

STATEMENT OF 2007  
**ASSESSMENTS**  
AND TAXES TO BE COLLECTED IN 2008 FOR  
**SAN JUAN COUNTY**



**CHARLES ZALMANEK**  
COUNTY ASSESSOR

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*Printed on recycled paper in the San Juan Islands*

# Charles Zalmanek

*San Juan County Assessor*

## STAFF

John Kulseth	Chief Appraiser
John Ridge	Appraiser
Richard Pederson	Appraiser
Luke Kinch	Appraiser
Theresa Mathews	Appraiser
Carol Strum	Appraiser
Dan Powell	Cartographer
Chris Ledgerwood	Cartographer
Krista Hand	Administrative Assistant
Karen Costanza	Personal Property Appraiser



## *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](http://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.

A handwritten signature in black ink, appearing to read 'Charles Zalmanek', located to the right of the main message text.

Charles Zalmanek, Assessor

## IMPORTANT DATES

February 15	Property tax statements mailed
April 30	Personal Property Listing forms due
April 30	First half taxes due

# 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:

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% 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 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.

**2008 Assessed Value of Real & Personal Property in San Juan County**

Value of Real Estate at Fair Market	\$6,881,516,168
Value of Open Space Parcels	\$92,664,230
Value of Designated Forest Land	\$1,209,410
Value of Personal Property	\$74,248,115
Grand Total of Taxable Valuation	\$7,049,637,923

**Parcel Count by Use in San Juan County**

Parcels Valued at Fair Market	15,830
Open Space Parcels	730
Designated Forest Land Parcels	512
Total Taxable Parcels	17,072
Exempt Parcels	800
Total Parcels in San Juan County	18,505

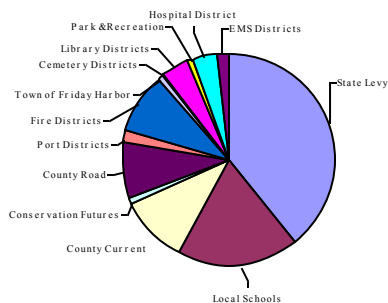
**Acreage by Use in San Juan County**

	<b>Total Acreage</b>	<b>% of Total</b>
Acres Valued at Fair Market Value	58,664	53.0%
Open Space Acres	17,522	15.8%
Designated Forest Land Acreage	15,425	13.9%
Exempt Acres	19,036	17.2%
<b>TOTAL ACRES IN SAN JUAN COUNTY</b>	<b>110,647</b>	<b>100.0%</b>

**San Juan County  
2008 Levy Distributions**

<u><b>Taxing District</b></u>	<u><b>2008 Taxes</b></u>	<u><b>% of Total</b></u>
State Levy	\$15,451,884	39.21%
Local Schools	\$7,366,141	18.69%
County Current	\$4,159,833	10.56%
Conservation Futures	\$258,247	0.66%
County Road	\$3,346,371	8.49%
Port Districts	\$638,642	1.62%
Fire Districts	\$3,665,485	9.30%
Town of Friday Harbor	\$395,471	1.00%
Cemetery Districts	\$72,356	0.18%
Library Districts	\$1,671,298	4.24%
Park & Recreation	\$220,975	0.56%
Hospital District	\$1,431,762	3.63%
EMS Districts	\$726,976	1.84%
<b>Totals</b>	<b>\$39,405,441</b>	<b>100.00%</b>

**2008 Levy Distributions**



**101% Regular Tax Limit Calculations for 2008**

<b>Taxing District</b>	<b>Tax Limit</b>
Road District	\$3,812,044
County Current	\$3,739,609
Conservation Futures	\$257,744
<b>Port</b>	
Port of Friday Harbor	\$390,634
Port of Lopez	\$79,941
Port of Orcas	\$201,262
<b>Fire</b>	
Fire District #2 - Orcas	\$1,792,285
Fire District #3 - San Juan	\$1,113,283
Fire District #4 - Lopez	\$641,047
Fire District #5 - Shaw	\$111,718
Town of Friday Harbor	\$394,414
<b>Cemetery</b>	
Cemetery District #1 - San Juan	\$66,869
Cemetery District #2 - Orcas	\$25,965
Cemetery District #3 - Stuart	\$2,926
<b>Library</b>	
Lopez Library	\$366,907
San Juan Library	\$802,186
Orcas Library	\$502,192
San Juan Island Park & Rec	\$220,508
SJI Hospital	\$1,428,908
SJI Hospital EMS	\$831,997

