

# Kitsap County Statement of Assessments



2010 Assessment for  
Taxes Payable in 2011

**Jim Avery**  
**Assessor**

**COVER PHOTO:**  
Photo taken by Tamera Beverage

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When initially campaigning for the job of assessor twelve years ago I promised to “de-mystify” the process by which annual valuations were determined and to carry out that process in the **least expensive manner possible**. We’ve worked hard over the years refining what is commonly called mass appraisal. This year my focus here will be on our annual residential valuation process.



The potentially conflicting goals have always been to get the highest quality result with the least cost. Our first and likely most important step toward both goals came in 2001 when the County Treasurer, I and the Information Services Director convinced our Board of County Commissioners to replace our 20-year old legacy assessor-treasurer computer system. The old system had served the county well for almost twenty years but as with all systems of that vintage it had been designed with limited memory constraints, it was becoming very expensive to maintain and it certainly did not contain the robust relational database features we have come to expect in today’s technology rich world.

We worked with a local software developer to build a new client server, GIS compatible tax administration system. This system we call LIS (land information system) handles all account maintenance, levy calculations, exemption processing, personal property valuation, appeal processing and treasurer functions. The county got a bonus in the system development process when we added a state of the art permit tracking system for use by our county planning and permitting authority and as it turns out several cities in our county.

For real property appraisal we purchased ProVal an off-the-shelf Computer Assisted Mass Appraisal (CAMA) system from Manatron, Inc. The LIS and CAMA systems are connected at various points to effortlessly pass necessary data back and forth. The new generation CAMA systems are robust and very flexible, allowing the user to value an unlimited number of properties in most any manner desired. The rest of this paper will discuss how we have chosen to do that.

Any book on mass appraisal will tell you that it all starts with characteristic data. You must have confidence in your data. Since mass appraisal systems are ultimately based on sales, you simply must know what it is that is selling. In our sales correlated cost approach we start with the Marshall & Swift (National Cost Service) dwelling and other site improvement dollars per square foot costs built into our CAMA system. Our GIS system does an excellent job of tracking the size, zoning, topography and any environmental building limitations of roughly 115,000 parcels. We inspect these parcels at least once every six years to ensure accuracy of the data. It is my belief that more frequent inspections cannot be cost justified.

It is important to distinguish the relative differences between each of the properties in an assessment jurisdiction whether it is the fairly objective measurements such as size, age, zoning, or more subjective variables such as condition and a range of negative and positive influences used to distinguish a parcel from the norm when necessary. The following are key points regarding how we code and classify the most important variables:

- **Parcel size:** We rely on our geographic information system (GIS) to keep track of all parcel sizes to the hundredth of an acre. Changes in size due to subdivisions or other boundary line adjustments are initiated in the assessor’s office but passed via AutoCAD drawing to the County Information Service’s GIS division for parcel layer change.
- **Land Influences:** Roughly fifty single digit alpha or numeric codes are utilized to identify property specific variables (view quality, topography, utility, etc.) affecting market value. The only land influence factors that are objectively measured from neighborhood sales activity are nine view classifications. All other influence factors are assigned by the appraiser during his or her cycle inspection using appraisal judgment.
- **Dwelling Size:** All dwellings are sketched into the CAMA system from plans and then verified during a “new construction” physical inspection.
- **Dwelling Quality of Construction & Style:** A two digit “house type” code is used to identify both quality and style using the standard Marshall & Swift nomenclature. This code is assigned at new construction using a very detailed check list and is rarely changed unless significant remodeling takes place. The “house type” code not only differentiates the individual dwellings’ style and quality but it is the vehicle we use to annually adjust improvement values in our CAMA system. Following annual neighborhood ratio studies the house type models are updated with appropriate factors to achieve the desired level of assessment in each neighborhood.

- **Condition relative to age:** One of the better things we did when we switched to our new CAMA system seven years ago was to move away from calculating physical dwelling depreciation based on an effective age. I am convinced we get an equally acceptable if not better result by using actual age coupled with appraiser judgment as to the condition of the dwelling when compared to others of the same vintage. Seven different conditions (excellent, very good, good, average, fair, poor, very poor) are used along with associated depreciation schedules based on logic and patterned after Marshall & Swift schedules. Effective age is reserved only for those dwellings which have been remodeled to the extent that they no longer have the appearance of their actual age. Using condition-relative-to-age works well to differentiate homes based on age and maintenance over the years. It is also a whole lot easier to explain than “effective age”.
- **Relative desirability factor (RDF):** This allows the appraiser during the cycle inspection or at a re-check inspection to assign extra depreciation (functional, external, etc.) to a unique improvement on a parcel. For instance this is where we would make an adjustment if we felt a dwelling had design flaws or was over-improved for its location.
- **We no longer keep track of and value many other site improvements we had done in the past.** For instance we previously identified and separately valued wells, public water systems, on-site septic systems, sewers, and landscaping. We now take the position that all dwellings will have a water supply and a means of dealing with waste water. Ratio studies have not identified a significant difference in market value resulting from the method of water delivery or waste disposal. With landscaping we add or deduct an amount for landscaping only when it is more or less than typical for the location
- **Land rates:** Our CAMA system allows for many different land calculation methods with the ability to use more than one method on a parcel. We typically use site values, front footage values, and marginal acre rates or a combination of them in some manner. The rates are reestablished every six years in conjunction with our physical inspection cycles. In the intervening years land values are adjusted using a unique land influence factor following the annual neighborhood sales ratio study.

Probably the best thing we did when we built our new computer system was making the parcel specific characteristic data easily available on our internet website. As folks view their property data on the web they are usually quick to call us on any mistakes. Not surprisingly, they are not as quick to call when our inaccuracy causes a lower value and a lower associated tax bill.

With reliable characteristic data, identifying, measuring and valuing the relative differences between all properties, the only job left is to annually compare the combined land and improvement assessed values to recent sale prices and make appropriate global adjustments to achieve the desired level of assessment. We do this by dividing our roughly 90,000 residential parcels into 114 homogeneous neighborhoods. Our three lead residential appraisers are each geographically responsible for doing the sales analysis and annual ratio studies for roughly one third of the county in addition to supervising a small staff of state accredited appraisers who do the annual physical inspections plus the recheck, and sale verification inspections. A few important points about the sales verification and annual analysis:

- SQL database look-up macros/queries, filters, pivot tables and other advanced functionality provides for very efficient and effective means to use and analyze data in both the sales verification and analysis processes.
- Our computer system produces buyer and seller sales questionnaires when a sale ratio is outside a pre-set range (currently .80-1.05). When returned this questionnaire is routed to the lead appraiser responsible for the neighborhood. That individual will then make a final sale validation decision with appropriate entry in the CAMA system or call for a sales check inspection. A preliminary invalidation decision is done by the administrative staff, when initially entering the sale transaction into the computer system if the invalidation reason is obvious.

In reaching our annual valuation conclusions we try to minimize tax shifting in the county, as much as possible. When possible the same adjustment factors to both land and improvements are used so as to cause the total assessed value of all parcels within a given neighborhood to change the same. And we try to use the same adjustment factors in as many neighborhoods as possible throughout the county. The hoped for result is a predictable property tax bill for all.

