

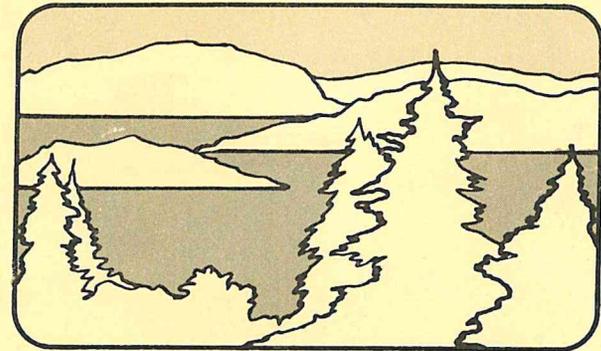
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STATEMENT OF 1989

ASSESSMENTS

and taxes to be collected in 1990 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
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- Dick Mulvey Appraiser
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- Warren Jones Appraiser
- Ron Hollis Cartographer



SAN JUAN COUNTY 1989-1990 TAX STATISTICS

TAXING DISTRICTS	1989 TAX AMOUNT	1990 TAX AMOUNT	AMOUNT DIFFERENCE	% DIFFERENCE	1989 % OF ALL TAXES LEVIED	1990 % OF ALL TAXES LEVIED	1989-1990 % DIFFERENCE OF ALL TAXES LEVIED
State Schools	4,076,182	4,322,705	246,523	6.05	38.84	39.04	.51
Local Schools M&O and Bonds	2,052,940	1,998,966	<53,974>	<2.63>	19.56	18.05	<7.72>
County Current	1,179,689	1,277,029	97,340	8.25	11.24	11.53	2.58
Conservation Futures		72,109	0	0	0	.65	0
County Road	1,347,046	1,457,504	110,458	8.20	12.84	13.16	2.49
Fire Districts & Bonds	849,358	912,521	63,163	7.44	8.09	8.24	1.85
Port Districts	210,372	224,027	13,655	6.49	2.01	2.02	.50
Cemetery Districts	29,047	29,261	214	.74	.28	.26	<7.14>
Library Districts	470,558	486,620	16,062	3.41	4.48	4.40	<1.79>
Parks & Recreation	21,393	22,133	740	3.46	.20	.20	0
Town of Friday Harbor and Bond	151,443	162,230	10,787	7.12	1.44	1.47	2.08
EMS Districts	106,805	109,016	2,211	2.07	1.02	.98	<3.92>
ALL TAXING DISTRICTS	10,494,831	11,074,122	579,291	5.52	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

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, furniture and fixtures in commercial use and all other items of personal property except those which may be exempted such as personal household and hobby items.

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 1990 LEVY DISTRIBUTION

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	BONDS TAX AMOUNT	ASSESSED VALUATION	LEVY RATE	TAX AMOUNT	TOTAL TAX
STATE SCHOOL SCHOOLS-LOCAL LEVY	\$1,156,889,288	3.73649	\$4,322,705				\$4,322,705
ORCAS	386,601,232	0.86310	333,676	\$386,601,232	0.41262	\$159,519	493,195
LOPEZ	225,993,319	0.96200	217,406	225,993,319	1.06105	239,790	507,152
CAPITAL PROJECTS				225,993,319	0.22105	49,956	
SAN JUAN	487,809,373	0.94141	459,229	487,809,373	1.10574	539,390	998,619
COUNTY CURRENT CONSERVATION FUTURES	1,153,750,316	1.10685	1,277,029				1,277,029
	1,153,750,316	0.06250	72,109				72,109
COUNTY ROADS	1,056,545,478	1.23753	1,307,507				1,307,507
DIVERTED ROAD FUND	1,056,545,478	0.14197	149,998				149,998
FIRE DISTRICTS							
#2 ORCAS RESERVE	338,859,483	0.63234	214,274	335,930,003	0.18021	60,538	414,178
EMS	338,859,483	0.16128	54,651				
#3 SAN JUAN	338,859,483	0.25000	84,715				
#4 LOPEZ	359,611,547	1.03819	373,345				373,345
#5 SHAW	191,713,126	1.00000	191,713				191,713
PORT DISTRICTS	43,985,497	0.40923	18,000				18,000
FRIDAY HARBOR	442,665,622	0.28164	124,672				124,672
LOPEZ	191,713,126	0.14673	28,130				28,130
ORCAS	338,859,483	0.21019	71,225				71,225
CEMETERY DISTRICTS							
#1 SAN JUAN	442,665,622	0.05825	25,785				25,785
#3 ORCAS	250,033,162	0.00800	2,000				2,000
#2 STUART	13,119,877	0.11250	1,476				1,476
LIBRARY DISTRICTS							
SAN JUAN	442,665,622	0.50000	221,333				221,333
ORCAS	338,859,483	0.50000	169,430				169,430
LOPEZ	191,713,126	0.36227	69,452				69,452
LTD. TAX G.O. BOND	191,713,126	0.13773	26,405				26,405
SAN JUAN IS PARK & REC	442,665,622	0.05000	22,133				22,133
TOWN OF FRIDAY HARBOR	97,204,838	1.26079	122,555	96,136,398	0.41269	39,675	186,531
EMS LEVY	97,240,838	0.25000	24,301				24,301
							\$11,074,122

