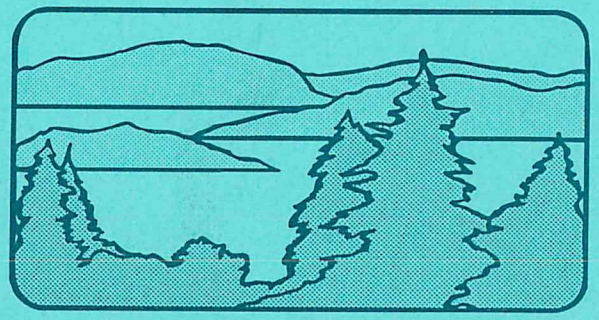
Paul G. Dossett
San Juan County Assessor
P.O. Box 1519
Friday Harbor, WA 98250

STATEMENT OF 1994

ASSESSMENTS

and taxes to be collected in 1995 for

SAN JUAN COUNTY



PAUL G. DOSSETT
COUNTY ASSESSOR

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

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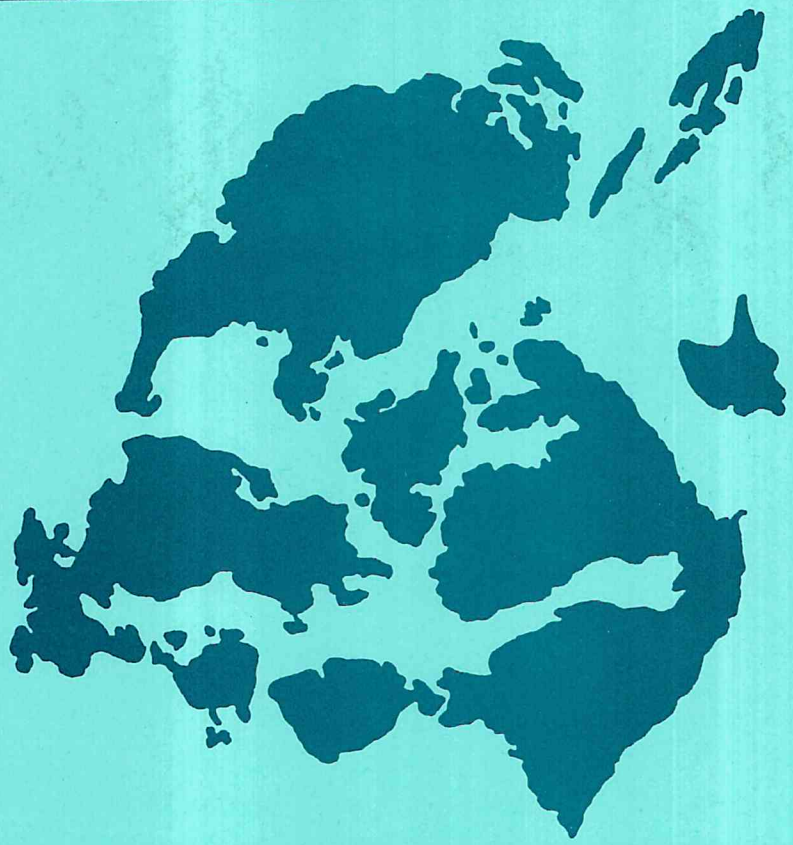


Paul G. Dossett
San Juan County Assessor

STAFF

Mary Keith.....Administrative Assistant
Personal Property
Charles Zalmanek.....Lead Appraiser
Roberta Leed .....Appraiser
Holly Holtzinger .....Appraiser
John Ridge .....Appraiser
Ron Hollis .....Cartographer
Sheri Suryan .....Assessor's Assistant

SAN JUAN COUNTY 1994-1995 TAX STATISTICS

TAXING DISTRICTS	1994 TAX AMOUNT	1995 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1994 % OF ALL TAXES LEVIED	1995 % OF ALL TAXES LEVIED
State Schools	7,660,434	8,073,006	412,572	5.39	43.38	42.02
Local Schools M&O and Bonds	3,343,506	3,851,373	507,867	15.19	18.93	20.05
County Current	1,676,091	1,736,442	60,351	3.60	9.49	9.04
Conservation Futures	129,849	143,150	13,301	10.24	.74	.75
County Road	1,725,331	1,831,681	106,350	6.16	9.77	9.53
Fire Districts & Bonds	1,004,400	1,091,889	87,489	8.71	5.69	5.68
Port Districts	294,679	319,572	24,893	8.45	1.67	1.66
Cemetery Districts	1,997	398	[1,599]	[80.07]	.01	.01
Library Districts	747,919	868,764	120,845	16.16	4.24	4.52
Park & Recreation	39,527	43,405	3,878	9.81	.22	.23
Town of Friday Harbor	214,099	229,133	15,034	7.02	1.21	1.19
Hospital District	374,993	443,725	68,732	18.33	2.12	2.31
EMS Districts	446,233	577,853	131,620	29.50	2.53	3.01
ALL TAXING DISTRICTS	17,659,058	19,210,391	1,552,932	8.79	100.00	100.00

