

STATEMENT OF 2013  
**ASSESSMENTS**

and taxes to be collected in 2014 for  
**SAN JUAN COUNTY**



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County Assessor

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P.O. Box 1519  
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# Charles Zalmanek

*San Juan County Assessor*

## STAFF

John Kulseth	Chief Appraiser
Carol Strum	Current Use Specialist
Richard Pederson	Appraiser
Liz Hance	Appraiser
Sheila Bienenstock	Appraiser
Gary Weybright	Appraiser
Chris Ledgerwood	Cartographer
Kim Burns	Personal Property Clerk
Melanie Correll	SC Exemption Specialist
Susan Høglund	Administrative Specialist



## *A Message from the San Juan County Assessor....*

This booklet has been prepared to help you better understand the functions of the San Juan County Assessor's Office. The information contained herein will assist you, as a property owner and taxpayer, in understanding assessment procedures, tax collection and distribution of the tax dollar.

For more information, you may visit the Assessor's web page at [www.sanjuanco.com](http://www.sanjuanco.com). Links are available on the site to search for parcel information and recorded documents.

The Assessor's primary duty is to determine the value of all taxable real and personal property for the purpose of equitable tax distribution for the various taxing districts. The directors, commissioners or council members of the taxing districts determine the amount of taxes required. The assessed values and tax dollar requirements are calculated to provide each owner with an amount of tax due according to their proportionate share of the total monies necessary to satisfy the budget requirements.

In addition, the voters may approve excess or special levies. These include bond, maintenance and operation and capital improvement levies.

Exemptions are available for Senior Citizens and Disabled Persons, Destroyed Property, Head of Family and Farm Equipment. Current Use, Open Space and Designated Forest Land assessment programs are available for commercial agricultural and forest lands and for land preservation.

It is my responsibility as your Assessor, along with my staff, to ensure that all property owners are treated fairly and impartially in accordance with our state laws. It is our desire to serve and support you in an effective, responsible and courteous manner.

Charles Zalmanek, Assessor

### **IMPORTANT DATES**

February 18	Property tax statements mailed
April 30	Personal Property Listing forms due
April 30	First half taxes due
July 1	Usual filing deadline for appeals to the County Board of Equalization
October 31	Second half taxes due
December 31	Application deadline for: Open Space, Designated Forest Land and Current Use

# Property Tax Facts

## What types of property are taxed?

Two types of property are subject to tax:

**Real Property** includes land and any “improvements”, mainly buildings, attached to the land.

**Personal Property**, defined by law, includes agricultural machinery, office machinery and equipment, supplies and materials not held for sale, and furniture and fixtures used in conducting a business. Property owners are responsible for filing a personal property affidavit every year.

## How is my property value determined?

The assessed value is 100% of true and fair market value on the date of the appraisal. It is an estimate of value using one or more of the following three approaches:

**Sales Comparison** – The process of deriving a value indication for the subject property by comparing similar properties that have recently sold with the property being appraised.

**Cost** – The property is valued based on a comparison with the cost to build a new or substitute property; deducting depreciation from total cost; and adding estimated land value.

**Income Capitalization** – This approach measures the income stream which would be expected from a prudently managed commercial property and converts it into an indication of market value.

## How often is my property reappraised?

San Juan County’s 2014 physical inspection and appraisal area includes western Orcas Island, Waldron Island, Wasp Islands, Crane, Bell, Double Islands. All other real property values will be adjusted by way of statistical analysis, if indicated by changes in the marketplace; or if new construction or a change in boundaries occurs. Personal property is revalued annually.

## If I think the value on my property does not represent market value, what can I do?

If you think the assessment does not reflect the market value of your property, you should consult the Assessor’s Office. The appraisal will be reviewed and if you still think the assessment does not reflect market value, you may petition for a hearing before the County Board of Equalization by July 1 or within 30 days of the mailing of the revaluation notice, whichever is later.

## Are the taxes the same throughout the County?

No. Different areas of the county may show quite a difference in the taxes of property with the same assessed value. Please see page 8 for levy rates.

## Why does the difference exist?

There are four reasons for these differences:

- The various combination of taxing districts in different areas of the county
- The size of the budget of each taxing district
- The presence of special levies and bonds approved by the voters
- The assessed value of the taxing district’s geographic area

# Property Tax Facts continued

## Can taxing districts raise their budgets to any amount?

Taxing district budgets are limited to no more than 101% of the highest amount that could have lawfully been levied since 1985. If a taxing district’s population exceeds 10,000, the annual budget increase is limited to the implicit price deflator (IPD), unless a “substantial need” resolution is approved by the district.

**NOTE:** New construction, annexations and excess levies approved by the voters are not included in the 101% or the IPD. Thus a taxing district’s actual revenue increase will be somewhat greater than 1% or the IPD.

