

STATEMENT OF 2012  
**ASSESSMENTS**

and taxes to be collected in 2013 for  
**SAN JUAN COUNTY**



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County Assessor

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*Printed on recycled paper in the San Juan Islands*

# 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	Administrative Assistant



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 insure 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 15	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 methods:

**Market** – This method uses sale comparisons of properties to provide estimates of value for similar property, also known as the direct comparison approach.

**Replacement Cost** – This method determines the reproduction or replacement cost, less accrued depreciation of the improvements.

**Income** – This method measures the income stream, which would be expected from a prudently managed commercial property and converts it into an indication of market value. The income method may be used for business property valuation.

## How often is my property reappraised?

San Juan County’s 2013 physical inspection and appraisal area includes eastern Orcas Island, Eastsound, Sucia Islands, Obstruction, Clark and Barnes. 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 that 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.

**2013 Assessed Value of Real & Personal Property in San Juan County**

Value of Real Estate at Fair Market	\$6,174,281,635
Value of Current Use Parcels	\$39,483,290
Value of Designated Forest Land	\$1,134,470
Value of Personal Property	\$76,841,610
Grand Total of Taxable Valuation	\$6,291,741,005

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

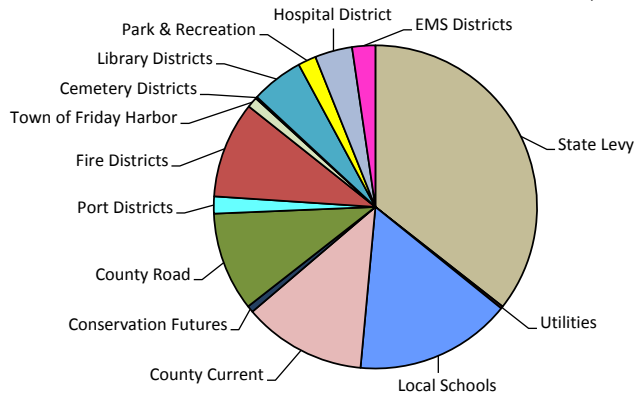
Parcels Valued at Fair Market	17,006
Current Use Parcels	696
Designated Forest Land Parcels	489
Parcels in Senior/Disabled Exemption	386
Personal Property Head of Family Exemption	203
Total Taxable Parcels	18,780
Exempt Parcels	1,236
Total Parcels in San Juan County	20,016

**Acreage by Use in San Juan County**

	Total Acreage	% of Total
Acres Valued at Fair Market Value	55,784	50.6%
Current Use Acres	16,347	14.8%
Designated Forest Land Acreage	15,089	13.7%
Exempt Acres	22,978	20.9%
<b>TOTAL ACRES IN SAN JUAN COUNTY</b>	<b>110,198</b>	<b>100.0%</b>

**San Juan County 2013 Levy Distributions**

<u>Taxing District</u>	<u>2013 Taxes</u>	<u>% of Total</u>
State Levy	\$15,109,849	35.57%
Local Schools	\$6,653,487	15.67%
County Current	\$5,225,469	12.30%
Conservation Futures	\$284,005	0.67%
County Road	\$4,203,974	9.90%
Port Districts	\$724,870	1.71%
Fire Districts	\$4,093,216	9.64%
Town of Friday Harbor	\$448,039	1.05%
Cemetery Districts	\$72,580	0.17%
Library Districts	\$2,222,719	5.23%
Park & Recreation	\$767,849	1.81%
Hospital District	\$1,586,734	3.74%
EMS Districts	\$983,030	2.31%
Utilities	\$98,045	0.23%
<b>Totals</b>	<b>\$42,473,866</b>	<b>100.00%</b>



**101% Regular Tax Limit Calculations for 2013**

<u>Taxing District</u>	<u>Tax Limit</u>
Road District	\$4,198,465.23
County Current	\$5,217,982.03
Conservation Futures	\$285,676.21
<b>Port</b>	
Port of Friday Harbor	\$434,279.08
Port of Lopez	\$87,894.73
Port of Orcas	\$222,145.39
<b>Fire</b>	
Fire District #2 - Orcas	\$2,000,655.77
Fire District #3 - San Juan	\$1,232,659.28
Fire District #4 - Lopez	\$706,646.69
Fire District #5 - Shaw	\$147,138.27
<b>Town of Friday Harbor</b>	\$448,660.08
<b>Cemetery</b>	
Cemetery District #1 - San Juan	\$73,587.12
Cemetery District #2 - Orcas	\$28,339.83
Cemetery District #3 - Stuart	\$3,074.99
<b>Library</b>	
Lopez Library	\$404,451.69
San Juan Library	\$1,255,652.58
Orcas Library	\$560,470.77
<b>Parks &amp; Rec</b>	
San Juan Island Parks & Rec	\$592,946.82
Orcas Island Parks & Rec	\$255,242.83
<b>SJI Hospital</b>	\$1,585,206.68
<b>SJI Hospital EMS</b>	\$1,271,772.44

