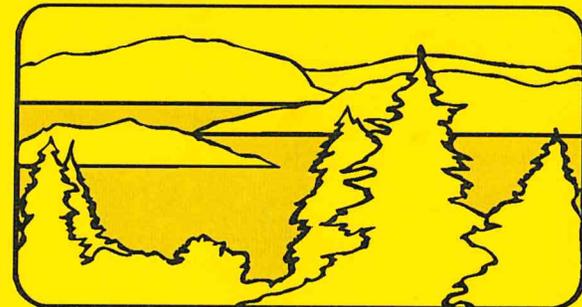


STATEMENT OF 2004
ASSESSMENTS

and taxes to be collected in 2005 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

Kathryn Eisenhauer Administrative Assistant

John Ridge Appraiser

Richard Pederson Appraiser

John Kulseth Appraiser

Greg Sutherland Appraiser

Dan Powell Cartographer

Kris Nieland Assistant



SAN JUAN COUNTY 2004-2005 TAX STATISTICS

TAXING DISTRICTS	2004 TAX AMOUNT	2005 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2004 % OF ALL TAXES LEVIED	2005 % OF ALL TAXES LEVIED
State Schools	11,838,982	13,490,937	1,651,955	13.95	38.75	39.28
Local Schools	5,745,373	5,957,985	212,612	3.70	18.80	17.35
County Current	3,290,460	3,801,275	510,815	15.52	10.77	11.07
Conservation Futures	228,376	236,082	7,706	3.37	0.75	0.69
County Road	2,164,000	3,104,244	940,244	43.45	7.08	9.04
Port Districts	524,923	538,796	13,873	2.64	1.72	1.57
Fire Districts	3,065,233	3,312,064	246,831	8.05	10.03	9.64
Town of Friday Harbor	329,905	340,219	10,314	3.13	1.08	0.99
Cemetery Districts	36,550	50,420	13,870	37.95	0.12	0.15
Library Districts	1,408,750	1,457,346	48,596	3.45	4.61	4.24
Park & Recreation	140,030	198,286	58,256	41.60	0.46	0.58
Hospital District	1,253,044	1,292,785	39,741	3.17	4.10	3.76
EMS Districts	<u>530,278</u>	<u>564,365</u>	<u>34,087</u>	<u>6.43</u>	<u>1.74</u>	<u>1.64</u>
ALL TAXING DISTRICTS	30,555,904	34,344,804	3,788,900	12.40	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 2005 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	2.76261			0.77838	0.04834	0.68274	0.38260						4.65467	4.65467
211 Waldron	2.76261	0.49522	0.52046	0.77838	0.04834	0.68274							5.28775	4.27207
372 Orcas Island	2.76261	0.49522	0.52046	0.77838	0.04834	0.68274							5.28775	4.27207
373 Orcas	2.76261	0.49522	0.52046	0.77838	0.04834	0.68274	1.11559	0.07597		0.31258			6.79189	5.77621
374 Orcas Cemetery	2.76261	0.49522	0.52046	0.77838	0.04834	0.68274	1.11559	0.07597	0.01267	0.31258			6.80456	5.78888
441 Blakely	2.76261	0.49522	0.52046	0.77838	0.04834	0.68274							5.28775	4.27207
442 Lopez	2.76261	0.63534	0.65596	0.77838	0.04834	0.68274	0.75000	0.09358		0.34298			6.74993	5.45863
443 Decatur	2.76261	0.63534	0.65596	0.77838	0.04834	0.68274							5.56337	4.27207
444 Lopez Island	2.76261	0.63534	0.65596	0.77838	0.04834	0.68274							5.56337	4.27207
445 Lopez Sewer	2.76261	0.63534	0.65596	0.77838	0.04834	0.68274	0.75000	0.09358		0.34298			6.74993	5.45863
490 Friday Harbor	2.76261	0.62781	0.81254	0.77838	0.04834	1.00999		0.17774	0.01837	0.36500	0.10000	0.85604	7.55682	6.11647
491 Johns-Spieden	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274						0.85604	6.56846	5.12811
492 San Juan Islands	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274						0.85604	6.56846	5.12811
493 San Juan	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274	0.59707	0.17774	0.01837	0.36500	0.10000	0.85604	7.82664	6.38629
494 Pearl-Friday	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274	0.59707					0.85604	7.16553	5.72518
495 Cape San Juan	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274	0.59707	0.17774	0.01837	0.36500	0.10000	0.85604	7.82664	6.38629
497 Stuart Cemetery	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274						0.85604	6.56846	5.12811
498 San Juan South	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274	0.59707	0.17774	0.01837	0.36500	0.10000	0.85604	7.82664	6.38629
499 Cattle Point Water	2.76261	0.62781	0.81254	0.77838	0.04834	0.68274	0.59707	0.17774	0.01837	0.36500	0.10000	0.85604	7.82664	6.38629