SAN JUAN COUNTY 1995 TAX LEVIES

These levy rates are applied to100% of the1994 true and fair values for taxes payable in1995. Computations are subject to106% 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	3.52469			0.75814	0.06250	0.87320	0.35303							5.57156	5.57156
211 Waldron	3.52469	0.77878	0.90759	0.75814	0.06250	0.87320								6.90490	5.21853
372 Orcas Islands	3.52469	0.77878	0.90759	0.75814	0.06250	0.87320								6.90490	5.21853
373 Orcas	3.52469	0.77878	0.90759	0.75814	0.06250	0.87320	0.92880	0.00024	0.12971		0.39597			8.35962	6.67301
374 Orcas Cemetery	3.52469	0.77878	0.90759	0.75814	0.06250	0.87320	0.92880	0.00024	0.12971	0.00005	0.39597			8.35967	6.67306
441 Blakely	3.52469	0.77878	0.90759	0.75814	0.06250	0.87320								6.90490	5.21853
442 Lopez	3.52469	0.97523	1.16464	0.75814	0.06250	0.87320	0.74585		0.11564		0.50000			8.71989	6.58002
443 Decatur	3.52469	0.97523	1.16464	0.75814	0.06250	0.87320								7.35840	5.21853
444 Lopez Islands	3.52469	0.97523	1.16464	0.75814	0.06250	0.87320								7.35840	5.21853
445 Lopez Sewer	3.52469	0.97523	1.16464	0.75814	0.06250	0.87320	0.74585		0.11564		0.50000			8.71989	6.58002
490 Friday Harbor	3.52469	0.84243	0.81854	0.75814	0.06250	0.97873		0.21381	0.20198	0.00038	0.45275	0.04523	0.77907	8.67825	6.80347
491 Johns-Spieden	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320							0.77907	7.65857	5.99760
492 San Juan Islands	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320							0.77907	7.65857	5.99760
493 San Juan	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320	0.49391		0.20198	0.00038	0.45275	0.04523	0.77907	8.85282	7.19185
494 Pearl-Friday	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320	0.49391						0.77907	8.15248	6.49151
495 Cape San Juan	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320	0.49391		0.20198	0.00038	0.45275	0.04523	0.77907	8.85282	7.19185
496 Stuart Fire	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320				0.00031			0.77907	7.65888	5.99791
497 Stuart Cemetery	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320				0.00031			0.77907	7.65888	5.99791
498 San Juan South	3.52469	0.84243	0.81854	0.75814	0.06250	0.87320	0.49391		0.20198	0.00038	0.45275	0.04523	0.77907	8.85282	7.19185

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

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 1995 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
PORT DISTRICTS								
FRIDAY HARBOR	959,662,230	0.20007	192,000				0.20198	193,833
* Refund Fund	959,662,230	0.00191	1,833					
LOPEZ	343,108,151	0.11446	39,272				0.11564	39,677
* Refund Fund	343,108,151	0.00118	405					
ORCAS	663,492,703	0.12811	85,000				0.12971	86,062
* Refund Fund	663,492,703	0.00160	1,062					
CEMETERY DISTRICTS								
* Refund Fund - #1 San Juan	959,662,230	0.00038	365				0.00038	365
* Refund Fund - #2 Orcas	499,366,203	0.00005	25				0.00005	25
* Refund Fund - #6 Stuart	25,698,889	0.00031	8				0.00031	8
LIBRARY DISTRICTS								
SAN JUAN	959,662,230	0.44950	431,368				0.45275	434,487
* Refund Fund	959,662,230	0.00325	3,119					
ORCAS	663,492,703	0.39227	260,268				0.39597	262,723
* Refund Fund	663,492,703	0.00370	2,455					
LOPEZ	343,108,151	0.49628	170,278				0.50000	171,554
* Refund Fund	343,108,151	0.00372	1,276					
TOWN OF FRIDAY HARBOR	192,732,418	0.96939	186,833	189,421,368	0.21117	40,000	1.19254	229,133
* Refund Fund	192,732,418	0.00934	1,800	189,421,368	0.00264	500		
SAN JUAN IS HOSPITAL DIST	1,055,784,854	0.41675	439,998				0.77907	822,530
* Refund Fund	1,055,784,854	0.00353	3,727					
SJI Hospital EMS	1,055,784,854	0.35741	377,348					
* Refund Fund	1,055,784,854	0.00138	1,457					
SAN JUAN PARK & REC DIST	959,662,230	0.04494	43,127				0.04523	43,405
* Refund Fund	959,662,230	0.00029	278					
								$19,210,391

