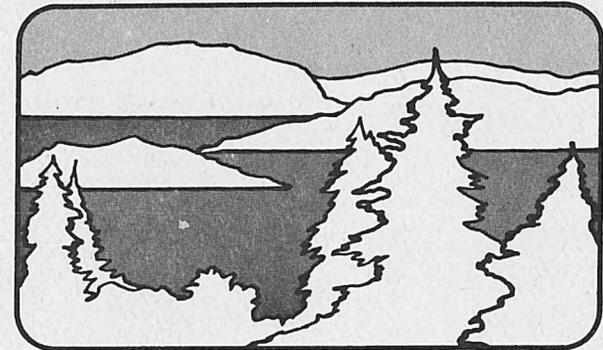


STATEMENT OF 1990

ASSESSMENTS

and taxes to be collected in 1991 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

Paul G. Dossett
San Juan County Assessor

STAFF

Mary Keith Administrative Assistant
Personal Property
Warren Jones Appraiser
Jeness Ellett Appraiser
Roger Boyer Appraiser
Ron Hollis Cartographer
Belinda Burk Assessor's Assistant



SAN JUAN COUNTY 1990-1991 TAX STATISTICS

| TAXING DISTRICTS | 1990 TAX AMOUNT | 1991 TAX AMOUNT | AMOUNT DIFFERENCE | % DIFFERENCE | 1990 % OF ALL TAXES LEVIED | 1991 % OF ALL TAXES LEVIED |
|------------------------|-----------------|-----------------|-------------------|--------------|----------------------------|----------------------------|
| State Schools | 4,322,705 | 5,128,078 | 805,373 | 18.63 | 39.04 | 38.56 |
| Local Schools | | | | | | |
| M&O and Bonds | 1,998,966 | 2,703,617 | 704,651 | 35.25 | 18.05 | 20.33 |
| County Current | 1,277,029 | 1,392,874 | 115,845 | 9.07 | 11.53 | 10.47 |
| Conservation Futures | 72,109 | 80,879 | 8,770 | 12.16 | .65 | .61 |
| County Road | 1,457,504 | 1,588,745 | 131,241 | 9.00 | 13.16 | 11.95 |
| Fire Districts & Bonds | 912,521 | 913,928 | 1,407 | .15 | 8.24 | 6.87 |
| Port Districts | 224,027 | 242,916 | 18,889 | 8.43 | 2.02 | 1.83 |
| Cemetery Districts | 29,261 | 31,299 | 2,038 | 6.96 | .26 | .24 |
| Library Districts | 486,620 | 514,450 | 27,830 | 5.72 | 4.40 | 3.87 |
| Park & Recreation | 22,133 | 23,078 | 945 | 4.27 | .20 | .17 |
| Town of Friday Harbor | 162,230 | 175,468 | 13,238 | 8.16 | 1.47 | 1.32 |
| EMS Districts | 109,016 | 117,994 | 8,978 | 8.23 | .98 | .89 |
| Hospital District | 0 | 383,753 | 383,753 | 0 | 0 | 2.89 |
| ALL TAXING DISTRICTS | 11,074,121 | 13,297,079 | 2,222,958 | 20.07 | 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 and Designated Forest Land |

