

STATEMENT OF 2015
ASSESSMENTS

and taxes to be collected in 2016 for
SAN JUAN COUNTY



John Kulseth
County Assessor

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San Juan County Assessor
P.O. Box 1519
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John Kulseth San Juan County Assessor

| | |
|--------------------|---------------------------------|
| Vicki Griffin | Chief Deputy |
| 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 |
| Annie Minich | 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 according to statutory requirements 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 2016

| | |
|-------------------------------------|------------------------|
| Value of Real Estate at Fair Market | \$6,278,919,764 |
| Value of Current Use Parcels | \$42,990,605 |
| Value of Designated Forest Land | \$1,035,851 |
| Value of Personal Property | \$95,415,525 |
| Total Taxable Value | \$6,418,361,745 |

Real and Personal Property Parcel Count by Use

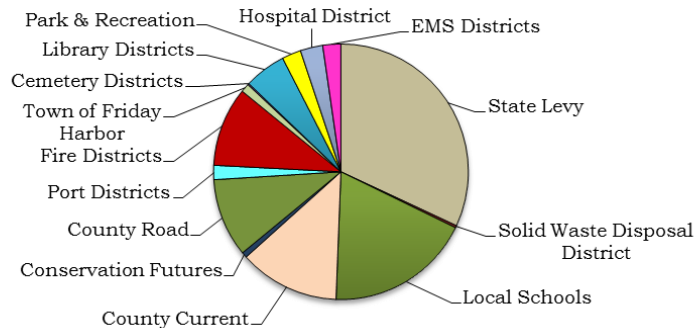
| | |
|--|---------------|
| Parcels Valued at Fair Market | 16,942 |
| Current Use Parcels | 677 |
| Designated Forest Land Parcels | 439 |
| Parcels in Senior/Disabled Exemption | 339 |
| Personal Property Head of Family Exemption | 104 |
| Total Taxable Parcels | 18,501 |
| Exempt Parcels | 1478 |
| Total Parcels | 19,979 |

Acreage by Use

| | Total Acreage | % of Total |
|-----------------------------------|----------------|---------------|
| Acres Valued at Fair Market Value | 56,582 | 51.4% |
| Current Use Acres | 15,272 | 13.8% |
| Designated Forest Land Acreage | 14,399 | 13.1% |
| Exempt Acres | 23,904 | 21.7% |
| Total Acres | 110,157 | 100.0% |

Levy Distributions

| Taxing District | 2015 Taxes | % of Total |
|-------------------------------|---------------------|----------------|
| State Levy | \$13,964,552 | 31.94% |
| Local Schools | \$8,051,271 | 18.42% |
| County Current | \$5,577,855 | 12.76% |
| Conservation Futures | \$302,797 | 0.69% |
| County Road | \$4,347,650 | 9.94% |
| Port Districts | \$786,957 | 1.80% |
| Fire Districts | \$4,395,432 | 10.05% |
| Town of Friday Harbor | \$476,905 | 1.09% |
| Cemetery Districts | \$73,827 | 0.17% |
| Library Districts | \$2,318,343 | 5.30% |
| Park & Recreation | \$1,060,358 | 2.43% |
| Hospital District | \$1,246,912 | 2.85% |
| EMS Districts | \$1,001,986 | 2.29% |
| Solid Waste Disposal District | \$115,000 | 0.26% |
| Total | \$43,719,845 | 100.00% |