## What property tax exemptions are available?

There are exemption programs that provide property tax relief to qualifying applicants, such as Senior Citizens, Disabled Persons, and owners of property in land preservation programs.

Senior Citizen applicants must be at least 61 years of age by December 31 of the application/income year, with a combined household income of \$35,000 or less, and must have resided in their San Juan county property for at least six (6) months or more of the application/income year. Tax relief may also extend to a widow or widower of at least 57 years of age whose spouse had been in the senior citizen exemption program.

For disabled persons, the qualifying criteria of income, ownership, and residency are the same as those for senior citizens. However, applicants with disabilities have no age limit to qualify, and must be unable to retain gainful employment because of a disability that has, or will, exist continuously for at least 12 months.

Please contact our office for applications and additional information.

**NOTE:** The Property Tax Exemption Program for Senior Citizen and Disabled Persons **freezes** the taxable value of the residence as of January 1 of the initial application year.

## What if my property is destroyed?

Any real or personal property that was destroyed in whole or in part may be eligible for reduced assessed value for taxes payable the current year. Inquire at the Assessor’s Office for more information.

## What is “current use” assessment and what land qualifies?

Washington State Law allows the valuation of certain types of land to reflect current use value rather than value based on highest and best use. Current use means the existing land use which reduces the assessed value for the duration of the classification. There may be back taxes, interest and penalties charged for removal from the classification. Application must be made prior to December 31 preceding the year classification is to begin.

**Assessed Value of Real & Personal Property in San Juan County for 2014**

Value of Real Estate at Fair Market	\$6,115,379,157
Value of Current Use Parcels	\$37,704,360
Value of Designated Forest Land	\$1,073,300
Value of Personal Property	\$86,295,828
Grand Total of Taxable Valuation	\$6,240,452,645

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

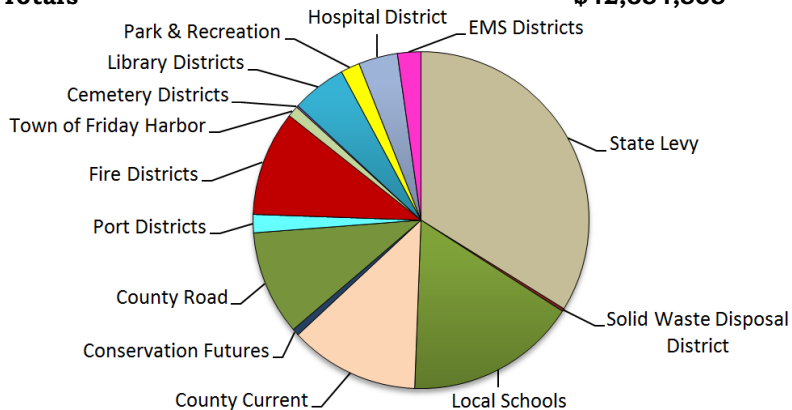
Parcels Valued at Fair Market	16,861
Current Use Parcels	677
Designated Forest Land Parcels	455
Parcels in Senior/Disabled Exemption	384
Personal Property Head of Family Exemption	125
Total Taxable Parcels	18,456
Exempt Parcels	1,443
Total Parcels in San Juan County	19,899

**Acreage by Use in San Juan County**

	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%
<b>TOTAL ACRES IN SAN JUAN COUNTY</b>	<b>110,142</b>	<b>100.0%</b>

**San Juan County 2014 Levy Distributions**

<u>Taxing District</u>	<u>2014 Taxes</u>	<u>% of Total</u>
State Levy	\$14,426,438	33.82%
Local Schools	\$7,045,702	16.52%
County Current	\$5,319,666	12.47%
Conservation Futures	\$291,224	0.68%
County Road	\$4,279,560	10.03%
Port Districts	\$746,234	1.75%
Fire Districts	\$4,308,961	10.10%
Town of Friday Harbor	\$458,343	1.08%
Cemetery Districts	\$72,000	0.17%
Library Districts	\$2,244,649	5.26%
Park & Recreation	\$779,458	1.83%
Hospital District	\$1,604,128	3.76%
EMS Districts	\$963,142	2.26%
Solid Waste Disposal District	\$115,000	0.27%
<b>Totals</b>	<b>\$42,654,505</b>	<b>100.00%</b>