**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  
2013 Tax Distribution**

Taxing Districts		Assessed Valuation	General Levy Rate (M&O)	Authorized Tax Amount	Assessed Valuation	Bonds and/or Capital Projects Levy Rate	Authorized Tax Amount	Levy Rate	Total Tax
<b>State Levy</b>		6,290,921,175	2.4018499962	15,109,849.00				2.4018499962	15,109,849.00
<b>Schools</b>									
	Orcas	2,104,706,054	0.7607820241	1,601,222.53	2,104,706,054	0.3291365316	692,735.65	1.1849123885	2,493,892.28
	Orcas Tech. Capital Project	2,104,706,054	0.0949938328	199,934.09					
	Lopez	1,171,493,132	0.6367937444	745,999.50	1,171,493,132	0.4314222643	505,408.22	1.0682160087	1,251,407.72
	San Juan	2,783,770,462	0.7066156092	1,967,055.66	2,783,770,462	0.3380776765	941,130.65	1.0446932857	2,908,186.31
<b>County Current</b>		6,291,741,005	0.7942783269	4,997,393.52				0.8305283269	5,225,469.13
	Veteran's Relief	6,291,741,005	0.0112500000	70,782.09				-	-
	Mental Health	6,291,741,005	0.0250000000	157,293.53				-	-
<b>Conservation Futures</b>		6,291,741,005	0.0451394026	284,005.43				0.0451394026	284,005.43
<b>County Roads</b>		5,823,884,800	0.6102410834	3,553,973.77				0.7218504339	4,203,973.77
	Diverted County Roads	5,823,884,800	0.1116093505	650,000.00				-	-
<b>Port Districts</b>									
	Friday Harbor	2,578,978,610	0.1685341624	434,646.00				0.1685341624	434,646.00
	Lopez	1,030,537,602	0.0803488294	82,802.49				0.0803488294	82,802.49
	Orcas	1,937,788,858	0.1070403409	207,421.58				0.1070403409	207,421.58
<b>Fire Districts</b>									
	Fire District #2 - Orcas	1,937,788,858	1.0345768073	2,004,791.41				1.0345768073	2,004,791.41
	Fire District #3 - San Juan	2,180,835,785	0.5657276942	1,233,759.20				0.5657276942	1,233,759.20
	Fire District #4 - Lopez	1,030,537,602	0.6865614303	707,527.37				0.6865614303	707,527.37
	Fire District #5 - Shaw	177,670,314	0.8281533740	147,138.27				0.8281533740	147,138.27
<b>Town of Friday Harbor</b>		467,856,205	0.9576429792	448,039.21				0.9576429792	448,039.21
<b>Cemetery Districts</b>									
	Cemetery District #1 - SJJ	2,578,978,610	0.0215511675	55,580.00				0.0215511675	55,580.00
	Cemetery District #2 - Orcas	1,460,676,905	0.0116384396	17,000.00				0.0116384396	17,000.00
<b>Library Districts</b>									
	Lopez Library	1,030,537,602	0.3929555498	404,955.47				0.3929555498	404,955.47
	San Juan Library	2,578,978,610	0.4872675466	1,256,652.58				0.4872675466	1,256,652.58
	Orcas Library	1,937,788,858	0.2895625639	561,111.11				0.2895625639	561,111.11
<b>Parks &amp; Recreation Districts</b>									
	SJ Island Parks & Rec	2,578,978,610	0.2301096247	593,447.80				0.2301096247	593,447.80
	Orcas Island Parks & Rec	1,937,788,858	0.0900000000	174,401.00				0.0900000000	174,401.00
<b>SJ Hospital</b>		2,808,658,391	0.5649436952	1,586,733.85				0.9149436952	2,569,764.29
<b>SJ Hospital EMS</b>		2,808,658,391	0.3500000000	983,030.44					
<b>Lopez Solid Waste Disposal</b>		1,030,537,602	0.0951400000	98,045.35				0.0951400000	98,045.35
<b>Totals</b>									<b>42,473,866.76</b>