Warm Regards, *Jim Avery* 360.337.7085 (direct phone line)

# PROFILE OF KITSAP COUNTY

Established: 1857

## GEOGRAPHY

398 square miles in Kitsap, 99 square miles tax exempt  
211 miles of salt water shore line  
33 miles of fresh water lake frontage  
115,926 real property tax parcels  
5,109 personal property accounts

## POPULATION

	<u>Est. 2000</u>	<u>Est. 2009</u>
<b>Total</b>	<b>231,969</b>	<b>247,600</b>

## 2008 TOP EMPLOYERS

Naval Base Kitsap is the largest employer in Kitsap County at approximately 26,400 military and civilian employees

Harrison Hospital	2,697
Kitsap County	1,204
Central Kitsap School District	1,201
Wal-Mart	1,003
South Kitsap School District	1,002
North Kitsap School District	795
Port Madison Enterprises	782
Bremerton School District	690
Safeway	623
Teletech	611

*(Source: Kitsap Regional Economic Development Alliance, The US Census Bureau & The Office of Financial Management)*

## TAXING DISTRICTS

We currently have 44 taxing districts in Kitsap County (including the state school levy). There are several active districts that do not levy property tax money. A property will not be in every district but is in some combination of the following:

Cities =	4	Port Districts =	12
School Districts =	6	Fire Protection Districts =	5
Water Districts =	8	Sewer Districts =	1
Library District =	1	Library Facility District =	1
Public Utility District (PUD) =	1	Metropolitan Park District =	2
Utility District =	1	State School =	1
County =	1		

**STATEMENT OF ASSESSED VALUATION  
2010 ASSESSMENT FOR TAXES PAYABLE IN 2011**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
<b>Locally Assessed</b>	<b>27,707,518,108</b>	<b>443,634,725</b>	<b>28,151,152,833</b>
<b>Centrally Assessed</b>	<b>40,394,297</b>	<b>242,914,653</b>	<b>283,308,950</b>
<b>Total</b>	<b>27,747,912,405</b>	<b>686,549,378</b>	<b>28,434,461,783</b>

Locally assessed property is valued by the Kitsap County Assessor

Centrally assessed property is valued by the Washington State Department of Revenue

**TO BE COLLECTED IN THE YEAR 2011**

	<b>ASSESSED VALUE</b>	<b>RATE</b>	<b>TAXES</b>	<b>T.E.D</b>	<b>TOTAL</b>
<b><u>COUNTY:</u></b>					
<b>COUNTY CURRENT EXPENSE</b>	28,434,461,783	0.988811	28,116,312	19,431	28,135,743
MENTAL HEALTH	28,434,461,783	0.025000	710,861	525	711,386
VETERANS RELIEF	28,434,461,783	0.011250	319,887	0	319,887
<b><u>TOTAL CURRENT EXPENSE</u></b>	28,434,461,783	<b><u>1.025061</u></b>	<b><u>29,147,060</u></b>	<b><u>19,956</u></b>	<b><u>29,167,016</u></b>
<b><u>COUNTY CONSERVATION FUTURES</u></b>	28,434,461,783	<b><u>0.042777</u></b>	<b><u>1,216,333</u></b>	<b><u>833</u></b>	<b><u>1,217,166</u></b>
<b>COUNTY ROADS</b>	17,523,372,354	1.317499	23,087,027	22,799	23,109,826
ROAD TAX DIVERSION - SHERIFF	17,523,372,354	0.084209	1,475,629	1,224	1,476,853
ROAD TAX DIVERSION - PROS ATTY	17,523,372,354	0.025699	450,339	447	450,786
ROAD TAX DIVERSION - CLERK	17,523,372,354	0.003253	57,000	56	57,056
<b><u>TOTAL COUNTY ROADS</u></b>	17,523,372,354	<b><u>1.430660</u></b>	<b><u>25,069,995</u></b>	<b><u>24,526</u></b>	<b><u>25,094,521</u></b>
<b><u>SCHOOLS:</u></b>					
<b>STATE SCHOOL</b>	28,431,597,888	2.377516	67,596,575	0	67,596,575
<b>SCHOOL DIST NO 100 - BREM</b>					
SPECIAL M&O*	3,454,947,204	3.065174	10,589,166	849	10,590,015
BOND*	3,454,848,892	1.070959	3,699,798	202	3,700,000
<b>TOTAL</b>		4.136133	14,288,964	1,051	14,290,015
<b>SCHOOL DIST NO 303 - BAINBRIDGE ISL.</b>					
SPECIAL M&O*	5,603,870,513	1.593819	8,930,347	1,209	8,931,556
BOND*	5,603,072,082	1.106536	6,199,820	180	6,200,000
CAPITAL PROJECT*	5,603,072,082	0.160626	899,965	35	900,000
<b>TOTAL</b>		2.860981	16,030,132	1,424	16,031,556
<b>SCHOOL DIST NO 400 - NORTH KITSAP</b>					
SPECIAL M&O*	6,266,536,356	2.108262	13,204,977	6,526	13,211,503
BOND*	6,268,886,659	1.292095	8,093,396	6,604	8,100,000
<b>TOTAL</b>		3.400357	21,298,373	13,130	21,311,503
<b>SCHOOL DIST NO 401 - CENTRAL KITSAP</b>					
SPECIAL M&O*	6,412,651,145	2.620868	16,797,871	8,839	16,806,710
BOND*	6,416,738,102	0.492930	3,151,260	11,740	3,163,000
<b>TOTAL</b>		3.113798	19,949,131	20,579	19,969,710
<b>SCHOOL DIST NO 402 - SOUTH KITSAP</b>					
SPECIAL M&O*	6,371,880,536	2.650076	16,873,078	12,889	16,885,967
<b>SCHOOL DIST NO 403 - NORTH MASON</b>					
SPECIAL M&O*	45,216,204	1.610131	72,280	524	72,804
CAPITAL PROJECT* (NEW 2010)	45,358,917	0.402876	18,068	206	18,274
<b>TOTAL</b>		2.013007	90,348	730	91,078
<b>TOTAL LOCAL SCHOOLS</b>			88,530,026	49,803	88,579,829
<b><u>TOTAL SCHOOLS</u></b>			<b><u>156,126,601</u></b>	<b><u>49,803</u></b>	<b><u>156,176,404</u></b>



**TO BE COLLECTED IN THE YEAR 2011**

	<b>ASSESSED VALUE</b>	<b>RATE</b>	<b>TAXES</b>	<b>T.E.D</b>	<b>TOTAL</b>
<b><u>CITIES:</u></b>					
<b>CITY OF BREMERTON</b>					
REG	2,748,747,794	2.329566	6,403,390	5,038	6,408,428
BOND*	2,723,051,039	0.296267	806,031	720	806,751
EMS	2,748,747,794	0.500000	1,374,373	1,165	1,375,538
TOTAL		3.125833	8,583,794	6,923	8,590,717
<b>CITY OF PORT ORCHARD</b>	1,239,258,364	2.119230	2,626,274	108	2,626,382
<b>CITY OF POULSBO</b>	1,280,709,278	1.614650	2,067,897	39	2,067,936
<b>CITY OF BAINBRIDGE ISLAND</b>					
REG	5,642,373,993	1.159949	6,544,867	149	6,545,016
BOND*	5,603,072,082	0.095930	537,488	12	537,500
TOTAL		1.255879	7,082,355	161	7,082,516
<b><u>TOTAL CITIES</u></b>			<b><u>20,360,320</u></b>	<b><u>7,231</u></b>	<b><u>20,367,551</u></b>
<b><u>PORTS:</u></b>					
<b>PORT OF BREMERTON</b>					
REG	9,776,001,173	0.308542	3,016,307	4,374	3,020,681
LT BOND	9,776,001,173	0.033024	322,843	481	323,324
TOTAL	9,776,001,173	0.341566	3,339,150	4,855	3,344,005
<b>PORT OF BREMERTON IDD</b>	9,776,001,173	0.450000	4,399,200	6,737	4,405,937
<b>PORT OF BROWNSVILLE</b>	1,307,153,698	0.271266	354,587	9	354,596
<b>PORT OF EGLON</b>	198,909,441	0.097557	19,405	63	19,468
<b>PORT OF ILLAHEE</b>	490,974,439	0.105912	52,000	0	52,000
<b>PORT OF INDIANOLA</b>	297,219,574	0.137646	40,911	1	40,912
<b>PORT OF KEYPORT</b>	135,854,016	0.213855	29,053	0	29,053
<b>PORT OF KINGSTON</b>	910,340,926	0.186252	169,553	124	169,677
<b>PORT OF MANCHESTER</b>	578,034,140	0.173062	100,036	0	100,036
<b>PORT OF POULSBO</b>	945,709,158	0.272314	257,530	0	257,530
<b>PORT OF SILVERDALE</b>	2,597,018,772	0.205663	534,111	21	534,132
<b>PORT OF TRACYTON</b>	680,358,618	0.042185	28,701	0	28,701
<b>PORT OF WATERMAN</b>	253,499,346	0.160107	40,587	0	40,587
<b><u>TOTAL PORTS</u></b>			<b><u>9,364,824</u></b>	<b><u>11,810</u></b>	<b><u>9,376,634</u></b>

