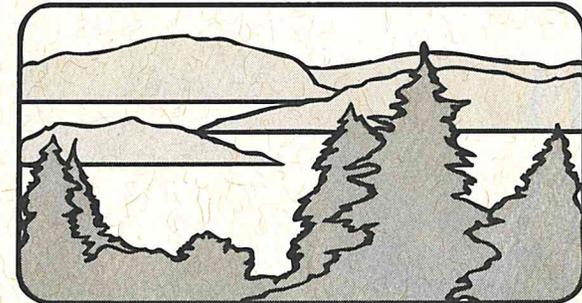


STATEMENT OF 1997
ASSESSMENTS

and taxes to be collected in 1998 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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Dan Powell Cartographer



SAN JUAN COUNTY 1997-1998 TAX STATISTICS

TAXING DISTRICTS	1997 TAX AMOUNT	1998 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1997 % OF ALL TAXES LEVIED	1998 % OF ALL TAXES LEVIED
State Schools	8,852,774	9,260,744	407,970	4.61	42.64	41.57
Local Schools	3,972,728	4,697,221	724,493	18.24	19.14	21.08
M&O and Bonds	1,827,874	2,326,319	498,445	27.27	8.80	10.44
County Current	163,828	170,725	6,897	4.21	.79	.77
Conservation Futures	1,919,464	1,588,964	(330,500)	-17.22	9.24	7.13
County Road	1,252,765	1,328,430	75,665	6.04	6.03	5.96
Fire Districts	339,761	363,104	23,343	6.87	1.63	1.63
Port Districts	24,992	23,995	(997)	-3.99	.12	.11
Cemetery Districts	982,759	1,063,227	80,468	8.19	4.73	4.77
Library Districts	50,354	54,626	4,272	8.48	.24	.25
Park & Recreation	257,682	276,314	18,632	7.23	1.24	1.24
Town of Friday Harbor	552,994	552,982	(12)	0.00	2.66	2.48
Hospital District	<u>564,365</u>	<u>572,805</u>	<u>8,440</u>	<u>1.50</u>	<u>2.72</u>	<u>2.57</u>
EMS Districts	20,762,340	22,279,456	1,517,116	7.31	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 1998 TAX LEVIES

These levy rates are applied to 100% of the 1997 true and fair values for taxes payable in 1998. 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 BONDS	CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT & EMS	FIRE DISTRICT BOND	FIRE DISTRICT BOND	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SJ ISLAND PARK&REC DISTRICT	SJ ISLAND HOSPITAL & EMS DIST	TOTAL	SENIOR CITIZENS
101 Shaw	3.38807			0.85163	0.06250	0.63220	0.49930								5.43370	5.43370
211 Waldron	3.38807	0.65834		0.85163	0.06250	0.63220									6.34426	4.93440
372 Orcas Islands	3.38807	0.65834		0.85163	0.06250	0.63220									6.34426	4.93440
373 Orcas	3.38807	0.65834		0.85163	0.06250	0.63220	0.86951		0.08543		0.37101				7.67021	6.26035
374 Orcas Cemetery	3.38807	0.65834		0.85163	0.06250	0.63220	0.86951		0.08543		0.37101				7.69307	6.28321
441 Blakely	3.38807	0.65834		0.85163	0.06250	0.63220									6.34426	4.93440
442 Lopez	3.38807	0.80503		0.85163	0.06250	0.63220	0.74337		0.11695		0.50000				8.35555	6.29472
443 Decatur	3.38807	0.80503		0.85163	0.06250	0.63220									6.99523	4.93440
444 Lopez Islands	3.38807	0.80503		0.85163	0.06250	0.63220									6.99523	4.93440
445 Lopez Sewer	3.38807	0.80503		0.85163	0.06250	0.63220	0.74337		0.11695		0.50000				8.35555	6.29472
490 Friday Harbor	3.38807	0.81289		0.85163	0.06250	1.09209			0.17635	0.21953	0.00902	0.49292	0.04929	0.76443	9.06158	6.92948
491 Johns-Spieden	3.38807	0.81289		0.85163	0.06250	0.63220								0.76443	7.65458	5.69883
492 San Juan Islands	3.38807	0.81289		0.85163	0.06250	0.63220								0.76443	7.65458	5.69883
493 San Juan	3.38807	0.81289		0.85163	0.06250	0.63220	0.49361		0.21953	0.00902	0.49292	0.04929	0.76443	0.76443	8.91895	6.96320
494 Pearl-Friday	3.38807	0.81289		0.85163	0.06250	0.63220	0.49361							0.76443	8.14819	6.19244
495 Cape San Juan	3.38807	0.81289		0.85163	0.06250	0.63220	0.49361		0.21953	0.00902	0.49292	0.04929	0.76443	0.76443	8.91895	6.96320
497 Stuart Cemetery	3.38807	0.81289		0.85163	0.06250	0.63220								0.76443	7.65458	5.69883
498 San Juan South	3.38807	0.81289		0.85163	0.06250	0.63220	0.49361		0.21953	0.00902	0.49292	0.04929	0.76443	0.76443	8.91895	6.96320

