

STATEMENT OF 2002  
**ASSESSMENTS**

and taxes to be collected in 2003 for  
**SAN JUAN COUNTY**



**PAUL G. DOSSETT**  
COUNTY ASSESSOR

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San Juan County Assessor

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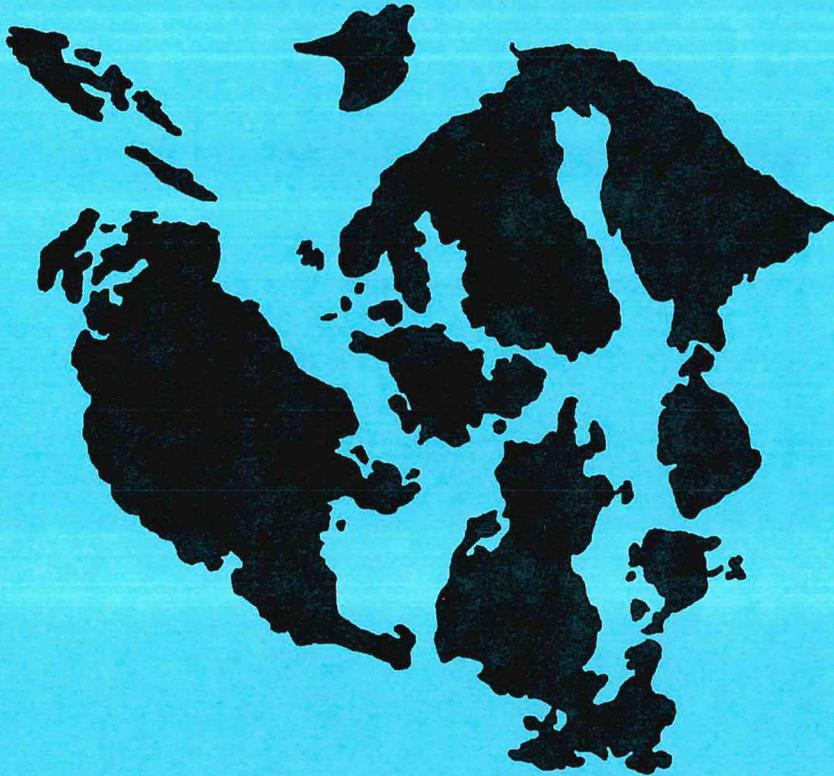
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SAN JUAN COUNTY 2002-2003 TAX STATISTICS

TAXING DISTRICTS	2002 TAX AMOUNT	2003 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2002 % OF ALL TAXES LEVIED	2003 % OF ALL TAXES LEVIED
State Schools	12,039,736	12,109,875	70,139	0.58	40.50	40.19
Local Schools M & O and Bonds	5,640,008	5,66,342	20,335	0.36	18.97	18.78
County Current	3,457,119	3,200,560	(256,559)	-7.42	11.63	10.62
Conservation Futures	216,068	222,137	6,069	2.81	0.73	0.74
County Road	1,577,527	1,975,304	397,777	25.22	5.31	6.56
Fire Districts	2,800,958	2,806,285	5,327	0.19	9.42	9.31
Port Districts	479,557	493,550	13,993	2.92	1.61	1.64
Cemetery Districts	35,778	35,859	81	0.23	0.12	0.12
Library Districts	1,313,716	1,368,396	54,680	4.16	4.42	4.54
Park & Recreation	131,955	135,760	3,765	2.85	0.44	0.45
Town of Friday Harbor	349,284	396,953	47,669	13.65	1.18	1.32
Hospital District	1,182,563	1,214,293	31,730	2.68	3.98	4.03
EMS Districts	<u>500,463</u>	<u>513,879</u>	<u>13,416</u>	<u>2.68</u>	<u>1.68</u>	<u>1.71</u>
ALL TAXING DISTRICTS	29,724,772	30,133,194	480,422	1.37	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](http://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 2003 TAX LEVIES

These levy rates are applied to 100% of the 2002 true and fair values for taxes payable in 2003. Computations are subject to 101% levy limitation, RCW 84.55.010 & Ref. 47.

