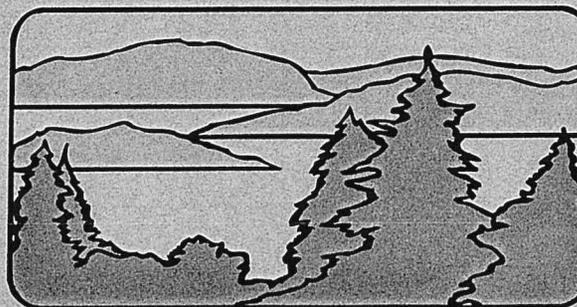


STATEMENT OF 1999
ASSESSMENTS

and taxes to be collected in 2000 for
SAN JUAN COUNTY



PAUL G. DOSSETT
COUNTY ASSESSOR

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printed on recycled paper in the San Juan Islands



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Susan Schirmer Appraiser

Michael Dwyer Appraiser

Elise Jensen Assistant

Dan Powell Cartographer



SAN JUAN COUNTY 1999-2000 TAX STATISTICS

TAXING DISTRICTS	1999 TAX AMOUNT	2000 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1999 % OF ALL TAXES LEVIED	2000 % OF ALL TAXES LEVIED
State Schools	9,639,896	9,671,907	32,011	0.33	40.08	38.23
Local Schools	5,512,150	5,387,760	(124,390)	-2.26	22.92	21.30
M&O and Bonds	2,430,615	2,756,413	325,798	13.40	10.11	10.90
County Current	177,115	191,103	13,988	7.90	.74	.76
Conservation Futures	1,665,366	1,517,615	(147,751)	-8.87	6.92	6.00
County Road	1,537,362	2,587,947	1,050,585	68.34	6.39	10.23
Fire Districts	386,801	413,318	26,517	6.86	1.61	1.63
Port Districts	33,332	33,148	(184)	-0.55	.14	.13
Cemetery Districts	1,119,691	1,176,414	56,723	5.07	4.66	4.65
Library Districts	57,136	116,111	58,975	103.22	.24	.46
Park & Recreation	293,192	314,404	21,212	7.23	1.22	1.24
Town of Friday Harbor	619,995	766,914	146,919	23.70	2.58	3.03
Hospital District	<u>580,001</u>	<u>365,066</u>	<u>(214,935)</u>	<u>-37.06</u>	<u>2.41</u>	<u>1.44</u>
EMS Districts	24,052,652	25,298,120	1,245,468	5.18	100.00	100.00
ALL TAXING DISTRICTS						

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.

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 2000 TAX LEVIES

These levy rates are applied to 100% of the 1999 true and fair values for taxes payable in 1999. Computations are subject to 106% levy limitation, RCW 84.55.010 & Ref. 47.

TCA	ISLAND	STATE SCHOOL	LOCAL SCHOOL M&O	LOCAL SCHOOL BONDS	CONSERV. FUTURE	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	3.16318		0.90148	0.06250	0.53481	0.49140							5.15337	5.15337
211	Waldron	3.16318	0.65992	0.64138	0.90148	0.53481								5.96327	4.66197
372	Orcas Islands	3.16318	0.65992	0.64138	0.90148	0.53481								5.96327	4.66197
373	Orcas	3.16318	0.65992	0.64138	0.90148	0.53481	1.35000	0.06984		0.35961				7.74272	6.44142
374	Orcas Cemetery	3.16318	0.65992	0.64138	0.90148	0.53481	1.35000	0.06984		0.35961				7.76138	6.46008
441	Blakely	3.16318	0.65992	0.64138	0.90148	0.53481								5.96327	4.66197
442	Lopez	3.16318	0.94205	1.17616	0.90148	0.53481	0.78919	0.12875		0.50000				8.19812	6.07991
443	Decatur	3.16318	0.94205	1.17616	0.90148	0.53481								6.78018	4.66197
444	Lopez Islands	3.16318	0.94205	1.17616	0.90148	0.53481								6.78018	4.66197
445	Lopez Sewer	3.16318	0.94205	1.17616	0.90148	0.53481	0.78919	0.12875		0.50000				8.19812	6.07991
490	Friday Harbor	3.16318	0.91457	1.26788	0.90148	1.24512		0.18611	0.24347	0.01649	0.50000	0.10000	0.89125	9.49205	7.12349
491	Johns-Spieden	3.16318	0.91457	1.26788	0.90148	0.53481							0.89125	7.73567	5.55322
492	San Juan Islands	3.16318	0.91457	1.26788	0.90148	0.53481							0.89125	7.73567	5.55322
493	San Juan	3.16318	0.91457	1.26788	0.90148	0.53481	0.84069	0.24347	0.01649	0.50000	0.10000	0.10000	0.89125	9.43632	7.25387
494	Pearl-Friday	3.16318	0.91457	1.26788	0.90148	0.53481	0.84069						0.89125	8.57636	6.39391
495	Cape San Juan	3.16318	0.91457	1.26788	0.90148	0.53481	0.84069	0.24347	0.01649	0.50000	0.10000	0.10000	0.89125	9.43632	7.25387
497	Stuart Cemetery	3.16318	0.91457	1.26788	0.90148	0.53481							0.89125	7.73567	5.55322
498	San Juan South	3.16318	0.91457	1.26788	0.90148	0.53481	0.84069	0.24347	0.01649	0.50000	0.10000	0.10000	0.89125	9.43632	7.25387

