

STATEMENT OF 2008
ASSESSMENTS
AND TAXES TO BE COLLECTED IN 2009 FOR
SAN JUAN COUNTY



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A Message from the San Juan County Assessor...

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 site at www.sanjuanco.com/assessor. You may find the interactive map to be useful. 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
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 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 market value, 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.

Why does the difference exist?

There are four reasons for these differences:

1. The various combination of taxing districts in different areas of the county.
2. The size of the budget of each taxing district.
3. The presence of special levies and bonds approved by the voters.
4. The assessed value of the taxing districts geographic area.

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% of 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 reduces the assessed value for the duration of the classification. There may be penalties and interest charges for removal from the classification. Applications must be completed by December 31, preceding the year classification is to begin.

2009 Assessed Value of Real & Personal Property in San Juan County

Value of Real Estate at Fair Market	\$7,793,707,948
Value of Open Space Parcels	\$98,054,090
Value of Designated Forest Land	\$1,797,330
Value of Personal Property	\$83,110,264
Grand Total of Taxable Valuation	\$7,976,669,632

Parcel Count by Use in San Juan County

Parcels Valued at Fair Market	16,586
Open Space Parcels	724
Designated Forest Land Parcels	512
Total Taxable Parcels	17,822
Exempt Parcels	830
Total Parcels in San Juan County	18,652

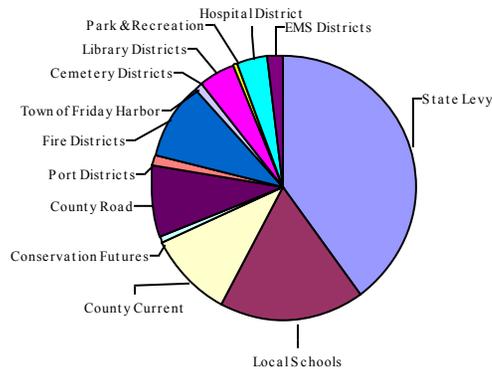
Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres Valued at Fair Market Value	58,062	52.4%
Open Space Acres	17,522	15.8%
Designated Forest Land Acreage	15,808	14.3%
Exempt Acres	19,484	17.6%
TOTAL ACRES IN SAN JUAN COUNTY	110,876	100.0%

San Juan County 2009 Levy Distributions

<u>Taxing District</u>	<u>2009 Taxes</u>	<u>% of Total</u>
State Levy	\$16,055,786	39.99%
Local Schools	\$7,043,671	17.55%
County Current	\$4,267,698	10.63%
Conservation Futures	\$265,199	0.66%
County Road	\$3,486,076	8.68%
Port Districts	\$561,133	1.40%
Fire Districts	\$3,771,540	9.39%
Town of Friday Harbor	\$408,141	1.02%
Cemetery Districts	\$69,685	0.17%
Library Districts	\$1,721,957	4.29%
Park & Recreation	\$226,614	0.56%
Hospital District	\$1,466,556	3.65%
EMS Districts	\$801,205	2.00%
Totals	\$40,145,261	100.00%

2009 Levy Distribution



101% Regular Tax Limit Calculations for 2009

<u>Taxing District</u>	<u>Tax Limit</u>
Road District	\$3,906,671
County Current	\$3,849,504
Conservation Futures	\$264,822
Port	
Port of Friday Harbor	\$400,688
Port of Lopez	\$81,760
Port of Orcas	\$208,062
Fire	
Fire District #2 - Orcas	\$1,859,597
Fire District #3 - San Juan	\$1,139,734
Fire District #4 - Lopez	\$655,980
Fire District #5 - Shaw	\$111,934
Town of Friday Harbor	\$407,856
Cemetery	
Cemetery District #1 - San Juan	\$68,462
Cemetery District #2 - Orcas	\$26,625
Cemetery District #3 - Stuart	\$2,955
Library	
Lopez Library	\$375,454
San Juan Library	\$822,954
Orcas Library	\$520,950
San Juan Island Park & Rec	\$226,217
SJI Hospital	\$1,464,183
SJI Hospital EMS	\$850,973

