

STATEMENT OF 2006
ASSESSMENTS

and taxes to be collected in 2007 for
SAN JUAN COUNTY



CHARLES ZALMANEK
COUNTY ASSESSOR

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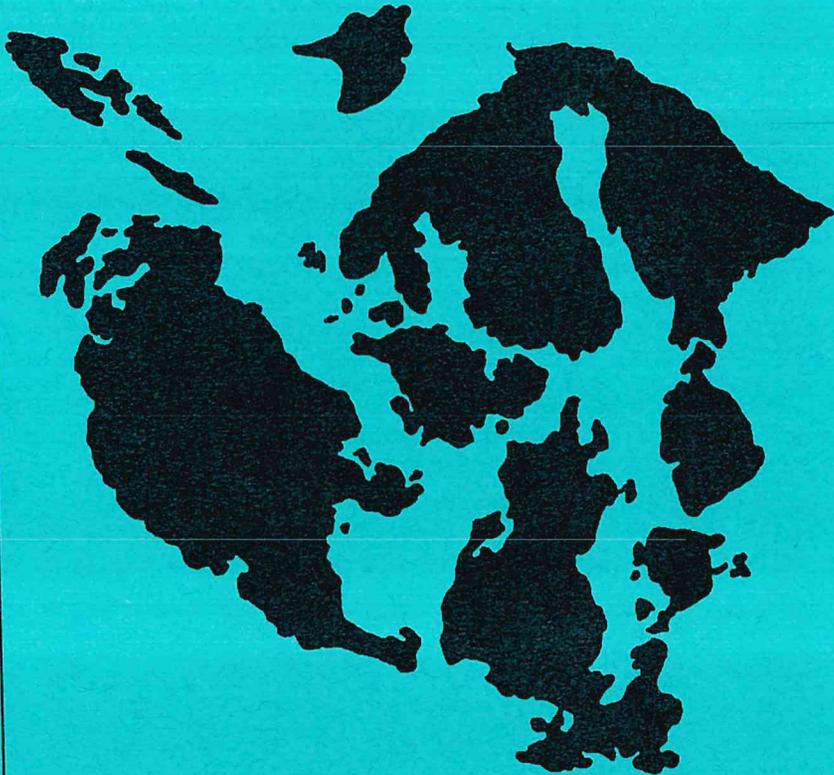
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Charles Zalmanek
San Juan County Assessor

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SAN JUAN COUNTY 2006-2007 TAX STATISTICS

TAXING DISTRICTS	2006 TAX AMOUNT	2007 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2006 % OF ALL TAXES LEVIED	2007 % OF ALL TAXES LEVIED
State Schools	14,635,160	14,393,821	(241,339)	-1.65	39.83	38.21
Local Schools M & O and Bonds	6,635,549	7,135,466	499,917	7.53	18.06	18.94
County Current	3,914,212	4,032,703	118,491	3.03	10.65	10.70
Conservation Futures	242,999	250,353	7,354	3.03	0.66	0.66
County Road	3,201,375	3,305,611	104,236	3.26	8.71	8.77
Fire Districts	3,408,844	3,503,769	94,925	2.78	9.28	9.30
Port Districts	558,849	620,705	61,856	11.07	1.52	1.65
Cemetery Districts	75,512	72,374	(3,138)	-4.16	0.21	0.19
Library Districts	1,503,348	1,622,889	119,541	7.95	4.09	4.31
Parks & Recreation	205,791	214,114	8,323	4.04	0.56	0.57
Town of Friday Harbor	359,908	379,310	19,402	5.39	.98	1.01
Hospital District	1,334,586	1,389,353	54,767	4.10	3.63	3.69
EMS Districts	<u>665,588</u>	<u>751,418</u>	<u>85,830</u>	<u>12.90</u>	<u>1.81</u>	<u>1.99</u>
ALL TAXING DISTRICTS	36,741,721	37,671,886	930,165	2.53	100.00	100.00

A MESSAGE FROM THE
San Juan County Assessor

This booklet has been prepared to help you better understand the functions of the 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.co.san-juan.wa.us/assessor. Links are available to search information at the site including a parcel and recorded document inquiry.