TCA	ISLAND	STATE LEVY	LOCAL SCHOOL M&O	LOCAL SCHOOL BONDS	COUNTY CURRENT	CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT	FIRE BONDS	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SJ ISLAND PARK&REC DISTRICT	SJ ISLAND HOSPITAL & EMS DIST	TOTAL	SENIOR CITIZENS
101	Shaw	2.93695			0.77616	0.05387	0.51327	0.43058							4.71083	4.71083
211	Waldron	2.93695	0.49630	0.46857	0.77616	0.05387	0.51327								5.24512	4.28025
372	Orcas Islands	2.93695	0.49630	0.46857	0.77616	0.05387	0.51327								5.24512	4.28025
373	Orcas	2.93695	0.49630	0.46857	0.77616	0.05387	0.51327	0.95547		0.06462		0.30076			6.56597	5.60110
374	Orcas Cemetery	2.93695	0.49630	0.46857	0.77616	0.05387	0.51327	0.95547		0.06462	0.01370	0.30076			6.57904	5.61417
441	Blakely	2.93695	0.49630	0.46857	0.77616	0.05387	0.51327								5.24512	4.28025
442	Lopez	2.93695	0.75390	0.81297	0.77616	0.05387	0.51327	0.67876		0.11100		0.40683			7.04371	5.47684
443	Decatur	2.93695	0.75390	0.81297	0.77616	0.05387	0.51327								5.84712	4.28025
444	Lopez Islands	2.93695	0.75390	0.81297	0.77616	0.05387	0.51327								5.84712	4.28025
445	Lopez Sewer	2.93695	0.75390	0.81297	0.77616	0.05387	0.51327	0.67876		0.11100		0.40683			7.04371	5.47684
490	Friday Harbor	2.93695	0.76768	1.03448	0.77616	0.05387	1.16127		0.28541	0.21832	0.01444	0.44833	0.08967	1.04384	8.83042	6.74285
491	Johns-Spieden	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327							1.04384	7.12625	5.32409
492	San Juan Islands	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327							1.04384	7.12625	5.32409
493	San Juan	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327	0.74378		0.21832	0.01444	0.44833	0.08967	1.04384	8.64079	6.83863
494	Pearl-Friday	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327	0.74378						1.04384	7.87003	6.06787
495	Cape San Juan	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327	0.74378		0.21832	0.01444	0.44833	0.08967	1.04384	8.64079	6.83863
497	Stuart Cemetery	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327							1.04384	7.12625	5.32409
498	San Juan South	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327	0.74378		0.21832	0.01444	0.44833	0.08967	1.04384	8.64079	6.83863
499	Cattle Point Water	2.93695	0.76768	1.03448	0.77616	0.05387	0.51327	0.74378		0.21832	0.01444	0.44833	0.08967	1.04384	8.64079	6.83863

# SAN JUAN COUNTY 2003 LEVY DISTRIBUTION

TAXING DISTRICTS	GENERAL		TAX AMOUNT	ASSESSED VALUATION	BONDS		TAX AMOUNT	LEVY RATE	TOTAL TAX
	ASSESSED VALUATION	LEVY RATE			LEVY RATE	LEVY RATE			
STATE SCHOOL	4,123,282,703	2.93695	12,109,875				2.93695	12,109,875	
<b>SCHOOLS-LOCAL LEVY</b>									
ORCAS	1,599,607,519	0.49630	793,885	1,599,607,519	0.46857	749,528	0.96487	1,543,413	
LOPEZ	737,915,343	0.75390	556,314	737,915,343	0.81297	599,903	1.56687	1,156,217	
SAN JUAN	1,642,869,191	0.76768	1,261,198	1,642,869,191	1.03448	1,699,515	1.80216	2,960,713	
<b>COUNTY CURRENT CONSERVATION FUTURES</b>									
	4,123,583,293	0.77616	3,200,560				0.77616	3,200,560	
	4,123,583,293	0.05387	222,137				0.05387	222,137	
<b>COUNTY ROADS</b>									
	3,848,494,180	0.39897	1,535,421				0.51327	1,975,504	
	3,848,494,180	0.11430	439,883						
<b>EIRE DISTRICTS</b>									
#2 ORCAS	1,441,348,038	0.95547	1,377,165				0.95547	1,377,165	
#3 SAN JUAN	1,279,190,059	0.74378	951,436				0.74378	951,436	
#4 LOPEZ	629,567,708	0.67876	427,325				0.67876	427,325	
#5 SHAW	116,956,449	0.43058	50,359				0.43058	50,359	
<b>PORT DISTRICTS</b>									
FRIDAY HARBOR	1,513,994,453	0.21832	330,535				0.21832	330,535	
LOPEZ	629,567,708	0.11100	69,882				0.11100	69,882	
ORCAS	1,441,348,038	0.03756	54,133				0.06462	93,133	
CAPITAL PROJECTS	1,441,348,038	0.02706	39,000						
<b>CEMETERY DISTRICTS</b>									
SAN JUAN #1	1,513,994,453	0.01444	21,862				0.01444	21,862	
ORCAS #3	1,070,959,768	0.01307	13,997				0.01307	13,997	
<b>LIBRARY DISTRICTS</b>									
SAN JUAN	1,513,994,453	0.44833	678,769				0.44833	678,769	
ORCAS	1,441,348,038	0.30076	433,500				0.30076	433,500	
LOPEZ	629,567,708	0.40683	256,127				0.40683	256,127	
<b>TOWN OF FRIDAY HARBOR</b>									
	275,089,113	1.16127	319,453	271,539,878	0.28541	77,500	1.44668	396,953	
<b>SAN JUAN IS HOSPITAL DIST</b>									
SJI HOSPITAL EMS	1,655,590,831	0.73345	1,214,293				1.04384	1,728,172	
	1,655,590,831	0.31039	513,879						
<b>SAN JUAN PARK &amp; REC DIST</b>									
	1,513,994,453	0.08967	135,760				0.08967	135,760	
								30,133,194	

