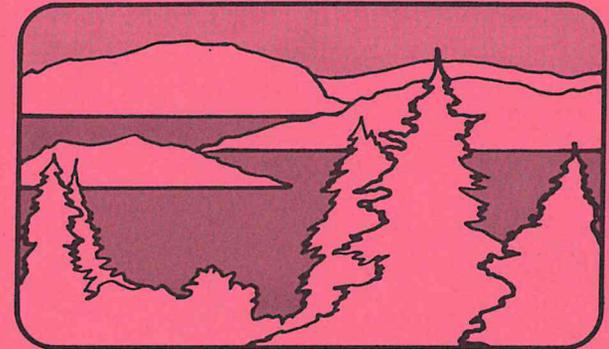


STATEMENT OF 1992
ASSESSMENTS

and taxes to be collected in 1993 for
SAN JUAN COUNTY



PAUL G. DOSSETT
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SAN JUAN COUNTY 1992-1993 TAX STATISTICS

TAXING DISTRICTS	1992 TAX AMOUNT	1993 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1992 % OF ALL TAXES LEVIED	1993 % OF ALL TAXES LEVIED
State Schools	6,513,305	7,526,179	1,012,874	15.55	42.69	43.75
Local Schools M&O and Bonds	2,846,949	3,151,826	304,877	10.71	18.66	18.32
County Current	1,517,886	1,643,247	125,361	8.26	9.95	9.55
Conservation Futures	102,213	116,753	14,540	14.23	.67	.68
County Road	1,730,335	1,873,150	142,815	8.25	11.34	10.89
Fire Districts & Bonds	983,365	918,417	[64,948]	[6.60]	6.45	5.34
Port Districts	273,338	296,499	23,111	8.47	1.79	1.73
Cemetery Districts	33,757	33,246	[511]	[1.51]	.22	.19
Library Districts	556,325	603,520	47,195	8.48	3.65	3.51
Park & Recreation	0	38,991	0	0	0	.23
Town of Friday Harbor	187,910	200,781	12,871	6.85	1.23	1.17
EMS Districts	128,382	430,630	302,248	235.42	.84	2.50
Hospital District	383,052	367,993	[15,059]	[3.93]	2.51	2.14
ALL TAXING DISTRICTS	15,256,817	17,201,232	1,944,415	12.74	100.00	100.00

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

SAN JUAN COUNTY 1993 TAX LEVIES

These levy rates are applied to 100% of the 1992 true and fair values for taxes payable in 1993. Computations are subject to 0.6% levy limitation, RCW 84.55.010.

TCA ISLAND	STATE SCHOOL	LOCAL SCHOOL M&O	LOCAL SCHOOL BONDS	COUNTY CURRENT BONDS	CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT & EMS	FIRE BONDS	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SI ISLAND PARK&REC DISTRICT	SI ISLAND HOSPITAL DISTRICT	TOTAL	SENIOR CITIZENS
101 Shaw	4.02266			0.87966	0.06250	1.09911	0.30837							6.37230	6.37230
211 Waldron	4.02266	0.94647	1.15033	0.87966	0.06250	1.09911								8.16073	6.06393
372 Orcas Islands	4.02266	0.94647	1.15033	0.87966	0.06250	1.09911								8.16073	6.06393
373 Orcas	4.02266	0.94647	1.15033	0.87966	0.06250	1.09911	0.98213		0.20891		0.47054			9.82231	7.72551
374 Orcas Cemetery	4.02266	0.94647	1.15033	0.87966	0.06250	1.09911	0.98213		0.20891	0.00588	0.47054			9.82819	7.73139
441 Blakely	4.02266	0.94647	1.15033	0.87966	0.06250	1.09911								8.16073	6.06393
442 Lopez	4.02266	0.71077	0.81040	0.87966	0.06250	1.09911	0.65727		0.10773		0.32896			8.67906	7.15789
443 Decatur	4.02266	0.71077	0.81040	0.87966	0.06250	1.09911								7.58510	6.06393
444 Lopez Islands	4.02266	0.71077	0.81040	0.87966	0.06250	1.09911								7.58510	6.06393
445 Lopez Sewer	4.02266	0.71077	0.81040	0.87966	0.06250	1.09911	0.65727		0.10773		0.32896			8.67906	7.15789
490 Friday Harbor	4.02266	0.79001	0.89577	0.87966	0.06250	0.98703	0.40000	0.24277	0.21047	0.04007	0.35492	0.05000	0.42826	9.36412	7.43557
491 Johns-Spieden	4.02266	0.79001	0.89577	0.87966	0.06250	1.09911								0.42826	6.49219
492 San Juan Islands	4.02266	0.79001	0.89577	0.87966	0.06250	1.09911								0.42826	6.49219
493 San Juan	4.02266	0.79001	0.89577	0.87966	0.06250	1.09911	0.91983		0.21047	0.04007	0.35492	0.05000	0.42826	9.75326	8.06748
494 Pearl-Friday	4.02266	0.79001	0.89577	0.87966	0.06250	1.09911	0.91983							0.42826	7.41202
495 Cape San Juan	4.02266	0.79001	0.89577	0.87966	0.06250	1.09911	0.91983		0.21047	0.04007	0.35492	0.05000	0.42826	9.75326	8.06748
496 Stuart Fire	4.02266	0.79001	0.89577	0.87966	0.06250	1.09911								0.42826	6.49219
497 Stuart Cemetery	4.02266	0.79001	0.89577	0.87966	0.06250	1.09911								0.42826	6.49219

