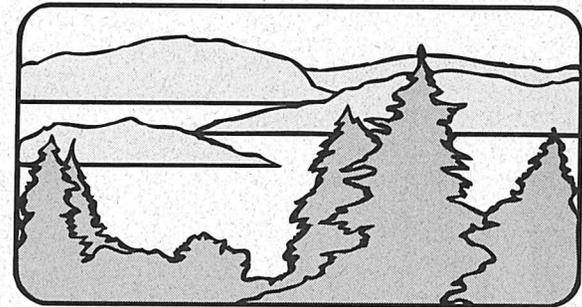


Paul G. Dossett
San Juan County Assessor
P.O. Box 1519
Friday Harbor, WA 98250

STATEMENT OF 2003
ASSESSMENTS

and taxes to be collected in 2004 for
SAN JUAN COUNTY



PAUL G. DOSSETT
COUNTY ASSESSOR

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

Paul G. Dossett
San Juan County Assessor

STAFF

Charles Zalmanek Chief Appraiser

Kathryn Eisenhauer Administrative Assistant

John Ridge Appraiser

Skyler Cosgrove Appraiser

Richard Pederson Appraiser

John Kulseth Appraiser

Dan Powell Cartographer

Pam Gross Assistant



SAN JUAN COUNTY 2003-2004 TAX STATISTICS

TAXING DISTRICTS	2002 TAX AMOUNT	2003 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2003 % OF ALL TAXES LEVIED	2004 % OF ALL TAXES LEVIED
State Schools	12,109,875	11,838,982	(270,893)	(2.24)	40.19	38.75
Local Schools	5,660,343	5,745,373	85,030	1.50	18.78	18.80
County Current	3,200,560	3,290,460	89,900	2.81	10.62	10.77
Conservation Futures	222,137	228,376	6,239	2.81	0.74	0.75
County Road	1,975,304	2,164,000	188,696	9.55	6.56	7.08
Fire Districts	2,806,285	3,065,233	258,948	9.23	9.31	10.03
Port Districts	493,550	524,923	31,373	6.36	1.64	1.72
Cemetery Districts	35,859	36,550	691	1.93	0.12	0.12
Library Districts	1,368,396	1,408,750	40,354	2.95	4.54	4.61
Park & Recreation	135,760	140,030	4,270	3.15	0.45	0.46
Town of Friday Harbor	396,953	329,905	(67,048)	(16.89)	1.32	1.08
Hospital District	1,214,293	1,253,044	38,751	3.19	4.03	4.10
EMS Districts	<u>513,879</u>	<u>530,278</u>	<u>16,399</u>	<u>3.19</u>	<u>1.71</u>	<u>1.74</u>
ALL TAXING DISTRICTS	30,133,194	30,555,904	422,710	1.40	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 2004 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	SI ISLAND PARK&REC DISTRICT	SI ISLAND HOSPITAL & EMS DIST	TOTAL	SENIOR CITIZENS
101	Shaw	2.58496			0.71841	0.04986	0.50976	0.43434						4.29733	4.29733
211	Waldron	2.58496	0.50332	0.46363	0.71841	0.04986	0.50976							4.82994	3.86299
372	Orcas Island	2.58496	0.50332	0.46363	0.71841	0.04986	0.50976							4.82994	3.86299
373	Orcas	2.58496	0.50332	0.46363	0.71841	0.04986	0.50976	1.09221	0.07709	0.30603				6.30527	5.33832
374	Orcas Cemetery	2.58496	0.50332	0.46363	0.71841	0.04986	0.50976	1.09221	0.07709	0.01286	0.30603			6.31813	5.35118
441	Blakely	2.58496	0.50332	0.46363	0.71841	0.04986	0.50976							4.82994	3.86299
442	Lopez	2.58496	0.79841	0.80465	0.71841	0.04986	0.50976	0.68531	0.11207	0.41075				6.67418	5.07112
443	Decatur	2.58496	0.79841	0.80465	0.71841	0.04986	0.50976							5.46605	3.86299
444	Lopez Island	2.58496	0.79841	0.80465	0.71841	0.04986	0.50976							5.46605	3.86299
445	Lopez Sewer	2.58496	0.79841	0.80465	0.71841	0.04986	0.50976	0.68531	0.11207	0.41075				6.67418	5.07112
490	Friday Harbor	2.58496	0.62225	0.82158	0.71841	0.04986	0.98467	0.17950	0.01187	0.36862	0.07373	0.85508	0.85508	7.27053	5.82670
491	Johns-Spieden	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976							0.85508	6.16190
492	San Juan Islands	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976							0.85508	6.16190
493	San Juan	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976	0.60682	0.17950	0.01187	0.36862	0.07373	0.85508	7.40244	5.95861
494	Pearl-Friday	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976	0.60682						0.85508	6.76872
495	Cape San Juan	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976	0.60682	0.17950	0.01187	0.36862	0.07373	0.85508	7.40244	5.95861
497	Stuart Cemetery	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976							0.85508	6.16190
498	San Juan South	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976	0.60682	0.17950	0.01187	0.36862	0.07373	0.85508	7.40244	5.95861
499	Cattle Point Water	2.58496	0.62225	0.82158	0.71841	0.04986	0.50976	0.60682	0.17950	0.01187	0.36862	0.07373	0.85508	7.40244	5.95861

