

STATEMENT OF 2005
ASSESSMENTS

and taxes to be collected in 2006 for
SAN JUAN COUNTY



PAUL G. DOSSETT
COUNTY ASSESSOR

P.O. Box 1519
Friday Harbor, WA 98250
360-378-2172 • FAX 378-4729
email: assessor@co.san-juan.wa.us
web site: www.co.san-juan.wa.us/assessor

Paul G. Dossett
San Juan County Assessor
P.O. Box 1519
Friday Harbor, WA 98250

Paul G. Dossett
San Juan County Assessor

STAFF

Charles Zalmanek Chief Appraiser

Krista Hand Administrative Assistant

John Ridge Appraiser

Richard Pederson Appraiser

John Kulseth Appraiser

Greg Sutherland Appraiser

Dan Powell Cartographer

Karen Costanza Assistant



SAN JUAN COUNTY 2005-2006 TAX STATISTICS

TAXING DISTRICTS	2005 TAX AMOUNT	2006 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2005 % OF ALL TAXES LEVIED	2006 % OF ALL TAXES LEVIED
State Schools	13,490,937	14,635,160	1,144,223	8.48	39.28	39.83
Local Schools M & O and Bonds	5,957,985	6,635,549	677,564	11.37	17.35	18.06
County Current	3,801,275	3,914,212	112,937	2.97	11.07	10.65
Conservation Futures	236,082	242,999	6,917	2.93	0.69	0.66
County Road	3,104,244	3,201,375	97,131	3.13	9.04	8.71
Fire Districts	3,312,064	3,408,844	96,780	2.92	9.64	9.28
Port Districts	538,796	558,849	20,053	3.72	1.57	1.52
Cemetery Districts	50,420	75,512	25,092	49.77	0.15	0.21
Library Districts	1,457,346	1,503,348	46,002	3.16	4.24	4.09
Park & Recreation	198,286	205,791	7,505	3.78	0.58	0.56
Town of Friday Harbor	340,219	359,908	19,689	5.79	0.99	0.98
Hospital District	1,292,785	1,334,586	41,801	3.23	3.76	3.63
EMS Districts	<u>564,365</u>	<u>665,588</u>	<u>101,223</u>	<u>17.94</u>	<u>1.64</u>	<u>1.81</u>
ALL TAXING DISTRICTS	34,344,804	36,741,721	2,396,917	6.98	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.us/assessor/default.asp. 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.

There are exemptions available to property owners such as: Senior Citizens/ Disabled Persons and Destroyed Property. There is also Current Use assessment for agriculture, preserving open space or growing forest products.

It is my responsibility as your Assessor, together with my staff, to insure 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.


Paul G. Dossett, Assessor

IMPORTANT DATES

- February 15 Property tax statements mailed
- April 30 Personal Property Affidavits 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

PROPERTY TAX FACTS

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 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 the personal property affidavit 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 new parcels are 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. 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 2006 TAX LEVIES

