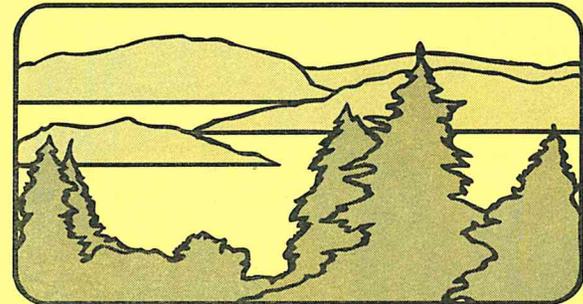


STATEMENT OF 1995  
**ASSESSMENTS**

and taxes to be collected in 1996 for  
**SAN JUAN COUNTY**



**PAUL G. DOSSETT**  
COUNTY ASSESSOR

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

**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**

Mary Keith ..... Administrative Assistant  
Personal Property

Charles Zalmanek ..... Lead Appraiser

Holly Holtzinger ..... Appraiser

John Ridge ..... Appraiser

Roberta Leed ..... Appraiser

Ron Hollis ..... Cartographer



**SAN JUAN COUNTY 1995-1996 TAX STATISTICS**

TAXING DISTRICTS	1995 TAX AMOUNT	1996 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1995 % OF ALL TAXES LEVIED	1996 % OF ALL TAXES LEVIED
State Schools	8,073,006	8,320,999	247,993	2.98	42.02	42.09
Local Schools	3,851,373	3,935,093	83,720	2.13	20.05	19.90
M&O and Bonds	1,736,442	1,749,251	12,809	.73	9.04	8.85
County Current	143,150	152,892	9,742	6.37	.75	.77
Conservation Futures	1,831,681	1,886,725	55,044	2.92	9.53	9.54
County Road	1,091,889	1,147,327	55,438	4.83	5.68	5.80
Fire Districts	319,572	323,103	3,531	1.09	1.66	1.63
Port Districts	398	32,244	31,846	98.76	.01	.16
Cemetery Districts	868,764	916,461	47,697	5.20	4.52	4.64
Library Districts	43,405	46,736	3,331	7.13	.23	.24
Park & Recreation	229,133	240,934	11,801	4.90	1.19	1.22
Town of Friday Harbor	443,725	440,531	[3,194]	[.73]	2.31	2.23
Hospital District	577,853	579,739	1,886	.33	3.01	2.93
EMS Districts	19,210,391	19,772,035	561,644	2.84	100.00	100.00
ALL TAXING DISTRICTS						

# SAN JUAN COUNTY 1996 TAX LEVIES

These levy rates are applied to 100% of the 1995 true and fair values for taxes payable in 1996. 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 DISTRICT	TOTAL	SENIOR CITIZENS
101 Shaw	3.40031			0.71507	0.06250	0.83901	0.50000							5.51689	5.51689
211 Waldron	3.40031	0.77859	0.87329	0.71507	0.06250	0.83901								6.66877	5.01689
372 Orcas Islands	3.40031	0.77859	0.87329	0.71507	0.06250	0.83901								6.66877	5.01689
373 Orcas	3.40031	0.77859	0.87329	0.71507	0.06250	0.83901	0.95898		0.10413		0.39161			8.12349	6.47161
374 Orcas Cemetery	3.40031	0.77859	0.87329	0.71507	0.06250	0.83901	0.95898		0.10413	0.02959	0.39161			8.15308	6.50120
441 Blakely	3.40031	0.77859	0.87329	0.71507	0.06250	0.83901								6.66877	5.01689
442 Lopez	3.40031	0.85186	0.97780	0.71507	0.06250	0.83901	0.66406		0.10874		0.44935			8.06870	6.23904
443 Decatur	3.40031	0.85186	0.97780	0.71507	0.06250	0.83901								6.84655	5.01689
444 Lopez Islands	3.40031	0.85186	0.97780	0.71507	0.06250	0.83901	0.66406		0.10874		0.44935			6.84655	5.01689
445 Lopez Sewer	3.40031	0.85186	0.97780	0.71507	0.06250	0.83901								8.06870	6.23904
490 Friday Harbor	3.40031	0.89642	0.74953	0.71507	0.06250	1.02664		0.19606	0.20606	0.01707	0.46277	0.04627	0.73915	8.51785	6.67584
491 Johns-Spieden	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901								0.73915	7.40199
492 San Juan Islands	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901								0.73915	7.40199
493 San Juan	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901	0.46190		0.20606	0.07707	0.46277	0.04627	0.73915	8.59606	6.95011
494 Pearl-Friday	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901	0.46190							0.73915	7.40199
495 Cape San Juan	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901	0.46190							0.73915	7.40199
496 Stuart Fire	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901								0.73915	7.40199
497 Stuart Cemetery	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901								0.73915	7.40199
498 San Juan South	3.40031	0.89642	0.74953	0.71507	0.06250	0.83901	0.46190		0.20606	0.01707	0.46277	0.04627	0.73915	8.59606	6.95011