SAN JUAN COUNTY 2004 TAX DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
<u>STATE SCHOOL</u>	4,579,947,291	2.58496	11,838,982				2.58496	11,838,982
<u>SCHOOLS-LOCAL LEVY</u>								
ORCAS	1,616,743,374	0.50332	813,739	1,616,743,374	0.46363	749,571	0.96695	1,563,310
LOPEZ	745,556,142	0.79841	595,259	745,556,142	0.80465	599,912	1.60306	1,195,171
SAN JUAN	2,068,728,745	0.62225	1,287,266	2,068,728,745	0.82158	1,699,626	1.44383	2,986,893
<u>COUNTY CURRENT</u>	4,580,194,246	0.71841	3,290,460				0.71841	3,290,460
<u>CONSERVATION FUTURES</u>	4,580,194,246	0.04986	228,376				0.04986	228,376
<u>COUNTY ROADS</u>	4,245,153,130	0.38877	1,650,388				0.50976	2,164,000
<u>DIVERTED ROAD FUND</u>	4,245,153,130	0.12099	513,612					
<u>FIRE DISTRICTS</u>								
#2 ORCAS	1,459,901,908	1.09221	1,594,519				1.09221	1,594,519
#3 SAN JUAN	1,619,324,469	0.60682	982,634				0.60682	982,634
#4 LOPEZ	637,480,893	0.68531	436,872				0.68531	436,872
#5 SHAW	117,897,380	0.43434	51,208				0.43434	51,208
<u>PORT DISTRICTS</u>								
FRIDAY HARBOR	1,899,316,263	0.17950	340,933				0.17950	340,933
LOPEZ	637,480,893	0.11207	71,443				0.11207	71,443
ORCAS	1,459,901,908	0.04418	64,498				0.07709	112,547
CAPITAL PROJECTS	1,459,901,908	0.03291	48,049					
<u>CEMETERY DISTRICTS</u>								
SAN JUAN #1	1,899,316,263	0.01187	22,550				0.01187	22,550
ORCAS #2	1,088,579,660	0.01286	14,000				0.01286	14,000
<u>LIBRARY DISTRICTS</u>								
SAN JUAN	1,899,316,263	0.36862	700,123				0.36862	700,123
ORCAS	1,459,901,908	0.30603	446,779				0.30603	446,779
LOPEZ	637,480,893	0.41075	261,848				0.41075	261,848
TOWN OF FRIDAY HARBOR	335,041,116	0.98467	329,905				0.98467	329,905
<u>SAN JUAN IS HOSPITAL DIST</u>	2,085,564,005	0.60082	1,253,044				0.85508	1,783,322
<u>SJI HOSPITAL EMS</u>	2,085,564,005	0.25426	530,278					
<u>SAN JUAN PARK & REC DIST</u>	1,899,316,263	0.07373	140,030				0.07373	140,030
							Total	30,555,905