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 various taxing districts. The amount of taxes required is determined by the directors or commissioners of the taxing districts. 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 budgeted levy requirements.

In addition, excess or special levies are approved by the voters at the polls; these include bonds, maintenance and operation and capital improvements.

The Assessor's Office also administers certain Washington State exemption programs, such as those for senior citizens, disabled persons, and owners of property in land preservation and/or resource management programs (i.e. "current use" programs).

It is my responsibility as your Assessor, together with my staff, to ensure that all property owners are treated fairly and impartially in accordance with our State Laws. It is our sincere 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
May 31	Except for New Construction, last day the Assessor can make value changes (revaluation notices may be sent after this date)
July 1	Usual filing deadline for appeals to the County Board of Equalization
August 31	Last day the Assessor can place New Construction value changes on the roll
October 31	Second-half taxes due
December 31	Application deadline for; Open Space, Designated Forest Land; Senior Citizen & Disabled Persons Property Tax Exemption

What types of property are taxed?

Two types of property are subject to tax:

1. The first type is real property which includes land and any "improvements", mainly buildings, attached to the land.
2. The second type is business personal property. As defined by law, these properties include 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 their Personal Property Listing Form(s) every year.

How is my property value determined?

The assessed value is 100% of true and fair market value. It is an estimate of value using one or more of three methods:

1. Market: This method uses sale comparisons of properties to provide estimates of value for similar property.
2. Replacement Cost: This method determines the reproduction or replacement cost less accrued depreciation of the improvements.
3. Income: This method measures the income stream which would be expected from a prudently managed piece of property. The income method may be used for business property valuation.

How often is my property revalued?

Real property is revalued every three years, whenever there is new construction, and when parcels are altered or created. 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?

Such differences are due to four factors:

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.

SAN JUAN COUNTY 2007 TAX LEVIES

TCA	ISLAND	STATE LEVY	LOCAL SCHOOL M&O	LOCAL SCHOOL BONDS	LOCAL COUNTY CURRENT	CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SI ISLAND PARK&REC DISTRICT	SI ISLAND HOSPITAL & EMS DIST	TOTAL	SEN CITI
101	Shaw	2.31111			0.64746	0.04020	0.57893	0.39090						3.96860	3.9
211	Waldron	2.31111	0.47274	0.42160	0.64746	0.04020	0.57893							4.47204	3.5
372	Orcas Islands	2.31111	0.47274	0.42160	0.64746	0.04020	0.57893							4.47204	3.5
373	Orcas	2.31111	0.47274	0.42160	0.64746	0.04020	0.57893	0.93350	0.08904		0.26156			5.75614	4.8
374	Orcas Cemetery	2.31111	0.47274	0.42160	0.64746	0.04020	0.57893	0.93350	0.08904	0.01000	0.26156			5.76614	4.8
441	Blakely	2.31111	0.47274	0.42160	0.64746	0.04020	0.57893							4.47204	3.5
442	Lopez	2.31111	0.67828	1.07892	0.64746	0.04020	0.57893	0.76986	0.09281		0.44000			6.63756	4.8
443	Decatur	2.31111	0.67828	1.07892	0.64746	0.04020	0.57893							5.33490	3.5
444	Lopez Islands	2.31111	0.67828	1.07892	0.64746	0.04020	0.57893							5.33490	3.5
445	Lopez Sewer	2.31111	0.67828	1.07892	0.64746	0.04020	0.57893	0.76986	0.09281		0.44000			6.63756	4.8
490	Friday Harbor	2.31111	0.49397	0.74591	0.64746	0.04020	0.73124		0.13382	0.02059	0.27481	0.07554	0.69284	6.16750	4.9
491	Johns-Spieden	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893							6.63756	4.8
492	San Juan Islands	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893							5.51042	4.2
493	San Juan	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893	0.45257	0.13382	0.02059	0.27481	0.07554	0.69284	6.46776	5.2
494	Pearl-Friday	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893	0.45257						5.96299	4.7
495	Cape San Juan	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893	0.45257	0.13382	0.02059	0.27481	0.07554	0.69284	6.46776	5.2
497	Stuart Cemetery	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893							5.51042	4.2
498	San Juan South	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893	0.45257	0.13382	0.02059	0.27481	0.07554	0.69284	6.46776	5.2
499	Cattle Point Water	2.31111	0.49397	0.74591	0.64746	0.04020	0.57893	0.45257	0.13382	0.02059	0.27481	0.07554	0.69284	6.46776	5.2

