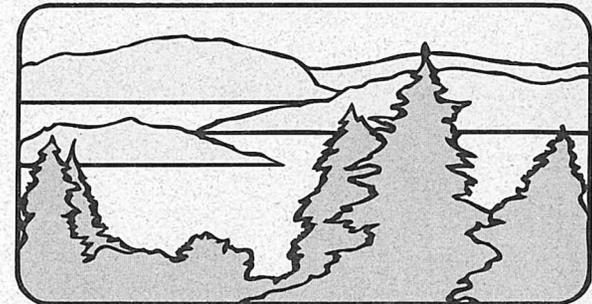


STATEMENT OF 2000  
**ASSESSMENTS**

and taxes to be collected in 2001 for  
**SAN JUAN COUNTY**



**PAUL G. DOSSETT**  
COUNTY ASSESSOR

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**San Juan County Assessor**  
P.O. Box 1519  
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printed on recycled paper in the San Juan Islands



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San Juan County Assessor

**STAFF**

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John Ridge ..... Appraiser

Harriet Sinclair ..... Appraiser

Michael Dwyer ..... Appraiser

Skyler Cosgrove ..... Appraiser

Dan Powell ..... Cartographer

Cherie Shaw ..... Assistant



**SAN JUAN COUNTY 2000-2001 TAX STATISTICS**

| TAXING DISTRICTS            | 2000 TAX AMOUNT   | 2001 TAX AMOUNT   | AMOUNT DIFFERENCE | % DIFFERENCE | 2000 % OF ALL TAXES LEVIED | 2001 % OF ALL TAXES LEVIED |
|-----------------------------|-------------------|-------------------|-------------------|--------------|----------------------------|----------------------------|
| State Schools               | 9,671,907         | 11,282,712        | 1,610,805         | 16.65        | 38.23                      | 40.35                      |
| Local Schools               | 5,387,760         | 5,505,843         | 118,083           | 2.19         | 21.30                      | 19.69                      |
| M & O and Bonds             |                   |                   |                   |              |                            |                            |
| County Current              | 2,756,413         | 2,608,080         | (148,333)         | -5.69        | 10.90                      | 9.33                       |
| Conservation Futures        | 191,103           | 209,666           | 18,563            | 9.71         | 0.76                       | 0.75                       |
| County Road                 | 1,517,615         | 1,870,241         | 352,626           | 23.24        | 6.00                       | 6.69                       |
| Fire Districts              | 2,587,947         | 2,627,984         | 40,037            | 1.55         | 10.23                      | 9.40                       |
| Port Districts              | 413,318           | 466,587           | 53,269            | 12.89        | 1.63                       | 1.67                       |
| Cemetery Districts          | 33,148            | 35,036            | 1,888             | 5.70         | 0.13                       | 0.13                       |
| Library Districts           | 1,176,414         | 1,257,570         | 81,156            | 6.90         | 4.65                       | 4.50                       |
| Park & Recreation           | 116,111           | 127,546           | 11,435            | 9.85         | 0.46                       | 0.46                       |
| Town of Friday Harbor       | 314,404           | 339,362           | 24,958            | 7.94         | 1.24                       | 1.21                       |
| Hospital District           | 766,914           | 1,144,632         | 377,718           | 49.25        | 3.03                       | 4.09                       |
| EMS Districts               | <u>365,066</u>    | <u>484,410</u>    | <u>119,344</u>    | <u>32.69</u> | <u>1.44</u>                | <u>1.73</u>                |
| <b>ALL TAXING DISTRICTS</b> | <b>25,298,120</b> | <b>27,959,669</b> | <b>2,661,549</b>  | <b>10.52</b> | <b>100.00</b>              | <b>100.00</b>              |

## 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 2001 TAX LEVIES

These levy rates are applied to 100% of the 2000 true and fair values for taxes payable in 2001. Computations are subject to 106% levy limitation, RCW 84.55.010 & Ref. 47.