SAN JUAN COUNTY 2000 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY		TAX AMOUNT	ASSESSED VALUATION	LEVY RATE	BONDS		TOTAL TAX
		LEVY RATE	TAX AMOUNT				TAX AMOUNT	LEVY RATE	
STATE SCHOOL	3,057,653,203	3.16318	9,671,907	9,671,907					9,671,907
SCHOOLS-LOCAL LEVY									
ORCAS	1,127,387,366	0.65992	743,985	743,985	1,127,387,366	0.64138	723,084	1.30130	1,467,069
LOPEZ	552,243,102	0.94205	520,241	520,241	552,243,102	1.17616	649,526	2.11821	1,169,767
SAN JUAN	1,260,475,050	0.91457	1,152,793	1,152,793	1,260,475,050	1.26788	1,598,131	2.18245	2,750,924
COUNTY CURRENT	3,057,653,203	0.90148	2,756,413	2,756,413				0.96398	2,756,413
CONSERVATION FUTURES	3,057,653,203	0.06250	191,103	191,103				0.53481	191,103
COUNTY ROADS	2,837,670,792	0.38582	1,094,830	1,094,830					1,517,615
DIVERTED ROAD FUND	2,837,670,792	0.14899	422,785	422,785					
FIRE DISTRICTS									
#2 ORCAS	1,002,223,643	1.35000	1,353,002	1,353,002					1,353,002
#3 SAN JUAN	970,806,853	0.84069	816,148	816,148					816,148
#4 LOPEZ	470,899,323	0.78919	371,629	371,629					371,629
#5 SHAW	95,987,620	0.49140	47,168	47,168					47,168
PORT DISTRICTS									
FRIDAY HARBOR	1,161,108,585	0.24347	282,695	282,695					282,695
LOPEZ	470,899,323	0.12875	60,628	60,628					60,628
ORCAS	1,002,223,643	0.06984	69,995	69,995					69,995
CEMETERY DISTRICTS									
SAN JUAN #1	1,161,108,585	0.01649	19,147	19,147					19,147
ORCAS #3	750,296,988	0.01866	14,001	14,001					14,001
LIBRARY DISTRICTS									
SAN JUAN	1,161,108,585	0.50000	580,554	580,554					580,554
ORCAS	1,002,223,643	0.35961	360,410	360,410					360,410
LOPEZ	470,899,323	0.50000	235,450	235,450					235,450
TOWN OF FRIDAY HARBOR	219,982,411	1.24512	273,904	273,904	217,608,706	0.18611	40,499	1.43123	314,404
SAN JUAN IS HOSPITAL DIST	1,270,103,245	0.60382	766,914	766,914				0.89125	1,131,980
SIH HOSPITAL EMS	1,270,103,245	0.28743	365,066	365,066					
SAN JUAN PARK & REC DIST	1,161,108,585	0.10000	116,111	116,111					116,111
									25,298,119

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. They can not exceed this amount without a vote of the electors.

NOTE: New construction, annexations and excess levies approved by the voters are not included in the 106% limit. Thus a taxing district's actual revenue increase may be greater than 6%.

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.

Current use classifications include open space, agriculture and timber lands. Applications are available from the assessor's office.

Assessed Value of Real & Personal Property in San Juan County

Value of Real Estate including current use	\$3,334,660,551
Value of Personal Property	61,023,415
Total Assessed Value	3,395,683,966
Less Exemptions to Senior Citizens	10,947,558
Less Exempt Real Property	315,635,258
Grand Total of Taxable Valuation	3,069,101,150

Parcel Count by Use in San Juan County

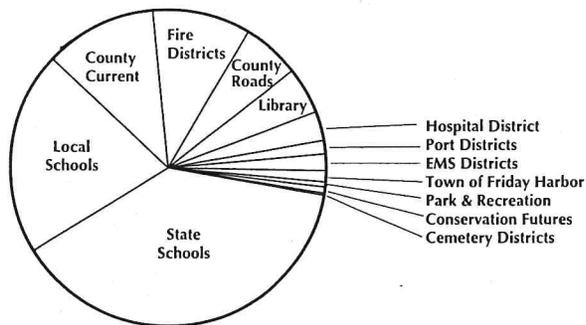
Parcels Valued at Fair Market	15,478
Open Space Parcels	644
Designated Forest Land Parcels	591
Total Taxable Parcels	16,713
Exempt Parcels	561
Total Parcels in San Juan County	17,274

Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value	59,941	53.58
Open Space Acres	16,416	14.67
Designated Forest Land Acreage.	18,764	16.77
Exempt Acres	16,755	14.98
TOTAL ACRES in San Juan County.	111,876	100.00

Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 2000
State Schools	38.23%	9,671,907
Local Schools	21.30%	5,387,760
County Current	10.90%	2,756,413
Fire Districts	10.23%	2,587,947
County Roads	6.00%	1,517,615
Library Districts	4.65%	1,176,414
Hospital District	3.03%	766,914
Port Districts	1.63%	413,318
EMS Districts	1.44%	365,066
Town of Friday Harbor	1.24%	314,404
Park & Recreation	.46%	116,111
Conservation Futures	.76%	191,103
Cemetery Districts	.13%	33,148
	100.00%	25,298,120



106% Regular Tax Limit Calculations for 2000

Taxing District	Tax Revenue Limit
Road	\$3,114,626
County Current	2,778,781
Port of Friday Harbor	282,699
Port of Lopez	60,706
Port of Orcas	161,628
Fire District #2	1,353,002
Fire District #3	816,152
Fire District #4	371,631
Fire District #5	47,183
Town of Friday Harbor	274,084
Cemetery District #1-San Juan	52,820
Cemetery District #2-Stuart	2,389
Cemetery District #3-Orcas	20,685
Lopez Library	234,377
San Juan Library	580,532
Orcas Library	378,495
San Juan Park & Recreation	116,106
San Juan Hospital	766,911
San Juan Hospital EMS	444,210

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.