TCA	ISLAND	STATE LEVY	LOCAL SCHOOL M&O	LOCAL SCHOOL BONDS	COUNTY CURRENT	CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SJ ISLAND PARK&REC DISTRICT	SJ ISLAND HOSPITAL & EMS DIST	TOTAL	SENIOR CITIZENS
101	Shaw	2.74174			0.73325	0.04552	0.64202	0.38682						4.54935	4.54935
211	Waldron	2.74174	0.41784	0.41506	0.73325	0.04552	0.64202							4.99543	4.16253
372	Orcas Island	2.74174	0.41784	0.41506	0.73325	0.04552	0.64202							4.99543	4.16253
373	Orcas	2.74174	0.41784	0.41506	0.73325	0.04552	0.64202	0.91977	0.06444		0.25772			6.23736	5.40446
374	Orcas Cemetery	2.74174	0.41784	0.41506	0.73325	0.04552	0.64202	0.91977	0.06444	0.01010	0.25772			6.24746	5.41456
441	Blakely	2.74174	0.41784	0.41506	0.73325	0.04552	0.64202							4.99543	4.16253
442	Lopez	2.74174	0.66632	0.67740	0.73325	0.04552	0.64202	0.75909	0.09372		0.34689			6.70595	5.36223
443	Decatur	2.74174	0.66632	0.67740	0.73325	0.04552	0.64202							5.50625	4.16253
444	Lopez Island	2.74174	0.66632	0.67740	0.73325	0.04552	0.64202							5.50625	4.16253
445	Lopez Sewer	2.74174	0.66632	0.67740	0.73325	0.04552	0.64202	0.75909	0.09372		0.34689			6.70595	5.36223
490	Friday Harbor	2.74174	0.66624	1.00960	0.73325	0.04552	1.02307		0.17892	0.03018	0.36741	0.10100	0.89928	7.79621	6.12037
491	Johns-Spieden	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202						0.89928	6.73765	5.06181
492	San Juan Islands	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202						0.89928	6.73765	5.06181
493	San Juan	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202	0.60037	0.17892	0.03018	0.36741	0.10100	0.89928	8.01553	6.33969
494	Pearl-Friday	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202	0.60037					0.89928	7.33802	5.66218
495	Cape San Juan	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202	0.60037	0.17892	0.03018	0.36741	0.10100	0.89928	8.01553	6.33969
497	Stuart Cemetery	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202						0.89928	6.73765	5.06181
498	San Juan South	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202	0.60037	0.17892	0.03018	0.36741	0.10100	0.89928	8.01553	6.33969
499	Cattle Point Water	2.74174	0.66624	1.00960	0.73325	0.04552	0.64202	0.60037	0.17892	0.03018	0.36741	0.10100	0.89928	8.01553	6.33969

SAN JUAN COUNTY 2006 TAX DISTRIBUTION

TAXING DISTRICTS	GENERAL			BONDS			TOTAL TAX
	ASSESSED VALUATION	LEVY RATE	REQUESTED TAX AMOUNT	ASSESSED VALUATION	LEVY RATE	TAX AMOUNT	
STATE LEVY	5,337,911,053	2.74174	14,635,160				14,635,160
SCHOOLS							
ORCAS	2,037,471,313	0.41784	851,337	2,037,471,313	0.41506	845,672	1,697,009
LOPEZ	923,581,505	0.66632	615,400	923,581,505	0.67740	625,634	1,241,034
SAN JUAN	2,206,360,434	0.66624	1,469,965	2,206,360,434	0.78302	1,727,624	3,697,506
SAN JUAN CAPITAL PROJECT				2,206,360,434	0.22658	499,917	3,914,212
COUNTY CURRENT							
ROAD SHIFT	5,338,149,553	0.65757	3,510,212				
CONSERVATION FUTURES	5,338,149,553	0.07568	404,000				
COUNTY ROADS	4,986,356,989	0.53695	2,677,440				
DIVERTED COUNTY ROADS	4,986,356,989	0.10507	523,935				
PORT DISTRICTS							
FRIDAY HARBOR	2,037,542,821	0.17892	364,550				
LOPEZ	799,676,137	0.09372	74,947				
ORCAS	1,852,156,487	0.03083	57,100				
ORCAS CAPITAL PROJECTS	1,852,156,487	0.03361	62,252				
FIRE DISTRICTS							
#2 ORCAS	1,852,156,487	0.91977	1,703,558				
#3 SAN JUAN	1,740,519,869	0.60037	1,044,959				
#4 LOPEZ	799,676,137	0.75909	607,029				
#5 SHAW	137,784,987	0.38682	53,298				
TOWN OF FRIDAY HARBOR							
351,792,564	1.02307	359,908					
CEMETERY DISTRICTS							
SAN JUAN #1	2,037,542,821	0.03018	61,500				
ORCAS #2	1,387,204,052	0.01010	14,012				
LIBRARY DISTRICTS							
LOPEZ	799,676,137	0.34689	277,397				
SAN JUAN	2,037,542,821	0.36741	748,620				
ORCAS	1,852,156,487	0.25772	477,331				
SAN JUAN PARK & REC DIST	2,037,542,821	0.10100	205,791				
SAN JUAN IS HOSPITAL DIST	2,224,206,484	0.60003	1,334,586				
SJI HOSPITAL EMS	2,224,206,484	0.29925	665,588				
Total							36,741,721

Property Tax Facts continued

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 is property tax relief for Senior Citizens and Disabled Persons. A claimant must be at least 61 years of age on December 31 of the year in which the claim is filed, or retired from employment by reason of physical disability or a widow/widower at least 57 years of age whose spouse had an approved Senior Citizen exemption. A physician's signed statement must be submitted for a disability claim.

