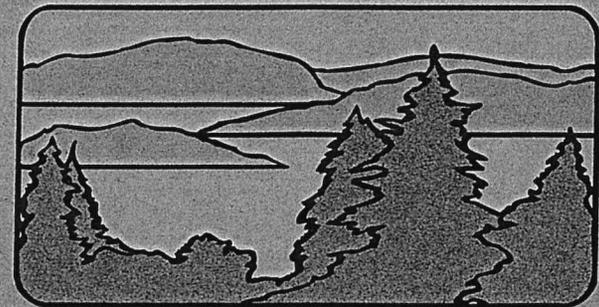


STATEMENT OF 1998
ASSESSMENTS

and taxes to be collected in 1999 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

Heather Beck Administrative Assistant
Personal Property

Charles Zalmanek Lead Appraiser

John Ridge Appraiser

Harriet Sinclair Appraiser

Susan Schirmer Appraiser

Elise Jensen Assistant

Dan Powell Cartographer



5
2
2
1
1

SAN JUAN COUNTY 1998-1999 TAX STATISTICS

TAXING DISTRICTS	1998 TAX AMOUNT	1999 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1998 % OF ALL TAXES LEVIED	1999 % OF ALL TAXES LEVIED
State Schools	9,260,744	9,639,896	379,152	4.09	44.36	40.08
Local Schools	4,697,221	5,512,150	814,929	17.35	22.50	22.92
M&O and Bonds	2,326,319	2,430,615	104,296	4.48	11.14	10.11
County Current	170,725	177,115	6,390	3.74	.82	.74
Conservation Futures	1,588,964	1,665,366	76,402	4.81	7.61	6.92
County Road	1,328,430	1,537,362	208,932	15.73	6.36	6.39
Fire Districts	363,104	386,801	23,697	6.53	1.74	1.61
Port Districts	23,995	33,332	9,337	38.91	.11	.14
Cemetery Districts	1,063,227	1,119,691	56,464	5.31	5.09	4.66
Library Districts	54,626	57,136	2,510	4.59	.26	.24
Park & Recreation	276,314	293,192	16,878	6.11	1.32	1.22
Town of Friday Harbor	552,982	619,995	67,013	12.12	2.65	2.58
Hospital District	<u>572,805</u>	<u>580,001</u>	<u>7,196</u>	<u>1.26</u>	<u>2.74</u>	<u>2.41</u>
EMS Districts	20,877,355	24,052,652	3,175,297	15.21	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 1999 TAX LEVIES

These levy rates are applied to 100% of the 1998 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	LOCAL SCHOOL CURRENT BONDS	CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT & EMS	FIRE BONDS	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SJ ISLAND PARK&REC DISTRICT	SJ ISLAND HOSPITAL & EMS DIST	TOTAL	SENIOR CITIZENS
101 Shaw	3.39936			0.85771	0.06250	0.63677	0.47878							5.43512	5.43512
211 Waldron	3.39936	0.74337		0.85771	0.06250	0.63677								6.80857	4.95634
372 Orcas Islands	3.39936	0.74337		0.85771	0.06250	0.63677								6.80857	4.95634
373 Orcas	3.39936	0.74337		0.85771	0.06250	0.63677	0.91741		0.08401		0.38199			8.19198	6.33975
374 Orcas Cemetery	3.39936	0.74337		0.85771	0.06250	0.63677	0.91741		0.08401	0.02217	0.38199			8.21415	6.36192
441 Blakely	3.39936	0.74337		0.85771	0.06250	0.63677								6.80857	4.95634
442 Lopez	3.39936	0.89476		0.85771	0.06250	0.63677	0.74842		0.11774		0.50000			8.32720	6.32250
443 Decatur	3.39936	0.89476		0.85771	0.06250	0.63677								6.96104	4.95634
444 Lopez Islands	3.39936	0.89476		0.85771	0.06250	0.63677								6.96104	4.95634
445 Lopez Sewer	3.39936	0.89476		0.85771	0.06250	0.63677	0.74842		0.11774		0.50000			8.32720	6.32250
490 Friday Harbor	3.39936	0.87912		0.85771	0.06250	1.16881		0.17482	0.22983	0.01692	0.50000	0.05000	0.79524	9.42488	7.08037
491 Johns-Spieden	3.39936	0.87912		0.85771	0.06250	0.63677							0.79524	7.92127	5.75158
492 San Juan Islands	3.39936	0.87912		0.85771	0.06250	0.63677							0.79524	7.92127	5.75158
493 San Juan	3.39936	0.87912		0.85771	0.06250	0.63677	0.62075		0.22983	0.01692	0.50000	0.05000	0.79524	9.33877	7.16908
494 Pearl-Friday	3.39936	0.87912		0.85771	0.06250	0.63677	0.62075						0.79524	8.54202	6.37233
495 Cape San Juan	3.39936	0.87912		0.85771	0.06250	0.63677	0.62075		0.22983	0.01692	0.50000	0.05000	0.79524	9.33877	7.16908
497 Stuart Cemetery	3.39936	0.87912		0.85771	0.06250	0.63677							0.79524	7.92127	5.75158
498 San Juan South	3.39936	0.87912		0.85771	0.06250	0.63677	0.62075		0.22983	0.01692	0.50000	0.05000	0.79524	9.33877	7.16908

