

STATEMENT OF 2011
ASSESSMENTS

and taxes to be collected in 2012 for
SAN JUAN COUNTY



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County Assessor

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Printed on recycled paper in the San Juan Islands

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San Juan County Assessor

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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. 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 and Open Space 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

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 2012 physical inspection and appraisal area includes north Lopez, Shaw, Decatur, Blakely, Center and Frost 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 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 districts 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.

2012 Assessed Value of Real & Personal Property in San Juan County

Value of Real Estate at Fair Market	\$7,860,392,704
Value of Current Use Parcels	\$67,557,320
Value of Designated Forest Land	\$1,158,140
Value of Personal Property	\$77,805,870
Grand Total of Taxable Valuation	\$8,006,914,034

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

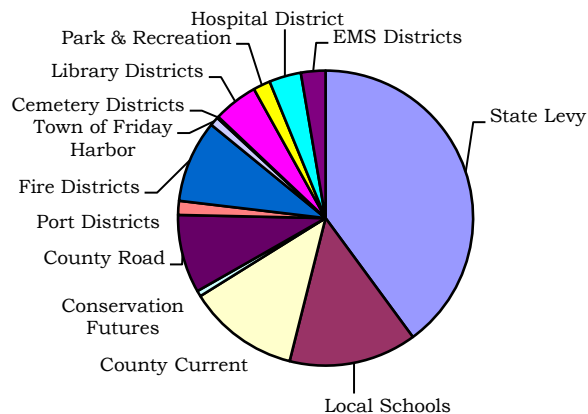
Parcels Valued at Fair Market	17,103
Current Use Parcels	687
Designated Forest Land Parcels	491
Parcels in Senior/Disabled Exemption	386
Personal Property Head of Family Exemption	187
Total Taxable Parcels	18,854
Exempt Parcels	1183
Total Parcels in San Juan County	20,037

Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres Valued at Fair Market Value	57,529	51.5%
Current Use Acres	16,551	14.8%
Designated Forest Land Acreage	15,325	13.7%
Exempt Acres	22,408	20.0%
TOTAL ACRES IN SAN JUAN COUNTY	111,813	100.0%

San Juan County 2012 Levy Distributions

<u>Taxing District</u>	<u>2012 Taxes</u>	<u>% of Total</u>
State Levy	\$17,800,029	39.92%
Local Schools	\$6,241,363	14.00%
County Current	\$5,444,909	12.21%
Conservation Futures	\$281,142	0.63%
County Road	\$3,826,390	8.58%
Port Districts	\$685,105	1.54%
Fire Districts	\$4,023,044	9.02%
Town of Friday Harbor	\$436,649	0.98%
Cemetery Districts	\$74,858	0.17%
Library Districts	\$2,181,281	4.89%
Park & Recreation	\$834,909	1.87%
Hospital District	\$1,561,267	3.50%
EMS Districts	\$1,197,262	2.69%
Totals	\$44,588,207	100.00%



101% Regular Tax Limit Calculations for 2011

<u>Taxing District</u>	<u>Tax Limit</u>
Road District	\$4,126,010
County Current	\$5,121,513
Conservation Futures	\$280,395
Port	
Port of Friday Harbor	\$425,874
Port of Lopez	\$86,399
Port of Orcas	\$218,887
Fire	
Fire District #2 - Orcas	\$1,969,013
Fire District #3 - San Juan	\$1,213,012
Fire District #4 - Lopez	\$694,300
Fire District #5 - Shaw	\$139,131
Town of Friday Harbor	\$433,165
Cemetery	
Cemetery District #1 - San Juan	\$72,322
Cemetery District #2 - Orcas	\$27,933
Cemetery District #3 - Stuart	\$3,045
Library	
Lopez Library	\$397,386
San Juan Library	\$874,949
Orcas Library	\$551,606
San Juan Island Park & Rec	\$581,471
SJI Hospital	\$1,555,673
SJI Hospital EMS	\$1,248,569

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

The rate that a taxing district may impose each 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
2012 Tax Distribution**

State Levy	Assessed Valuation	General Levy Rate (M&O)	Requested Tax Amount	Assessed Valuation	Bonds Levy Rate	Tax Amount	Levy Rate	Total Tax
State Levy	8,005,731,144	2.22341079	17,800,029.00		0	0	2.22341079	17,800,029
Schools								
Orcas	3,026,098,069	0.55838107	1,689,715.87	3,026,098,069	0.2973806285	899,903	0.85576170	2,589,619
Lopez	1,300,526,435	0.61366892	798,092.66	1,300,526,435	0.3175942559	413,040	0.93126318	1,211,132
San Juan	3,392,526,545	0.57148242	1,938,769.27	3,392,526,545		0	0.71940820	2,440,611
San Juan Capital Project	3,392,526,545	0.14792578	501,842.14					
County Current	8,006,914,034	0.64142307	5,135,819.40					
Road Shift	8,006,914,034	0.03860289	309,090.00					
Conservation Futures	8,006,914,034	0.03511235	281,141.58					
County Roads	7,445,134,945	0.44060852	3,280,389.91					
Diverted County Roads	7,445,134,945	0.07333648	546,000.00					
Port Districts								
Friday Harbor	3,157,424,564	0.13539778	427,508.28					
Lopez	1,129,710,097	0.07201700	81,358.33					
Orcas	2,791,175,625	0.04347200	121,338.00					
Orcas Capital Projects	2,791,175,625	0.01966913	54,900.00					
Fire Districts								
Fire District #2 - Orcas	2,791,175,625	0.70541013	1,968,923.55					
Fire District #3 - San Juan	2,674,899,945	0.37850785	1,012,470.63					
Fire District #3 - Capital Projects	2,684,223,015	0.07631557	204,848.00					
Fire District #4 - Lopez	1,129,710,097	0.61630671	696,247.91					
Fire District #5 - Shaw	227,562,936	0.61765014	140,554.28					
Town of Friday Harbor	561,779,089	0.77726045	436,648.67					
Cemetery Districts								
Cemetery District #1 - SJ	3,157,424,564	0.01769107	55,858.22					
Cemetery District #2 - Orcas	2,140,316,094	0.00887719	19,000.00					
Library Districts								
Lopez Library	1,129,710,097	0.35255030	398,279.63					
San Juan Library	3,157,424,564	0.39000000	1,231,395.58					
Orcas Library	2,791,175,625	0.19762502	551,606.14					
SJ Island Parks & Rec	3,157,424,564	0.18486715	583,704.09					
Orcas Island Parks & Rec	2,791,175,625	0.08999971	251,205.00					
SJ Hospital	3,420,747,131	0.45641113	1,561,267.08					
SJ Hospital EMS	3,420,747,131	0.35000000	1,197,261.50					
Totals								44,588,207