| TCA | ISLAND             | STATE SCHOOL | LOCAL SCHOOL M&O | LOCAL SCHOOL BONDS | COUNTY CURRENT | CONSERV. FUTURES | ROAD OR CITY | FIRE DISTRICT & EMS | FIRE BONDS | FIRE DISTRICT | PORT DISTRICT | CEMETERY DISTRICT | LIBRARY DISTRICT | PARK&REC DISTRICT | SI ISLAND HOSPITAL | SI ISLAND HOSPITAL | SI ISLAND HOSPITAL | TOTAL   | SENIOR CITIZENS |
|-----|--------------------|--------------|------------------|--------------------|----------------|------------------|--------------|---------------------|------------|---------------|---------------|-------------------|------------------|-------------------|--------------------|--------------------|--------------------|---------|-----------------|
| 101 | Shaw               | 3.36329      |                  |                    | 0.77745        | 0.06250          | 0.60471      | 0.50000             |            |               |               |                   |                  |                   |                    |                    |                    | 5.30795 | 5.30795         |
| 211 | Waldron            | 3.36329      | 0.63893          | 0.62993            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   |                    |                    |                    | 6.07681 | 4.80795         |
| 372 | Orcas Islands      | 3.36329      | 0.63893          | 0.62993            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   |                    |                    |                    | 6.07681 | 4.80795         |
| 373 | Orcas              | 3.36329      | 0.63893          | 0.62993            | 0.77745        | 0.06250          | 0.60471      | 1.35000             | 0.08798    | 0.08798       | 0.36927       |                   |                  |                   |                    |                    |                    | 7.88406 | 6.61520         |
| 374 | Orcas Cemetery     | 3.36329      | 0.63893          | 0.62993            | 0.77745        | 0.06250          | 0.60471      | 1.35000             | 0.08798    | 0.08798       | 0.36927       |                   |                  |                   |                    |                    |                    | 7.90232 | 6.63346         |
| 441 | Blakely            | 3.36329      | 0.63893          | 0.62993            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   |                    |                    |                    | 6.07681 | 4.80795         |
| 442 | Lopez              | 3.36329      | 1.04707          | 1.14163            | 0.77745        | 0.06250          | 0.60471      | 0.78915             | 0.13642    | 0.13642       | 0.50000       |                   |                  |                   |                    |                    |                    | 8.42222 | 6.23352         |
| 443 | Decatur            | 3.36329      | 1.04707          | 1.14163            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   |                    |                    |                    | 6.99665 | 4.80795         |
| 444 | Lopez Islands      | 3.36329      | 1.04707          | 1.14163            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   |                    |                    |                    | 6.99665 | 4.80795         |
| 445 | Lopez Sewer        | 3.36329      | 1.04707          | 1.14163            | 0.77745        | 0.06250          | 0.60471      | 0.78915             | 0.13642    | 0.13642       | 0.50000       |                   |                  |                   |                    |                    |                    | 8.42222 | 6.23352         |
| 490 | Friday Harbor      | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 1.15158      |                     | 0.14563    | 0.22423       | 0.01519       | 0.46047           | 0.09210          | 0.09210           | 1.06740            | 1.06740            | 1.06740            | 9.20764 | 7.21422         |
| 491 | Johns-Spieden      | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   | 1.06740            | 1.06740            | 1.06740            | 7.72316 | 5.87536         |
| 492 | San Juan Islands   | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   | 1.06740            | 1.06740            | 1.06740            | 7.72316 | 5.87536         |
| 493 | San Juan           | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      | 0.70184             | 0.22423    | 0.22423       | 0.01519       | 0.46047           | 0.09210          | 0.09210           | 1.06740            | 1.06740            | 1.06740            | 9.21699 | 7.36919         |
| 494 | Pearl-Friday       | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      | 0.70184             |            |               |               |                   |                  |                   | 1.06740            | 1.06740            | 1.06740            | 8.42499 | 6.57719         |
| 495 | Cape San Juan      | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      | 0.70184             | 0.22423    | 0.22423       | 0.01519       | 0.46047           | 0.09210          | 0.09210           | 1.06740            | 1.06740            | 1.06740            | 9.21699 | 7.36919         |
| 497 | Stuart Cemetery    | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      |                     |            |               |               |                   |                  |                   | 1.06740            | 1.06740            | 1.06740            | 7.72316 | 5.87536         |
| 498 | San Juan South     | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      | 0.70184             | 0.22423    | 0.22423       | 0.01519       | 0.46047           | 0.09210          | 0.09210           | 1.06740            | 1.06740            | 1.06740            | 9.21699 | 7.36919         |
| 499 | Cattle Point Water | 3.36329      | 0.79264          | 1.05516            | 0.77745        | 0.06250          | 0.60471      | 0.70184             | 0.22423    | 0.22423       | 0.01519       | 0.46047           | 0.09210          | 0.09210           | 1.06740            | 1.06740            | 1.06740            | 9.21699 | 7.36919         |