**TO BE COLLECTED IN THE YEAR 2011**

	<b>ASSESSED VALUE</b>	<b>RATE</b>	<b>TAXES</b>	<b>T.E.D</b>	<b>TOTAL</b>
<b><u>FIRE DISTRICTS:</u></b>					
<b>1 CENTRAL KITSAP</b>	7,139,058,945	1.500000	10,708,588	5,091	10,713,679
EMS	7,181,390,143	0.500000	3,590,695	3,436	3,594,131
TOTAL		2.000000	14,299,283	8,527	14,307,810
<b>2 BAINBRIDGE ISLAND</b>	5,642,373,993	0.903001	5,095,071	116	5,095,187
EMS (NEW 2010)	5,642,373,993	0.400000	2,256,949	58	2,257,007
TOTAL		1.303001	7,352,020	174	7,352,194
<b>7 SOUTH KITSAP</b>	6,741,534,503	1.234290	8,321,009	1,931	8,322,940
EMS	6,765,917,086	0.500000	3,382,958	2,319	3,385,277
TOTAL		1.734290	11,703,967	4,250	11,708,217
<b>10 NORTH KITSAP</b>	2,743,847,365	1.430553	3,925,218	3,423	3,928,641
EMS	2,745,732,897	0.500000	1,372,866	1,734	1,374,600
BOND*	1,975,050,082	0.248095	489,444	556	490,000
TOTAL		2.178648	5,787,528	5,713	5,793,241
<b>18 POULSBO</b>	3,303,787,872	1.500000	4,955,681	875	4,956,556
EMS	3,308,285,482	0.500000	1,654,142	1,090	1,655,232
TOTAL		2.000000	6,609,823	1,965	6,611,788
<b><u>TOTAL FIRE DISTRICTS</u></b>			<b><u>45,752,621</u></b>	<b><u>20,629</u></b>	<b><u>45,773,250</u></b>
<b><u>OTHER:</u></b>					
<b>WATER DIST ROCKY POINT - BOND</b>	151,553,147	0.692826	105,000	0	105,000
<b>PUBLIC UTILITY DIST NO 1</b>	28,434,461,783	0.073755	2,097,188	1,438	2,098,626
<b>METRO PARK - BAINBRIDGE ISLAND</b>	5,642,373,993	0.750000	4,231,780	108	4,231,888
BOND*	5,603,072,082	0.060193	337,242	21	337,263
Total		0.810193	4,569,022	129	4,569,151
<b>REGIONAL LIBRARY</b>	27,195,203,419	0.347255	9,443,677	6,714	9,450,391
<b>POULSBO LIBRARY FACILITY - BOND*</b>	4,262,550,931	0.036156	153,990	128	154,118
<b><u>TOTAL OTHER</u></b>			<b><u>16,368,877</u></b>	<b><u>8,409</u></b>	<b><u>16,377,286</u></b>
<b><u>TOTAL TAXES</u></b>			<b><u>303,406,631</u></b>	<b><u>143,197</u></b>	<b><u>303,549,828</u></b>

**NOTE:**

\* Voted bonds and M&O - Property tax to be collected is reduced by the timber excise distribution.

All others, the timber excise distribution is added to the budgeted amount.

## TAXING DISTRICTS WITH NO LEVY FOR 2011

<b>WATER DISTRICTS</b>	<b>ASSESSED VALUE</b>
Crystal Springs	11,787,615
Manchester	699,601,167
North Perry	1,544,584,128
Old Bangor	12,378,668
Silverdale	2,245,229,896
Sunnyslope	83,851,546
West Hill	93,688,844

<b>MISCELLANEOUS DISTRICTS</b>	
Bainbridge Island Parks & Recreation	5,642,373,993
Sewer District 7 (So. Bainbridge Island)	168,932,951
Village Green Metropolitan Park District*	0
Westsound Utility District	1,589,859,024

\* 2012 will be the first year of calculating value for this new district

## ELECTIONS & RATE RESTRICTIONS Taxes Payable in 2011

District Issue	Election Date	Estimated Overall % Change
<b>Bremerton School District</b> Voter Approved Maintenance & Operations Levy	Feb 9, 2010	3% Increase
<b>Bainbridge Island School District</b> Voter Approved Maintenance & Operations Levy and Capital Projects / Technology Levy	Feb 9, 2010 Nov 2, 2010	7% Decrease
<b>North Kitsap School District</b> Voter Approved Maintenance & Operations Levy	Feb 9, 2010	1.5% Increase
<b>Central Kitsap School District</b> Voter Approved Maintenance & Operations Levy	Feb 9, 2010	17.8% Decrease
<b>South Kitsap School District 402</b> Voter Approved Maintenance & Operation Levy	Feb 3, 2009	3% Increase

These “overall change” numbers are results of the school districts collecting less in other areas, such as bonds, to lower the amount of the overall percentage increase.

**The following districts are at their maximum statutory levy rate. Therefore, they will collect less in 2011 than they did 2010; with the exception of Central Kitsap Fire 1, who will see a much lower increase than normal.**

- Bainbridge Island Metropolitan Parks
- EMS - Bainbridge Island #2
- EMS - Central Kitsap #1
- EMS - City of Bremerton
- EMS - North Kitsap #10
- EMS - Poulsbo #18
- EMS - South Kitsap #7
- FIRE - Central Kitsap #1
- FIRE - Poulsbo #18
- Port of Bremerton IDD

# TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

Area	Assessed Value	Total Levy rate	Reg. Taxes	Voted Taxes	Total Taxes
<b>North Kitsap Unincorporated</b>					
Typical for 2008	364,700	8.6187	2,186	957	3,143
Typical for 2009	353,970	9.1225	2,230	999	3,229
Typical for 2010	326,260	9.9795	2,218	1,038	3,256
Typical for 2011	305,040	10.7335	2,226	1,048	3,274
<b>Central Kitsap Unincorporated</b>					
Typical for 2008	288,690	9.2803	1,778	901	2,679
Typical for 2009	274,835	9.5684	1,731	899	2,630
Typical for 2010	252,915	10.5536	1,759	910	2,669
Typical for 2011	242,790	10.6165	1,822	756	2,578
<b>South Kitsap Unincorporated</b>					
Typical for 2008	289,980	8.2612	1,845	551	2,396
Typical for 2009	280,525	8.5339	1,831	563	2,394
Typical for 2010	249,370	9.7791	1,815	624	2,439
Typical for 2011	232,355	10.4730	1,818	616	2,433
<b>City of Bremerton</b>					
Typical for 2008	192,500	9.6392	1,186	670	1,856
Typical for 2009	184,430	10.1660	1,192	683	1,875
Typical for 2010	164,215	11.0161	1,141	668	1,809
Typical for 2011	157,890	11.9199	1,182	700	1,882
<b>City of Bainbridge Island</b>					
Typical for 2008	579,370	8.1683	3,184	1,549	4,732
Typical for 2009	582,240	8.3305	3,315	1,536	4,850
Typical for 2010	527,100	9.5119	3,426	1,587	5,014
Typical for 2011	473,000	10.0964	3,349	1,427	4,776
<b>City of Poulsbo</b>					
Typical for 2008	287,990	9.1556	1,881	756	2,637
Typical for 2009	276,595	9.6156	1,879	781	2,660
Typical for 2010	260,490	10.4736	1,900	829	2,728
Typical for 2011	256,120	11.1898	1,986	880	2,866
<b>City of Port Orchard</b>					
Typical for 2008	202,360	8.7364	1,384	384	1,768
Typical for 2009	195,910	9.0105	1,372	393	1,765
Typical for 2010	215,030	10.2723	1,671	538	2,209 **
Typical for 2011	209,090	10.8143	1,707	554	2,261

\*\* Increases caused by annexation of relatively higher value properties in McCormick Woods.