**SAN JUAN COUNTY
2012 Tax Levies**

Tax Code Area	Island	State Levy	Local School M & O	Local School Bonds	County Current	Conserv Futures	County Roads / Town	Fire Districts	Port Districts	Cemetery Districts	Library Districts	SJ Parks & Rec District	SJ Hospital & EMS Districts	TOTAL RATE	Senior Citizen Rate
101	SHAW	2.22341			0.68003	0.03511	0.51395	0.61765						4.07014	4.07014
211	WALDRON	2.22341	0.55838	0.29738	0.68003	0.03511	0.51395							4.30826	3.45249
372	ORCAS ISLAND	2.22341	0.55838	0.29738	0.68003	0.03511	0.51395							4.30826	3.45249
373	ORCAS	2.22341	0.55838	0.29738	0.68003	0.03511	0.51395	0.70541	0.06314		0.19763	0.09000		5.36443	4.50867
374	ORCAS CEM	2.22341	0.55838	0.29738	0.68003	0.03511	0.51395	0.70541	0.06314	0.00888	0.19763	0.09000		5.37331	4.51755
441	BLAKELY	2.22341	0.55838	0.29738	0.68003	0.03511	0.51395							4.30826	3.45249
442	LOPEZ	2.22341	0.61367	0.31759	0.68003	0.03511	0.51395	0.61631	0.07202		0.35255			5.42463	4.49337
443	DECATUR	2.22341	0.61367	0.31759	0.68003	0.03511	0.51395							4.38376	3.45249
444	LOPEZ ISLAND	2.22341	0.61367	0.31759	0.68003	0.03511	0.51395							4.38376	3.45249
445	LOPEZ SEWER	2.22341	0.61367	0.31759	0.68003	0.03511	0.51395	0.61631	0.07202		0.35255			5.42463	4.49337
490	FRIDAY HARBOR	2.22341	0.57148	0.14793	0.68003	0.03511	0.77726	0.13540	0.13540	0.01769	0.39000	0.18487	0.80641	5.96958	5.25018
491	JOHNS-SPIDEN	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395							4.97831	4.25891
492	SJ ISLANDS	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395							4.97831	4.25891
493	SAN JUAN	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395	0.45482	0.13540	0.01769	0.39000	0.18487	0.80641	6.16109	5.44168
494	PEARL-FRIDAY	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395	0.45482						5.43314	4.71373
495	CAPE SAN JUAN	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395	0.45482	0.13540	0.01769	0.39000	0.18487	0.80641	6.16109	5.44168
496	FH - ANNEX	2.22341	0.57148	0.14793	0.68003	0.03511	0.77726	0.07632	0.13540	0.01769	0.39000	0.18487	0.80641	6.04590	5.32649
497	STUART CEM	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395							4.97831	4.25891
498	SAN JUAN SOUTH	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395	0.45482	0.13540	0.01769	0.39000	0.18487	0.80641	6.16109	5.44168
499	CATTLE POINT	2.22341	0.57148	0.14793	0.68003	0.03511	0.51395	0.45482	0.13540	0.01769	0.39000	0.18487	0.80641	6.16109	5.44168

<u>Taxing District</u>	<u>2011 Tax Amount</u>	<u>2012 Tax Amount</u>	<u>Amount Difference</u>	<u>% Difference</u>	<u>2011 % of All Taxes Levied</u>	<u>2012 % of All Taxes Levied</u>
State Levy	18,579,398	17,800,029	(779,369)	-4.19%	42.76%	39.92%
Local Schools	5,227,481	6,241,362	1,013,881	19.40%	12.03%	14.00%
County Current	5,311,011	5,444,909	133,898	2.52%	12.22%	12.21%
Conservation Futures	277,206	281,142	3,936	1.42%	0.64%	0.63%
County Road	3,754,838	3,826,390	71,552	1.91%	8.64%	8.58%
Port Districts	717,008	685,105	(31,903)	-4.45%	1.65%	1.54%
Fire Districts	3,961,335	4,023,044	61,709	1.56%	9.12%	9.02%
Town of Friday Harbor	430,972	436,649	5,677	1.32%	0.99%	0.98%
Cemetery Districts	75,945	74,858	(1,087)	-1.43%	0.17%	0.17%
Library Districts	1,802,804	2,181,281	378,477	20.99%	4.15%	4.89%
Park & Recreation	567,891	834,909	267,018	47.02%	1.31%	1.87%
Hospital District	1,517,637	1,561,267	43,630	2.87%	3.49%	3.50%
EMS Districts	1,230,443	1,197,262	(33,182)	-2.70%	2.83%	2.69%
All Taxing Districts	43,453,969	44,588,207	1,134,238	2.61%	100.00%	100.00%