# SAN JUAN COUNTY 2001 LEVY DISTRIBUTION

| TAXING DISTRICTS                       | ASSESSED VALUATION | GENERAL LEVY RATE | TAX AMOUNT | ASSESSED VALUATION | LEVY RATE | BONDS TAX AMOUNT | LEVY RATE | TOTAL TAX  |
|--|--------------------|-------------------|------------|--------------------|-----------|------------------|-----------|------------|
| <u>STATE SCHOOL SCHOOLS-LOCAL LEVY</u> | 3,354,660,446      | 3.36329           | 11,282,712 |                    |           |                  |           | 11,282,712 |
| ORCAS                                  | 1,149,865,970      | 0.63893           | 734,684    | 1,149,865,970      | 0.62993   | 724,335          | 1.26886   | 1,459,019  |
| LOPEZ                                  | 569,221,861        | 1.04707           | 596,015    | 569,221,861        | 1.14163   | 649,841          | 2.18870   | 1,245,856  |
| SAN JUAN                               | 1,515,839,257      | 0.79264           | 1,201,515  | 1,515,839,257      | 1.05516   | 1,599,453        | 1.84780   | 2,800,968  |
| COUNTY CURRENT                         | 3,354,660,446      | 0.77745           | 2,608,080  |                    |           |                  | 0.77745   | 2,608,080  |
| CONSERVATION FUTURES                   | 3,354,660,446      | 0.06250           | 209,666    |                    |           |                  | 0.06250   | 209,666    |
| COUNTY ROADS                           | 3,092,791,571      | 0.46528           | 1,439,014  |                    |           |                  | 0.60471   | 1,870,241  |
| DIVERTED ROAD FUND                     | 3,092,791,571      | 0.13943           | 431,227    |                    |           |                  |           |            |
| <u>FIRE DISTRICTS</u>                  |                    |                   |            |                    |           |                  |           |            |
| #2 ORCAS                               | 1,023,002,018      | 1.35000           | 1,381,053  |                    |           |                  | 1.35000   | 1,381,053  |
| #3 SAN JUAN                            | 1,162,876,156      | 0.70184           | 816,152    |                    |           |                  | 0.70184   | 816,152    |
| #4 LOPEZ                               | 484,209,317        | 0.78915           | 382,112    |                    |           |                  | 0.78915   | 382,112    |
| #5 SHAW                                | 97,334,996         | 0.50000           | 48,667     |                    |           |                  | 0.50000   | 48,667     |
| <u>PORT DISTRICTS</u>                  |                    |                   |            |                    |           |                  |           |            |
| FRIDAY HARBOR                          | 1,384,881,859      | 0.22423           | 310,532    |                    |           |                  | 0.22423   | 310,532    |
| LOPEZ                                  | 484,209,317        | 0.13642           | 66,055     |                    |           |                  | 0.13642   | 66,055     |
| ORCAS                                  | 1,023,002,018      | 0.06843           | 70,000     |                    |           |                  | 0.08798   | 90,000     |
| CAPITAL PROJECTS                       | 1,023,002,018      | 0.01955           | 20,000     |                    |           |                  |           |            |
| <u>CEMETERY DISTRICTS</u>              |                    |                   |            |                    |           |                  |           |            |
| SAN JUAN #1                            | 1,384,881,859      | 0.01519           | 21,036     |                    |           |                  | 0.01519   | 21,036     |
| ORCAS #3                               | 766,778,930        | 0.01826           | 14,000     |                    |           |                  | 0.01826   | 14,000     |
| <u>LIBRARY DISTRICTS</u>               |                    |                   |            |                    |           |                  |           |            |
| SAN JUAN                               | 1,384,881,859      | 0.46047           | 637,703    |                    |           |                  | 0.46047   | 637,703    |
| ORCAS                                  | 1,023,002,018      | 0.36927           | 377,763    |                    |           |                  | 0.36927   | 377,763    |
| LOPEZ                                  | 484,209,317        | 0.50000           | 242,104    |                    |           |                  | 0.50000   | 242,104    |
| TOWN OF FRIDAY HARBOR                  | 261,868,875        | 1.15158           | 301,562    | 259,564,795        | 0.14563   | 37,800           | 1.29720   | 339,362    |
| SAN JUAN IS HOSPITAL DIST              | 1,526,175,572      | 0.75000           | 1,144,632  |                    |           |                  | 1.06740   | 1,629,042  |
| SIH HOSPITAL EMS                       | 1,526,175,572      | 0.31740           | 484,410    |                    |           |                  |           |            |
| SAN JUAN PARK & REC DIST               | 1,384,881,859      | 0.09210           | 127,546    |                    |           |                  | 0.09210   | 127,546    |
|  |                    |                   |            |                    |           |                  |           | 27,959,669 |