SAN JUAN COUNTY 1995 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	TAX AMOUNT	ASSESSED VALUATION	BONDS LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
STATE SCHOOL	$2,290,415,796	3.52469	$8,073,006				3.52469	$8,073,006
SCHOOLS-LOCAL LEVY								
ORCAS	741,431,950	0.77163	572,111	741,431,950	0.89865	666,288	1.68637	1,250,328
• Refund Fund - Gen	741,431,950	0.00715	5.301	741,431,950	0.00894	6,628		
LOPEZ	406,149,243	0.96786	393,096	406,149,243	1.15542	469,273	2.13987	869,107
• Refund Fund - Gen	406,149,243	0.00737	2,993	406,149,243	0.00922	3,745		
SAN JUAN	1,042,726,949	0.83634	872,074	1,042,726,949	0.80974	844,338	1.66097	1,731,938
• Refund Fund - Gen	1,042,726,949	0.00609	6,350	1,042,726,949	0.00880	9,176		
COUNTY CURRENT	2,290,398,239	0.75006	1,717,936				0.75814	1,736,442
• Refund Fund	2,290,398,239	0.00808	18,506					
CONSERVATION FUTURES	2,290,398,239	0.06198	141,959				0.06250	143,150
• Refund Fund	2,290,398,239	0.00052	1,191					
COUNTY ROADS	2,097,665,821	0.75612	1,586,087				0.87320	1,831,681
• Refund Fund	2,097,665,821	0.00887	18,606					
DIVERTED ROAD FUND	2,097,665,821	0.10702	224,492					
• Refund Fund	2,097,665,821	0.00119	2,496					
FIRE DISTRICTS								
#2 ORCAS	663,492,703	0.62293	413,310				0.92904	616,410
• Refund Fund	663,492,703	0.00461	3,059	654,017,442	0.00024	157		
• Refund Fund - RESERVE	663,492,703	0.00126	836					
EMS	663,492,703	0.24815	164,646					
• Refund Fund - EMS	663,492,703	0.00185	1,227					
EMS	663,492,703	0.05000	33,175					
#3 SAN JUAN	795,449,605	0.48777	387,996				0.49391	392,880
• Refund Fund	795,449,605	0.00614	4,884					
#4 LOPEZ	343,108,151	0.73856	253,406				0.74585	255,907
• Refund Fund	343,108,151	0.00729	2,501					
#5 SHAW	72,912,768	0.34960	25,490				0.35303	25,740
• Refund Fund	72,912,768	0.00343	250					

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 of the last three years allowable. 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 61 years of age or older 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 $26,000 in the year prior to filing an application. Those with combined income of $18,001-$26,000 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 as of January 1 of the year in which the claim is filed.

Income records are required for verification.

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	$2,462,128,307
Value of Personal Property	55,982,149
Total Assessed Value	2,518,110,456
Less Exemptions to Senior Citizens	9,489,158
Less Exempt Real Property	214,905,050
Grand Total of Taxable Valuation	2,208,314,248

Parcel Count by Use in San Juan County

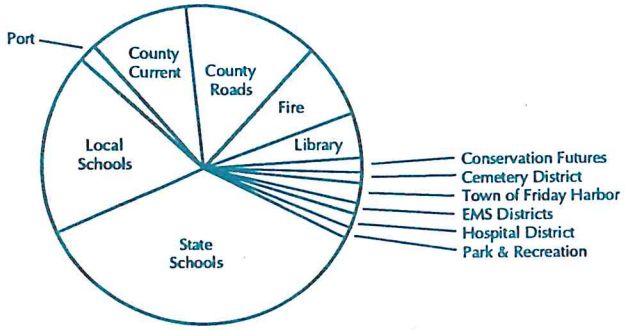
Parcels Valued at Fair Market	14,706
Open Space Parcels	506
Designated Forest Land Parcels	453
Total Taxable Parcels	15,665
Exempt Parcels	490
Total Parcels in San Juan County	16,155

Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value	62,940	56.25
Open Space Acres	15,590	13.94
Designated Forest Land Acreage.	18,221	16.29
Exempt Acres	15,125	13.52
TOTAL ACRES in San Juan County.	111,876	100.00

Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 1995
State Schools	42.02%	$8,073,006
Local Schools	20.05%	3,851,373
County Current	9.04%	1,736,442
Conservation Futures	.75%	143,150
County Roads	9.53%	1,831,681
Fire Districts	5.68%	1,091,889
EMS Districts	3.01%	577,853
Port Districts	1.66%	319,572
Cemetery Districts	.01%	398
Library Districts	4.52%	868,764
Town of Friday Harbor	1.19%	229,133
Hospital District	2.31%	443,725
Park & Recreation	.23%	43,405
	100.00%	$19,210,391



106% Regular Tax Limit Calculations for 1995

Taxing District	Tax Income Limit
Road	$2,191,701
County Current	1,923,771
Port of Friday Harbor	192,122
Port of Lopez	41,537
Port of Orcas	115,096
Orcas Fire	413,312
Orcas EMS	199,027
San Juan Fire	571,692
Lopez Fire	253,406
Shaw Fire	25,490
Stuart Fire	8,785
Town of Friday Harbor	186,764
San Juan Cemetery	38,586
Orcas Cemetery	14,428
Stuart Cemetery	1,894
Lopez Library	126,826
San Juan Library	431,368
Orcas Library	260,271
San Juan Park & Recreation	43,136
San Juan Hospital	531,681
San Juan Hospital EMS	422,979

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.