## TIMBER EXCISE TAX INFORMATION

### RCW 84.33

Standing timber is exempt from the ad valorem property tax. In place of the property tax, timber harvesters must pay a five percent excise tax on the value of the timber **at the time it is harvested**. Tax revenues from timber harvested on **private** land go to both the state (General Fund) and county (local governments). The tax is actually composed of a four percent county tax and a one percent state tax. The tax is collected by the state Department of Revenue, and the county portion is distributed back to the county of origin each quarter after deducting administrative costs. The Treasurer then distributes the revenues to local taxing districts according to a formula prescribed in the law.

The Timber Assessed Value (TAV) is used both to determine each taxing district's share of the excise tax revenue and in setting property tax rates. The TAV serves as a substitute for the value that would be carried on the assessment roll if timber were still taxable as real property for all bond and excess levy calculations.

During the levy calculations, the TAV is used as part of the district's assessed valuation for the voted bonds and maintenance and operations (M&O) levies. By using the TAV, the budget amount is actually being partly paid by the timber excise revenues.

The law specifies that for **school M&O levies**, the levy calculation shall be based on either; 80% of calendar year 1983 timber roll value, OR one-half of the school district TAV; whichever is greater. This provision was intended to guarantee that school districts would get no less than they received under the old timber tax distribution system, which was based on the 1983 calendar year timber roll value. In Kitsap County most the school M&O levy calculations will use the 1983 timber roll value. The **voted bond** levies will use the TAV.

The computed distribution for each taxing district is a target distribution amount. The amount is not guaranteed. Whether all districts actually receive the computed distribution amount will depend upon the amount of timber tax revenue collected for the county based on the amount of timber harvested. It is possible that actual timber tax revenues could be greater or less than the total of all the taxing districts' computed shares.

In the case of voted bonds and M&O, the amount of property tax to be collected is reduced by the amount of the timber excise distribution. In all other cases, the timber excise distribution is added to the budgeted amount.

## TIMBER VALUES

Districts	2010 Forest Land Assessed Value (FLAV)	2011 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	86,513	206,752	305,064
School District 303 (Bainbridge Island)	60,160	143,773	942,204
School District 400 (North Kitsap)	2,363,558	5,648,549	3,298,246
School District 401 (Central Kitsap)	3,420,262	8,173,914	3,282,658
School District 402 (South Kitsap)	2,679,274	6,403,064	5,155,230
School District 403 (Part of North Mason)	180,100	430,412	287,699
County Current Expense	8,789,868	21,006,463	
Conservation Futures	8,789,868	21,006,463	
County Road	7,723,401	18,457,768	
Regional Library	8,768,778	20,956,061	
Public Utility District	8,789,868	21,006,463	
Port of Bremerton	6,264,401	14,970,977	
Port of Brownsville	14,860	35,513	
Port of Eglon	303,537	725,408	
Port of Indianola	2,950	7,050	
Port of Kingston	305,627	730,402	
Port of Silverdale	46,492	111,109	
Fire District 1 (Central Kitsap)	1,499,602	3,583,824	
Fire District 2 (Bainbridge Island)	60,160	143,773	
Fire District 7 (South Kitsap)	694,441	1,659,609	
Fire District 10 (North Kitsap)	1,093,757	2,613,915	
Fire District 18 (Poulsbo)	251,289	600,543	
Fire District 10 Bond (Original district)	1,000,001	2,389,851	
Fire District 1 Emergency Med	2,875,092	6,871,038	
Fire District 2 Emergency Med	60,160	143,773	
Fire District 7 Emergency Med	1,940,401	4,637,266	
Fire District 10 Emergency Med	1,451,209	3,468,172	
Fire District 18 Emergency Med	912,349	2,180,377	
City of Bainbridge Island	60,160	143,773	
City of Bremerton	974,837	2,329,713	
City of Bremerton Emergency Med	974,837	2,329,713	
Metropolitan Parks B. I. Bond	60,160	143,773	
Metropolitan Parks Bainbridge Island	60,160	143,773	
Poulsbo Library Facility	1,606,723	3,839,827	

## NEW CONSTRUCTION SUMMARY BY DISTRICT BY TAX YEAR

*RCW 36.21.080,090 authorizes the assessor to place new construction on the assessment roll as of July 31st of the assessment year.*

<u>District Name</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
County Current Expense	591,074,806	282,461,226	196,730,737
County Road	341,488,401	177,513,721	98,609,227
State School	591,074,806	282,461,226	196,730,737
School Dist #100 (Bremerton)	56,673,633	35,710,303	27,168,344
School Dist #303 (Bainbridge Island)	96,474,507	30,020,280	26,171,169
School Dist #400 (North Kitsap)	150,475,125	59,349,579	34,724,135
School Dist #401 (Central Kitsap)	103,801,141	72,963,723	33,473,624
School Dist #402 (South Kitsap)	183,126,710	84,026,951	74,841,975
School Dist #403 (Ptn of North Mason)	523,690	390,390	351,490
City of Bremerton	55,284,569	33,064,203	27,720,577
City of Port Orchard	26,285,421	23,340,442	30,032,906
City of Poulsbo	71,541,908	18,522,580	14,196,858
City of Bainbridge Island	96,474,507	30,020,280	26,171,169
Port of Bremerton	237,474,424	110,819,681	102,202,690
Port of Brownsville	17,002,536	8,961,590	6,547,220
Port of Eglon	4,488,170	2,722,020	718,290
Port of Illahee	8,204,807	4,790,780	2,738,686
Port of Indianola	6,495,196	1,903,460	719,930
Port of Keyport	2,269,971	984,495	212,240
Port of Kingston	15,697,180	6,597,020	3,517,240
Port of Manchester	14,720,494	13,161,949	5,132,580
Port of Poulsbo	17,727,136	4,055,740	8,586,314
Port of Silverdale	31,498,071	31,433,583	6,483,100
Port of Tracyton	9,990,142	11,388,130	6,646,947
Port of Waterman	3,749,350	2,415,594	1,311,330
Water District - Rocky Point	1,984,590	675,360	437,280
Fire Dist #1 (Central Kitsap)	108,363,995	74,041,138	33,417,893
Fire Dist #2 (Bainbridge Island)	96,474,507	30,020,280	26,171,169
Fire Dist #7 (South Kitsap)	174,401,418	86,053,251	75,094,723
Fire Dist #10 (North Kitsap)	51,373,576	23,414,584	11,392,200
Fire Dist #18 (Poulsbo)	96,726,109	34,749,030	22,916,585
Public Utility District #1	591,074,806	282,461,226	196,730,737
Metro Parks District - Bainbridge Island	96,474,507	30,020,280	26,171,169
Regional Library	564,789,385	259,120,784	166,697,831
Poulsbo Library Facility	113,717,425	42,622,673	27,116,565