## Property Tax Facts continued

### Can Taxing Districts raise their budgets to any amount?

Taxing districts budgets are limited to no more than 106% 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 106% or IPD. Thus a taxing district's actual revenue increase may be greater than 6% 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 following 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 ..... | \$3,640,848,672 |
| Value of Personal Property .....                 | 70,080,092      |
| Total Assessed Value .....                       | 3,710,928,764   |
| Less Exemptions to Senior Citizens .....         | 22,776,312      |
| Less Exempt Real Property .....                  | 356,268,318     |
| Grand Total of Taxable Valuation .....           | 3,331,884,134   |

### Parcel Count by Use in San Juan County

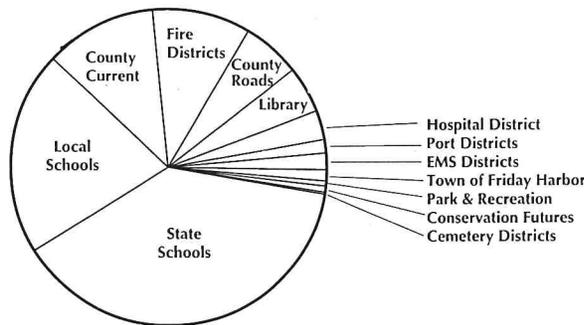
|  |        |
|--|--------|
| Parcels Valued at Fair Market .....    | 15,528 |
| Open Space Parcels .....               | 633    |
| Designated Forest Land Parcels .....   | 577    |
| Total Taxable Parcels .....            | 16,738 |
| Exempt Parcels .....                   | 609    |
| Total Parcels in San Juan County ..... | 17,347 |

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

|   |         | % of Total |
|---|---------|------------|
| Acres valued at fair market value ..... | 61,333  | 54.82      |
| Open Space Acres .....                  | 16,308  | 14.58      |
| Designated Forest Land Acreage .....    | 17,950  | 16.05      |
| Exempt Acres .....                      | 16,285  | 14.55      |
| TOTAL ACRES in San Juan County .....    | 111,876 | 100.00     |

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

|                       | % of Tax Dollar | Taxes for 2001    |
|-----------------------|-----------------|-------------------|
| State Schools         | 40.35%          | 11,282,712        |
| Local Schools         | 19.69%          | 5,505,843         |
| County Current        | 9.33%           | 2,608,080         |
| Fire Districts        | 9.40%           | 2,627,984         |
| County Roads          | 6.69%           | 1,870,241         |
| Library Districts     | 4.50%           | 1,257,570         |
| Hospital District     | 4.09%           | 1,144,632         |
| Port Districts        | 1.67%           | 466,587           |
| EMS Districts         | 1.73%           | 484,410           |
| Town of Friday Harbor | 1.21%           | 339,362           |
| Park & Recreation     | .46%            | 127,546           |
| Conservation Futures  | .75%            | 209,666           |
| Cemetery Districts    | .13%            | 35,035            |
|                       | <u>100.00%</u>  | <u>27,959,669</u> |



### 106% Regular Tax Limit Calculations for 2001

| Taxing District                     | Tax Revenue Limit |
|-------------------------------------|-------------------|
| Road .....                          | \$3,236,929       |
| County Current .....                | 3,022,625         |
| Port of Friday Harbor .....         | 310,539           |
| Port of Lopez .....                 | 66,057            |
| Port of Orcas .....                 | 172,637           |
| Fire District #2 .....              | 1,381,053         |
| Fire District #3 .....              | 895,868           |
| Fire District #4 .....              | 404,410           |
| Fire District #5 .....              | 48,667            |
| Town of Friday Harbor .....         | 301,562           |
| Cemetery District #1-San Juan ..... | 56,725            |
| Cemetery District #2-Stuart .....   | 2,532             |
| Cemetery District #3-Orcas .....    | 22,202            |
| Lopez Library .....                 | 242,105           |
| San Juan Library .....              | 637,703           |
| Orcas Library .....                 | 407,959           |
| San Juan Park & Recreation .....    | 127,545           |
| San Juan Hospital .....             | 1,146,663         |
| San Juan Hospital EMS .....         | 484,410           |

### 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.