SAN JUAN COUNTY 2007 TAX DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	REQUESTED TAX AMOUNT	ASSESSED VALUATION	LEVY RATE	TAX AMOUNT	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL
STATE LEVY	6,228,104,453	2.31111	14,393,821						2.31111	14,393,821
SCHOOLS										
ORCAS	2,053,034,562	0.47274	970,551	2,053,034,562	0.42160	865,558			0.89434	1,836,109
LOPEZ	927,492,086	0.67828	629,098	927,492,086	0.70160	650,728			1.75720	1,280,826
LOPEZ CAPITAL PROJECT				927,492,086	0.16171	149,985				
LOPEZ TRANS/VEHICLE FUND				927,492,086	0.21561	199,977				
SAN JUAN	3,069,415,148	0.49397	1,516,198	3,069,415,148	0.58303	1,789,561			1.23988	3,268,759
SAN JUAN CAPITAL PROJECT				3,069,415,148	0.16288	499,946				
COUNTY CURRENT	6,228,460,708	0.58195	3,624,663							
ROAD SHIFT	6,228,460,708	0.06551	408,040							
CONSERVATION FUTURES	6,228,460,708	0.04020	250,353							
COUNTY ROADS	5,709,739,471	0.48626	2,776,437							
DIVERTED COUNTY ROADS	5,709,739,471	0.09268	529,174							
PORT DISTRICTS										
FRIDAY HARBOR	2,834,263,933	0.13382	379,290						0.13382	379,290
LOPEZ	805,509,116	0.09281	74,758						0.09281	74,758
ORCAS	1,871,796,269	0.04178	78,201						0.08904	166,959
CAPITAL PROJECTS	1,871,796,269	.004726	88,456							
FIRE DISTRICTS										
#2 ORCAS	1,871,796,269	0.93350	1,747,357						0.93350	1,747,357
#3 SAN JUAN	2,391,570,911	0.45257	1,082,347						0.45257	1,082,347
#4 LOPEZ	805,509,116	0.76986	620,127						0.76986	620,127
#5 SHAW	138,060,881	0.39090	53,968						0.39090	53,968
TOWN OF FRIDAY HARBOR	518,721,237	0.73124	379,310						0.73124	379,310
CEMETERY DISTRICTS										
SAN JUAN #1	2,834,263,933	0.02059	58,353						0.02059	58,353
ORCAS #2	1,402,243,327	0.01000	14,021						0.01000	14,021
LIBRARY DISTRICTS										
LOPEZ	805,509,116	0.44000	354,424						0.44000	354,424
SAN JUAN	2,834,263,933	0.27481	778,890						0.27481	778,890
ORCAS	1,871,796,269	0.26156	489,595						0.26156	489,595
SAN JUAN PARKS & REC DIST	2,834,263,933	0.07554	214,114						0.07554	214,114
SAN JUAN IS HOSPITAL DIST	3,089,838,148	0.44965	1,389,353						0.44965	1,389,353
511 HOSPITAL EMS	3,089,838,148	0.24319	751,418						0.24319	751,418
TOTALS										37,800

Can Taxing Districts raise their budgets to any amount?