## SUMMARY OF PREVIOUS YEARS

<b>Tax Year</b>	<b>Value</b>	<b>% of Increase</b>	<b>Taxes</b>	<b>% of Increase</b>	<b>New Construction</b>	<b>% of Increase</b>
1972	386,130,132	5%	15,139,004	24%	24,851,825	44%
1973	447,146,234	16%	13,863,631	-8%	22,834,746	-8%
1974	482,571,594	8%	17,333,400	25%	35,514,411	56%
1975	1,033,793,823	114%	16,411,585	-5%	36,088,389	2%
1981	3,118,580,776	202%	31,807,064	94%	134,091,602	272%
1982	3,733,931,702	20%	33,646,206	6%	117,355,991	-12%
1983	4,337,059,981	16%	39,069,814	16%	108,309,040	-8%
1984	4,745,120,022	9%	43,506,425	11%	97,009,516	-10%
1985	5,066,663,138	7%	50,652,286	16%	150,766,270	55%
1986	5,290,741,386	4%	54,088,299	7%	161,050,622	7%
1987	5,439,186,378	3%	63,943,592	18%	127,597,955	-21%
1988	5,551,918,267	2%	66,155,733	3%	123,967,256	-3%
1989	5,710,662,156	3%	74,299,159	12%	155,794,020	26%
1990	5,947,069,239	4%	77,044,842	4%	181,708,713	17%
1991	6,661,235,888	12%	88,751,179	15%	212,090,287	17%
1992	8,251,019,186	24%	100,789,127	14%	282,725,242	33%
1993	9,236,571,898	12%	123,329,936	22%	230,438,529	-18%
1994	10,190,219,955	10%	134,007,483	9%	366,895,359	59%
1995	10,670,426,158	5%	126,956,109	-5%	343,270,812	-6%
1996	11,113,588,514	4%	156,350,540	23%	322,336,324	-6%
1997	11,835,972,852	7%	170,653,435	9%	300,333,982	-7%
1998	12,196,558,191	3%	170,078,457	0%	268,497,085	-11%
1999	12,543,512,909	3%	183,411,515	8%	236,871,770	-12%
2000	13,187,033,175	5%	193,210,204	5%	308,655,411	30%
2001	14,291,868,100	8%	187,840,241	-3%	342,948,207	11%
2002	15,327,587,518	7%	211,955,149	13%	343,119,194	0%
2003	16,494,091,138	8%	220,459,699	4%	300,148,900	-13%
2004	17,409,450,856	6%	222,979,522	1%	394,942,898	32%
2005	19,385,082,483	11%	242,715,022	9%	368,963,069	-7%
2006	23,320,361,965	20%	252,638,220	4%	499,921,482	35%
2007	28,579,487,595	23%	274,473,658	9%	730,403,137	46%
2008	32,652,262,207	14%	285,806,410	4%	823,172,433	13%
2009	32,597,300,794	0%	295,276,425	3%	591,074,806	-28%
2010	30,196,632,984	-7%	305,068,776	3%	282,461,226	-52%
2011	28,434,461,783	-6%	303,406,631	-1%	196,730,737	-30%

1965 Assessed Value changed to 25% of market value

1971 Assessed Value changed to 50% of market value

1972 Rollback of Value

1975 Assessed Value changed to 100% of market value

2001 & 2002 Tax difference because no South Kitsap School Dist. O & M Levy for 2001

2004 & 2005 Tax difference because no Bainbridge Island Parks levy in 2004.

# HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

<b>Tax Year</b>	<b>Real Property Ratio</b>	<b>Personal Property Ratio</b>	<b>Combined County Ratio</b>
1991	88.8	97.3	89.2
1992	88.8	100.0	89.3
1993	89.9	100.0	90.3
1994	91.7	100.0	92.0
1995	90.2	100.0	90.6
1996	88.2	94.2	88.4
1997	89.9	100.0	90.4
1998	89.5	96.0	92.0
1999	89.5	100.0	91.5
2000	89.4	100.0	89.1
2001	89.0	100.0	89.4
2002	87.6	100.0	88.0
2003	87.6	100.0	88.0
2004	85.7	100.0	86.1
2005	86.7	100.0	87.0
2006	89.9	100.0	90.1
2007	87.6	100.0	87.9
2008	87.6	97.9	87.8
2009	86.0	96.9	86.2
2010	85.9	98.8	86.2
2011	88.2	98.6	88.4

## SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

*RCW 84.36, WAC 458-16A*

Tax relief for qualifying senior citizens and disabled persons is based upon the applicant's disposable income:

Income up to \$25,000	Exempt from voted levies <u>and</u> either a \$60,000 or 60% reduction in assessed value, whichever is greater.
Income of \$25,001 - \$30,000	Exempt from voted levies <u>and</u> either a \$50,000 or a 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
Income of \$30,001 - \$35,000	Exempt from voted levies only.

**"Income"** is the combined disposable income of all co-tenants. It includes, for example, social security, retirement, disability pension, interest, and wages. It does not include non-reimbursed costs for prescription drugs, in-home care, nursing-home expenses, or Medicare premiums.

**Applicants must be** 61 or older as of December 31 of the year prior to the exemption, **or** disabled from employment **or** 100% service connected disabled from the military. Verification is required for the disability exemption. Only one spouse is required to be 61 or older or disabled. However, if the qualifying spouse dies, the remaining spouse must be 57 or older to continue receiving the exemption.

The valuation of property subject to the exemption is frozen as of the date that the taxpayer first became eligible for the reduction.

### COUNTY-WIDE IMPACT OF THE EXEMPTION

Income level	No. of accounts	Reduction in Assessed Value	Tax Saved (shifted)
0 - \$25,000	2,241	291,929,847	3,492,907
\$25,001 - \$30,000	776	79,232,504	1,104,179
\$30,001 - \$35,000	699	29,076,604	688,147
<b>Total</b>	<b>3,716</b>	<b>400,238,955</b>	<b>5,285,233</b>

### DEFERRAL PROGRAMS

**Senior Citizen & Disabled Persons Deferral Program** - If you are at least age 60 or disabled and your income is \$40,000 or less, you may qualify for this property tax deferral program. Unlike the exemption program, this program is not a reduction of your taxes but a postponement of taxes. If qualified, the State of Washington will pay the taxes on your behalf. When you sell your home or die, those taxes become due and payable from your estate, or at the time of ownership transfer.

**Property Tax Deferral** – This option has no age or disability requirement. If your income is \$57,000 or less, you may qualify for this property tax deferral program. You must have owned your home for more than 5 years. If you meet all of the qualifications, you can defer 50 percent of your annual taxes. The first half of your taxes, due in April, must be paid before you can apply for deferral of your 2<sup>nd</sup> installment due in October. The State of Washington would pay the 2<sup>nd</sup> half taxes on your behalf and lien your property similar to the above deferral program.

## CURRENT USE ASSESSMENT

The Washington State Constitution provides for certain properties to be assessed on the basis of current use, rather than the more typical standard of highest and best use. The table below summarizes the impact in Kitsap County of each of the current use assessment programs.

	<b>Parcels</b>	<b>Acres</b>	<b>Market Value</b>	<b>Current Use Value</b>	<b>Reduction</b>	<b>Tax Saved (Shifted)</b>
<b>Chapter 84.34 RCW</b>						
Agricultural	218	2,178	75,883,000	39,779,190	36,103,810	381,197
Open Space	314	2,923	160,216,810	108,206,689	52,010,121	549,637
Timber Land	224	2,353	75,050,740	37,240,197	37,810,543	400,089
<b>Total:</b>	<b>756</b>	<b>7,454</b>	<b>311,150,550</b>	<b>185,226,076</b>	<b>125,924,474</b>	<b>1,330,923</b>
<b>Chapter 84.33 RCW</b>						
Forest Land*	1,242	42,509	191,290,500	5,597,010	185,693,490	1,827,764
<b>Grand total</b>	<b>1,998</b>	<b>49,963</b>	<b>502,441,050</b>	<b>190,823,086</b>	<b>311,617,964</b>	<b>3,158,687</b>

**Agricultural** lands are devoted primarily to the production of livestock or agricultural commodities. The current use value of agricultural land is based upon its productive capacity.