**101% Regular Tax Limit Calculations for 2014**

<u>Taxing District</u>	<u>Tax Limit</u>
Road District	\$4,270,614.35
County Current	\$5,308,889.59
Conservation Futures	\$290,637.83
<b>Port</b>	
Port of Friday Harbor	\$441,637.23
Port of Lopez	\$89,500.78
Port of Orcas	\$226,262.48
<b>Fire</b>	
Fire District #2 - Orcas	\$2,038,984.28
Fire District #3 - San Juan	\$1,252,368.13
Fire District #4 - Lopez	\$859,686.10
Fire District #5 - Shaw	\$149,706.45
<b>Town of Friday Harbor</b>	\$457,784.12
<b>Cemetery</b>	
Cemetery District #1 - San Juan	\$74,708.58
Cemetery District #2 - Orcas	\$28,770.11
Cemetery District #3 - Stuart	\$3,105.74
<b>Library</b>	
Lopez Library	\$412,052.20
San Juan Library	\$1,276,927.15
Orcas Library	\$571,203.52
<b>Parks &amp; Rec</b>	
San Juan Island Parks & Rec	\$602,993.34
Orcas Island Parks & Rec	\$259,389.12
<b>SJI Hospital</b>	\$1,611,166.55
<b>SJI Hospital EMS</b>	\$1,290,752.26

**Statutory Limitations on Property Taxes  
Per \$1000 Valuation**

The rate a taxing district may impose each year without voter approval is its regular levy. The maximum regular levy rate for each type of district is determined by state law. The combined maximum total is \$5.90 per \$1,000 of assessed value, excluding the levies of state, school, port, public utility and emergency medical service districts.

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

\* As per RCW 84.52.043, counties of 5th class and under can levy from \$1.80 to \$2.475 if total of county and road levies does not exceed \$4.05.

**SAN JUAN COUNTY  
2014 Tax Distribution**

Taxing Districts		Assessed Valuation	General Levy Rate (M&O)	Authorized Tax Amount	Assessed Valuation	Bonds and/or Capital Projects Levy Rate	Tax Amount	Levy Rate	Total Tax
<b>State Levy Schools</b>		6,239,569,835	2.3120885544	14,426,438.00				2.3120885544	14,426,438.00
Orcas		2,104,925,120	0.8849479558	1,862,749.18	2,104,925,120	0.3544305443	746,049.76	1.3343387387	2,808,683.13
Orcas Tech. Capitol Project		2,104,925,120	0.0949602386	199,884.19					
Lopez		1,173,295,229	0.6745580210	791,455.71	1,173,295,229	0.4365854745	512,243.65	1.1111434955	1,303,699.36
San Juan		2,726,879,999	0.7297118014	1,989,836.52	2,726,879,999	0.3459936836	943,483.26	1.0757054850	2,933,319.77
<b>County Current</b>		6,240,452,645	0.8524488451	5,319,666.65				0.8524488451	5,319,666.65
<b>Conservation Futures</b>		6,240,452,645	0.0466670587	291,223.57				0.0466670587	291,223.57
<b>County Roads</b>		5,794,094,170	0.6264240748	3,629,560.08				0.7386072705	4,279,560.08
Diverted County Roads		5,794,094,170	0.1121831957	650,000.00				-	-
<b>Port Districts</b>									
Friday Harbor		2,527,863,800	0.1752792971	443,082.19				0.1752792971	443,082.19
Lopez		1,035,766,391	0.0806243577	83,508.00				0.0806243577	83,508.00
Orcas		1,938,798,685	0.1132887245	219,644.03				0.1132887245	219,644.03
<b>Fire Districts</b>									
Fire District #2 - Orcas		1,938,798,685	1.0535386607	2,042,599.37				1.0535386607	2,042,599.37
Fire District #3 - San Juan		2,152,830,055	0.5838681540	1,256,968.91				0.5838681540	1,256,968.91
Fire District #4 - Lopez		1,035,766,391	0.8300000000	859,686.10				0.8300000000	859,686.10
Fire District #5 - Shaw		180,768,122	0.8281684201	149,706.45				0.8281684201	149,706.45
<b>Town of Friday Harbor</b>		446,358,475	1.0268486557	458,342.60				1.0268486557	458,342.60
<b>Cemetery Districts</b>									
Cemetery District #1 - SJI		2,527,863,800	0.0221530923	56,000.00				0.0221530923	56,000.00
Cemetery District #2 - Orcas		1,488,599,748	0.0107483560	16,000.00				0.0107483560	16,000.00
<b>Library Districts</b>									
Lopez Library		1,035,766,391	0.3943958827	408,502.00				0.3943958827	408,502.00
San Juan Library		2,527,863,800	0.5000000000	1,263,931.90				0.5000000000	1,263,931.90
Orcas Library		1,938,798,685	0.2951391160	572,215.33				0.2951391160	572,215.33
<b>Parks &amp; Recreation Districts</b>									
SJ Island Parks & Rec		2,527,863,800	0.2393191516	604,966.22				0.2393191516	604,966.22
Orcas Island Parks & Rec		1,938,798,685	0.0900000000	174,491.88				0.0900000000	174,491.88
<b>SJI Hospital</b>		2,751,834,337	0.5829304397	1,604,128.00				0.9329304397	2,567,270.02
<b>SJI Hospital EMS</b>		2,751,834,337	0.3500000000	963,142.02					
<b>Lopez Solid Waste Disposal</b>		1,026,406,489	0.1120413805	115,000.00				0.1120413805	115,000.00
<b>Totals</b>									<b>42,654,505.57</b>