Gross household Income must be less than \$35,000 in the year of filing an application. Those with combined income of \$30,000-\$35,000 shall be exempt from all voter approved excess tax levies,

OR with a combined income of \$25,001-\$30,000 shall be exempt from all voter approved excess tax levies plus all regular tax levies on the greater of \$50,000 or 35% of all assessed value not to exceed \$70,000, **OR** with a combined income of \$25,000 or less shall be exempt from all voter approved tax levies plus all regular tax levies on the greater of \$60,000 or 60% of the assessed value.

A person must have occupied the property as a principal place of residence at the time of application and for six months of each year. Income records are required for verification.

NOTE: The Property Tax Exemption Program for Senior Citizens and Disabled Persons, **freezes** the 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.

Assessed Value of Real & Personal Property 2006 in San Juan County

Value of Real Estate at Fair Market	\$4,979,913,911
Value of Open Space Parcels	288,474,250
Value of Designated Forest Land	1,352,440
Value of Personal Property	68,408,952
Grand Total of Taxable Valuation	5,338,149,553

Parcel Count by Use in San Juan County

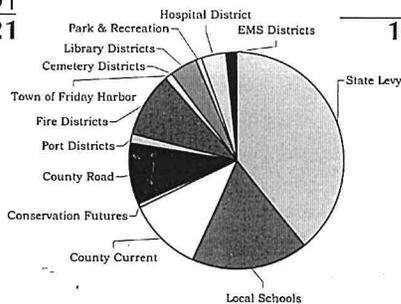
Total Taxable Parcels	16,842
Exempt Parcels	736
Designated Forest Land Parcels	560
Open Space Parcels	707
Total Parcels in San Juan County	17,578
Parcels Valued at Fair Market	15,575

Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres Valued at Fair Market Value	58,920	52.96%
Open Space Acres	17,546	15.77%
Designated Forest Land Acreage	17,326	15.58%
Exempt Acres	17,457	15.69%
TOTAL ACRES in San Juan County	111,249	100.00%

San Juan County 2006 Levy Distribution

Taxing Districts	Taxes for 2006	% of Tax Dollar
State Levy	14,635,160	39.84%
Local Schools	6,635,549	18.06%
County Current	3,914,212	10.65%
Conservation Futures	242,999	0.66%
County Roads	3,201,375	8.71%
Port Districts	558,849	1.52%
Fire Districts	3,408,844	9.28%
Cemetery Districts	75,512	0.21%
Library Districts	1,503,348	4.09%
Town of Friday Harbor	359,908	0.98%
SJI Hospital District	1,334,586	3.63%
SJI Hospital EMS	665,588	1.81%
SJ Parks & Rec District	205,791	0.56%
Total	36,741,721	100.00%



101% Regular Tax Limit Calculations for 2006

Taxing District	Tax Revenue Limit
Road District	\$3,613,849
County Current	3,505,074
Conservation Futures	242,679
Port of Friday Harbor	363,914
Port of Lopez	75,675
Port of Orcas	192,671
Fire District #2 Orcas	1,701,374
Fire District #3 San Juan	1,043,317
Fire District #4 Lopez	606,280
Fire District #5 Shaw	53,298
Town of Friday Harbor	359,073
Cemetery District #1-San Juan	62,465
Cemetery District #2-Orcas	24,981
Cemetery District #3-Stuart	2,869
Lopez Library	277,359
San Juan Library	747,315
Orcas Library	476,719
San Juan Parks & Recreation	205,434
San Juan Hospital	1,332,454
San Juan Hospital EMS	780,363

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	3.23
Fire District	1.50
Port District	0.45
Cemetery	0.1125
Library	0.50
Hospital	0.75
EMS	0.50
Park & Recreation	0.60

*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.