

STATEMENT OF 2010
ASSESSMENTS

and taxes to be collected in 2011 for
SAN JUAN COUNTY



Charles Zalmanek
County Assessor

PO Box 1519
Friday Harbor WA 98250
360-378-2172 • Fax 360-378-4729
email assessor@co.san-juan.wa.us
website www.sanjuanco.com/assessor

Charles Zalmanek
San Juan County Assessor
P.O. Box 1519
Friday Harbor WA 98250



Printed on recycled paper in the San Juan Islands

Charles Zalmanek

San Juan County Assessor

STAFF

John Kulseth
Richard Pederson
Carol Strum
Liz Hance

Chief Appraiser
Appraiser
Appraiser
Appraiser

Melanie Correll
Chris Ledgerwood
Karen Costanza

Administrative Assistant
Cartographer
Personal Property Appraiser



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.

There are exemptions available to property owners such as Senior Citizens and Disabled Persons, Destroyed Property, Head of Household and Farm Equipment. Also, there are Current Use assessment programs for agriculture, preserving open space or growing forest products.

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
May 2	Personal Property Listing forms due
May 2	First half taxes due
July 1	Usual filing deadline for appeals to the County Board of Equalization
October 31	Second half taxes due
December 30	Application deadline for: Open space, Designated Forest Land, Senior Citizen and Disabled Persons Property Tax Exemption

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?

Real property is revalued every three to four years or whenever there is new construction or a change in property boundaries. 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 on certain types of land to reflect its current use rather than the 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 penalties and interest charges for removal from the classification. Application must be made December 31 preceding the year classification is to begin.

2011 Assessed Value of Real & Personal Property in San Juan County

Value of Real Estate at Fair Market	\$7,968,701,254
Value of Current Use Parcels	\$92,918,050
Value of Designated Forest Land	\$1,232,560
Value of Personal Property	\$74,183,370
Grand Total of Taxable Valuation	\$8,137,035,234

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

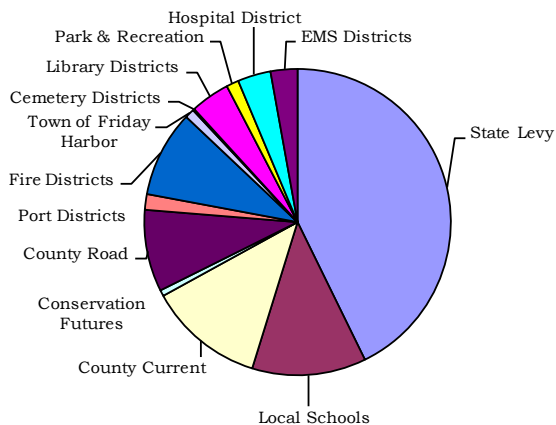
Parcels Valued at Fair Market	17265
Current Use Parcels	709
Designated Forest Land Parcels	496
Parcels in Senior/Disabled Exemption	381
Total Taxable Parcels	18,851
Exempt Parcels	1,264
Total Parcels in San Juan County	20,115

Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres Valued at Fair Market Value	59,510	53.2%
Current Use Acres	16,120	14.4%
Designated Forest Land Acreage	15,313	13.7%
Exempt Acres	20,927	18.7%
TOTAL ACRES IN SAN JUAN COUNTY	111,870	100.0%

San Juan County 2011 Levy Distributions

Taxing District	2011 Taxes	% of Total
State Levy	\$18,579,398	42.76%
Local Schools	\$5,227,480	12.03%
County Current	\$5,311,011	12.22%
Conservation Futures	\$277,206	0.64%
County Road	\$3,754,838	8.64%
Port Districts	\$717,011	1.65%
Fire Districts	\$3,961,346	9.12%
Town of Friday Harbor	\$430,972	0.99%
Cemetery Districts	\$75,945	0.17%
Library Districts	\$1,802,811	4.15%
Park & Recreation	\$567,891	1.31%
Hospital District	\$1,517,637	3.49%
EMS Districts	\$1,230,499	2.83%
Totals	\$43,454,046	100.00%



101% Regular Tax Limit Calculations for 2011

Taxing District	Tax Limit
Road District	\$4,056,220
County Current	\$5,029,177
Conservation Futures	\$275,449
Port	
Port of Friday Harbor	\$417,983
Port of Lopez	\$84,686
Port of Orcas	\$215,302
Fire	
Fire District #2 - Orcas	\$1,936,758
Fire District #3 - San Juan	\$1,191,078
Fire District #4 - Lopez	\$680,032
Fire District #5 - Shaw	\$130,603
Town of Friday Harbor	\$421,258
Cemetery	
Cemetery District #1 - San Juan	\$71,124
Cemetery District #2 - Orcas	\$27,527
Cemetery District #3 - Stuart	\$3,014
Library	
Lopez Library	\$389,221
San Juan Library	\$858,735
Orcas Library	\$542,570
San Juan Island Park & Rec	\$570,786
SJI Hospital	\$1,528,007
SJI Hospital EMS	\$1,226,411

