913,833,119	0.0900000000	172,244.98
Hospital			
SJI Hospital	2,753,554,123	0.6010073367	1,654,906.23
SJI Hospital EMS	2,753,554,123	0.3500000000	963,743.94
Solid Waste			
Lopez Solid Waste Disposal	1,026,957,539	0.1119533395	114,971.33

2015 Tax Levies by Tax Code Area

Tax Code Area	Island	State Levy	Local School M&O	Local School Bonds	County Current	Conservation Futures	County Roads / Town	Fire Districts	Port Districts	Cemetery Districts	Library Districts	Parks & Rec Districts	SJI Hospital & EMS	Solid Waste Disposal District	TOTAL RATE	Senior Citizen Rate
101	SHAW	2.23462			0.88115	0.04748	0.74119	0.90997							4.81441	4.81441
211	WALDRON	2.23462	0.95032	0.58235	0.88115	0.04748	0.74119								5.43711	3.90444
372	ORCAS ISLAND	2.23462	0.95032	0.58235	0.88115	0.04748	0.74119								5.43711	3.90444
373	ORCAS	2.23462	0.95032	0.58235	0.88115	0.04748	0.74119	1.05169	0.11954		0.30507	0.09000			7.00341	5.47074
374	ORCAS CEM	2.23462	0.95032	0.58235	0.88115	0.04748	0.74119	1.05169	0.11954	0.01095	0.30507	0.09000			7.01436	5.48169
441	BLAKELY	2.23462	0.95032	0.58235	0.88115	0.04748	0.74119								5.43711	3.90444
442	LOPEZ	2.23462	0.75562	0.75090	0.88115	0.04748	0.74119	0.84433	0.08786		0.40120			0.11195	6.85630	5.23783
443	DECATUR	2.23462	0.75562	0.75090	0.88115	0.04748	0.74119								5.41096	3.90444
444	LOPEZ ISLAND	2.23462	0.75562	0.75090	0.88115	0.04748	0.74119								5.41096	3.90444
445	LOPEZ SEWER	2.23462	0.75562	0.75090	0.88115	0.04748	0.74119	0.84433	0.08786		0.40120			0.11195	6.85630	5.23783
490	FRIDAY HARBOR	2.23462	0.75602	0.34620	0.88115	0.04748	1.08081		0.17887	0.02258	0.50000	0.12041	0.95101		7.11915	6.01693
491	JOHNS-SPIEDEN	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119						0.95101		5.95767	4.85545
492	SJ ISLANDS	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119						0.95101		5.95767	4.85545
493	SAN JUAN	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119	0.59189	0.17887	0.02258	0.50000	0.12041	0.95101		7.37142	6.26920
494	PEARL-FRIDAY	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119	0.59189					0.95101		6.54956	5.44734
495	CAPE SAN JUAN	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119	0.59189	0.17887	0.02258	0.50000	0.12041	0.95101		7.37142	6.26920
497	STUART CEM	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119						0.95101		5.95767	4.85545
498	SAN JUAN SOUTH	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119	0.59189	0.17887	0.02258	0.50000	0.12041	0.95101		7.37142	6.26920
499	CATTLE POINT	2.23462	0.75602	0.34620	0.88115	0.04748	0.74119	0.59189	0.17887	0.02258	0.50000	0.12041	0.95101		7.37142	6.26920

Highest Lawful Levy Amounts for 2015

<u>Taxing District</u>	<u>Tax Limit</u>
County	
Road District	\$4,355,266.61
County Current	\$5,409,214.80
Conservation Futures	\$296,369.21
Port	
Port of Friday Harbor	\$450,438.89
Port of Lopez	\$90,903.86
Port of Orcas	\$230,839.63
Fire	
Fire District #2 - Orcas	\$2,009,524.77
Fire District #3 - San Juan	\$1,279,032.61
Fire District #4 - Lopez	\$873,513.36
Fire District #5 - Shaw	\$151,776.96
Town of Friday Harbor	\$466,206.69
Cemetery	
Cemetery District #1 - San Juan	\$76,009.92
Cemetery District #2 - Orcas	\$29,249.43
Cemetery District #3 - Stuart	\$3,136.80
Library	
Lopez Library	\$418,658.08
San Juan Library	\$1,267,826.03
Orcas Library	\$582,945.35
Parks & Rec	
San Juan Island Parks & Rec	\$579,530.01
Orcas Island Parks & Rec	\$251,205.81
SJI Hospital	\$1,644,544.59
SJI Hospital EMS	\$1,226,355.00

Statutory Limits per \$1,000 Valuation

State	3.6000
County*	1.8000
Road	2.2500
Town of Friday Harbor	3.3750
Fire District	1.5000
Port District	0.4500
Cemetery	0.1125
Library	0.5000
Hospital	0.7500
EMS	0.5000
Parks & Recreation	0.6000

*RCW 84.52.043 allows counties to levy up to \$2.475 if the total county and road levies do not exceed \$4.05.

Levy Limits

The amount a taxing district can levy each year is statutorily limited by several factors, known as levy limits. The Assessor's Office calculates and reviews the limits each year to determine the levy amount for each district. The approved levy amount is the lowest of all the calculated limits.

Highest Lawful Levy

Taxing districts are limited to a 1% increase over the amount levied in the previous year (or the highest lawful levy allowed for the district since 1985, whichever is greater), plus new construction, improvements to property, newly constructed wind turbines, increases in the value of state-assessed property, annexations, and refunds. The Assessor's Office totals all possible increases each year for each taxing district to determine the highest lawful levy for each district.

Voter Approved Lid Lift

Voters can approve a "lid lift" increase over a taxing district's highest lawful levy for a certain number of years as authorized by statute and the voted ballot. The ballot will state the levy rate for the first year of the term, with increases generally allowed according to the highest lawful levy calculations until the lid lift expires.

Tax District Request

Each taxing district adopts an annual budget by resolution and submits a certified levy amount to the Assessor's Office on or before November 30. The approved levy amount for the district cannot exceed the amounts stated on the resolution or the certification, even if the district is otherwise allowed to receive a higher amount.

Statutory Limit

Each type of taxing district has a statutory maximum rate according to RCW 84.52.043. The combined maximum total rate is \$5.90 per \$1,000 of assessed value, excluding the State, school, conservation futures, port, fire protection, and EMS district levies.

2014 - 2015 Levy Changes

Taxing Districts	2014 Authorized Tax Amount	2015 Authorized Tax Amount	Dollar Increase	% 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 Inspection Areas