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 2009 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	7,975,926,237	2.01303	16,055,786				2.01303	16,055,786
Schools								
Orcas	2,982,702,909	0.36039	1,074,936	2,982,702,909	0.26852	800,916	0.62891	1,875,852
Lopez	1,351,346,971	0.51218	692,133	1,351,346,971	0.26293	355,310	0.77511	1,047,443
San Juan	3,372,609,972	0.47638	1,606,644	3,372,609,972	0.59710	2,013,785	122.173	4,120,378
San Juan Capital Project	3,372,331,962	0.14825	499,948				-	-
County Current	7,976,669,632	0.48336	3,855,578				0.53502	4,267,698
Road Shift	7,976,669,632	0.05167	412,120				-	-
Conservation Futures	7,976,669,632	0.03325	265,199				0.03325	265,199
County Roads	7,428,434,358	0.39579	2,940,076				0.46929	3,486,076
Diverted County Roads	7,428,434,358	0.07350	546,000				-	-
Port Districts								
Friday Harbor	3,138,234,937	0.12666	397,477				0.12666	397,477
Lopez	1,180,635,419	0.06608	78,019				0.06608	78,019
Orcas	2,738,522,795	0.01886	51,637				0.03127	85,637
Orcas Capital Projects	2,738,522,795	0.01242	34,000				-	-
Fire Districts								
Fire District #2 - Orcas	2,738,522,795	0.67952	1,860,885				0.67952	1,860,885
Fire District #3 - San Juan	2,665,851,248	0.42835	1,141,922				0.42835	1,141,922
Fire District #4 - Lopez	1,180,635,419	0.55631	656,799				0.55631	656,799
Fire District #5 - Shaw	223,867,447	0.50000	111,934				0.50000	111,934
Town of Friday Harbor	548,235,274	0.74446	408,141				0.74446	408,141
Cemetery Districts								
Cemetery District #1 - SJI	3,138,234,937	0.01774	55,685				0.01774	55,685
Cemetery District #2 - Orcas	2,100,855,394	0.00666	14,000				0.00666	14,000
Library Districts								
Lopez Library	1,180,635,419	0.31841	375,922				0.31841	375,922
San Juan Library	3,138,234,937	0.26269	824,396				0.26269	824,396
Orcas Library	2,738,522,795	0.19048	521,639				0.19048	521,639
SJ Island Parks & Rec	3,138,234,937	0.07221	226,614				0.07221	226,614
SJI Hospital	3,393,761,802	0.43213	1,466,556				0.66821	2,267,761
SJI Hospital EMS	3,393,761,802	0.23608	801,205					
Totals								40,145,262

San Juan County 2009 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	SJI Parks & Rec District	SJI Hospital & EMS Districts	Senior Citizen Rate	TOTAL RATE
101	SHAW	2.01303			0.53503	0.03325	0.46929	0.50000							3.55060
211	WALDRON	2.01303	0.36039	0.26852	0.53503	0.03325	0.46929								3.67951
372	ORCAS ISLAND	2.01303	0.36039	0.26852	0.53503	0.03325	0.46929								3.67951
373	ORCAS	2.01303	0.36039	0.26852	0.53503	0.03325	0.46929	0.67952	0.03128		0.19048				4.58079
374	ORCAS CEM	2.01303	0.36039	0.26852	0.53503	0.03325	0.46929	0.67952	0.03128	0.00666	0.19048				4.58745
441	BLAKELY	2.01303	0.36039	0.26852	0.53503	0.03325	0.46929								3.67951
442	LOPEZ	2.01303	0.51218	0.26293	0.53503	0.03325	0.46929	0.55631			0.31841				4.76651
443	DECA TUR	2.01303	0.51218	0.26293	0.53503	0.03325	0.46929								3.82571
444	LOPEZ ISLAND	2.01303	0.51218	0.26293	0.53503	0.03325	0.46929								3.82571
445	LOPEZ SEWER	2.01303	0.51218	0.26293	0.53503	0.03325	0.46929	0.55631			0.31841				3.82571
490	RIDAY HARBOF	2.01303	0.47638	0.74535	0.53503	0.03325	0.74446	0.42835	0.12666	0.01774	0.26269	0.07221	0.66821		5.69501
491	JOHNS-SPIEDEN	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929	0.42835					0.66821		4.94054
492	SJ ISLANDS	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929	0.42835		0.12666	0.26269	0.07221	0.66821		4.94054
493	SAN JUAN	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929	0.42835	0.12666	0.01774	0.26269	0.07221	0.66821		5.84819
494	PEARL-FRIDAY	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929	0.42835					0.66821		5.36889
495	CAPE SAN JUAN	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929	0.42835		0.12666	0.26269	0.07221	0.66821		5.84819
497	STUART CEM	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929						0.66821		4.94054
498	SAN JUAN SOUTH	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929	0.42835	0.12666	0.01774	0.26269	0.07221	0.66821		5.84819
499	CATTLE POINT	2.01303	0.47638	0.74535	0.53503	0.03325	0.46929	0.42835	0.12666	0.01774	0.26269	0.07221	0.66821		5.84819

San Juan County 2008-2009 Tax Statistics

TAXING DISTRICTS	2008 TAX AMOUNT	2009 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2008 % OF ALL TAXES LEVIED	2009 % OF ALL TAXES LEVIED
State Schools	15,451,884	16,055,786	603,902	3.91	39.72	39.99
Local Schools						
M & O and Bonds	6,866,196	7,043,672	177,476	2.58	17.65	17.55
County Current	4,159,883	4,267,698	107,815	2.59	10.69	10.63
Conservation Futures	258,247	265,199	6,952	2.69	0.66	0.66
County Road	3,346,371	3,486,076	139,705	4.17	8.60	8.68
Fire Districts	3,665,485	3,771,540	106,055	2.89	9.42	9.39
Port Districts	638,642	561,133	(77,509)	-12.14	1.64	1.40
Cemetery Districts	72,356	69,685	(2,671)	-3.69	0.19	0.17
Library Districts	1,671,298	1,721,957	50,659	3.03	4.30	4.29
Park & Recreation	220,975	226,614	5,639	2.55	0.57	0.56
Town of Friday Harbor	395,471	408,141	12,670	3.20	1.02	1.02
Hospital District	1,431,762	1,466,556	34,794	2.43	3.68	3.65
EMS Districts	726,976	801,205	74,229	10.21	1.87	2.00
ALL TAXING DISTRICTS	38,905,546	40,145,262	1,239,716	3.19	100.00	100.00