$1,153,750,316 \times 1.25 = 1,442,187$

SAN JUAN COUNTY 1990 TAX LEVIES

These levy rates are applied to 100% of the 1989 true and fair values for taxes payable in 1990. 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 FUTURES	COUNTY ROAD OR CITY	FIRE DISTRICT & EMS	FIRE BONDS	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	PARK & REC. DISTRICT	TOTAL	SENIOR CITIZENS
101 Shaw	3.73649	3.73649	0.86310	1.10685	0.06250	1.37950	0.40923						6.69457	6.69457
211 Waldron	3.73649	0.86310	0.41262	1.10685	0.06250	1.37950							7.56106	6.28534
372 Orcas Islands	3.73649	0.86310	0.41262	1.10685	0.06250	1.37950							7.56106	6.28534
373 Orcas	3.73649	0.86310	0.41262	1.10685	0.06250	1.37950	1.04362	0.18021	0.21019		0.50000		9.49508	8.03915
374 Orcas Cemetery	3.73649	0.86310	0.41262	1.10685	0.06250	1.37950	1.04362	0.18021	0.21019	0.00800	0.50000		9.50308	8.04715
441 Blakely	3.73649	0.86310	0.41262	1.10685	0.06250	1.37950			0.14673		0.50000		7.56106	6.28534
442 Lopez	3.73649	0.96200	1.28210	1.10685	0.06250	1.37950	1.00000						10.17617	7.93207
443 Decatur	3.73649	0.96200	1.28210	1.10685	0.06250	1.37950							8.52944	6.28534
444 Lopez Islands	3.73649	0.96200	1.28210	1.10685	0.06250	1.37950							8.52944	6.28534
445 Lopez Sewer	3.73649	0.96200	1.28210	1.10685	0.06250	1.37950							10.17617	7.93207
490 Friday Harbor	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950	1.00000	0.14673					9.76636	7.30652
491 Johns-Spieden	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950							8.33249	6.28534
492 San Juan Islands	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950							8.33249	6.28534
493 San Juan	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950	1.03819	0.28164	0.05825	0.50000	0.05000		10.26057	8.21342
494 Pearl-Friday	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950	1.03819						9.37068	7.32353
495 Cape San Juan	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950	1.03819	0.28164	0.05825	0.50000	0.05000		10.26057	8.21342
496 Stuart Fire	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950				0.11250			8.44499	6.39784
497 Stuart Cemetery	3.73649	0.94141	1.10574	1.10685	0.06250	1.37950				0.11250			8.44499	6.39784

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.

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	\$1,240,140,873
Value of Personal Property	34,124,024
Value of Commercial Boats	3,138,972
Total Assessed Value	1,277,403,869
Less Exemptions to Senior Citizens	4,637,670
Less Exempt Real Property	115,876,911
Grand Total of Taxable Valuation	1,156,889,288

Parcel Count by Use in San Juan County

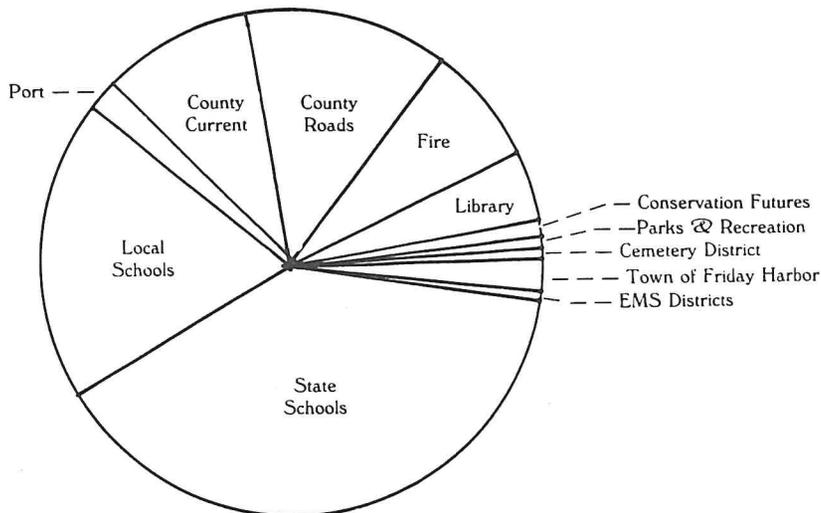
Parcels Valued at Fair Market	14,142
Open Space Parcels	452
Designated Forest Land Parcels	417
Total Taxable Parcels	15,011
Exempt Parcels	449
Total Parcels in San Juan County	15,460

Acreage by Use in San Juan County

		% of Total
Acres valued at fair market value	63,344	56.62
Open Space Acres	14,890	13.31
Designated Forest Land Acreage	18,508	16.54
Exempt Acres	15,134	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 1990
State Schools	39.04%	\$4,322,705
Local Schools	18.05%	1,998,966
County Current	11.53%	1,277,029
Conservation Futures	.65%	72,109
County Roads	13.16%	1,457,504
Fire Districts	8.24%	912,521
EMS Districts	.98%	109,016
Parks & Recreation District	.20%	22,134
Port Districts	2.02%	224,027
Cemetery Districts	.26%	29,261
Library Districts	4.40%	486,620
Town of Friday Harbor	1.47%	162,230
	100.00%	\$11,074,122



106% Regular Tax Limit Calculations for 1990

Taxing District	Tax Income Limit
Road	\$1,457,510
County Current	1,277,029
Port of Friday Harbor	124,675
Port of Lopez	28,130
Port of Orcas	75,498
Orcas Fire	268,924
Orcas EMS	84,714
San Juan Fire	373,345
Lopez Fire	191,713
Shaw Fire	18,326
Stuart Fire	6,822
Town of Friday Harbor	122,555
Town of Friday Harbor EMS	24,301
San Juan Cemetery	25,786
Orcas Cemetery	10,526
Stuart Cemetery	1,475
Lopez Library	95,856
San Juan Library	221,332
Orcas Library	169,429
San Juan Park & Recreation	22,133

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 \$5.55 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.