2016 Tax Distribution Detail

| Taxing Districts | Assessed Value | TY2016 Levy Rate | TY2016 Levy Amount |
|------------------------------|----------------|------------------|--------------------|
| State Levy | 6,417,496,655 | 2.1760123535 | 13,964,552.00 |
| Schools | | | |
| Orcas M&O | 2,156,249,463 | 0.9240531927 | 1,992,489.20 |
| Orcas Bond | 2,156,249,463 | 0.3486565801 | 751,790.56 |
| Orcas Tech | 2,156,249,463 | 0.2317517349 | 499,714.55 |
| Lopez M&O | 1,199,805,166 | 0.7472876894 | 896,599.63 |
| Lopez Bond | 1,199,805,166 | 0.7289164199 | 874,557.69 |
| San Juan M&O | 2,845,912,753 | 0.7356057031 | 2,093,469.65 |
| San Juan Capital Project | 2,845,912,753 | 0.3312291468 | 942,649.25 |
| County Current | 6,418,361,745 | 0.8612564031 | 5,527,855.15 |
| Road Shift | 6,418,361,745 | 0.0077901499 | 50,000.00 |
| Veteran's Relief* | | 0.0132432548 | 85,000.00 |
| Mental Health* | | 0.0101996432 | 65,465.00 |
| Conservation Futures | 6,418,361,745 | 0.0471767099 | 302,797.19 |
| County Roads | 5,949,825,730 | 0.6214718965 | 3,697,649.48 |
| Diverted County Roads | 5,949,825,730 | 0.1092468972 | 650,000.00 |
| Port Districts | | | |
| Friday Harbor | 2,622,917,082 | 0.1757292036 | 460,923.13 |
| Lopez | 1,052,385,147 | 0.0879209482 | 92,526.70 |
| Orcas | 1,961,637,921 | 0.1190369678 | 233,507.43 |
| Fire Districts | | | |
| Fire District #2 - Orcas | 1,961,637,921 | 1.0414766039 | 2,043,000.00 |
| Fire District #3 - San Juan | 2,234,343,427 | 0.5857982950 | 1,308,874.57 |
| Fire District #4 - Lopez | 1,052,385,147 | 0.8448505973 | 889,108.22 |
| Fire District #5 - Shaw | 176,153,397 | 0.8767859867 | 154,448.83 |
| Town of Friday Harbor | 468,536,015 | 1.0178622661 | 476,905.13 |
| Cemetery Districts | | | |
| Cemetery District #1 - SJI | 2,622,917,082 | 0.0220468273 | 57,827.00 |
| Cemetery District #3 - Orcas | 1,483,917,483 | 0.0107822707 | 16,000.00 |
| Library Districts | | | |
| Lopez Library | 1,052,385,147 | 0.4047632383 | 425,966.82 |
| San Juan Library | 2,622,917,082 | 0.4945714254 | 1,297,219.84 |
| Orcas Library | 1,961,637,921 | 0.3033974128 | 595,155.87 |
| Parks & Rec | | | |
| SJ Island Parks & Rec | 2,622,917,082 | 0.3370645211 | 884,092.29 |
| Orcas Island Parks & Rec | 1,961,637,921 | 0.0898565878 | 176,266.09 |
| Hospital | | | |
| SJI Hospital | 2,862,818,485 | 0.4355541354 | 1,246,912.43 |
| SJI Hospital EMS | 2,862,818,485 | 0.3500000000 | 1,001,986.47 |
| Solid Waste | | | |
| Lopez Solid Waste Disposal | 1,044,530,783 | 0.1100972818 | 115,000.00 |