SAN JUAN COUNTY 2005 TAX DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	REQUESTED TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
<u>STATE SCHOOL</u>	4,883,398,994	2.76261	13,490,937				2.76261	13,490,937
<u>SCHOOLS-LOCAL LEVY</u>								
ORCAS	1,649,574,583	0.49522	816,902	1,649,574,583	0.52046	858,538	1.01568	1,675,440
LOPEZ	914,593,076	0.63534	581,078	914,593,076	0.65596	599,936	1.29130	1,181,014
SAN JUAN	2,153,317,872	0.62781	1,351,874	2,153,317,872	0.81254	1,749,657	1.44035	3,101,531
<u>COUNTY CURRENT</u>	4,883,569,719	0.69647	3,401,275				0.77838	3,801,275
ROAD SHIFT	4,883,569,719	0.08191	400,000					
CONSERVATION FUTURES	4,883,569,719	0.04834	236,082					
<u>COUNTY ROADS</u>	4,546,714,747	0.56865	2,585,496				0.04834	236,082
DIVERTED ROAD FUND	4,546,714,747	0.11409	518,748				0.68274	3,104,244
<u>PORT DISTRICTS</u>								
FRIDAY HARBOR	1,982,857,047	0.17774	352,433				0.17774	352,433
LOPEZ	789,194,884	0.09358	73,851				0.09358	73,851
ORCAS	1,480,990,083	0.04297	63,643				0.07597	112,512
CAPITAL PROJECTS	1,480,990,083	0.03300	48,869					
<u>FIRE DISTRICTS</u>								
#2 ORCAS	1,480,990,083	1.11559	1,652,171				1.11559	1,652,171
#3 SAN JUAN	1,700,770,513	0.59707	1,015,473				0.59707	1,015,473
#4 LOPEZ	789,194,884	0.75000	591,896				0.75000	591,896
#5 SHAW	137,280,645	0.38260	52,524				0.38260	52,524
<u>TOWN OF FRIDAY HARBOR</u>	336,854,972	1.00999	340,219				1.00999	340,219
<u>CEMETERY DISTRICTS</u>								
SAN JUAN #1	1,982,857,047	0.01837	36,420				0.01837	36,420
ORCAS #2	1,105,370,146	0.01267	14,000				0.01267	14,000
<u>LIBRARY DISTRICTS</u>								
LOPEZ	789,194,884	0.34298	270,677				0.34298	270,677
SAN JUAN	1,982,857,047	0.36500	723,737				0.36500	723,737
ORCAS	1,480,990,083	0.31258	462,932				0.31258	462,932
<u>SAN JUAN PARK & REC DIST</u>	1,982,857,047	0.10000	198,286				0.10000	198,286
<u>SAN JUAN IS HOSPITAL DIST</u>	2,169,466,987	0.59590	1,292,785				0.85604	1,857,150
<u>SI HOSPITAL EMS</u>	2,169,466,987	0.26014	564,365					
Total								34,344,804

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 2005 in San Juan County

Value of Real Estate (including current use)	\$5,429,272,464
Value of Personal Property	61,988,028
Total Assessed Value	5,491,260,492
Less Exemptions to Senior Citizens	29,304,113
Less Exempt Real Property	578,386,660
Grand Total of Taxable Valuation	4,883,569,719

Parcel Count by Use in San Juan County

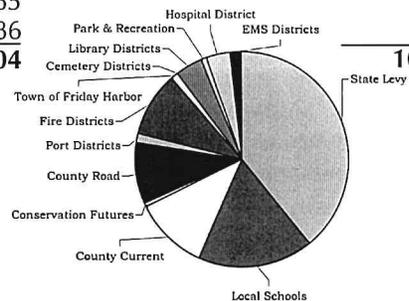
Total Taxable Parcels	16,648
Exempt Parcels	723
Designated Forest Land Parcels	556
Open Space Parcels	679
Total Parcels in San Juan County	17,371
Parcels Valued at Fair Market	15,413

Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres Valued at Fair Market Value	58,404	52.89%
Open Space Acres	17,138	15.52%
Designated Forest Land Acreage.	17,579	15.92%
Exempt Acres	17,312	15.68%
TOTAL ACRES in San Juan County.	110,433	100.00%

San Juan County 2005 Levy Distribution

Taxing Districts	Taxes for 2005	% of Tax Dollar
State Levy	13,490,937	39.28%
Local Schools	5,957,985	17.35%
County Current	3,801,275	11.07%
Conservation Futures	236,082	0.69%
County Roads	3,104,244	9.04%
Port Districts	538,796	1.57%
Fire Districts	3,312,064	9.64%
Cemetery Districts	50,420	0.15%
Library Districts	1,457,346	4.24%
Town of Friday Harbor	340,219	0.99%
SJI Hospital District	1,292,785	3.76%
SJI Hospital EMS	564,365	1.64%
SJ Parks & Rec District	198,286	0.58%
Total	34,344,804	100.00%



101% Regular Tax Limit Calculations for 2005

Taxing District	Tax Revenue Limit
Road District	\$3,516,536
County Current	3,388,405
Conservation Futures	235,186
Port of Friday Harbor	351,222
Port of Lopez	73,880
Port of Orcas	187,765
Fire District #2 Orcas	1,640,506
Fire District #3 San Juan	1,011,513
Fire District #4 Lopez	591,896
Fire District #5 Shaw	52,512
Town of Friday Harbor	340,190
Cemetery District #1-San Juan	60,907
Cemetery District #2-Orcas	24,382
Cemetery District #3-Stuart	2,609
Lopez Library	270,780
San Juan Library	721,250
Orcas Library	459,664
San Juan Parks & Recreation	198,286
San Juan Hospital	1,288,741
San Juan Hospital EMS	759,313

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	3.375
Town of Friday Harbor	2.88
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.