

STATEMENT OF 2001
ASSESSMENTS

and taxes to be collected in 2002 for
SAN JUAN COUNTY



PAUL G. DOSSETT
COUNTY ASSESSOR

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

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



printed on recycled paper in the San Juan Islands



Paul G. Dossett
San Juan County Assessor

STAFF

Ginny Beaudoin Administrative Assistant
Personal Property

Charles Zalmanek Lead Appraiser

John Ridge Appraiser

Harriet Sinclair Appraiser

Michael Dwyer Appraiser

Skyler Cosgrove Appraiser

Dan Powell Cartographer

Bonnie Davis Assistant



SAN JUAN COUNTY 2001-2002 TAX STATISTICS

TAXING DISTRICTS	2001 TAX AMOUNT	2002 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	2001 % OF ALL TAXES LEVIED	2002 % OF ALL TAXES LEVIED
State Schools	11,282,712	12,039,736	757,024	6.71	40.35	40.50
Local Schools M & O and Bonds	5,505,843	5,640,008	134,165	2.44	19.69	18.97
County Current	2,608,080	3,457,119	849,039	32.55	9.33	11.63
Conservation Futures	209,666	216,068	6,402	3.05	0.75	0.73
County Road	1,870,241	1,577,527	(292,714)	-15.65	6.69	5.31
Fire Districts	2,627,984	2,800,958	172,974	6.58	9.40	9.42
Port Districts	466,587	479,557	12,970	2.78	1.67	1.61
Cemetery Districts	35,036	35,778	742	2.12	0.13	0.12
Library Districts	1,257,570	1,313,716	56,146	4.46	4.50	4.42
Park & Recreation	127,546	131,995	4,449	3.49	0.46	0.44
Town of Friday Harbor	339,362	349,284	9,922	2.92	1.21	1.18
Hospital District	1,144,632	1,182,563	37,931	3.31	4.09	3.98
EMS Districts	<u>484,410</u>	<u>500,463</u>	<u>16,053</u>	<u>3.31</u>	<u>1.73</u>	<u>1.68</u>
ALL TAXING DISTRICTS	27,959,669	29,724,772	1,765,103	6.31	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.

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.

I will be available to speak to and/or answer questions for interested groups. Please contact the Assessor's office for more information.



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 or whenever there is new construction.
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 three 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.

SAN JUAN COUNTY 2002 TAX LEVIES

These levy rates are applied to 100% of the 2001 true and fair values for taxes payable in 2002. Computations are subject to 101% levy limitation. RCW 84.55.010 & Ref. 47.

TCA	ISLAND	STATE SCHOOL	LOCAL SCHOOL M&O	LOCAL SCHOOL BONDS	COUNTY CURRENT	CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT & EMS	FIRE BONDS	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SI ISLAND PARK&REC DISTRICT	SI ISLAND HOSPITAL & EMS DIST	TOTAL	SENIOR CITIZENS
101	Shaw	3.28593	0.63333	0.62377	0.94353	0.05897	0.46445	0.42517							5.17805	5.17805
211	Waldron	3.28593	0.63333	0.62377	0.94353	0.05897	0.46445								6.00998	4.75288
372	Orcas Islands	3.28593	0.63333	0.62377	0.94353	0.05897	0.46445								6.00998	4.75288
373	Orcas	3.28593	0.63333	0.62377	0.94353	0.05897	0.46445	1.35000	0.08622	0.38693					7.83313	6.37603
374	Orcas Cemetery	3.28593	0.63333	0.62377	0.94353	0.05897	0.46445	1.35000	0.08622	0.38693					7.85103	6.59393
441	Blakely	3.28593	0.63333	0.62377	0.94353	0.05897	0.46445								6.00998	4.75288
442	Lopez	3.28593	0.81462	0.95728	0.94353	0.05897	0.46445	0.67083	0.10970	0.40207					7.70738	5.93548
443	Decatur	3.28593	0.81462	0.95728	0.94353	0.05897	0.46445								6.52478	4.75288
444	Lopez Islands	3.28593	0.81462	0.95728	0.94353	0.05897	0.46445								6.52478	4.75288
445	Lopez Sewer	3.28593	0.81462	0.95728	0.94353	0.05897	0.46445	0.67083	0.10970	0.40207					7.70738	5.93548
490	Friday Harbor	3.28593	0.75054	1.02455	0.94353	0.05897	1.16228		0.14496	0.21724	0.01472	0.44611	0.08922	1.03824	9.17629	7.25624
491	Johns-Spieden	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445								1.03824	7.56621
492	San Juan Islands	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445								1.03824	7.56621
493	San Juan	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445	0.73907	0.21724	0.01472	0.01472	0.44611	0.08922	1.03824	9.07257	5.79112
494	Pearl-Friday	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445	0.73907							7.29748	7.29748
495	Cape San Juan	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445	0.73907	0.21724	0.01472	0.01472	0.44611	0.08922	1.03824	9.07257	7.29748
497	Stuart Cemetery	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445								1.03824	7.56621
498	San Juan South	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445	0.73907	0.21724	0.01472	0.01472	0.44611	0.08922	1.03824	9.07527	7.29748
499	Cattle Point Water	3.28593	0.75054	1.02455	0.94353	0.05897	0.46445	0.73907	0.21724	0.01472	0.01472	0.44611	0.08922	1.03824	9.07527	7.29748