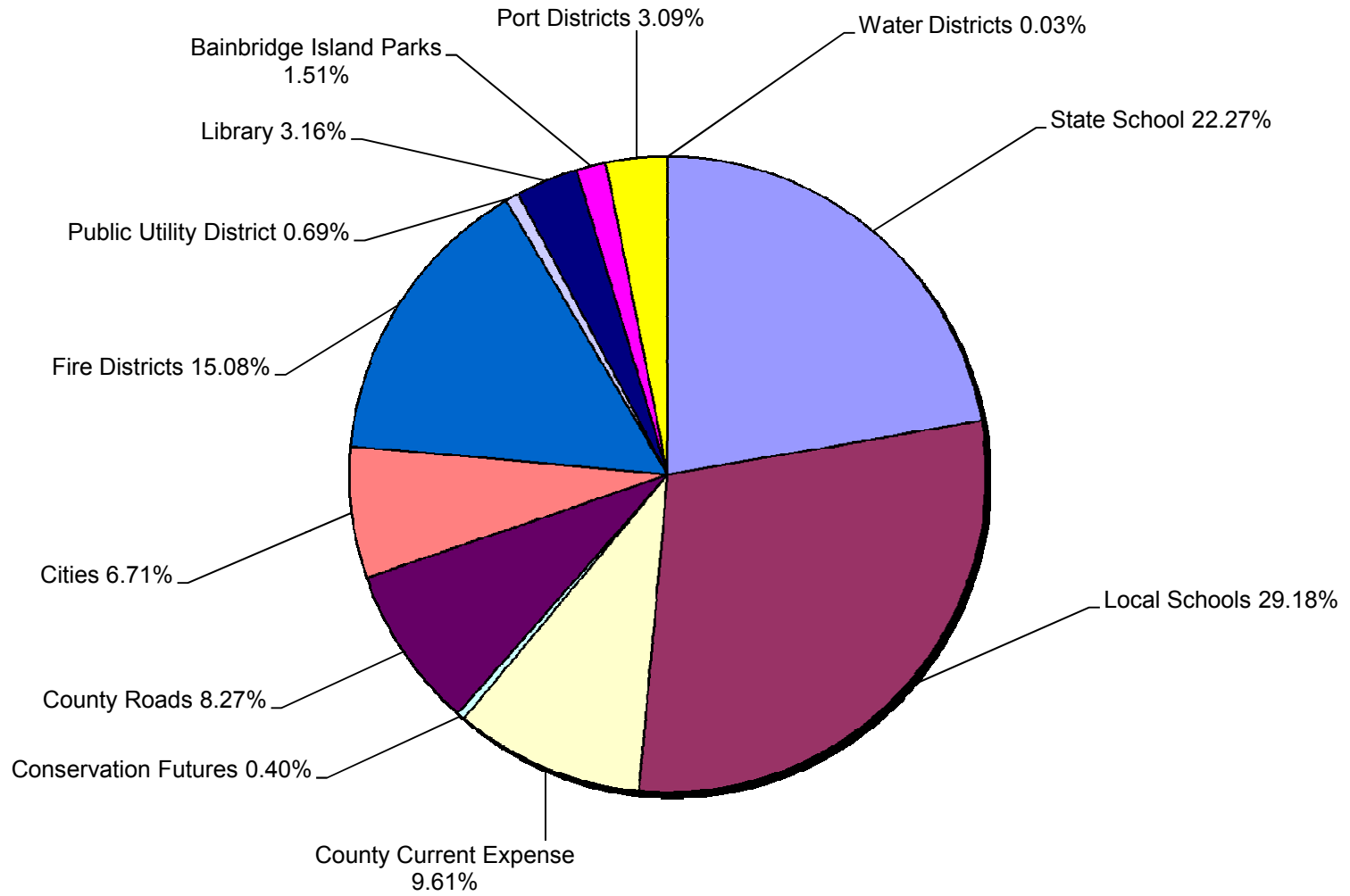
**Open Space** lands include properties whose present use enhances scenic, recreational, natural, or historic resources. The current use value of open space is a percentage of highest and best use value, determined on a case-by-case basis by a public benefit rating system that is part of Kitsap County's Open Space Plan.

**Timber Land** is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use valuation is set by the Department of Revenue on a per-acre basis.

**Forest Land** is property 20 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is determined in the same manner as timber land.

**\*Forest Land market value is not listed on the assessment roll. An estimated \$4500 per acre is used for this summary.**

### PROPERTY TAX DISTRIBUTION FOR THE YEAR 2011



## CONSOLIDATED TAX CODE KEY

In addition to the districts shown on the following table, taxable property in Kitsap County is subject to levies for the state school fund\*, county current expense, county conservation futures and Public Utility District #1. Parcels situated in unincorporated areas also pay a county road levy. The rates shown apply to fully taxable property. A lesser rate will apply to parcels, which are subject to the senior citizen and/or disabled persons property tax exemption.

### KEY TO ABBREVIATIONS

100	Bremerton School District	SK	South Kitsap
303	Bainbridge Island School District	NK	North Kitsap
400	North Kitsap School District	BI	Bainbridge Island
401	Central Kitsap School District	KRL	Kitsap Regional Library
402	South Kitsap School District	KRLP	KRL & Poulsbo Bond
403	North Mason School District		

### TAX CODE RANGES

#### INSIDE CITIES

Bremerton	0 - 0199
Located within School District 100	0010 - 0095
Located within School District 401	0165 - 0175
Located within School District 402	0190 - 0199
Bainbridge Island (School District 303)	0200 - 0299
Poulsbo	0400 - 0499
Port Orchard	0800 - 0899

#### OUTSIDE CITIES BY SCHOOL DISTRICT

Bremerton School District 100	1000 - 1999
North Kitsap School District 400	4000 - 5999
Central Kitsap School District 401	6000 - 6999
North Mason School District 403	7000 - 7999
South Kitsap School District 402	8000 - 8999

\* RCW 84.36.630 removes the state school fund levy rates from personal property accounts for "farm equipment and machines".

CONSOLIDATED LEVY RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE	
0010	BREMERTON	100	Y		City	BREMERTON						KRL	11.919896	37.18	0010	
0035	BREMERTON	100	Y		City	BREMERTON	NORTH PERRY					KRL	11.016133	36.92	0035	
0060	BREMERTON	100	Y		City							KRL	11.128330	39.83	0060	
0065	BREMERTON	100	Y		City	TRACYTON						KRL	11.170515	39.68	0065	
0165	BREMERTON	401	Y		City							KRL	10.105995	33.74	0165	
0167	BREMERTON	401	Y		City	TRACYTON						KRL	10.148180	33.60	0167	
0170	BREMERTON	401	Y		City		NORTH PERRY					KRL	10.082724	38.61	0170	
0175	BREMERTON	401	Y		City	BREMERTON						KRL	10.897561	31.29	0175	
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				SK	KRL	10.433839	28.24	0190	
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				SK	KRL	10.433839	28.24	0191**	
0195	BREMERTON	402	Y		City	BREMERTON					SK	KRL	10.433839	28.24	0195	
0196**	BREMERTON	402	Y		City	BREMERTON					SK	KRL	10.433839	28.24	0196**	
0215	BAINBRIDGE IS.	303	Y	2								BI	KRL	10.096418	29.88	0215
0216 F	BAINBRIDGE IS.	303		2								BI	KRL	7.718902	39.09	0216 F
0220	BAINBRIDGE IS.	303	Y	2					7			BI	KRL	10.096418	29.88	0220
0221 F	BAINBRIDGE IS.	303		2					7			BI	KRL	7.718902	39.09	0221 F
0225	BAINBRIDGE IS.	303	Y	2			WEST HILL					BI	KRL	10.096418	29.88	0225
0230	BAINBRIDGE IS.	303	Y	2			CRYSTAL SPRINGS					BI	KRL	10.096418	29.88	0230
0415	POULSBO	400	Y	18	18	POULSBO						NK	KRLP	11.189841	30.71	0415
0420	POULSBO	400	Y	18	18							NK	KRLP	10.917527	31.48	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON						SK		10.814271	24.51	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND				SK		10.814271	24.51	0810
1150	UNINCORP.	100	Y			BREMERTON						KRL	10.224723	40.45	1150	
1159	UNINCORP.	100	Y			BREMERTON						KRL	10.224723	40.45	1159	
1170	UNINCORP.	100	Y	7	7	BREMERTON						KRL	11.959013	34.59	1170	
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY					KRL	12.224723	33.83	1270	
1330	UNINCORP.	100	Y	1	1	BREMERTON						KRL	12.224723	33.83	1330	
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT					KRL	12.651839	38.17	1370	
1450	UNINCORP.	100	Y	1	1	ILLAHEE						KRL	11.539069	35.84	1450	
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY					KRL	11.539069	35.84	1460	
1470	UNINCORP.	100	Y	1	1		NORTH PERRY					KRL	10.519645	35.73	1470	
1550	UNINCORP.	100	Y	1	1							KRL	11.433157	36.18	1550	
1810*	UNINCORP.	100	Y	7	7	BREMERTON						KRL	11.959013	34.59	1810*	
4020	UNINCORP.	400	Y	18	18	EGLON						NK	KRLP	10.831094	31.73	4020
4030	UNINCORP.	400	Y									NK	KRLP	8.733537	39.35	4030
4039	UNINCORP.	400	Y									NK	KRLP	8.733537	39.35	4039
4050	UNINCORP.	400	Y			EGLON				NK	NK	KRL	8.794938	38.66	4050	
4060	UNINCORP.	400	Y							NK	NK	KRL	8.697381	39.10	4060	

