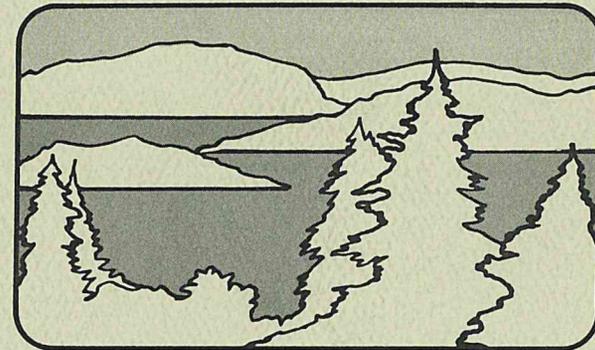


STATEMENT OF 1991

# ASSESSMENTS

and taxes to be collected in 1992 for

# SAN JUAN COUNTY



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## SAN JUAN COUNTY 1991-1992 TAX STATISTICS

TAXING DISTRICTS	1991 TAX AMOUNT	1992 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1991 % OF ALL TAXES LEVIED	1992 % OF ALL TAXES LEVIED
State Schools	5,128,078	6,513,305	1,385,227	27.01	38.56	42.69
Local Schools						
M&O and Bonds	2,703,617	2,846,949	143,332	5.30	20.33	18.66
County Current	1,392,874	1,517,886	125,012	8.98	10.47	9.95
Conservation Futures	80,879	102,213	21,334	26.38	.61	.67
County Road	1,588,745	1,730,335	141,590	8.91	11.95	11.34
Fire Districts & Bonds	913,928	983,365	69,437	7.60	6.87	6.45
Port Districts	242,916	273,338	30,422	12.52	1.83	1.79
Cemetery Districts	31,299	33,757	2,458	7.85	.24	.22
Library Districts	514,450	556,325	41,875	8.14	3.87	3.65
Park & Recreation	23,078	0	0	0	.17	0
Town of Friday Harbor	175,468	187,910	12,442	7.09	1.32	1.23
EMS Districts	117,994	128,382	10,388	8.80	.89	.84
Hospital District	383,753	383,052	[701]	[.18]	2.89	2.51
ALL TAXING DISTRICTS	13,297,079	15,256,817	1,959,738	14.74	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 1992 TAX LEVIES**

These levy rates are applied to 100% of the 1991 true and fair values for taxes payable in 1992. Computations are subject to 106% levy limitation, RCW 84.55.010.

TCA ISLAND	STATE SCHOOL	LOCAL SCHOOL M & O	LOCAL SCHOOL BONDS	COUNTY CURRENT	COUNTY CONSERV. FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT & EMS	FIRE BONDS	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	SI ISLAND HOSPITAL DISTRICT	TOTAL	SENIOR CITIZENS
101 Shaw	3.97651			0.92814	0.06250	1.16973	0.45283						6.58971	6.58971
211 Waldron	3.97651	0.90169	1.26419	0.92814	0.06250	1.16973							8.30276	6.13688
372 Orcas Islands	3.97651	0.90169	1.26419	0.92814	0.06250	1.16973							8.30276	6.13688
373 Orcas	3.97651	0.90159	1.26419	0.92814	0.06250	1.16973	0.93116		0.19807		0.44612		9.87811	7.71223
374 Orcas Cemetery	3.97651	0.90169	1.26419	0.92814	0.06250	1.16973	0.93116		0.19807	0.00604	0.44612		9.88415	7.71827
441 Blakely	3.97651	0.90169	1.26419	0.92814	0.06250	1.16973							8.30276	6.13688
442 Lopez	3.97651	0.94822	1.21312	0.92814	0.06250	1.16973	0.94702		0.16375		0.49882		9.90781	7.74647
443 Decatur	3.97651	0.94822	1.21312	0.92814	0.06250	1.16973							8.29822	6.13688
444 Lopez Islands	3.97651	0.94822	1.21312	0.92814	0.06250	1.16973							8.29822	6.13688
445 Lopez Sewer	3.97651	0.94822	1.21312	0.92814	0.06250	1.16973	0.94702		0.16375		0.49882		9.90781	7.74647
490 Friday Harbor	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973	0.17902	0.26032	0.19955	0.04127	0.33650	0.45799	8.87124	7.12806
491 Johns-Spieden	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973						0.45799	8.07773	6.59487
492 San Juan Islands	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973						0.45799	8.07773	6.59487
493 San Juan	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973	0.72586		0.19955	0.04127	0.33650	0.45799	9.38091	7.89805
494 Pearl-Friday	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973	0.72586					0.45799	8.80359	7.32073
495 Cape San Juan	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973	0.72586		0.19955	0.04127	0.33650	0.45799	9.38091	7.89805
496 Stuart Fire	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973				0.02540		0.45799	8.10313	6.62027
497 Stuart Cemetery	3.97651	0.57910	0.90376	0.92814	0.06250	1.16973				0.02540		0.45799	8.10313	6.62027