## 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 1996 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
<b>PORT DISTRICTS</b>								
FRIDAY HARBOR	1,010,077,806	0.20582	207,894				0.20606	208,136
* Refund Fund	1,010,077,806	0.00024	242					
LOPEZ	412,442,225	0.10861	44,795				0.10874	44,849
* Refund Fund	412,442,225	0.00013	54					
ORCAS	673,364,786	0.10395	69,996				0.10413	70,117
* Refund Fund	673,364,786	0.00018	121					
<b>CEMETERY DISTRICTS</b>								
San Juan #1	1,010,077,806	0.01707	17,242				0.01707	17,242
ORCAS #2	506,990,661	0.02958	14,997				0.02959	15,002
* Refund Fund - #2 Orcas	506,990,661	0.00001	5					
<b>LIBRARY DISTRICTS</b>								
SAN JUAN	1,010,077,806	0.46211	466,868				0.46277	467,434
* Refund Fund	1,010,077,806	0.00056	566					
ORCAS	673,364,786	0.39111	263,360				0.39161	263,697
* Refund Fund	673,364,786	0.00050	337					
LOPEZ	412,442,225	0.44895	185,166				0.44935	185,331
* Refund Fund	412,442,225	0.00040	165					
<b>TOWN OF FRIDAY HARBOR</b>								
FRIDAY HARBOR	197,513,668	1.02539	202,529	194,627,088	0.19576	38,100	1.22270	240,934
* Refund Fund	197,513,668	0.00125	247	194,627,088	0.00030	58		
<b>SAN JUAN IS HOSPITAL DIST</b>								
FRIDAY HARBOR	1,107,030,387	0.39746	440,000				0.73915	818,261
* Refund Fund	1,107,030,387	0.00048	531					
SJI Hospital EMS	1,107,030,387	0.34079	377,265					
* Refund Fund	1,107,030,387	0.00042	465					
<b>SAN JUAN PARK &amp; REC DIST</b>								
FRIDAY HARBOR	1,010,077,806	0.04621	46,676				0.04627	46,737
* Refund Fund	1,010,077,806	0.00006	61					
								<u>\$19,772,035</u>

# SAN JUAN COUNTY 1996 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
STATE SCHOOL	\$2,447,129,382	3.40031	\$8,320,999				3.40031	\$8,320,999
<b>SCHOOLS-LOCAL LEVY</b>								
ORCAS	760,923,944	0.77760	591,694	760,923,944	0.87211	663,609	1.65188	1,256,954
* Refund - Gen	760,923,944	0.00099	753	760,923,944	0.00118	898		
LOPEZ	480,346,193	0.85099	408,770	480,346,193	0.97669	469,149	1.82966	878,870
* Refund - Gen	480,346,193	0.00087	418	480,346,193	0.00111	533		
SAN JUAN	1,093,148,837	0.89539	978,795	1,093,148,837	0.74859	818,320	1.64595	1,799,269
* Refund - Gen	1,093,148,837	0.00103	1,126	1,093,148,837	0.00094	1,028		
<b>COUNTY CURRENT</b>								
* Refund Fund	2,446,265,129	0.71409	1,746,853				0.71507	1,749,250
<b>CONSERVATION FUTURES</b>								
* Refund Fund	2,446,265,129	0.00098	2,397				0.06250	152,892
* Refund Fund	2,446,265,129	0.06242	152,696					
* Refund Fund	2,446,265,129	0.00008	196					
<b>COUNTY ROADS</b>								
* Refund Fund	2,248,751,461	0.66716	1,500,277				0.83901	1,886,725
<b>DIVERTED ROAD FUND</b>								
* Refund Fund	2,248,751,461	0.00095	2,136					
* Refund Fund	2,248,751,461	0.17076	383,997					
* Refund Fund	2,248,751,461	0.00014	315					
<b>FIRE DISTRICTS</b>								
#2 ORCAS	673,364,786	0.65818	443,195				0.95898	645,743
* Refund Fund	673,364,786	0.00079	532					
* Refund Fund - RESERVE	673,364,786	0.00001	7					
EMS	673,364,786	0.24975	168,173					
* Refund Fund - EMS	673,364,786	0.00025	168					
EMS	673,364,786	0.05000	33,668					
#3 SAN JUAN	841,130,086	0.46128	387,996				0.46190	388,518
* Refund Fund	841,130,086	0.00062	522					
#4 LOPEZ	412,442,225	0.66325	273,552				0.66406	273,886
* Refund Fund	412,442,225	0.00081	334					
#5 SHAW	82,376,702	0.49959	41,155				0.50000	41,189
* Refund Fund	82,376,702	0.00041	34					