SAN JUAN COUNTY 1999 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
STATE SCHOOL SCHOOLS-LOCAL LEVY	2,835,797,502	3.39936	9,639,896				3.39936	9,639,896
ORCAS	942,252,425	0.74337	700,442	942,252,425	0.73924	696,551	1.85223	1,745,268
LOPEZ	539,718,675	0.89476	482,919	942,252,425	0.36962	348,275		
SAN JUAN	1,237,461,613	0.87912	1,087,877	539,718,675	1.10994	599,055	2.00470	1,081,974
COUNTY CURRENT CONSERVATION FUTURES	2,833,842,760	0.85771	2,430,615	1,237,461,613	1.29057	1,597,031	2.16969	2,684,908
COUNTY ROADS	2,833,842,760	0.06250	177,115				0.85771	2,430,615
DIVERTED ROAD FUND	2,615,333,312	0.47868	1,251,908				0.06250	177,115
FIRE DISTRICTS	2,615,333,312	0.15809	413,458				0.63677	1,665,366
#2 ORCAS	833,172,623	0.66741	556,068				0.91741	764,361
EMS	833,172,623	0.25000	208,293					
#3 SAN JUAN	953,877,112	0.62075	592,119				0.62075	592,119
#4 LOPEZ	460,144,581	0.74842	344,381				0.74842	344,381
#5 SHAW	93,558,983	0.47878	44,794				0.47878	44,794
PORT DISTRICTS								
FRIDAY HARBOR	1,142,710,007	0.22983	262,629				0.22983	262,629
LOPEZ	460,144,581	0.11774	54,177				0.11774	54,177
ORCAS	833,172,623	0.08401	69,995				0.08401	69,995
CEMETERY DISTRICTS								
SAN JUAN #1	1,142,710,007	0.01692	19,335				0.01692	19,335
ORCAS #3	631,349,497	0.02217	13,997				0.02217	13,997
LIBRARY DISTRICTS								
SAN JUAN	1,142,710,007	0.50000	571,355				0.50000	571,355
ORCAS	833,172,623	0.38199	318,264				0.38199	318,264
LOPEZ	460,144,581	0.50000	230,072				0.50000	230,072
TOWN OF FRIDAY HARBOR	218,509,448	1.16881	255,392	216,210,493	0.17482	37,800	1.34363	293,192
SAN JUAN IS HOSPITAL DIST	1,247,048,638	0.49717	619,995				0.79524	991,703
SJI HOSPITAL EMS	1,247,048,638	0.29807	371,708					
SAN JUAN PARK & REC DIST	1,142,710,007	0.05000	57,136				0.05000	57,136
								24,052,652

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	\$3,081,284,985
Value of Personal Property	64,807,065
Total Assessed Value	3,146,092,050
Less Exemptions to Senior Citizens	11,807,840
Less Exempt Real Property	284,600,740
Grand Total of Taxable Valuation	2,849,683,470

Parcel Count by Use in San Juan County

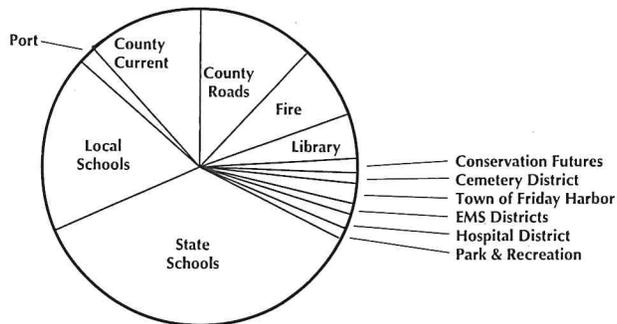
Parcels Valued at Fair Market	15,313
Open Space Parcels	637
Designated Forest Land Parcels	608
Total Taxable Parcels	16,558
Exempt Parcels	561
Total Parcels in San Juan County	17,119

Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value	60,941	54.47
Open Space Acres	16,643	14.88
Designated Forest Land Acreage.	18,550	16.58
Exempt Acres	15,742	14.07
TOTAL ACRES in San Juan County.	111,876	100.00

Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 1999
State Schools	40.08%	9,639,896
Local Schools	22.92%	5,512,150
County Current	10.10%	2,430,615
Conservation Futures	.74%	177,115
County Roads	6.92%	1,665,366
Fire Districts	6.39%	1,537,362
EMS Districts	2.41%	580,001
Port Districts	1.61%	386,801
Cemetery Districts	.14%	33,332
Library Districts	4.65%	1,119,691
Town of Friday Harbor	1.22%	293,192
Hospital District	2.58%	619,995
Park & Recreation	.24%	57,136
	<u>100.00%</u>	<u>24,052,652</u>



106% Regular Tax Limit Calculations for 1999

Taxing District	Tax Revenue Limit
Road	\$2,907,719
County Current	2,579,223
Port of Friday Harbor	262,638
Port of Lopez	56,292
Port of Orcas	150,719
Orcas Fire	556,069
Orcas EMS	208,293
San Juan Fire	759,839
Lopez Fire	344,383
Shaw Fire	44,795
Town of Friday Harbor	255,395
San Juan Cemetery	49,533
Orcas Cemetery	19,117
Stuart Cemetery	2,254
Lopez Library	230,072
San Juan Library	571,355
Orcas Library	349,072
San Juan Park & Recreation	57,136
San Juan Hospital	714,716
San Juan Hospital EMS	498,819

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	1.00
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.