**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	\$1,600,717,254
Value of Personal Property	41,847,298
Value of Commercial Boats	2,219,475
Total Assessed Value	1,644,784,027
Less Exemptions to Senior Citizens	6,838,885
Less Exempt Real Property	164,132,650
Grand Total of Taxable Valuation	1,473,812,492

### Parcel Count by Use in San Juan County

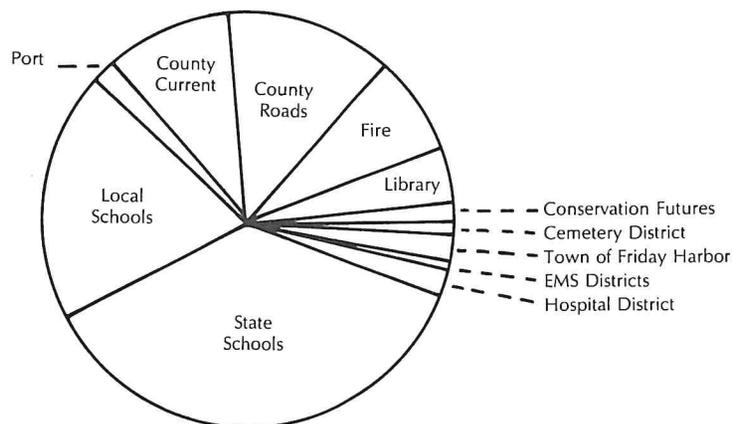
Parcels Valued at Fair Market	14,283
Open Space Parcels	463
Designated Forest Land Parcels	428
Total Taxable Parcels	15,174
Exempt Parcels	453
Total Parcels in San Juan County	15,627

### Acreage by Use in San Juan County

		% of Total
Acres valued at fair market value	64,969	58.07
Open Space Acres	13,645	12.20
Designated Forest Land Acreage	18,142	16.22
Exempt Acres	15,120	13.51
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	42.69%	\$6,513,305
Local Schools	18.66%	2,846,949
County Current	9.95%	1,517,886
Conservation Futures	.67%	102,213
County Roads	11.34%	1,730,335
Fire Districts	6.45%	983,365
EMS Districts	.84%	128,382
Port Districts	1.79%	273,338
Cemetery Districts	.22%	33,757
Library Districts	3.65%	556,325
Town of Friday Harbor	1.23%	187,910
Hospital District	2.51%	383,052
	100.00%	\$15,256,817



### 106% Regular Tax Limit Calculations for 1992

Taxing District	Tax Income Limit
Road	\$1,730,335
County Current	1,517,886
Port of Friday Harbor	151,133
Port of Lopez	33,027
Port of Orcas	89,178
Orcas Fire	318,813
Orcas EMS	100,428
San Juan Fire	453,552
Lopez Fire	201,686
Shaw Fire	20,784
Stuart Fire	7,377
Town of Friday Harbor	147,810
Town of Friday Harbor EMS	27,954
San Juan Cemetery	31,257
Orcas Cemetery	11,949
Stuart Cemetery	1,591
Lopez Library	100,843
San Juan Library	254,861
Orcas Library	200,859
San Juan Hospital	423,485

### 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.