**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
2011 Tax Distribution**

Taxing Districts	Assessed Valuation	General Levy Rate (M&O)	Requested Tax Amount	Assessed Valuation	Bonds Levy Rate	Tax Amount	Levy Rate	Total Tax
State Levy Schools	8,136,503,014	2.2834623140	18,579,398.00		0.00	0.00	2.2834623140	18,579,398.00
Orcas	3,011,474,885	0.4726694049	1,423,432.04	3,011,474,885	0.0000029884	9.00	0.4726723933	1,423,441.04
Lopez	1,366,232,900	0.5996006873	819,194.19	1,366,232,900	0.3056181878	417545.62	0.9052188750	1,236,739.81
San Juan	3,477,887,250	0.5933743007	2,063,688.91		0.00		0.7381779262	2,567,299.60
San Juan Capital Project	3,477,887,250	0.1448036255	503,610.68				-	-
County Current	8,137,035,234	0.6147105188	5,001,921.15		0.00	0.00	0.6526960984	5,311,011.15
Road Shift	8,137,035,234	0.0379855797	309,090.00		0.00	0.00	-	-
Conservation Futures	8,137,035,234	0.0340672152	277,206.13		0.00	0.00	0.0340672152	277,206.13
County Roads	7,582,446,242	0.4231930181	3,208,838.31		0.00	0.00	0.4952014416	3,754,838.31
Diverted County Roads	7,582,446,242	0.0720084235	546,000.00		0.00	0.00	-	-
Port Districts								
Friday Harbor	3,240,107,236	0.1299406283	421,021.57		0.00	0.00	0.1299406283	421,021.57
Lopez	1,195,089,685	0.0664978629	79,470.91		0.00	0.00	0.0664978629	79,470.91
Orcas	2,775,064,795	0.0276456176	76,718.38		0.00	0.00	0.0780228196	216,518.38
Orcas Capital Projects	2,775,064,795	0.0503772021	139,800.00		0.00	0.00	-	-
Fire Districts								
Fire District #2 - Orcas	2,775,064,795	0.7019173799	1,947,866.21		0.00	0.00	0.7019173799	1,947,866.21
Fire District #3 - San Juan	2,765,913,264	0.3591000820	993,239.68		0.00	0.00	0.4328051782	1,197,429.68
SJ Fire Capital Projects	2,770,364,744	0.0737050962	204,190.00		0.00	0.00	-	-
Fire District #4 - Lopez	1,195,089,685	0.5731452113	684,959.93		0.00	0.00	0.5731452113	684,959.93
Fire District #5 - Shaw	224,701,490	0.5833971550	131,090.21		0.00	0.00	0.5833971550	131,090.21
Town of Friday Harbor	554,588,992	0.7771020634	430,972.25		0.00	0.00	0.7771020634	430,972.25
Cemetery Districts								
Cemetery District #1 - SJI	3,240,107,236	0.0172396208	55,858.22		0.00	0.00	0.0172396208	55,858.22
Cemetery District #2 - Orcas	2,130,083,450	0.0094301047	20,086.91		0.00	0.00	0.0094301047	20,086.91
Library Districts								
Lopez Library	1,195,089,685	0.3280431460	392,040.98		0.00	0.00	0.3280431460	392,040.98
San Juan Library	3,240,107,236	0.2669936817	865,088.16		0.00	0.00	0.2669936817	865,088.16
Orcas Library	2,775,064,795	0.1966373762	545,681.46		0.00	0.00	0.1966373762	545,681.46
SJ Island Parks & Rec	3,240,107,236	0.1752691064	567,890.70		0.00	0.00	0.1752691064	567,890.70
SJI Hospital	3,504,032,479	0.433116647	1,517,637.34		0.00	0.00	0.7842782441	2,748,136.44
SJI Hospital EMS	3,504,032,479	0.3511665795	1,230,499.10		0.00	0.00	-	-
Totals								43,454,046.05