SAN JUAN COUNTY 1991 TAX LEVIES

These levy rates are applied to 100% of the 1990 true and fair values for taxes payable in 1991. 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 | PARK & REC. DISTRICT | SJ ISLAND HOSPITAL DISTRICT | TOTAL | SENIOR CITIZENS |
|----------------------|--------------|--------------------|--------------------|----------------|------------------|---------------------|---------------------|------------|---------------|-------------------|------------------|----------------------|-----------------------------|----------|-----------------|
| 101 Shaw | 3.95347 | | | 1.07635 | 0.06250 | 1.33254 | 0.43400 | | | | | | | 6.85886 | 6.85886 |
| 211 Waldron | 3.95347 | 0.71684 | 1.25748 | 1.07635 | 0.06250 | 1.33254 | | | | | | | | 8.39918 | 6.42486 |
| 372 Orcas Islands | 3.95347 | 0.71684 | 1.25748 | 1.07635 | 0.06250 | 1.33254 | | | | | | | | 8.39918 | 6.42486 |
| 373 Orcas | 3.95347 | 0.71684 | 1.25748 | 1.07635 | 0.06250 | 1.33254 | 0.87823 | | 0.17163 | | 0.42076 | | | 9.86980 | 7.89548 |
| 374 Orcas Cemetery | 3.95347 | 0.71684 | 1.25748 | 1.07635 | 0.06250 | 1.33254 | 0.87823 | | 0.17163 | | 0.42076 | | | 9.87598 | 7.90166 |
| 441 Blakely | 3.95347 | 0.71684 | 1.25748 | 1.07635 | 0.06250 | 1.33254 | | | | | | | | 8.39918 | 6.42486 |
| 442 Lopez | 3.95347 | 0.93495 | 1.24591 | 1.07635 | 0.06250 | 1.33254 | 0.97129 | | 0.15503 | | 0.50000 | | | 10.23204 | 8.05118 |
| 443 Decatur | 3.95347 | 0.93495 | 1.24591 | 1.07635 | 0.06250 | 1.33254 | | | | | | | | 8.60572 | 6.42486 |
| 444 Lopez Islands | 3.95347 | 0.93495 | 1.24591 | 1.07635 | 0.06250 | 1.33254 | | | 0.15503 | | 0.50000 | | | 8.60572 | 6.42486 |
| 445 Lopez Sewer | 3.95347 | 0.93495 | 1.24591 | 1.07635 | 0.06250 | 1.33254 | 0.97129 | | | | | | | 10.23204 | 8.05118 |
| 490 Friday Harbor | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.32185 | 0.24999 | 0.40636 | 0.29650 | 0.06132 | 0.50000 | 0.50000 | 0.75000 | 11.11273 | 8.32198 |
| 491 Johns-Spieden | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.33254 | | | | | | | 0.75000 | 9.55925 | 7.17486 |
| 492 San Juan Islands | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.33254 | | | | | | | 0.75000 | 9.55925 | 7.17486 |
| 493 San Juan | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.33254 | 1.09431 | | 0.29650 | 0.06132 | 0.50000 | 0.05000 | 0.75000 | 11.56138 | 9.17699 |
| 494 Pearl-Friday | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.33254 | 1.09431 | | | | | | 0.75000 | 10.65356 | 8.26917 |
| 495 Cape San Juan | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.33254 | 1.09431 | | 0.29650 | 0.06132 | 0.50000 | 0.05000 | 0.75000 | 11.56138 | 9.17699 |
| 496 Stuart Fire | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.33254 | | | | 0.07623 | | | | 9.63548 | 7.25109 |
| 497 Stuart Cemetery | 3.95347 | 0.90646 | 1.47793 | 1.07635 | 0.06250 | 1.33254 | | | 0.07623 | | | | 0.75000 | 9.63548 | 7.25109 |

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 on January 1 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 Income must be less than \$18,000.

Those with combined income of \$14,001-\$18,000 shall be exempt from all voter approved excess tax levies,

or
with a combined income of \$12,001-\$14,000 shall be exempt from all voter approved excess tax levies plus all regular tax levies on the greater of \$24,000 or 30% of all assessed value not to exceed \$40,000,

or
with a combined income of \$12,000 or less shall be exempt from all voter approved tax levies plus all regular tax levies on the greater of \$28,000 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.

Maximum gross income subject to change, please inquire.