* included in County Current levy rate and amount

2016 Tax Levies by Tax Code Area

| Tax Code Area | Island | State Levy | Local School M&O | Local School Bond/ Cap Proj | County Current | Conservation Futures | County Roads or Town | Fire Districts | Port Districts | Cemetery Districts | Library Districts | Parks & Rec Districts | SJI Hospital & EMS | Solid Waste Disposal | TOTAL RATE | Senior Citizen Rate |
|---------------|----------------|------------|------------------|-----------------------------|----------------|----------------------|----------------------|----------------|----------------|--------------------|-------------------|-----------------------|--------------------|----------------------|------------|---------------------|
| 101 | SHAW | 2.17601 | | | 0.86905 | 0.04718 | 0.73072 | 0.87679 | | | | | | | 4.69975 | 4.69975 |
| 211 | WALDRON | 2.17601 | 0.92405 | 0.58041 | 0.86905 | 0.04718 | 0.73072 | | | | | | | | 5.32742 | 3.82296 |
| 372 | ORCAS ISLAND | 2.17601 | 0.92405 | 0.58041 | 0.86905 | 0.04718 | 0.73072 | | | | | | | | 5.32742 | 3.82296 |
| 373 | ORCAS | 2.17601 | 0.92405 | 0.58041 | 0.86905 | 0.04718 | 0.73072 | 1.04148 | 0.11904 | | 0.30340 | 0.08986 | | | 6.88120 | 5.37674 |
| 374 | ORCAS CEM | 2.17601 | 0.92405 | 0.58041 | 0.86905 | 0.04718 | 0.73072 | 1.04148 | 0.11904 | 0.01078 | 0.30340 | 0.08986 | | | 6.89198 | 5.38752 |
| 441 | BLAKELY | 2.17601 | 0.92405 | 0.58041 | 0.86905 | 0.04718 | 0.73072 | | | | | | | | 5.32742 | 3.82296 |
| 442 | LOPEZ | 2.17601 | 0.74729 | 0.72892 | 0.86905 | 0.04718 | 0.73072 | 0.84485 | 0.08792 | | 0.40476 | | | 0.11010 | 6.74680 | 5.16049 |
| 443 | DECATUR | 2.17601 | 0.74729 | 0.72892 | 0.86905 | 0.04718 | 0.73072 | | | | | | | | 5.29917 | 3.82296 |
| 444 | LOPEZ ISLAND | 2.17601 | 0.74729 | 0.72892 | 0.86905 | 0.04718 | 0.73072 | | | | | | | | 5.29917 | 3.82296 |
| 445 | LOPEZ SEWER | 2.17601 | 0.74729 | 0.72892 | 0.86905 | 0.04718 | 0.73072 | 0.84485 | 0.08792 | | 0.40476 | | | 0.11010 | 6.74680 | 5.16049 |
| 490 | FRIDAY HARBOR | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 1.01786 | | 0.17573 | 0.02205 | 0.49457 | 0.33706 | 0.78555 | | 6.99190 | 5.92506 |
| 491 | JOHNS-SPIEDEN | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | | | | | | 0.78555 | | 5.67535 | 4.60851 |
| 492 | SJ ISLANDS | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | | | | | | 0.78555 | | 5.67535 | 4.60851 |
| 493 | SAN JUAN | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | 0.58580 | 0.17573 | 0.02205 | 0.49457 | 0.33706 | 0.78555 | | 7.29056 | 6.22372 |
| 494 | PEARL-FRIDAY | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | 0.58580 | | | | | 0.78555 | | 6.26115 | 5.19431 |
| 495 | CAPE SAN JUAN | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | 0.58580 | 0.17573 | 0.02205 | 0.49457 | 0.33706 | 0.78555 | | 7.29056 | 6.22372 |
| 497 | STUART CEM | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | | | | | | 0.78555 | | 5.67535 | 4.60851 |
| 498 | SAN JUAN SOUTH | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | 0.58580 | 0.17573 | 0.02205 | 0.49457 | 0.33706 | 0.78555 | | 7.29056 | 6.22372 |
| 499 | CATTLE POINT | 2.17601 | 0.73561 | 0.33123 | 0.86905 | 0.04718 | 0.73072 | 0.58580 | 0.17573 | 0.02205 | 0.49457 | 0.33706 | 0.78555 | | 7.29056 | 6.22372 |

Highest Lawful Levy Amounts for 2016

| <u>Taxing District</u> | <u>Tax Limit</u> |
|---------------------------------|-------------------------|
| County | |
| Road District | \$4,441,675.54 |
| County Current | \$5,518,330.87 |
| Conservation Futures | \$302,297.68 |
| Port | |
| Port of Friday Harbor | \$459,837.01 |
| Port of Lopez | \$92,448.12 |
| Port of Orcas | \$235,294.98 |
| Fire | |
| Fire District #2 - Orcas | \$2,048,508.61 |
| Fire District #3 - San Juan | \$1,305,848.80 |
| Fire District #4 - Lopez | \$888,353.09 |
| Fire District #5 - Shaw | \$154,448.83 |
| Town of Friday Harbor | \$475,867.46 |
| Cemetery | |
| Cemetery District #1 - San Juan | \$77,387.78 |
| Cemetery District #3 - Orcas | \$29,705.47 |
| Cemetery District #2 - Stuart | \$3,168.17 |
| Library | |
| Lopez Library | \$425,745.41 |
| San Juan Library | \$1,294,183.78 |
| Orcas Library | \$594,253.91 |
| Parks & Rec | |
| San Juan Island Parks & Rec | \$1,009,823.08 |
| Orcas Island Parks & Rec | \$176,547.41 |
| SJI Hospital | \$1,243,263.05 |
| SJI Hospital EMS | \$1,001,986.47 |

