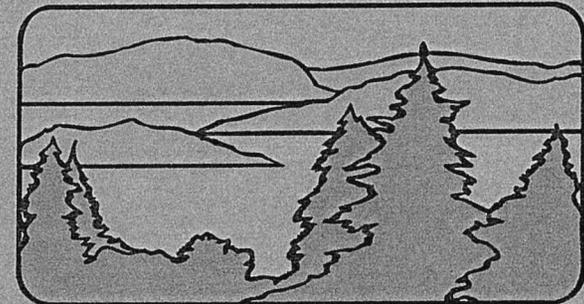


Paul G. Dossett
San Juan County Assessor
P.O. Box 1519
Friday Harbor, WA 98250

STATEMENT OF 1996
ASSESSMENTS

and taxes to be collected in 1997 for
SAN JUAN COUNTY



PAUL G. DOSSETT
COUNTY ASSESSOR

P.O. Box 1519
Friday Harbor, WA 98250
378-2172



printed on recycled paper in the San Juan Islands



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San Juan County Assessor

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John Ridge Appraiser

Roberta Leed Appraiser

Dale Weaver Appraiser

Dan Powell Cartographer



SAN JUAN COUNTY 1996-1997 TAX STATISTICS

TAXING DISTRICTS	1996 TAX AMOUNT	1997 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1996 % OF ALL TAXES LEVIED	1997 % OF ALL TAXES LEVIED
State Schools	8,320,999	8,852,774	531,775	6.01	42.08	42.64
Local Schools	3,935,093	3,972,728	37,635	.95	19.90	19.13
M&O and Bonds	1,749,251	1,827,874	78,623	4.30	8.85	8.80
County Current	152,892	163,828	10,936	6.68	.77	.79
Conservation Futures	1,886,725	1,919,464	32,739	1.71	9.54	9.24
County Road	1,147,327	1,252,765	105,438	8.42	5.80	6.03
Fire Districts	323,103	339,761	16,658	4.90	1.63	1.64
Port Districts	32,244	24,992	[7,252]	-29.02	.16	.12
Cemetery Districts	916,461	982,759	66,298	6.75	4.64	4.73
Library Districts	46,736	50,354	3,618	7.19	.24	.24
Park & Recreation	240,934	257,682	16,748	6.50	1.22	1.24
Town of Friday Harbor	440,531	552,994	112,463	20.34	2.23	2.66
Hospital District	579,739	564,365	[15,374]	-2.72	2.93	2.72
EMS Districts	19,772,035	20,762,340	990,305	4.77	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 1997 TAX LEVIES

These levy rates are applied to 100% of the 1996 true and fair values for taxes payable in 1997. Computations are subject to 106% levy limitation, RCW 84.55.010.

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	SJ ISLAND PARK&REC DISTRICT	SJ ISLAND HOSPITAL & EMS DIST	HOSPITAL & EMS DIST	TOTAL	SENIOR CITIZENS
101 Shaw	3.37379			0.69733	0.06250	0.79459	0.49941							5.42762	5.42762	5.42762
211 Waldron	3.37379	0.73930		0.69733	0.06250	0.79459								6.43016	6.43016	4.92821
372 Orcas Islands	3.37379	0.73930		0.69733	0.06250	0.79459								6.43016	6.43016	4.92821
373 Orcas	3.37379	0.73930		0.69733	0.06250	0.79459	0.82374		0.08697		0.35148			7.69235	7.69235	6.19040
374 Orcas Cemetery	3.37379	0.73930		0.69733	0.06250	0.79459	0.82374		0.08697	0.02488	0.35148			7.71723	7.71723	6.21528
441 Blakely	3.37379	0.73930		0.69733	0.06250	0.79459								6.43016	6.43016	4.92821
442 Lopez	3.37379	0.92305		0.69733	0.06250	0.79459	0.70098		0.10829		0.46731			7.78920	7.78920	6.20479
443 Decatur	3.37379	0.92305		0.69733	0.06250	0.79459								6.51262	6.51262	4.92821
444 Lopez Islands	3.37379	0.92305		0.69733	0.06250	0.79459								6.51262	6.51262	4.92821
445 Lopez Sewer	3.37379	0.92305		0.69733	0.06250	0.79459	0.70098		0.10829		0.46731			7.78920	7.78920	6.20479
490 Friday Harbor	3.37379	0.92836		0.69733	0.06250	1.05887		0.19705	0.21767	0.00970	0.48875	0.04887	0.82963	8.62667	8.62667	6.78711
491 Johns-Spieden	3.37379	0.92836		0.69733	0.06250	0.79459								0.82963	7.40035	5.75784
492 San Juan Islands	3.37379	0.92836		0.69733	0.06250	0.79459								0.82963	7.40035	5.75784
493 San Juan	3.37379	0.92836		0.69733	0.06250	0.79459	0.51159		0.21767	0.00970	0.48875	0.04887	0.82963	8.67693	8.67693	7.03442
494 Pearl-Friday	3.37379	0.92836		0.69733	0.06250	0.79459	0.51159							0.82963	7.91194	6.26943
495 Cape San Juan	3.37379	0.92836		0.69733	0.06250	0.79459	0.51159		0.21767	0.00970	0.48875	0.04887	0.82963	8.67693	8.67693	7.03442
497 Stuart Cemetery	3.37379	0.92836		0.69733	0.06250	0.79459								0.82963	7.40035	5.75784
498 San Juan South	3.37379	0.92836		0.69733	0.06250	0.79459	0.51159		0.21767	0.00970	0.48875	0.04887	0.82963	8.67693	8.67693	7.03442