Taxing districts budgets are limited to no more than 101% of the highest amount that could have been lawfully 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 IPD. Thus a taxing district's actual revenue increase may be 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 the 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 Citizens 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 destroyed in whole or 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 assessed value for the duration of the classification. There may be penalties and interest charges for removal from the classification. Application must be made by December 31 preceding the year classification is to begin.

In San Juan County

Value of Real Estate at Fair Market	5,838,533,234
Value of Open Space Parcels	315,734,130
Value of Designated Forest Land	1,335,450
Value of Personal Property	72,875,904
Grand Total of Taxable Valuation	6,228,460,708

Parcel Count by Use in San Juan County

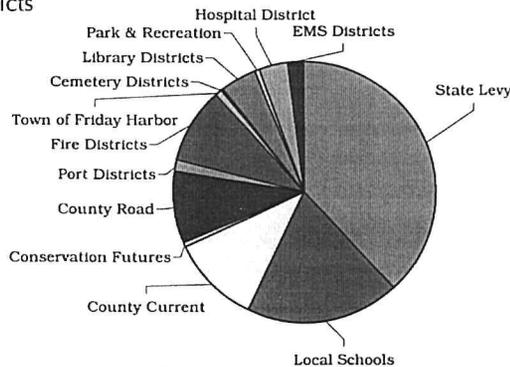
Parcels Valued at Fair Market	15,604
Open Space Parcels	709
Designated Forest Land Parcels	553
Total Taxable Parcels	16,866
Exempt Parcels	746
Total Parcels in San Juan County	17,612

Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres Valued at Fair Market Value	58,790	53.05%
Open Space Acres	17,347	15.65%
Designated Forest Land Acreage	17,258	15.57%
Exempt Acres	17,421	15.72%
Total Acres In San Juan County	110,817	100.00%

San Juan County 2007 Levy Distributions

Taxing District	2007 Taxes	% of Total
State Levy	\$14,393,871	38.07%
Local Schools	\$7,271,602	19.23%
County Current	\$4,032,703	10.67%
Conservation Futures	\$250,353	0.66%
County Roads	\$3,305,611	8.74%
Port Districts	\$620,705	1.64%
Fire Districts	\$3,503,769	9.27%
Town of Friday Harbor	\$379,310	1.00%
Cemetery Districts	\$72,374	0.19%
Library Districts	\$1,622,909	4.29%
Parks & Recreation	\$214,114	0.57%
Hospital District	\$1,389,353	3.67%
EMS Districts	\$751,418	1.99%
Totals	\$37,808,092	100.00%



Taxing District

Taxing District	Tax Limit
Road District	\$3,305,611
County Current	\$4,032,703
Conservation Futures	\$250,353

Port

Port of Friday Harbor	\$379,290
Port of Lopez	\$74,758
Port of Orcas	\$166,657

Fire

Fire District #2-Orcas	\$1,747,327
Fire District #3-San Juan	\$1,082,347
Fire District #4-Lopez	\$620,127
Fire District #5-Shaw	\$53,968
Town of Friday Harbor	\$379,310

Cemetery

Cemetery District #1-San Juan	\$58,353
Cemetery District #2-Orcas	\$14,021
Cemetery District #3-Stuart	\$2,897

Library

Lopez Library	\$354,424
San Juan Library	\$778,890
Orcas Library	\$489,595

San Juan Island Park & Rec	\$214,114
SJI Hospital	\$1,389,353
SJI Hospital EMS	\$751,418

Statutory Limitations on Property Taxes, Per \$1000 Valuation

The rate that a taxing district may impose each year 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	\$3.60
*County	1.80
Road	2.25
Town of Friday Harbor	3.375
Fire District	1.50
Port District	.45
Cemetery	.1125
Library	.50
Hospital	.75
EMS	.50
Parks & Recreation	.60

*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.