**SAN JUAN COUNTY  
2013 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	SJ Hospital & EMS Districts	Senior Citizen Rate	
101	SHAW	2.40185			0.83053	0.04514	0.72185	0.82815							4.82752
211	WALDRON	2.40185	0.76078	0.42413	0.83053	0.04514	0.72185								5.18428
372	ORCAS ISLAND	2.40185	0.76078	0.42413	0.83053	0.04514	0.72185								5.18428
373	ORCAS	2.40185	0.76078	0.42413	0.83053	0.04514	0.72185	1.03458	0.10704		0.28956	0.09000			6.70546
374	ORCAS CEM	2.40185	0.76078	0.42413	0.83053	0.04514	0.72185	1.03458	0.10704	0.01164	0.28956	0.09000			6.71710
441	BLAKELY	2.40185	0.76078	0.42413	0.83053	0.04514	0.72185								5.18428
442	LOPEZ	2.40185	0.63679	0.43142	0.83053	0.04514	0.72185	0.68656	0.08035		0.39296				6.32259
443	DECATUR	2.40185	0.63679	0.43142	0.83053	0.04514	0.72185								5.06758
444	LOPEZ ISLAND	2.40185	0.63679	0.43142	0.83053	0.04514	0.72185								5.06758
445	LOPEZ SEWER	2.40185	0.63679	0.43142	0.83053	0.04514	0.72185	0.68656	0.08035		0.39296				6.32259
490	FRIDAY HARBOR	2.40185	0.70662	0.33808	0.83053	0.04514	0.95764	0.16853	0.23011	0.02155	0.48727	0.23011	0.91494		7.10226
491	JOHNS-SPIEDEN	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185						0.91494		5.95901
492	SJ ISLANDS	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185						0.91494		5.95901
493	SAN JUAN	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185	0.56573	0.16853	0.02155	0.48727	0.23011	0.91494		7.43220
494	PEARL-FRIDAY	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185	0.56573					0.91494		6.52473
495	CAPE SAN JUAN	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185	0.56573	0.16853	0.02155	0.48727	0.23011	0.91494		7.43220
497	STUART CEM	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185						0.91494		5.95901
498	SAN JUAN SOUTH	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185	0.56573	0.16853	0.02155	0.48727	0.23011	0.91494		7.43220
499	CATTLE POINT	2.40185	0.70662	0.33808	0.83053	0.04514	0.72185	0.56573	0.16853	0.02155	0.48727	0.23011	0.91494		7.43220

<u>Taxing District</u>	<u>2012 Tax Amount</u>	<u>2013 Tax Amount</u>	<u>Amount Difference</u>	<u>% Difference</u>	<u>2012 % of All Taxes Levied</u>	<u>2013 % of All Taxes Levied</u>
State Levy	17,800,029	15,109,849	(2,690,180)	-15.11%	39.92%	35.57%
Local Schools	6,241,362	6,653,487	412,125	6.60%	14.00%	15.66%
County Current	5,444,909	5,225,469	(219,440)	-4.03%	12.21%	12.30%
Conservation Futures	281,142	284,005	2,863	1.02%	0.63%	0.67%
County Road	3,826,390	4,203,974	377,584	9.87%	8.58%	9.90%
Port Districts	685,105	724,870	39,765	5.80%	1.54%	1.71%
Fire Districts	4,023,044	4,093,216	70,172	1.74%	9.02%	9.64%
Town of Friday Harbor	436,649	448,039	11,390	2.61%	0.98%	1.05%
Cemetery Districts	74,858	72,580	(2,278)	-3.04%	0.17%	0.17%
Library Districts	2,181,281	2,222,719	41,438	1.90%	4.89%	5.23%
Park & Recreation	834,909	767,849	(67,060)	-8.03%	1.87%	1.81%
Hospital District	1,561,267	1,586,734	25,467	1.63%	3.50%	3.74%
EMS Districts	1,197,262	983,030	(214,232)	-17.89%	2.69%	2.31%
Utility Districts	N/A	98,045	98,045	N/A	N/A	0.23%
<b>All Taxing Districts</b>	<b>44,588,207</b>	<b>42,473,866</b>	<b>(2,114,341)</b>	<b>-4.74%</b>	<b>100.00%</b>	<b>100.00%</b>