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 | \$1,405,163,525 |
| Value of Personal Property | 39,859,124 |
| Value of Commercial Boats | 3,036,859 |
| Total Assessed Value | 1,448,059,508 |
| Less Exemptions to Senior Citizens | 4,869,370 |
| Less Exempt Real Property | 146,082,081 |
| Grand Total of Taxable Valuation | 1,297,108,057 |

Parcel Count by Use in San Juan County

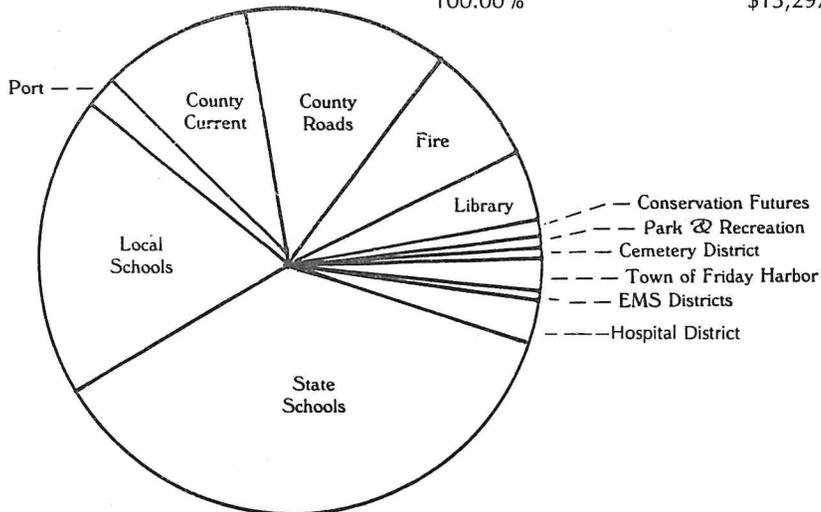
| | |
|----------------------------------|--------|
| Parcels Valued at Fair Market | 14,149 |
| Open Space Parcels | 451 |
| Designated Forest Land Parcels | 415 |
| Total Taxable Parcels | 15,015 |
| Exempt Parcels | 459 |
| Total Parcels in San Juan County | 15,474 |

Acreage by Use in San Juan County

| | | % of Total |
|-----------------------------------|---------|------------|
| Acres valued at fair market value | 64,582 | 57.73 |
| Open Space Acres | 13,764 | 12.30 |
| Designated Forest Land Acreage | 18,390 | 16.44 |
| Exempt Acres | 15,140 | 13.53 |
| TOTAL ACRES in San Juan County | 111,876 | 100.00 |

Distribution of The Tax Dollar for San Juan County

| | % of Tax Dollar | Taxes for 1991 |
|----------------------------|-----------------|----------------|
| State Schools | 38.56% | \$5,128,078 |
| Local Schools | 20.33% | 2,703,617 |
| County Current | 10.47% | 1,392,874 |
| Conservation Futures | .61% | 80,879 |
| County Roads | 11.95% | 1,588,745 |
| Fire Districts | 6.87% | 913,928 |
| EMS Districts | .89% | 117,994 |
| Park & Recreation District | .17% | 23,078 |
| Port Districts | 1.83% | 242,916 |
| Cemetery Districts | .24% | 31,299 |
| Library Districts | 3.87% | 514,450 |
| Town of Friday Harbor | 1.32% | 175,467 |
| Hospital District | 2.89% | 383,753 |
| | 100.00% | \$13,297,078 |



106% Regular Tax Limit Calculations for 1991

| Taxing District | Tax Income Limit |
|----------------------------|------------------|
| Road | \$1,588,758 |
| County Current | 1,392,884 |
| Port of Friday Harbor | 136,850 |
| Port of Lopez | 30,569 |
| Port of Orcas | 82,336 |
| Orcas Fire | 293,781 |
| Orcas EMS | 92,544 |
| San Juan Fire | 409,636 |
| Lopez Fire | 197,175 |
| Shaw Fire | 19,535 |
| Stuart Fire | 6,818 |
| Town of Friday Harbor | 134,568 |
| Town of Friday Harbor EMS | 24,450 |
| San Juan Cemetery | 28,304 |
| Orcas Cemetery | 11,224 |
| Stuart Cemetery | 1,475 |
| Lopez Library | 98,587 |
| San Juan Library | 230,775 |
| Orcas Library | 185,089 |
| San Juan Park & Recreation | 23,077 |

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.