CONSOLIDATED LEVY RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
4090	UNINCORP.	400	Y			KEYPORT					NK	KRL	8.911236	38.16	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				NK	KRL	10.903044	31.19	4130
4160	UNINCORP.	400	Y	10	10					NK	NK	KRL	10.627934	31.99	4160
4169	UNINCORP.	400	Y		10					NK	NK	KRL	9.197381	36.97	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					NK	KRL	10.911236	31.16	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					NK	KRL	10.911236	31.16	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					NK	KRLP	10.947392	31.39	4190
4199	UNINCORP.	400	Y		18	KEYPORT					NK	KRLP	9.447392	36.38	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON					NK	KRL	11.062281	32.98	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA					NK	KRLP	11.049831	33.35	4240
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					NK	KRL	10.968647	31.00	4260
4270	UNINCORP.	400	Y	1	1						NK	KRLP	10.733537	32.02	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				NK	KRL	10.968647	31.00	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				NK	KRLP	10.733537	32.02	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				NK	KRL	10.968647	31.00	4300
4330	UNINCORP.	400	Y	10B	10						NK	KRLP	10.912185	33.77	4330
4331 F	UNINCORP.	400		10B	10						NK	KRLP	8.534669	43.17	4331 F
4340	UNINCORP.	400	Y	10B	10						NK	KRL	10.876029	33.55	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					KRLP	9.979503	31.88	4360
4370	UNINCORP.	400	Y	18	18						NK	KRLP	10.733537	32.02	4370
4371 F	UNINCORP.	400		18	18						NK	KRLP	8.356021	41.13	4371 F
4379	UNINCORP.	400	Y		18						NK	KRLP	9.233537	37.22	4379
4410	UNINCORP.	400	Y	10	10	EGLON				NK	NK	KRL	10.725491	31.70	4410
4411 F	UNINCORP.	400		10	10	EGLON				NK	NK	KRL	8.347975	40.73	4411 F
4419	UNINCORP.	400	Y		10	EGLON				NK	NK	KRL	9.294938	36.58	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					NK	KRL	10.969695	31.00	4815*
4820*	UNINCORP.	400	Y	18	18						NK	KRL	10.697381	31.79	4820*
4825*	UNINCORP.	400	Y	18	18						NK	KRLP	10.733537	32.02	4825*
6010	UNINCORP.	401	Y									KRL	8.410822	37.02	6010
6019	UNINCORP.	401	Y									KRL	8.410822	37.02	6019
6020	UNINCORP.	401	Y			BREMERTON						KRL	9.202388	33.84	6020
6029	UNINCORP.	401	Y			BREMERTON						KRL	9.202388	33.84	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON						KRL	11.202388	27.80	6070
6079	UNINCORP.	401	Y		1	BREMERTON						KRL	9.702388	32.09	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE						KRL	10.682088	29.15	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE						KRL	8.304572	37.49	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY					KRL	10.682088	29.15	6220
6240	UNINCORP.	401	Y	1	1	BROWNSVILLE						KRL	10.618987	33.89	6240
6290	UNINCORP.	401	Y	1	1	ILLAHEE						KRL	10.516734	29.61	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY					KRL	10.516734	29.61	6310
6370	UNINCORP.	401	Y			SILVERDALE						KRL	8.616485	36.14	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE						KRL	10.616485	29.33	6380



CONSOLIDATED LEVY RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
6383	UNINCORP.	401	Y	1	1	TRACYTON						KRL	10.399839	34.61	6383
6389	UNINCORP.	401	Y		1	SILVERDALE						KRL	9.116485	34.16	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE					KRL	10.616485	29.33	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE					KRL	9.116485	34.16	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY					KRL	10.453007	29.79	6480
6490	UNINCORP.	401	Y	1	1	TRACYTON						KRL	10.399839	34.61	6490
6500	UNINCORP.	401	Y	1	1	TRACYTON						KRL	10.453007	29.79	6500
6560	UNINCORP.	401	Y	1	1							KRL	10.360569	34.74	6560
6580	UNINCORP.	401	Y	1	1							KRL	10.410822	29.91	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR					KRL	10.410822	29.91	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE					KRL	10.397337	34.62	6630
6640	UNINCORP.	401	Y	18	18							KRL	10.410822	29.91	6640
6649	UNINCORP.	401	Y		18							KRL	8.910822	34.94	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY					KRL	10.360569	34.74	6690
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE					KRL	11.202388	27.80	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE					KRL	9.702388	32.09	6789
7030	UNINCORP.	403	Y		7	BREMERTON						KRL	8.413903	27.32	7030
7170	UNINCORP.	403	Y	7	7	BREMERTON					SK	KRL	9.835887	20.47	7170
8030	UNINCORP.	402	Y			BREMERTON					SK	KRL	8.738666	30.33	8030
8039	UNINCORP.	402	Y			BREMERTON					SK	KRL	8.738666	30.33	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			SK	KRL	10.472956	25.30	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				SK	KRL	10.472956	25.30	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				SK	KRL	10.472956	25.30	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				SK	KRL	9.238666	28.68	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					SK	KRL	10.472956	25.30	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					SK	KRL	8.095440	32.74	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					SK	KRL	9.238666	28.68	8179
8320	UNINCORP.	402	Y	7	7						SK	KRL	9.681390	27.37	8320
8330	UNINCORP.	402	Y	7	7		MANCHESTER				SK	KRL	9.681390	27.37	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			SK	KRL	9.681390	27.37	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					SK	KRL	9.854452	26.89	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			SK	KRL	9.854452	26.89	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				SK	KRL	9.854452	26.89	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			SK	KRL	9.841497	26.93	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					SK	KRL	9.841497	26.93	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					SK	KRL	10.472956	25.30	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			SK	KRL	10.472956	25.30	8811*

\* = Temporary tax codes

\*\* = Properties in the SKIA annexation boundary

F = Farm equip/machinery for personal property = excludes state school in levy rate

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
<b>0010</b>	11.919896	11.016133	10.166042	9.639193	10.627717	11.624061
<b>0035</b>	11.919896	11.016133	10.166042	9.639193	10.627717	11.624061
<b>0060</b>	11.128330	10.241800	9.450713	8.945473	9.858983	11.247339
<b>0065</b>	11.170515	10.281017	9.486745	-	-	-
<b>0165</b>	10.105995	10.082724	9.306856	8.880298	9.876305	11.312065
<b>0167</b>	10.148180	10.121994	9.342885	-	-	-
<b>0170</b>	10.105995	10.082724	9.306856	8.880298	9.876305	11.312065
<b>0175</b>	10.897561	10.857057	10.022185	9.574018	10.645039	11.688787
<b>0190</b>	10.433839	9.758054	8.759576	8.350057	9.353417	10.394605
<b>0191</b>	10.433839	-	-	-	-	-
<b>0195</b>	10.433839	9.758054	8.759576	8.350057	9.353417	10.394605
<b>0196</b>	10.433839	-	-	-	-	-
<b>0215</b>	10.096418	9.511903	8.330504	8.168304	9.093362	9.824353
<b>0216*</b>	7.718902	7.378306	6.304914	6.140013	6.797604	7.225241
<b>0220</b>	10.096418	9.511903	8.330504	8.168304	9.093362	9.824353
<b>0221*</b>	7.718902	7.378306	6.304914	6.140013	6.797604	7.225241
<b>0225</b>	10.096418	9.511903	8.330504	8.168304	9.093362	9.824353
<b>0230</b>	10.096418	9.511903	8.330504	8.168304	9.093362	9.824353
<b>0415</b>	11.189841	10.473644	9.615599	9.155573	9.521961	11.379718
<b>0420</b>	10.917527	10.213431	9.372481	8.919118	9.273142	11.079398
<b>0805</b>	10.814271	10.272267	9.010488	8.736407	9.776434	10.331530
<b>0810</b>	10.814271	10.272267	9.010488	8.736407	9.776434	10.331530
<b>1150</b>	10.224723	9.373377	8.591314	8.268059	9.027514	9.752864
<b>1159</b>	10.224723	9.373377	8.591314	8.268059	9.027514	9.752864
<b>1170</b>	11.959013	11.037136	9.940382	9.550324	10.528503	11.269901
<b>1270</b>	12.224723	11.293978	10.242357	9.860879	10.755080	11.220156
<b>1330</b>	12.224723	11.293978	10.242357	9.860879	10.755080	11.220156
<b>1370</b>	12.651839	11.640561	10.474348	10.083629	11.162227	12.049440
<b>1450</b>	11.539069	10.620498	9.621634	9.270085	10.055693	10.904022
<b>1460</b>	11.539069	10.620498	9.621634	9.270085	10.055693	10.904022
<b>1470</b>						
<b>1550</b>	11.433157	10.519645	9.527028	9.167159	9.986346	10.843434