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SAN JUAN COUNTY 2002 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
STATE SCHOOL	3,664,026,906	3.28593	12,039,736				3.28593	12,039,736
SCHOOLS-LOCAL LEVY								
ORCAS	1,183,877,691	0.63333	749,785	1,183,877,691	0.62377	738,467	1.25710	1,488,253
LOPEZ	730,923,678	0.81462	595,425	730,923,678	0.95728	699,699	1.77190	1,295,124
SAN JUAN	1,609,287,821	0.75054	1,207,835	1,609,287,821	1.02455	1,648,796	1.77509	2,856,631
COUNTY CURRENT								
ROAD SHIFT	3,664,026,906	0.84801	3,107,131				0.94353	3,457,119
CONSERVATION FUTURES	3,664,026,906	0.09552	349,988				0.05897	216,068
COUNTY ROADS	3,396,548,068	0.33622	1,141,987				0.46445	1,577,527
DIVERTED ROAD FUND	3,396,548,068	0.12823	435,539					
FIRE DISTRICTS								
#2 ORCAS	1,043,801,520	1.35000	1,409,132				1.35000	1,409,132
#3 SAN JUAN	1,252,236,449	0.73907	925,490				0.73907	925,490
#4 LOPEZ	621,405,549	0.67083	416,857				0.67083	416,857
#5 SHAW	116,373,630	0.42517	49,479				0.42517	49,479
PORT DISTRICTS								
FRIDAY HARBOR	1,479,431,801	0.21724	321,392				0.21724	321,392
LOPEZ	621,405,549	0.10970	68,168				0.10970	68,168
ORCAS	1,043,801,520	0.04986	52,044				0.08622	89,997
CAPITAL PROJECTS								
CEMETERY DISTRICTS	1,043,801,520	0.03636	37,953					
SAN JUAN #1								
ORCAS #3	1,479,431,801	0.01472	21,777				0.01472	21,777
LIBRARY DISTRICTS	782,152,605	0.01790	14,001				0.01790	14,001
SAN JUAN								
ORCAS	1,479,431,801	0.44611	659,989				0.44611	659,989
LOPEZ	1,043,801,520	0.38693	403,878				0.38693	403,878
TOWN OF FRIDAY HARBOR	267,478,838	1.16228	310,885	264,896,183	0.14496	383,999	1.30724	349,284
SAN JUAN IS HOSPITAL DIST								
SJI HOSPITAL EMS	1,621,037,936	0.72951	1,182,563				1.03824	1,683,026
SAN JUAN PARK & REC DIST								
	1,479,431,801	0.08922	131,995				0.08922	131,995
								29,724,771

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.

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	\$4,045,230,826
Value of Personal Property	69,467,947
Total Assessed Value	4,114,698,773
Less Exemptions to Senior Citizens	24,006,086
Less Exempt Real Property	426,665,781
Grand Total of Taxable Valuation	3,664,026,906

Parcel Count by Use in San Juan County

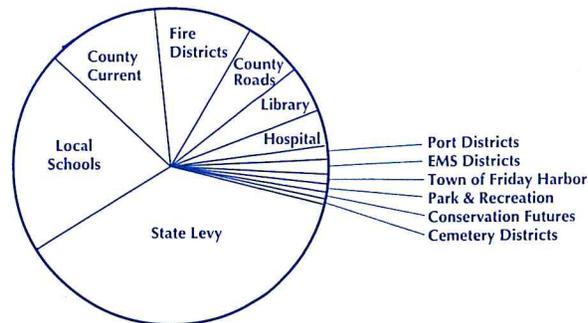
Parcels Valued at Fair Market	15,552
Open Space Parcels	661
Designated Forest Land Parcels	592
Total Taxable Parcels	16,805
Exempt Parcels	653
Total Parcels in San Juan County	17,458

Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value	59,018	53.16
Open Space Acres	17,128	15.43
Designated Forest Land Acreage.	18,235	16.42
Exempt Acres	16,649	14.99
TOTAL ACRES in San Juan County	111,030	100.00

Levy Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 2002
State Levy	40.50%	12,039,736
Local Schools	18.98%	5,640,008
County Current	11.63%	3,457,119
Fire Districts	9.42%	2,800,958
County Roads	5.31%	1,577,527
Library Districts	4.42%	1,313,716
Hospital District	3.98%	1,182,563
Port Districts	1.61%	479,557
EMS Districts	1.68%	500,463
Town of Friday Harbor	1.18%	349,284
Park & Recreation	.44%	131,995
Conservation Futures	.73%	216,068
Cemetery Districts	.12%	35,778
Total	100.00%	29,724,772



101% Regular Tax Limit Calculations for 2002

Taxing District	Tax Revenue Limit
Road District	\$3,308,179
County Current	3,107,163
Port of Friday Harbor	321,397
Port of Lopez	68,170
Port of Orcas	176,087
Fire District #2	1,409,132
Fire District #3	925,573
Fire District #4	416,858
Fire District #5	49,478
Town of Friday Harbor	310,885
Cemetery District #1-San Juan	57,817
Cemetery District #2-Stuart	2,557
Cemetery District #3-Orcas	22,688
Lopez Library	249,851
San Juan Library	660,000
Orcas Library	419,273
San Juan Is. Park & Recreation	132,005
San Juan Is. Hospital	1,182,572
San Juan Is. Hospital EMS	500,466
Conservation Futures	216,093

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	3.60
Fire District	1.50
Port District	.45
Cemetery	.1125
Library	.50
Hospital	.75
EMS	.50
Park & 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.