## 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 in San Juan County

Value of Real Estate including current use .....	\$4,584,535,443
Value of Personal Property .....	75,267,012
Total Assessed Value .....	4,659,802,455
Less Exemptions to Senior Citizens .....	26,741,951
Less Exempt Real Property .....	509,477,211
Grand Total of Taxable Valuation .....	4,123,583,293

### Parcel Count by Use in San Juan County

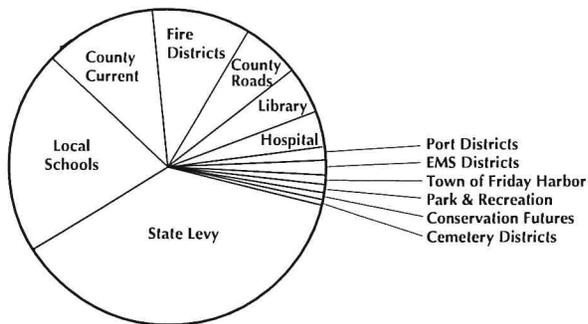
Parcels Valued at Fair Market .....	15,638
Open Space Parcels .....	669
Designated Forest Land Parcels .....	585
Total Taxable Parcels .....	16,892
Exempt Parcels .....	681
Total Parcels in San Juan County .....	17,573

### Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value .....	58,472	53.14
Open Space Acres .....	16,940	15.40
Designated Forest Land Acreage .....	17,613	16.00
Exempt Acres .....	17,007	15.46
TOTAL ACRES in San Juan County .....	110,032	100.00

### Levy Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 2003
State Levy	40.19%	12,109,875
Local Schools	18.77%	5,660,343
County Current	10.62%	3,200,560
Fire Districts	9.31%	2,806,285
County Roads	6.56%	1,975,304
Library Districts	4.54%	1,368,396
Hospital District	4.03%	1,214,293
Port Districts	1.64%	493,550
EMS Districts	1.71%	513,879
Town of Friday Harbor	1.32%	396,953
Park & Recreation	.45%	135,760
Conservation Futures	.74%	222,137
Cemetery Districts	.12%	35,859
<b>Total</b>	<b>100.00%</b>	<b>30,133,194</b>



### 101% Regular Tax Limit Calculations for 2003

Taxing District	Tax Revenue Limit
Road District .....	\$3,369,775
County Current .....	3,200,593
Port of Friday Harbor .....	330,537
Port of Lopez .....	69,882
Port of Orcas .....	180,084
Fire District #2 .....	1,458,234
Fire District #3 .....	951,518
Fire District #4 .....	427,327
Fire District #5 .....	50,359
Town of Friday Harbor .....	319,454
Cemetery District #1-San Juan .....	58,797
Cemetery District #2-Stuart .....	2,557
Cemetery District #3-Orcas .....	23,294
Lopez Library .....	256,126
San Juan Library .....	678,770
Orcas Library .....	433,500
San Juan Island Park & Recreation .....	135,758
San Juan Island Hospital .....	1,214,299
San Juan Island Hospital EMS .....	513,893
Conservation Futures .....	222,151

### Statutory Limitations on Property Taxes, Per \$1000 Valuation<sup>5</sup>

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
Park & Recreation	.60

<sup>5</sup>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.