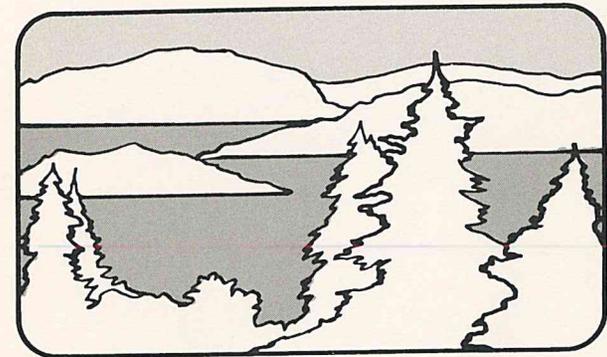


STATEMENT OF 1987

ASSESSMENTS

and taxes to be collected in 1988 for

SAN JUAN COUNTY



PAUL G. DOSSETT
COUNTY ASSESSOR

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

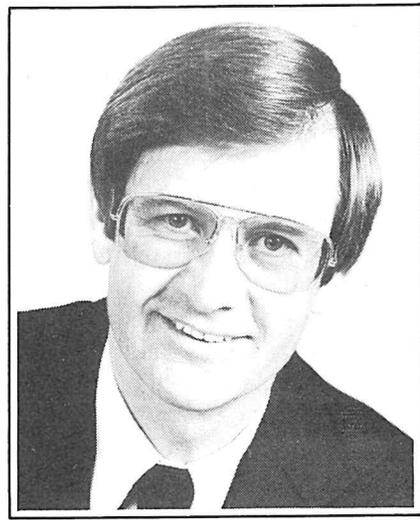
Paul G. Dossett
San Juan County Assessor
P.O. Box 1519
Friday Harbor, WA 98250

SAN JUAN COUNTY 1988 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	\$1,082,953,755	3.65078	\$3,953,626				3.65078	\$3,953,626
ORCAS	373,953,478	0.77582	290,121	\$373,953,478	0.42723	\$159,764	1.20305	449,885
LOPEZ	201,440,341	0.66942	134,848	201,440,341	1.09165	219,902	2.20765	444,710
CAPITAL PROJECTS				201,440,341	0.44658	89,959		
SAN JUAN	453,043,662	0.84827	384,303	453,043,662	1.55449	749,556	2.50276	1,133,860
COUNTY CURRENT	1,079,917,461	1.01292	1,093,870				1.01292	1,093,870
COUNTY ROADS	992,746,976	1.10860	1,100,560				1.25969	1,250,554
DIVERTED ROAD FUND	992,746,976	0.15109	149,994					
FIRE DISTRICTS								
#2 ORCAS	331,096,812	0.55333	183,206	327,896,722	0.16664	54,641	0.87098	287,846
RESERVE	331,096,812	0.15101	49,999					
#3 SAN JUAN	336,800,826	0.93567	315,134				0.93567	315,134
#4 LOPEZ	175,500,533	1.00000	175,501				1.00000	175,501
#5 SHAW	41,030,900	0.37776	15,500				0.37776	15,500
PORT DISTRICTS								
FRIDAY HARBOR	411,056,996	0.25550	105,025				0.25550	105,025
LOPEZ	175,500,533	0.13858	24,321				0.13858	24,321
ORCAS	331,096,812	0.18683	61,859				0.18683	61,859
CEMETERY DISTRICTS								
#1 SAN JUAN	411,056,996	0.05284	21,720				0.5284	21,720
#2 ORCAS	244,250,425	0.03275	7,999				0.03275	7,999
#6 STUART	13,094,577	0.11250	1,473				0.11250	1,473
LIBRARY DISTRICTS								
SAN JUAN	411,056,996	0.50000	205,528				0.50000	205,528
LOPEZ	175,500,533	0.33020	57,950				0.50000	87,750
LTD. TAX G.O. BOND	175,500,533	0.16980	29,800					
TOWN OF FRIDAY HARBOR	87,170,485	1.17636	102,544	85,604,665	0.37864	32,413	1.80500	156,749
EMS LEVY	87,170,485	0.25000	21,792					

Personally paid for by Paul Dossett.