**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 2008 Tax Distribution**

Taxing Districts	Assessed Valuation	General Rate (M&O)	Levy	Requested Tax Amount	Assessed Valuation	Bonds Levy Rate	Tax Amount	Levy Rate	Total Tax
<b>State Levy Schools</b>	7,049,126,423	2.19203		15,451,884				2.19203	15,451,884
Orcas	2,124,514,007	0.48497		1,030,319	2,124,514,007	0.42958	912,657	0.91455	1,942,976
Lopez	1,339,241,351	0.48465		649,064	1,339,241,351	0.22919	306,938	0.71384	956,002
San Juan	3,322,206,618	0.46362		1,540,246	3,322,206,618	0.58004	1,927,026	1.19415	3,467,272
San Juan Capital Project	3,322,206,618	0.15049		499,946				-	499,946
<b>County Current</b>	7,049,584,398	0.53170		3,747,713				0.59016	3,747,713
Road Shift	7,049,584,398	0.05846		412,120				-	412,120
<b>Conservation Futures</b>	7,049,584,398	0.03663		258,247				0.03663	258,247
<b>County Roads</b>	6,513,279,057	0.43240		2,816,371				0.51377	2,816,371
Dvterted County Roads	6,513,279,057	0.08137		530,000				-	530,000
<b>Port Districts</b>									
Friday Harbor	3,087,728,617	0.12555		387,679				0.12555	387,679
Lopez	1,166,953,581	0.06596		76,977				0.06596	76,977
Orcas	1,905,281,796	0.03916		74,606				0.09132	74,606
Orcas Capital Projects	1,905,281,796	0.05216		99,380				-	99,380
<b>Fire Districts</b>									
Fire District #2 - Orcas	1,905,281,796	0.94221		1,795,179				0.94221	1,795,179
Fire District #3 - San Juan	2,627,267,917	0.42456		1,115,432				0.42456	1,115,432
Fire District #4 - Lopez	1,166,953,581	0.55114		643,156				0.55114	643,156
Fire District #5 - Shaw	223,436,196	0.50000		111,718				0.50000	111,718
<b>Town of Friday Harbor</b>	536,305,341	0.73740		395,471				0.73740	395,471
<b>Cemetery Districts</b>									
Cemetery District #1 - SJI	3,087,728,617	0.01889		58,338				0.01889	58,338
Cemetery District #2 - Orcas	1,428,312,875	0.00981		14,018				0.00981	14,018
<b>Library Districts</b>									
Lopez Library	1,166,953,581	0.31545		368,113				0.31545	368,113
San Juan Library	3,087,728,617	0.26035		803,888				0.26035	803,888
Orcas Library	1,905,281,796	0.26206		499,297				0.26206	499,297
<b>SJ Island Parks &amp; Rec</b>	3,087,728,617	0.07157		220,975				0.07157	220,975
<b>SJI Hospital</b>	3,342,582,378	0.42834		1,431,762				0.64583	1,431,762
<b>SJI Hospital EMS</b>	3,342,582,378	0.21749		726,976				0.64583	726,976
<b>Totals</b>									<b>38,905,496</b>

