

STATEMENT OF 2009
ASSESSMENTS

and taxes to be collected in 2010 for
SAN JUAN COUNTY



Charles Zalmanek
County Assessor

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A Message from the San Juan County Assessor...

Charles Zalmanek

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.

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.

A handwritten signature in black ink, appearing to read "Charles Zalmanek". The signature is fluid and cursive, written in a professional style.

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, 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.

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 9 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 assessment 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 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.

2010 Assessed Value of Real & Personal Property in San Juan County

Value of Real Estate at Fair Market	\$7,985,072,945
Value of Open Space Parcels	\$98,799,850
Value of Designated Forest Land	\$1,226,400
Value of Personal Property	\$80,408,159
Grand Total of Taxable Valuation	\$8,165,507,354

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

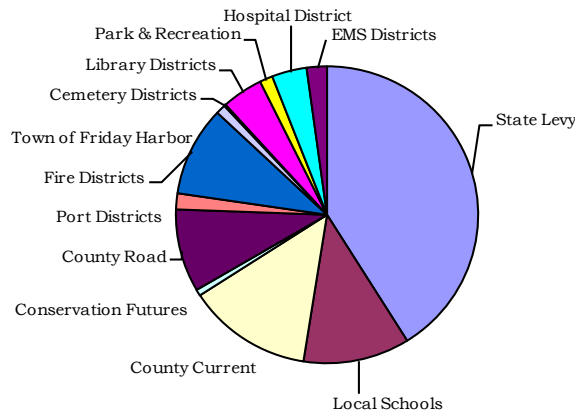
Parcels Valued at Fair Market	16,708
Open Space Parcels	708
Designated Forest Land Parcels	500
Parcels in Senior/Disabled Exemption	382
Total Taxable Parcels	18,294
Exempt Parcels	1,819
Total Parcels in San Juan County	20,113

Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres Valued at Fair Market Value	56,087	50.1%
Open Space Acres	16,184	14.5%
Designated Forest Land Acreage	15,976	14.3%
Exempt Acres	23,643	21.1%
TOTAL ACRES IN SAN JUAN COUNTY	111,890	100.0%

San Juan County 2010 Levy Distributions

<u>Taxing District</u>	<u>2010 Taxes</u>	<u>% of Total</u>
State Levy	\$16,355,025	41.06%
Local Schools	\$4,565,319	11.46%
County Current	\$5,343,557	13.41%
Conservation Futures	\$270,333	0.68%
County Road	\$3,572,562	8.97%
Port Districts	\$689,584	1.73%
Fire Districts	\$3,866,178	9.71%
Town of Friday Harbor	\$415,879	1.04%
Cemetery Districts	\$75,580	0.19%
Library Districts	\$1,756,891	4.41%
Park & Recreation	\$559,437	1.40%
Hospital District	\$1,496,558	3.76%
EMS Districts	\$869,171	2.18%
Totals	\$39,835,074	100.00%



101% Regular Tax Limit Calculations for 2010

<u>Taxing District</u>	<u>Tax Limit</u>
Road District	\$3,980,265
County Current	\$4,926,741
Conservation Futures	\$270,058
<u>Port</u>	
Port of Friday Harbor	\$409,643
Port of Lopez	\$83,124
Port of Orcas	\$211,075
<u>Fire</u>	
Fire District #2 - Orcas	\$1,898,463
Fire District #3 - San Juan	\$1,165,978
Fire District #4 - Lopez	\$667,146
Fire District #5 - Shaw	\$123,941
Town of Friday Harbor	\$415,461
<u>Cemetery</u>	
Cemetery District #1 - San Juan	\$69,840
Cemetery District #2 - Orcas	\$27,045
Cemetery District #3 - Stuart	\$2,985
<u>Library</u>	
Lopez Library	\$381,845
San Juan Library	\$841,447
Orcas Library	\$531,842
San Juan Island Park & Rec	\$559,297
SJI Hospital	\$1,495,643
SJI Hospital EMS	\$868,671

**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	3.2300
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 2010 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		8,164,794,544	2.00312	16,355,025				2.00312	16,355,025
Schools									
	Orcas	3,004,042,023	0.3814463853	1,145,881	3,004,042,023	0.00048	1,449	0.38193	1,147,330
	Lopez	1,367,410,043	0.5180076457	708,329	1,367,410,043	0.27803	380,179	0.79604	1,088,508
	San Juan	3,515,639,318	0.5199424344	1,827,930	3,515,639,318	0.14266	501,551	0.66261	2,329,481
	County Current	8,165,507,354	0.60381	4,930,437				0.66428	5,342,557
	Road Shift	8,165,507,354	0.05047	412,120				-	-
	Conservation Futures	8,165,507,354	0.03311	270,333				0.03311	270,333
	County Roads	7,602,373,156	0.39811	3,026,562				0.46993	3,572,562
	Diverted County Roads	7,602,373,156	0.07182	546,000				-	-
Port Districts									
	Friday Harbor	3,289,984,806	0.12239	402,671				0.12239	402,671
	Lopez	1,196,675,132	0.06564	78,547				0.06564	78,547
	Orcas	2,762,016,270	0.03440	95,016				0.07544	208,366
	Orcas Capital Projects	2,762,016,270	0.04104	113,350				-	-
Fire Districts									
	Fire District #2 - Orcas	2,762,016,270	0.68865	1,902,069				0.68865	1,902,069
	Fire District #3 - San Juan	2,802,817,508	0.41624	1,166,643				0.41624	1,166,643
	Fire District #4 - Lopez	1,196,675,132	0.55784	667,559				0.55784	667,559
	Fire District #5 - Shaw	225,859,016	0.57517	129,907				0.57517	129,907
Town of Friday Harbor		563,134,198	0.73851	415,879				0.73851	415,879
Cemetery Districts									
	Cemetery District #1 - SJI	3,289,984,806	0.01689	55,580				0.01689	55,580
	Cemetery District #2 - Orcas	2,120,041,010	0.00943	20,000				0.00943	20,000
Library Districts									
	Lopez Library	1,196,675,132	0.31929	382,082				0.31929	382,082
	San Juan Library	3,289,984,806	0.25591	841,956				0.25591	841,956
	Orcas Library	2,762,016,270	0.19292	532,853				0.19292	532,853
SJ Island Parks & Rec		3,289,984,806	0.17004	559,437				0.17004	559,437
SJI Hospital		3,540,717,866	0.42267	1,496,558				0.66815	1,496,558
SJI Hospital EMS		3,540,717,866	0.24548	869,171				869,171	869,171
Total									39,835,074