\$9,792,909



Paul G. Dossett
San Juan County Assessor

STAFF

- Mary Keith Administrative Assistant
Personal Property
- Warren Jones Appraiser
- Dick Mulvey Appraiser
- Jenness Ellett 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
March 31	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 15	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	Deadline for application for Open Space and Designated Forest Land

SAN JUAN COUNTY 1988 TAX LEVIES

These levy rates are applied to 100% of the 1987 true and fair values for taxes payable in 1988. 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	TOTAL	SENIOR CITIZENS
101 SHAW	3.65078	0.77582	0.42723	1.01292	1.25969	0.37776					6.30115	6.30115
211 WALDRON	3.65078	0.77582	0.42723	1.001292	1.25969						7.12644	5.92339
372 ORCAS ISLANDS	3.65078	0.77582	0.42723	1.01292	1.25969						7.12644	5.92339
373 ORCAS	3.65078	0.77582	0.42723	1.01292	1.25969	0.70434	0.16664	0.18683			8.18425	6.81456
374 ORCAS CEMETERY	3.65078	0.77582	0.42723	1.01292	1.25969	0.70434	0.16664	0.18683	0.03275		8.21700	6.84731
441 BLAKELY	3.65078	0.77582	0.42723	1.01292	1.25969						7.12644	5.92339
442 LOPEZ	3.65078	0.66942	1.53823	1.01292	1.25969	1.00000		0.13858		0.50000	9.76962	7.56197
443 DECATUR	3.65078	0.66942	1.53823	1.01292	1.25969						8.13104	5.92339
444 LOPEZ ISLANDS	3.65078	0.66942	1.53823	1.01292	1.25969						8.13104	5.92339
445 LOPEZ SEWER	3.65078	0.66942	1.53823	1.01292	1.25969	1.00000		0.13858		0.50000	9.76962	7.56197
490 FRIDAY HARBOR	3.65078	0.84827	1.65449	1.01292	1.17636	0.25000	0.37864	0.25550	0.05284	0.50000	9.77980	6.89840
491 JOHNS-SPIEDEN	3.65078	0.84827	1.65449	1.01292	1.25969						8.42615	5.92339
492 SAN JUAN ISLANDS	3.65078	0.84827	1.65449	1.01292	1.25969						8.42615	5.92339
493 SAN JUAN	3.65078	0.84827	1.65449	1.01292	1.25969	0.93567		0.25550	0.05284	0.50000	10.17016	7.66740
494 PEARL-FRIDAY	3.65078	0.84827	1.65449	1.01292	1.25969	0.93567					9.36182	6.85906
495 CAPE SAN JUAN	3.65078	0.84827	1.65449	1.01292	1.25969	0.93567		0.25550	0.05284	0.50000	10.17016	7.66740
496 STUART FIRE	3.65078	0.84827	1.65449	1.01292	1.25969				0.11250		8.53865	6.03589
497 STUART CEMETERY	3.65078	0.84827	1.65449	1.01292	1.25969				0.11250		8.53865	6.03589

3.92

106% REGULAR TAX LIMIT CALCULATIONS FOR 1988

Taxing District	Tax Income Limit
Road	\$1,250,567
Port of Friday Harbor	105,028
Port of Lopez	24,321
Port of Orcas	65,519
Orcas Fire	233,207
San Juan Fire	315,136
Lopez Fire	175,589
Shaw Fire	15,983
Stuart Fire	6,997
Town of Friday Harbor	102,543
Town of Friday Harbor EMS	21,735
San Juan Cemetery	21,723
Orcas Cemetery	9,197
Stuart Cemetery	1,477
Lopez Library	87,794
San Juan Library	205,687
County Current	1,093,877

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 15 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.

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

Those 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.

Those 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.

All claims for exemption must be filed at the assessor's office by July 1 for exemption of taxes the following year.

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 AND PERSONAL PROPERTY IN SAN JUAN COUNTY

Value of Real Estate including current use	\$1,052,655,516
Value of Personal Property	31,346,005
Value of Commercial Boats	3,036,294
Total Assessed Value	1,087,037,815
Less Exemptions to Senior Citizens	4,084,060
Grand Total of Taxable Valuation	1,082,953,755

PARCEL COUNT BY USE IN SAN JUAN COUNTY

Parcels Valued at Fair Market	13,499
Open Space Parcels	437
Designated Forest Land Parcels	389
Total Taxable Parcels	14,325
Exempt Parcels	698
Total Parcels in San Juan County	15,023

DISTRIBUTION OF THE TAX DOLLAR for SAN JUAN COUNTY

	% of Tax Dollar	Taxes for 1988
State Schools	40.37%	\$3,953,626
Local Schools	20.71%	2,028,454
County Current	11.17%	1,093,870
County Roads	12.77%	1,250,554
Fire Districts	8.11%	793,981
Port Districts	1.95%	191,205
Cemetery Districts32%	31,192
Library Districts	3.00%	293,278
Town of Friday Harbor	1.60%	156,749
	100.00%	\$9,792,909