## 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 .....	\$2,625,475,652
Value of Personal Property .....	58,151,688
Total Assessed Value .....	2,683,627,340
Less Exemptions to Senior Citizens .....	9,334,408
Less Exempt Real Property .....	227,163,550
<b>Grand Total of Taxable Valuation .....</b>	<b>2,447,129,382</b>

### Parcel Count by Use in San Juan County

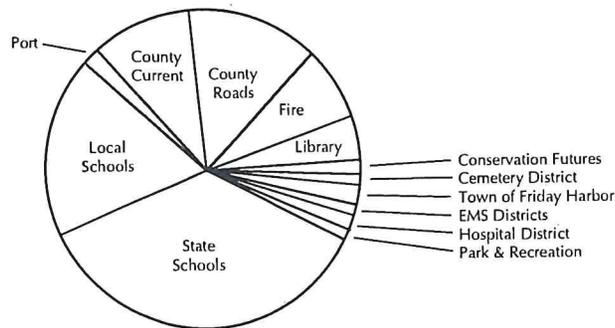
<b>Parcels Valued at Fair Market .....</b>	<b>14,854</b>
Open Space Parcels .....	539
Designated Forest Land Parcels .....	468
Total Taxable Parcels .....	15,861
Exempt Parcels .....	499
Total Parcels in San Juan County .....	16,360

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

		% of Total
Acres valued at fair market value .....	62,773	56.11
Open Space Acres .....	15,686	14.02
Designated Forest Land Acreage .....	18,238	16.30
Exempt Acres .....	15,179	13.57
<b>TOTAL ACRES in San Juan County .....</b>	<b>111,876</b>	<b>100.00</b>

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

	% of Tax Dollar	Taxes for 1996
State Schools	42.09%	\$8,320,999
Local Schools	19.90%	3,935,093
County Current	8.85%	1,749,251
Conservation Futures	.77%	152,892
County Roads	9.54%	1,886,725
Fire Districts	5.80%	1,147,327
EMS Districts	2.93%	579,739
Port Districts	1.63%	323,103
Cemetery Districts	.16%	32,244
Library Districts	4.64%	916,461
Town of Friday Harbor	1.22%	240,934
Hospital District	2.23%	440,531
Park & Recreation	.24%	46,736
	<b>100.00%</b>	<b>\$19,772,035</b>



### 106% Regular Tax Limit Calculations for 1996

Taxing District	Tax Revenue Limit
Road .....	\$2,353,118
County Current .....	2,068,745
Port of Friday Harbor .....	207,930
Port of Lopez .....	44,794
Port of Orcas .....	123,046
Orcas Fire .....	443,194
Orcas EMS .....	202,009
San Juan Fire .....	614,208
Lopez Fire .....	273,552
Shaw Fire .....	41,188
Town of Friday Harbor .....	202,530
San Juan Cemetery .....	40,901
Orcas Cemetery .....	15,293
Stuart Cemetery .....	2,007
Lopez Library .....	185,168
San Juan Library .....	466,869
Orcas Library .....	279,086
San Juan Park & Recreation .....	46,685
San Juan Hospital .....	572,761
San Juan Hospital EMS .....	442,812

### 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.