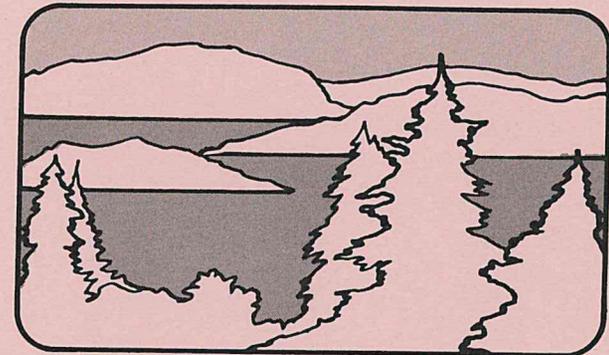


STATEMENT OF 1988

# ASSESSMENTS

and taxes to be collected in 1989 for

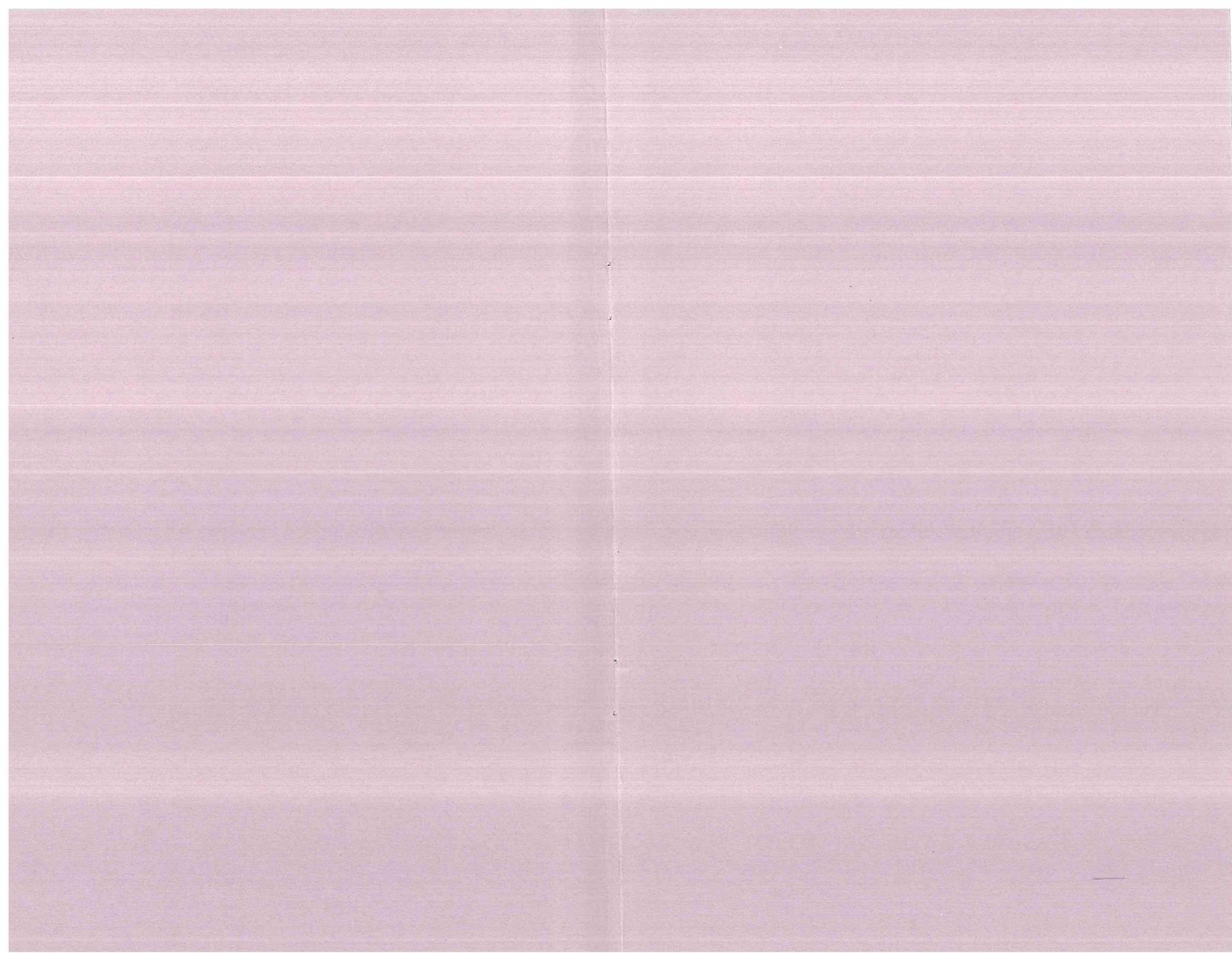
# SAN JUAN COUNTY



**PAUL G. DOSSETT**  
COUNTY ASSESSOR

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

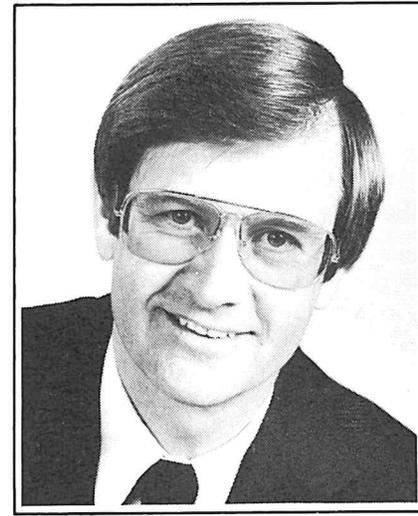
**Paul G. Dossett**  
San Juan County Assessor  
P.O. Box 1519  
Friday Harbor, WA 98250