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	\$1,819,632,627
Value of Personal Property	48,415,234
Value of Commercial Boats	2,898,482
Total Assessed Value	1,870,946,343
Less Exemptions to Senior Citizens	7,448,495
Less Exempt Real Property	182,081,082
Grand Total of Taxable Valuation	1,681,416,766

Parcel Count by Use in San Juan County

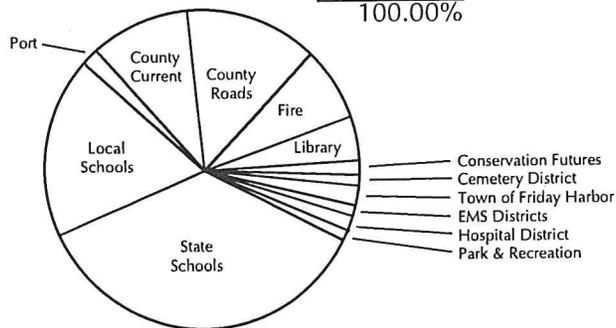
Parcels Valued at Fair Market	14,421
Open Space Parcels	491
Designated Forest Land Parcels	420
Total Taxable Parcels	15,332
Exempt Parcels	463
Total Parcels in San Juan County	15,795

Acreage by Use in San Juan County % of Total

		% of Total
Acres valued at fair market value	63,544	56.80
Open Space Acres	15,500	13.85
Designated Forest Land Acreage.	17,957	16.05
Exempt Acres	14,875	13.30
TOTAL ACRES in San Juan County.	111,876	100.00

Distribution of The Tax Dollar for San Juan County

	% of Tax Dollar	Taxes for 1992
State Schools	43.75%	\$7,526,179
Local Schools	18.32%	3,151,826
County Current	9.55%	1,643,247
Conservation Futures	.68%	116,753
County Roads	10.89%	1,873,150
Fire Districts	5.34%	918,417
EMS Districts	2.50%	430,630
Port Districts	1.73%	296,499
Cemetery Districts	.19%	33,246
Library Districts	3.51%	603,520
Town of Friday Harbor	1.17%	200,781
Hospital District	2.14%	367,993
Park & Recreation	.23%	38,991
	<u>100.00%</u>	<u>\$17,201,232</u>



106% Regular Tax Limit Calculations for 1993

Taxing District	Tax Income Limit
Road	\$1,873,165
County Current	1,643,263
Port of Friday Harbor	164,131
Port of Lopez	35,703
Port of Orcas	96,670
Orcas Fire	345,599
Orcas EMS	108,865
San Juan Fire	493,186
San Juan EMS	256,247
Lopez Fire	217,811
Shaw Fire	22,258
Stuart Fire	7,819
Town of Friday Harbor	161,682
Town of Friday Harbor EMS	65,522
San Juan Cemetery	33,945
Orcas Cemetery	12,711
Stuart Cemetery	1,686
Lopez Library	109,012
San Juan Library	276,781
Orcas Library	217,734
San Juan Park & Recreation	38,991
San Juan Hospital	458,397

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

*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.