**SAN JUAN COUNTY
2011 Tax Levies**

Tax Code Area	State Levy	Local School M & O	Local School Bonds	County Current	County Futures	County Roads / Town	Fire Districts	Port Districts	Cemetery Districts	Library Districts	SJI Parks & Rec District	SJI Hospital & EMS Districts	TOTAL RATE	Senior Citizen Rate
101 SHAW	2.28346			0.65270	0.03407	0.49520	0.58340						4.04882	4.04882
211 WALDRON	2.28346	0.47267	0.00000	0.65270	0.03407	0.49520				0.19664			3.93810	3.46543
372 ORCAS ISLAND	2.28346	0.47267	0.00000	0.65270	0.03407	0.49520							3.93810	3.46543
373 ORCAS	2.28346	0.47267	0.00000	0.65270	0.03407	0.49520	0.70192	0.07802		0.19664			4.91468	4.44200
374 ORCAS CEM	2.28346	0.47267	0.00000	0.65270	0.03407	0.49520	0.70192	0.07802	0.00943	0.19664			4.92411	4.45143
441 BLAKELY	2.28346	0.47267	0.00000	0.65270	0.03407	0.49520							3.93810	3.46543
442 LOPEZ	2.28346	0.59960	0.30562	0.65270	0.03407	0.49520	0.57315	0.06650		0.32804			5.33833	4.43311
443 DECATUR	2.28346	0.59960	0.30562	0.65270	0.03407	0.49520							4.37065	3.46543
444 LOPEZ ISLAND	2.28346	0.59960	0.30562	0.65270	0.03407	0.49520							4.37065	3.46543
445 LOPEZ SEWER	2.28346	0.59960	0.30562	0.65270	0.03407	0.49520	0.57315	0.06650		0.32804			5.33833	4.43311
490 FRIDAY HARBOR	2.28346	0.59337	0.14480	0.65270	0.03407	0.77710	0.12994	0.12994	0.01724	0.26699	0.17527	0.78428	5.85923	5.12105
491 JOHNS-SPIEDEN	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520						0.78428	4.98788	4.24971
492 SJ ISLANDS	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520						0.78428	4.98788	4.24971
493 SAN JUAN	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520	0.43281	0.12994	0.01724	0.26699	0.17527	0.78428	6.01013	5.27195
494 PEARL-FRIDAY	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520	0.43281					0.78428	5.42069	4.68251
495 CAPE SAN JUAN	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520	0.43281	0.12994	0.01724	0.26699	0.17527	0.78428	6.01013	5.27195
496 FH - ANNEX	2.28346	0.59337	0.14480	0.65270	0.03407	1.27230	0.07371	0.12994	0.01724	0.26699	0.17527	0.78428	6.42813	5.68996
497 STUART CEM	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520						0.78428	4.98788	4.24971
498 SAN JUAN SOUTH	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520	0.43281	0.12994	0.01724	0.26699	0.17527	0.78428	6.01013	5.27195
499 CATTLE POINT	2.28346	0.59337	0.14480	0.65270	0.03407	0.49520	0.43281	0.12994	0.01724	0.26699	0.17527	0.78428	6.01013	5.27195

<u>Taxing District</u>	<u>2010 Tax Amount</u>	<u>2011 Tax Amount</u>	<u>Amount Difference</u>	<u>% Difference</u>	<u>2010 % of All Taxes Levied</u>	<u>2011 % of All Taxes Levied</u>
State Levy	16,355,025	18,579,398	2,224,373.00	13.60%	41.06%	42.76%
Local Schools	4,565,319	5,227,480	662,161.45	14.50%	11.46%	12.03%
County Current	5,342,557	5,311,011	(31,545.85)	-0.59%	13.41%	12.22%
Conservation Futures	270,333	277,206	6,873.13	2.54%	0.68%	0.64%
County Road	3,572,562	3,754,838	182,276.31	5.10%	8.97%	8.64%
Port Districts	689,584	717,011	27,426.86	3.98%	1.73%	1.65%
Fire Districts	3,866,178	3,961,346	95,168.03	2.46%	9.71%	9.12%
Town of Friday Harbor	415,879	430,972	15,093.25	3.63%	1.04%	0.99%
Cemetery Districts	75,580	75,945	365.13	0.48%	0.19%	0.17%
Library Districts	1,756,891	1,802,811	45,919.60	2.61%	4.41%	4.15%
Park & Recreation	559,437	567,891	8,453.70	1.51%	1.40%	1.31%
Hospital District	1,496,558	1,517,637	21,079.34	1.41%	3.76%	3.49%
EMS Districts	869,171	1,230,499	361,328.10	41.57%	2.18%	2.83%
All Taxing Districts	39,835,074	43,454,046	3,618,972.05	9.08%	100.00%	100.00%