**SAN JUAN COUNTY 1989 LEVY DISTRIBUTION**

TAXING DISTRICTS	ASSESSED VALUATION	GENERAL LEVY RATE	BONDS, EMT TAX AMOUNT	ASSESSED VALUATION	LEVY RATE	TAX AMOUNT	LEVY RATE	TOTAL TAX
STATE SCHOOL SCHOOLS-LOCAL LEVY	\$1,108,839,231	3.67608	\$4,076,182				3.67608	\$4,076,182
ORCAS	377,897,116	0.83019	313,726	\$377,897,116	0.42256	\$159,684	1.25275	473,411
LOPEZ	206,048,405	0.65436	134,830	206,048,405	1.23445	254,356	2.13086	439,060
CAPITAL PROJECTS				472,435,796	0.24205	49,874		
SAN JUAN	472,435,796	0.81351	384,331	472,435,796	1.60051	756,138	2.41402	1,140,469
COUNTY CURRENT	1,106,338,292	1.06630	1,179,689				1.06630	1,179,689
COUNTY ROADS	1,013,547,802	1.18105	1,197,051				1.32904	1,347,046
DIVERTED ROAD FUND	1,013,547,802	0.14799	149,995					
FIRE DISTRICTS								
#2 ORCAS	334,429,228	0.46325	154,924	331,489,348	0.17942	59,476	1.17841	393,567
RESERVE	334,429,228	0.28574	95,560					
EMS	334,429,228	0.25000	83,607					
#3 SAN JUAN	349,220,812	0.97733	341,304				0.97733	341,304
#4 LOPEZ	178,827,774	1.00000	178,828				1.00000	178,828
#5 SHAW	40,286,580	0.39715	16,000				0.39715	16,000
#6 STUART	6,783,040	0.48149	3,266				0.48149	3,266
PORT DISTRICTS								
FRIDAY HARBOR	427,858,171	0.26642	113,990				0.26642	113,990
LOPEZ	178,827,774	0.14573	26,061				0.14573	26,061
ORCAS	334,429,228	0.21027	70,321				0.21027	70,321
CEMETERY DISTRICTS								
#1 SAN JUAN	427,858,171	0.05510	23,575				0.05510	23,575
#3 ORCAS	246,755,848	0.01621	4,000				0.01621	4,000
#2 STUART	13,080,762	0.11250	1,472				0.11250	1,472
LIBRARY DISTRICTS								
SAN JUAN	427,858,171	0.50000	213,929				0.50000	213,929
ORCAS	334,429,228	0.50000	167,215				0.50000	167,215
LOPEZ	178,827,774	0.34253	61,254				0.50000	89,414
LTD. TAX G.O. BOND	178,827,774	0.15747	28,160					
SAN JUAN IS PARK & REC	427,858,171	0.05000	21,393				0.05000	21,393
TOWN OF FRIDAY HARBOR	92,790,490	1.21382	112,631	91,522,280	0.42407	38,812	1.88789	174,640
EMS LEVY	92,790,490	0.25000	23,198					
								\$10,494,831

Partially paid for by Paul Dossett.



Paul G. Dossett  
San Juan County Assessor

**STAFF**

- Mary Keith . . . . . Administrative Assistant  
Personal Property
- Dick Mulvey . . . . . Appraiser
- Jenness Ellett . . . . . Appraiser
- Warren Jones . . . . . Appraiser
- Mert Meeker . . . . . Cartographer