SAN JUAN COUNTY 1997 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
<u>STATE SCHOOL</u>	2,623,984,987	3.37379	8,852,774				3.37379	8,852,774
<u>SCHOOLS-LOCAL LEVY</u>								
ORCAS	908,293,726	0.73930	671,502	908,293,726	0.76265	692,710	1.50195	1,364,212
LOPEZ	489,788,079	0.92305	452,099	489,788,079	0.66136	323,926	1.58441	776,025
SAN JUAN	1,115,664,900	0.92836	1,035,739	1,115,664,900	0.71415	796,752	1.64251	1,832,491
<u>COUNTY CURRENT</u>	2,621,246,931	0.69733	1,827,874				0.69733	1,827,874
CONSERVATION FUTURES	2,621,246,931	0.06250	163,828				0.06250	163,828
<u>COUNTY ROADS</u>	2,415,665,997	0.63563	1,535,470				0.79459	1,919,464
DIVERTED ROAD FUND	2,415,665,997	0.15896	383,994					
<u>FIRE DISTRICTS</u>								
#2 ORCAS	804,864,347	0.59699	480,496				0.82374	662,999
EMS	804,864,347	0.22675	182,503					
#3 SAN JUAN	853,212,990	0.51159	436,495				0.51159	436,495
#4 LOPEZ	420,012,176	0.70098	294,420				0.70098	294,420
#5 SHAW	82,806,318	0.49941	41,354				0.49941	41,354
<u>PORT DISTRICTS</u>								
FRIDAY HARBOR	1,030,360,698	0.21767	224,279				0.21767	224,279
LOPEZ	420,012,176	0.10829	45,483				0.10829	45,483
ORCAS	804,864,347	0.08637	69,999				0.08637	69,999
<u>CEMETERY DISTRICTS</u>								
SAN JUAN #1	1,030,360,698	0.00970	9,994				0.00970	9,994
ORCAS #3	602,797,895	0.02488	14,998				0.02488	14,998
<u>LIBRARY DISTRICTS</u>								
SAN JUAN	1,030,360,698	0.48875	503,589				0.48875	503,589
ORCAS	804,864,347	0.35148	282,894				0.35148	282,894
LOPEZ	420,012,176	0.46731	196,276				0.46731	196,276
<u>TOWN OF FRIDAY HARBOR</u>	205,580,934	1.05887	217,683	202,986,864	0.19705	39,999	1.25592	257,682
<u>SAN JUAN IS HOSPITAL DIST</u>	1,126,834,610	0.49075	552,994				0.82963	934,856
<u>SJI HOSPITAL EMS</u>	1,126,834,610	0.33888	381,862					
<u>SAN JUAN PARK & REC DIST</u>	1,030,360,698	0.04887	50,354				0.04887	50,354
								<u>20,762,340</u>

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	\$2,824,040,664
Value of Personal Property	62,262,073
Total Assessed Value	2,886,302,737
Less Exemptions to Senior Citizens	7,964,480
Less Exempt Real Property	254,353,270
Grand Total of Taxable Valuation	2,623,984,987

Parcel Count by Use in San Juan County

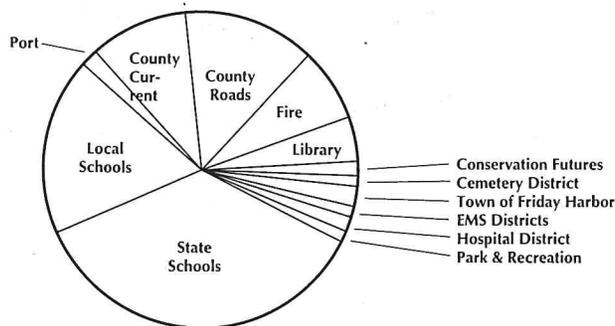
Parcels Valued at Fair Market	15,069
Open Space Parcels	586
Designated Forest Land Parcels	476
Total Taxable Parcels	16,131
Exempt Parcels	515
Total Parcels in San Juan County	16,646

Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value	62,184	55.59
Open Space Acres	16,169	14.45
Designated Forest Land Acreage.	18,273	16.33
Exempt Acres	15,250	13.63
TOTAL ACRES in San Juan County.	111,876	100.00

Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 1997
State Schools	42.64%	\$8,852,774
Local Schools	19.13%	3,972,728
County Current	8.80%	1,827,874
Conservation Futures	.79%	163,828
County Roads	9.25%	1,919,464
Fire Districts	6.04%	1,252,765
EMS Districts	2.72%	564,365
Port Districts	1.64%	339,761
Cemetery Districts	.12%	24,992
Library Districts	4.73%	982,759
Town of Friday Harbor	1.24%	257,682
Hospital District	2.66%	552,994
Park & Recreation	.24%	50,354
	<u>100.00%</u>	<u>\$20,762,340</u>



106% Regular Tax Limit Calculations for 1997

Taxing District	Tax Revenue Limit
Road	\$2,529,923
County Current	2,225,369
Port of Friday Harbor	224,362
Port of Lopez	48,212
Port of Orcas	132,121
Orcas Fire	480,500
Orcas EMS	182,506
San Juan Fire	658,568
Lopez Fire	294,423
Shaw Fire	41,403
Town of Friday Harbor	217,762
San Juan Cemetery	43,682
Orcas Cemetery	16,584
Stuart Cemetery	2,127
Lopez Library	199,296
San Juan Library	503,765
Orcas Library	302,197
San Juan Park & Recreation	50,375
San Juan Hospital	614,674
San Juan Hospital EMS	450,734

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.