**San Juan County 2008 Tax Levies**

Tax Code Area	Island	State Levy	Local School M & O	Local School Bonds	County Current	County Conserv Futures	County Roads / Town	Fire Districts	Port Districts	Cemetery Districts	Library Districts	SJI Parks & Rec	SJI Hospital & EMS	SJI Districts	TOTAL RATE	Senior Citizen Rate
101	SHAW	2.19203			0.59008	0.03663	0.51377	0.50000							3.83251	3.83251
211	WALDRON	2.19203	0.48497	0.42958	0.59008	0.03663	0.51377								4.24706	3.33251
372	ORCAS ISLAND	2.19203	0.48497	0.42958	0.59008	0.03663	0.51377								4.24706	3.33251
373	ORCAS	2.19203	0.48497	0.42958	0.59008	0.03663	0.51377	0.94221	0.09132		0.26206				5.54265	4.62810
374	ORCAS CEM	2.19203	0.48497	0.42958	0.59008	0.03663	0.51377	0.94221	0.09132	0.00981	0.26206				5.55246	4.63791
441	BLAKELY	2.19203	0.48497	0.42958	0.59008	0.03663	0.51377								4.24706	3.33251
442	LOPEZ	2.19203	0.48465	0.22919	0.59008	0.03663	0.51377	0.55114	0.06596		0.31545				4.97890	4.26506
443	DECATUR	2.19203	0.48465	0.22919	0.59008	0.03663	0.51377								4.04635	3.33251
444	LOPEZ ISLAND	2.19203	0.48465	0.22919	0.59008	0.03663	0.51377								4.04635	3.33251
445	LOPEZ SEWER	2.19203	0.48465	0.22919	0.59008	0.03663	0.51377				0.31545				4.97890	4.26506
490	FRIDAY HARBOR	2.19203	0.46362	0.73053	0.59008	0.03663	0.73740		0.12555	0.01889	0.26035	0.07157	0.64583	5.87249	4.67833	
491	JOHNS-SPIEDEN	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377						0.64583	5.17249	3.97834	
492	SJ ISLANDS	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377						0.64583	5.17249	3.97834	
493	SAN JUAN	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377	0.42456	0.12555	0.01889	0.26035	0.07157	0.64583	6.07341	4.87926	
494	PEARL-FRIDAY	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377	0.42456						5.59705	4.40290	
495	CAPE SAN JUAN	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377	0.42456	0.12555	0.01889	0.26035	0.07157	0.64583	6.07341	4.87926	
497	STUART CEM	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377						0.64583	5.17249	3.97834	
498	SAN JUAN SOUTH	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377	0.42456	0.12555	0.01889	0.26035	0.07157	0.64583	6.07341	4.87926	
499	CATTLE POINT	2.19203	0.46362	0.73053	0.59008	0.03663	0.51377	0.42456	0.12555	0.01889	0.26035	0.07157	0.64583	6.07341	4.87926	

**San Juan County 2007-2008 Tax Statistics**

TAXING DISTRICTS	2007 TAX AMOUNT	2008 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2007 % OF ALL TAXES LEVIED	2008 % OF ALL TAXES LEVIED
State Schools	14,393,821	15,451,884	1,058,063	7.35	38.21	39.21
Local Schools						
M & O and Bonds	7,135,466	7,366,141	230,675	3.23	18.94	18.69
County Current	4,032,703	4,159,883	127,180	3.15	10.70	10.56
Conservation Futures	250,353	258,247	7,894	3.15	0.66	0.66
County Road	3,305,611	3,346,371	40,760	1.23	8.77	8.49
Fire Districts	3,503,769	3,665,485	161,716	4.62	9.30	9.30
Port Districts	620,705	638,642	17,937	2.89	1.65	1.62
Cemetery Districts	72,374	72,356	(18)	-0.02	0.19	0.18
Library Districts	1,622,889	1,671,298	48,409	2.98	4.31	4.24
Park & Recreation	214,114	220,975	6,861	3.20	0.57	0.56
Town of Friday Harbor	379,310	395,471	16,161	4.26	1.01	1.00
Hospital District	1,389,353	1,431,762	42,409	3.05	3.69	3.63
EMS Districts	751,418	726,976	(24,442)	-3.25	1.99	1.84
<b>ALL TAXING DISTRICTS</b>	<b>37,671,886</b>	<b>39,405,491</b>	<b>1,733,605</b>	<b>4.60</b>	<b>100.00</b>	<b>100.00</b>