# 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 1989 TAX LEVIES

These levy rates are applied to 100% of the 1988 true and fair values for taxes payable in 1989. 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 ROAD OR CITY	FIRE DISTRICT & EMS	FIRE BONDS	PORT DISTRICT	CEMETERY DISTRICT	LIBRARY DISTRICT	PARK & REC. DISTRICT	TOTAL	SENIOR CITIZENS
101 SHAW	3.67608	0.83019	0.42256	1.06630	1.32904	0.39715						6.46857	6.46857
211 WALDRON	3.67608	0.83019	0.42256	1.06630	1.32904							7.32417	6.07142
372 ORCAS ISLANDS	3.67608	0.83019	0.42256	1.06630	1.32904							7.32417	6.07142
373 ORCAS	3.67608	0.83019	0.42256	1.06630	1.32904	0.99899	0.17942	0.21027		0.50000		9.21285	7.78068
374 ORCAS CEMETERY	3.67608	0.83019	0.42256	1.06630	1.32904	0.99899	0.17942	0.21027	0.01621	0.50000		9.22906	7.79689
441 BLAKELY	3.67608	0.83019	0.42256	1.06630	1.32904							7.32417	6.07142
442 LOPEZ	3.67608	0.65436	1.47650	1.06630	1.32904	1.00000		0.14573		0.50000		9.84801	7.71715
443 DECATUR	3.67608	0.65436	1.47650	1.06630	1.32904							8.20228	6.07142
444 LOPEZ ISLANDS	3.67608	0.65436	1.47650	1.06630	1.32904							8.20228	6.07142
445 LOPEZ SEWER	3.67608	0.65436	1.47650	1.06630	1.32904	1.00000		0.14573		0.50000		9.84801	7.71715
490 FRIDAY HARBOR	3.67608	0.81351	1.60051	1.06630	1.21382	0.25000	0.42407	0.26642	0.05510	0.50000	0.05000	9.91581	7.07772
491 JOHNS-SPIEDEN	3.67608	0.81351	1.60051	1.06630	1.32904							8.48544	6.07142
492 SAN JUAN ISLANDS	3.67608	0.81351	1.60051	1.06630	1.32904							8.48544	6.07142
493 SAN JUAN	3.67608	0.81351	1.60051	1.06630	1.32904	0.97733		0.26642	0.05510	0.50000	0.05000	10.33429	7.92027
494 PEARL-FRIDAY	3.67608	0.81351	1.60051	1.06630	1.32904	0.97733						9.46277	7.04875
495 CAPE SAN JUAN	3.67608	0.81351	1.60051	1.06630	1.32904	0.97733		0.26642	0.05510	0.50000	0.05000	10.33429	7.92027
496 STUART FIRE	3.67608	0.81351	1.60051	1.06630	1.32904	0.48149						9.07943	6.66541
497 STUART CEMETERY	3.67608	0.81351	1.60051	1.06630	1.32904							8.59794	6.18392

## 106% Regular Tax Limit Calculations for 1989

Taxing District	Tax Income Limit
Road	\$1,347,051
County Current	1,179,687
Port of Friday Harbor	113,990
Port of Lopez	26,061
Port of Orcas	70,321
Orcas Fire	250,484
San Juan Fire	341,303
Lopez Fire	178,828
Shaw Fire	17,025
Stuart Fire	6,820
Town of Friday Harbor	112,631
Town of Friday Harbor EMS	23,198
San Juan Cemetery	23,577
Orcas Cemetery	9,877
Stuart Cemetery	1,475
Lopez Library	89,414
San Juan Library	213,929
County Current	1,179,687

### Statutory Limitations on Property Taxes Per \$1000 Valuation

Article 7, Section 2 of the Washington State Constitution limits the total "regular" property tax levy to \$10.00 per \$1000 of assessed value. This "1% of value" limit is subject to additional reductions since the statute also imposes a 10% cut on all regular taxing districts rates, excluding fire and library districts. Thus, the effective limit becomes \$9.15 per \$1000 of assessed value. Voters may authorize additional taxes that are added to this figure.

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

\* 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.

## 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.

**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. Also, the Washington Constitution limits the regular (non-voted) property tax to \$9.15 per \$1,000 of assessed valuation.

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 .....	\$1,077,857,027
Value of Personal Property .....	33,489,945
Value of Commercial Boats .....	2,500,939
Total Assessed Value .....	1,113,847,911
Less Exemptions to Senior Citizens .....	5,008,680
Grand Total of Taxable Valuation .....	1,108,839,231

**Parcel Count by Use in San Juan County**

Parcels Valued at Fair Market .....	13,630
Open Space Parcels .....	443
Designated Forest Land Parcels .....	411
Total Taxable Parcels .....	14,484
Exempt Parcels .....	440
Total Parcels in San Juan County .....	14,924

**Acreeage by Use in San Juan County**

		% of Total
Acres valued at fair market value .....	62,037	56.36
Open Space Acres .....	14,977	13.60
Designated Forest Land Acreeage .....	18,466	16.78
Exempt Acres .....	14,600	13.26
TOTAL ACRES in San Juan County .....	110,080	100.00

**Distribution of The Tax Dollar for San Juan County**

	% of Tax Dollar	Taxes for 1989
State Schools .....	38.84%	\$4,076,182
Local Schools .....	19.56%	2,052,939
County Current .....	11.24%	1,179,689
County Roads .....	12.84%	1,347,046
Fire Districts .....	8.09%	849,358
EMS Districts .....	1.02%	106,805
Parks & Recreation District .....	.20%	21,393
Port Districts .....	2.01%	210,372
Cemetery Districts .....	.28%	29,047
Library Districts .....	4.48%	470,558
Town of Friday Harbor .....	1.44%	151,443

\$10,494,831