**SAN JUAN COUNTY  
2014 Tax Levies**

Tax Code Area	Island	State Levy	Local School M & O	Local School Bonds	County Current	County Futures	County Roads / Town	Fire Districts	Port Districts	Cemetery Districts	Library Districts	Parks & Rec Districts	SJI Hospital & EMS Districts	Solid Waste Disposal District	Senior Citizen Rate
101	SHAW	2.31209			0.85245	0.04667	0.73861	0.82817							4.77798
211	WALDRON	2.31209	0.88495	0.44939	0.85245	0.04667	0.73861								5.28415
372	ORCAS ISLAND	2.31209	0.88495	0.44939	0.85245	0.04667	0.73861								5.28415
373	ORCAS	2.31209	0.88495	0.44939	0.85245	0.04667	0.73861	1.05354	0.11329		0.29514	0.09000			5.50178
374	ORCAS CEM	2.31209	0.88495	0.44939	0.85245	0.04667	0.73861	1.05354	0.11329	0.01075	0.29514	0.09000			5.51253
441	BLAKELY	2.31209	0.88495	0.44939	0.85245	0.04667	0.73861								3.94981
442	LOPEZ	2.31209	0.67456	0.43659	0.85245	0.04667	0.73861	0.83000	0.08062		0.39440		0.11204		5.25483
443	DECATUR	2.31209	0.67456	0.43659	0.85245	0.04667	0.73861								3.94981
444	LOPEZ ISLAND	2.31209	0.67456	0.43659	0.85245	0.04667	0.73861		0.08062		0.39440		0.11204		3.94981
445	LOPEZ SEWER	2.31209	0.67456	0.43659	0.85245	0.04667	0.73861	0.83000	0.08062						5.25483
490	FRIDAY HARBOR	2.31209	0.72971	0.34599	0.85245	0.04667	1.02685		0.17528	0.02215	0.50000	0.23932	0.93293		6.10774
491	JOHNS-SPIEDEN	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861								4.88274
492	SJ ISLANDS	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861								4.88274
493	SAN JUAN	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861	0.58387	0.17528	0.02215	0.50000	0.23932	0.93293		6.40336
494	PEARL-FRIDAY	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861	0.58387							5.46661
495	CAPE SAN JUAN	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861	0.58387	0.17528	0.02215	0.50000	0.23932	0.93293		6.40336
497	STUART CEM	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861								4.88274
498	SAN JUAN SOUTH	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861	0.58387	0.17528	0.02215	0.50000	0.23932	0.93293		6.40336
499	CATTLE POINT	2.31209	0.72971	0.34599	0.85245	0.04667	0.73861	0.58387	0.17528	0.02215	0.50000	0.23932	0.93293		6.40336

<u>Taxing District</u>	<u>2013 Tax Amount</u>	<u>2014 Tax Amount</u>	<u>Amount Difference</u>	<u>% Difference</u>	<u>2013 % of All Taxes Levied</u>	<u>2014 % of All Taxes Levied</u>
State Levy	15,109,849	14,426,438	(683,411)	-4.52%	35.57%	33.82%
Local Schools	6,653,487	7,045,702	392,215	5.89%	15.66%	16.52%
County Current	5,225,469	5,319,666	94,197	1.80%	12.30%	12.47%
Conservation Futures	284,005	291,224	7,219	2.54%	0.67%	0.68%
County Road	4,203,974	4,279,560	75,586	1.80%	9.90%	10.03%
Port Districts	724,870	746,234	21,364	2.95%	1.71%	1.75%
Fire Districts	4,093,216	4,308,961	215,745	5.27%	9.64%	10.10%
Town of Friday Harbor	448,039	458,343	10,304	2.30%	1.05%	1.07%
Cemetery Districts	72,580	72,000	(580)	-0.80%	0.17%	0.17%
Library Districts	2,222,719	2,244,649	21,930	0.99%	5.23%	5.26%
Park & Recreation	767,849	779,458	11,609	1.51%	1.81%	1.83%
Hospital District	1,586,734	1,604,128	17,394	1.10%	3.74%	3.76%
EMS Districts	983,030	963,142	(19,888)	-2.02%	2.31%	2.26%
Solid Waste Disposal	98,045	115,000	16,955	17.29%	0.23%	0.27%
<b>All Taxing Districts</b>	<b>42,473,866</b>	<b>42,654,505</b>	<b>180,639</b>	<b>0.43%</b>	<b>100.00%</b>	<b>100.00%</b>