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 limits.

Highest Lawful Levy

Taxing districts are limited to a 1% increase over the highest lawful levy allowed for 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, and annexations. The Assessor's Office determines the highest lawful levy for each district.

Voter Approved Lid Lift

Voters can approve permanent or temporary "lid lift" increases over a taxing district's highest lawful levy 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.

2015 - 2016 Levy Changes

| Taxing Districts | 2015 Authorized Tax Amount | 2016 Authorized Tax Amount | Dollar Change | % Change |
|-----------------------------------|----------------------------------|----------------------------------|------------------|--------------|
| State Levy | 13,891,356 | 13,964,552 | 73,196 | 0.53% |
| Schools | | | | |
| Orcas | 3,212,031 | 3,243,994 | 31,963 | 1.00% |
| Lopez | 1,768,559 | 1,771,157 | 2,598 | 0.15% |
| San Juan | 3,013,750 | 3,036,119 | 22,369 | 0.74% |
| County Current | 5,428,548 | 5,527,855 | 99,307 | 1.83% |
| Road Shift | 50,000 | 50,000 | 0 | |
| Conservation Futures | 295,193 | 302,797 | 7,604 | 2.58% |
| County Roads | 3,629,408 | 3,697,649 | 68,241 | 1.88% |
| Diverted County Roads | 650,000 | 650,000 | 0 | 0.00% |
| Port Districts | | | | |
| Friday Harbor | 453,555 | 460,923 | 7,368 | 1.62% |
| Lopez | 91,033 | 92,527 | 1,494 | 1.64% |
| Orcas | 228,779 | 233,507 | 4,728 | 2.07% |
| Fire Districts | | | | |
| Fire District #2 - Orcas | 2,012,767 | 2,043,000 | 30,233 | 1.50% |
| Fire District #3 - San Juan | 1,281,744 | 1,308,875 | 27,131 | 2.12% |
| Fire District #4 - Lopez | 874,846 | 889,108 | 14,262 | 1.63% |
| Fire District #5 - Shaw | 151,917 | 154,449 | 2,532 | 1.67% |
| Town of Friday Harbor | 479,690 | 476,905 | -2,785 | -0.58% |
| Cemetery Districts | | | | |
| Cemetery District #1 - SJI | 57,254 | 57,827 | 573 | 1.00% |
| Cemetery District #3 - Orcas | 16,000 | 16,000 | 0 | 0.00% |
| Library Districts | | | | |
| Lopez Library | 415,706 | 425,967 | 10,261 | 2.47% |
| San Juan Library | 1,267,826 | 1,297,220 | 29,394 | 2.32% |
| Orcas Library | 583,854 | 595,156 | 11,302 | 1.94% |
| Parks & Rec | | | | |
| SJ Island Parks & Rec | 305,330 | 884,092 | 578,762 | 189.55% |
| Orcas Island Parks & Rec | 172,245 | 176,266 | 4,021 | 2.33% |
| Hospital | | | | |
| SJI Hospital | 1,654,906 | 1,246,912 | -407,994 | -24.65% |
| SJI EMS | 963,744 | 1,001,986 | 38,242 | 3.97% |
| Lopez Solid Waste Disposal | 114,971 | 115,000 | 29 | 0.03% |
| Totals | 43,065,012 | 43,719,843 | 654,831 | 1.52% |

San Juan County Inspection Areas