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 \$30,000 in the year of filing an application. Those with combined income of \$24,001-\$30,000 shall be exempt from all voter approved excess tax levies,

OR with a combined income of \$18,001-\$24,000 shall be exempt from all voter approved excess tax levies plus all regular tax levies on the greater of \$40,000 or 35% of all assessed value not to exceed \$60,000, **OR** with a combined income of \$18,000 or less shall be exempt from all voter approved tax levies plus all regular tax levies on the greater of \$50,000 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 2004 in San Juan County

Value of Real Estate (including current use)	\$5,083,233,297.00
Value of Personal Property	70,136,104.00
Total Assessed Value	5,153,369,401.00
Less Exemptions to Senior Citizens	31,455,295.00
Less Exempt Real Property	541,719,860.00
Grand Total of Taxable Valuation	4,580,194,246.00

Parcel Count by Use in San Juan County

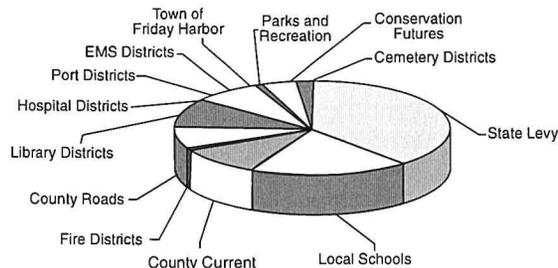
Parcels Valued at Fair Market	15,238.00
Open Space Parcels	676.00
Designated Forest Land Parcels	579.00
Total Taxable Parcels	16,493.00
Exempt Parcels	712.00
Total Parcels in San Juan County	17,205.00

Acreage by Use in San Juan County

	Total Acreage	% of Total
Acres valued at Fair market value	58,881	53.14%
Open Space acres	16,934	15.28%
Designated Forest Land Acreage.	17,806	16.07%
Exempt Acres	17,189	15.51%
TOTAL ACRES in San Juan County.	110,810	100.00%

San Juan County 2004 Levy Distribution

Taxing Districts	Taxes for 2004	% of Tax Dollar
State Levy	11,838,982	38.75%
Local Schools	5,745,374	18.80%
County Current	3,290,460	10.77%
Conservation Futures	228,376	0.75%
County Roads	2,164,000	7.08%
Fire Districts	3,065,233	10.03%
Port Districts	524,923	1.72%
Cemetery Districts	36,550	0.12%
Library Districts	1,408,750	4.61%
Town of Friday Harbor	329,905	1.08%
SJI Hospital District	1,253,044	4.10%
SJI Hospital EMS	530,278	1.74%
SJ Parks & Rec District	140,030	0.45%
Total	30,555,905	100.00%



101% Regular Tax Limit Calculations for 2004

Taxing District	Tax Revenue Limit
Road District	\$3,439,612
County Current	3,290,495
Port of Friday Harbor	340,935
Port of Lopez	71,443
Port of Orcas	183,807
Fire District #2 Orcas	1,594,519
Fire District #3 San Juan	982,717
Fire District #4 Lopez	436,874
Fire District #5 Shaw	51,220
Town of Friday Harbor	329,941
Cemetery District #1-San Juan	59,854
Cemetery District #2-Orcas	23,855
Cemetery District #3-Stuart	2,583
Lopez Library	261,848
San Juan Library	700,124
Orcas Library	446,779
San Juan Parks & Recreation	140,030
San Juan Hospital	1,253,050
San Juan Hospital EMS	530,292
Conservation Futures	228,391

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	1.80
*County	2.25
Road	3.375
Town of Friday Harbor	1.50
Fire District	0.45
Port District	0.1125
Cemetery	0.50
Library	0.75
Hospital	0.40
EMS	0.10
Park & Recreation	0.10

*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.