SAN JUAN COUNTY 1998 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
STATESCHOOL	2,733,338,974	3.38807	9,260,774				3.38807	9,260,744
<u>SCHOOLS-LOCAL LEVY</u>								
ORCAS	921,690,517	0.65834	606,786	921,690,517	0.75152	692,669	1.40986	1,299,455
LOPEZ	496,054,145	0.80503	399,338	496,054,145	1.25580	622,945	2.06083	1,022,283
SAN JUAN	1,204,364,802	0.81289	979,016	1,204,364,802	1.14286	1,376,420	1.95575	2,355,436
<u>COUNTY CURRENT</u>								
CONSERVATION FUTURES	2,731,607,406	0.85163	2,326,319				0.85163	2,326,319
COUNTY ROADS	2,731,607,406	0.06250	170,725				0.06250	170,725
DIRTIED ROAD FUND	2,513,387,981	0.47522	1,194,412				0.63220	1,588,964
	2,513,387,981	0.15698	394,552					
<u>FIRE DISTRICTS</u>								
#2 ORCAS	819,335,170	0.63016	516,312				0.86951	712,420
EMS	819,335,170	0.23935	196,108					
#3 SAN JUAN	919,738,042	0.49361	453,992				0.49361	453,992
#4 LOPEZ	425,921,691	0.74337	316,617				0.74337	316,617
#5 SHAW	83,134,987	0.49930	41,509				0.49930	41,509
<u>PORT DISTRICTS</u>								
FRIDAY HARBOR	1,108,260,554	0.21953	243,296				0.21953	243,296
LOPEZ	425,921,691	0.11695	49,812				0.11695	49,812
ORCAS	819,335,170	0.08543	69,996				0.08543	69,996
<u>CEMETERY DISTRICTS</u>								
SAN JUAN #1	1,108,260,554	0.00902	9,997				0.00902	9,997
ORCAS #3	612,318,440	0.02286	13,998				0.02286	13,998
<u>LIBRARY DISTRICTS</u>								
SAN JUAN	1,108,260,554	0.49292	546,284				0.49292	546,284
ORCAS	819,335,170	0.37101	303,982				0.37101	303,982
LOPEZ	425,921,691	0.50000	212,961				0.50000	212,961
<u>TOWN OF FRIDAY HARBOR</u>								
	218,219,425	1.09209	238,315	215,477,525	0.17635	37,999	1.26844	276,314
<u>SAN JUAN IS HOSPITAL DIST</u>								
	1,216,172,767	0.45469	552,982				0.76443	929,679
<u>SIH HOSPITAL EMS</u>								
	1,216,172,767	0.30974	376,697					
<u>SAN JUAN PARK & REC DIST</u>								
	1,108,260,554	0.04929	54,626				0.04929	54,626
								22,259,409

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 \$28,000 in the year of filing an application. Those with combined income of \$18,001-\$28,000 shall be exempt from all voter approved excess tax levies,

OR with a combined income of \$15,001-\$18,000 shall be exempt from all voter approved excess tax levies plus all regular tax levies on the greater of \$30,000 or 30% of all assessed value not to exceed \$50,000,

OR with a combined income of \$15,000 or less shall be exempt from all voter approved tax levies plus all regular tax levies on the greater of \$34,000 or 50% 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	\$2,956,250,207
Value of Personal Property	61,756,737
Total Assessed Value	3,018,006,944
Less Exemptions to Senior Citizens	7,796,280
Less Exempt Real Property	276,871,690
Grand Total of Taxable Valuation	2,733,338,974

Parcel Count by Use in San Juan County

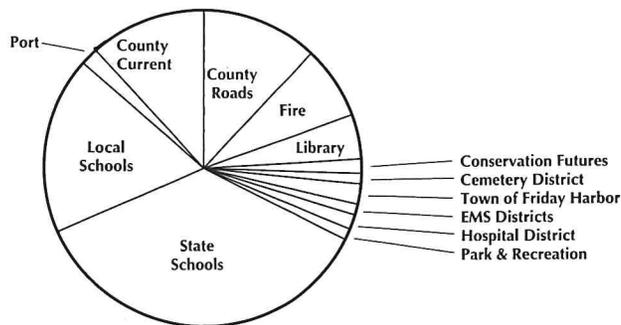
Parcels Valued at Fair Market	15,139
Open Space Parcels	615
Designated Forest Land Parcels	556
Total Taxable Parcels	16,310
Exempt Parcels	540
Total Parcels in San Juan County	16,850

Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value	61,259	54.75
Open Space Acres	16,518	14.77
Designated Forest Land Acreage	18,501	16.54
Exempt Acres	15,598	13.94
TOTAL ACRES in San Juan County	111,876	100.00

Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 1998
State Schools	41.57%	9,260,744
Local Schools	21.08%	4,697,221
County Current	10.44%	2,326,319
Conservation Futures	.77%	170,725
County Roads	7.13%	1,588,964
Fire Districts	5.96%	1,328,430
EMS Districts	2.57%	572,805
Port Districts	1.63%	363,104
Cemetery Districts	.11%	23,995
Library Districts	4.77%	1,063,227
Town of Friday Harbor	1.24%	276,314
Hospital District	2.48%	552,982
Park & Recreation	.25%	54,626
	<u>100.00%</u>	<u>22,279,456</u>



106% Regular Tax Limit Calculations for 1998

Taxing District	Tax Revenue Limit
Road	\$2,713,081
County Current	2,390,698
Port of Friday Harbor	243,300
Port of Lopez	51,805
Port of Orcas	141,066
Orcas Fire	516,318
Orcas EMS	196,110
San Juan Fire	707,872
Lopez Fire	316,621
Shaw Fire	44,243
Town of Friday Harbor	238,316
San Juan Cemetery	46,546
Orcas Cemetery	17,772
Stuart Cemetery	2,254
Lopez Library	214,274
San Juan Library	546,287
Orcas Library	324,442
San Juan Park & Recreation	54,628
San Juan Hospital	664,678
San Juan Hospital EMS	486,841

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.