San Juan County 2010 Tax Levy Rates

Tax Code Area	Island	State Levy	Local School M & O	Local School Bonds	County Current	Conserv Rutures	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	2.00312			0.65428	0.03311	0.46993	0.57517						3.73560	3.73560
211	WALDRON	2.00312	0.38145	0.00048	0.65428	0.03311	0.46993							3.54236	3.16043
372	ORCAS ISLAND	2.00312	0.38145	0.00048	0.65428	0.03311	0.46993							3.54236	3.16043
373	ORCAS	2.00312	0.38145	0.00048	0.65428	0.03311	0.46993	0.68865	0.07544	0.00943	0.19292			4.49938	4.11745
374	ORCAS CEM	2.00312	0.38145	0.00048	0.65428	0.03311	0.46993	0.68865	0.07544	0.00943	0.19292			4.50881	4.12688
441	BLAKELY	2.00312	0.38145	0.00048	0.65428	0.03311	0.46993							3.54236	3.16043
442	LOPEZ	2.00312	0.51801	0.27803	0.65428	0.03311	0.46993	0.55784	0.06564		0.31929			4.89924	4.10320
443	DECATUR	2.00312	0.51801	0.27803	0.65428	0.03311	0.46993							3.95647	3.16043
444	LOPEZ ISLAND	2.00312	0.51801	0.27803	0.65428	0.03311	0.46993							3.95647	3.16043
445	LOPEZ SEWER	2.00312	0.51801	0.27803	0.65428	0.03311	0.46993	0.55784	0.06564		0.31929			4.89924	4.10320
490	FRIDAY HARBOR	2.00312	0.51994	0.14266	0.65428	0.03311	0.73851	0.12239	0.01689	0.01689	0.25591	0.17004		0.66815	5.32501
491	JOHNS-SPIEDEN	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993							0.66815	4.49119
492	SJ ISLANDS	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993							0.66815	4.49119
493	SAN JUAN	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993	0.41624	0.12239	0.01689	0.25591	0.17004		0.66815	5.47267
494	PEARL-FRIDAY	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993	0.41624						0.66815	4.90743
495	CAPE SAN JUAN	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993	0.41624	0.12239	0.01689	0.25591	0.17004		0.66815	5.47267
497	STUART CEM	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993							0.66815	4.49119
498	SAN JUAN SOUTH	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993	0.41624	0.12239	0.01689	0.25591	0.17004		0.66815	5.47267
499	CATTLE POINT	2.00312	0.51994	0.14266	0.65428	0.03311	0.46993	0.41624	0.12239	0.01689	0.25591	0.17004		0.66815	5.47267

San Juan County 2009-2010 Tax Statistics

TAXING DISTRICTS	2009 TAX AMOUNT	2010 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2009 % OF ALL TAXES LEVIED	2010 % OF ALL TAXES LEVIED
State Schools	16,055,786	16,355,025	299,239	1.86	39.99	41.06
Local Schools						
M & O and Bonds	7,043,672	4,565,319	(2,478,353)	-35.19	17.55	11.46
County Current	4,267,698	5,342,557	1,074,859	25.19	10.63	13.41
Conservation Futures	265,199	270,333	5,134	1.94	0.66	0.68
County Road	3,486,076	3,572,562	86,486	2.48	8.68	8.97
Fire Districts	3,771,540	3,866,178	94,638	2.51	9.39	9.71
Port Districts	561,133	689,584	128,451	22.89	1.40	1.73
Cemetery Districts	69,685	75,580	5,895	8.46	0.17	0.19
Library Districts	1,721,957	1,756,891	34,934	2.03	4.29	4.41
Park & Recreation	226,614	559,437	332,823	146.87	0.56	1.40
Town of Friday Harbor	408,141	415,879	7,738	1.90	1.02	1.04
Hospital District	1,466,556	1,496,558	30,002	2.05	3.65	3.76
EMS Districts	801,205	869,171	67,966	8.48	2.00	2.18
ALL TAXING DISTRICTS	40,145,262	39,835,074	(310,188)	-0.77	100.00	100.00