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2011	2010	2009	2008	2007	2006
<b>1810**</b>	11.959013	11.037136	9.940382	9.550324	10.528503	11.269901
<b>4020</b>	10.831094	10.065953	9.203827	8.699536	9.055098	10.779730
<b>4030</b>	8.733537	8.022134	7.285680	7.011539	7.751318	9.186979
<b>4039</b>	8.733537	8.022134	7.285680	7.011539	7.751318	9.186979
<b>4050</b>	8.794938	8.075199	7.336104	7.061368	7.812196	9.259082
<b>4060</b>	8.697381	7.988749	7.254741	6.980526	7.716297	9.142682
<b>4090</b>	8.911236	8.184301	7.431953	7.150238	7.901859	9.381883
<b>4130</b>	10.903044	10.102425	9.090996	8.751697	9.632652	10.823533
<b>4160</b>	10.627934	9.798179	8.941160	8.639389	9.340519	11.039020
<b>4169</b>	9.197381	8.488749	7.754741	7.480526	8.055131	9.539020
<b>4170</b>	10.911236	10.104902	9.082996	8.743058	9.629425	10.849175
<b>4180</b>	10.911236	10.141670	9.268737	8.757393	9.109740	10.858234
<b>4190</b>	10.947392	10.175055	9.299676	8.788406	9.144761	10.902531
<b>4199</b>	9.447392	8.717686	7.962892	7.483518	8.258168	9.818837
<b>4230</b>	11.062281	10.201264	9.298661	8.995070	9.733400	11.493044
<b>4240</b>	11.049831	10.200030	9.291901	8.984295	9.727820	11.483543
<b>4260</b>	10.968647	10.167768	9.145447	8.804410	9.677401	10.889773
<b>4270</b>	10.733537	9.942735	8.936723	8.604359	9.478884	10.654271
<b>4280</b>	10.968647	10.167768	9.145447	8.804410	9.677401	10.889773
<b>4290</b>	10.733537	9.942735	8.936723	8.604359	9.478884	10.654271
<b>4300</b>	10.968647	10.167768	9.145447	8.804410	9.677401	10.889773
<b>4330</b>	10.912185	10.064332	9.173529	8.872204	9.599602	11.338696
<b>4331*</b>	8.534669	7.930735	7.147939	6.843913	7.303844	8.739584
<b>4340</b>	10.876029	10.030947	9.142590	8.841191	9.564581	11.294399
<b>4360</b>	10.733537	9.979503	-	-	-	-
<b>4370</b>	10.733537	9.979503	9.122464	8.618694	8.959199	10.663330
<b>4371*</b>	8.356021	7.845906	7.096874	6.590403	6.663441	8.064218
<b>4379</b>	9.233537	8.522134	7.785680	7.313806	8.072606	9.579636
<b>4400</b>	10.903044	10.102425	9.090996	8.751697	9.632652	10.823533
<b>4410</b>	10.725491	9.884629	9.022523	8.720231	9.436418	11.155420
<b>4411*</b>	8.347975	7.751032	6.996933	6.691940	7.140660	8.556308
<b>4419</b>	9.294938	8.575199	7.836104	7.561368	8.151030	9.655420
<b>4815**</b>	10.969695	10.206331	9.334643	8.824136	9.172997	10.919353
<b>4820**</b>	10.697381	9.946118	9.091525	8.587681	8.924178	10.619033
<b>4825</b>	10.733537	9.979503	9.122464	8.618694	8.959199	10.663330

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2011	2010	2009	2008	2007	2006
6010	8.410822	8.439968	7.732128	7.509164	8.276102	9.440868
6019	8.410822	8.439968	7.732128	7.509164	8.276102	9.440868
6020	9.202388	9.214301	8.447457	8.202884	9.044836	9.817590
6029	9.202388	9.214301	8.447457	8.202884	9.044836	9.817590
6070	11.202388	11.134902	10.098500	9.795704	10.772402	11.284882
6079	9.702388	9.714301	8.793819	8.536911	9.406065	10.236408
6200	10.682088	10.618987	9.622834	9.333048	10.237206	11.187959
6201*	8.304572	8.485390	7.597244	7.304757	7.941448	8.588847
6220	10.682088	10.618987	9.622834	9.333048	10.237206	11.187959
6240	10.682088	10.618987	9.622834	9.333048	0.000000	11.187959
6290	10.516734	10.461422	9.477777	9.204910	10.073015	10.968748
6310	10.516734	10.461422	9.477777	9.204910	10.073015	10.968748
6370	8.616485	8.633043	7.917340	7.687515	8.464891	9.654427
6380	10.616485	10.553644	9.568383	9.280335	10.192457	11.121719
6383	10.453007					
6389	9.116485	9.133043	8.263702	8.021542	8.826120	10.073245
6410	10.616485	10.553644	9.568383	9.280335	10.192457	11.121719
6419	9.116485	9.133043	8.263702	8.021542	8.826120	10.073245
6480	10.453007	10.399839	9.419200	9.136200	10.040492	10.950566
6490	10.453007	10.399839	9.419200	9.136200	0.000000	10.950566
6500	10.453007	10.399839	9.419200	9.136200	10.040492	10.950566
6560	10.410822	10.360569	9.383171	9.101984	0.000000	10.908160
6580	10.410822	10.360569	9.383171	9.101984	10.003668	10.908160
6590	10.410822	10.360569	9.383171	9.101984	10.003668	10.908160
6630						
6640	10.410822	10.397337	9.568912	9.116319	9.483983	10.917219
6649	8.910822	8.939968	8.232128	7.811431	8.597390	9.833525
6690	10.410822	10.360569	9.383171	9.101984	10.003668	10.908160
6780	11.202388	11.134902	10.098500	9.795704	10.772402	11.284882
6789	9.702388	9.714301	8.793819	8.536911	9.406065	10.236408
7030	8.601597	8.413903	7.141755	7.007584	7.832635	8.821850
7170	9.835887	9.577662	8.173987	7.986850	8.999430	9.939632

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2011	2010	2009	2008	2007	2006
<b>8030</b>	8.738666	8.115298	7.184848	6.978923	7.753214	8.523408
<b>8039</b>	8.738666	8.115298	7.184848	6.978923	7.753214	8.523408
<b>8040</b>	10.472956	9.779057	8.533916	8.261188	9.254203	10.040445
<b>8110</b>	10.472956	9.779057	8.533916	8.261188	9.254203	10.040445
<b>8130</b>	10.472956	9.779057	8.533916	8.261188	9.254203	10.040445
<b>8139</b>	9.238666	8.615298	7.501684	7.281922	8.087408	8.922663
<b>8170</b>	10.472956	9.779057	8.533916	8.261188	9.254203	10.040445
<b>8171*</b>	8.095440	7.645460	6.508326	6.232897	6.958445	7.441333
<b>8179</b>	9.238666	8.615298	7.501684	7.281922	8.087408	8.922663
<b>8320</b>	9.681390	9.004724	7.818587	7.567468	8.485469	9.663723
<b>8330</b>	9.681390	9.004724	7.818587	7.567468	8.485469	9.663723
<b>8340</b>	9.681390	9.004724	7.818587	7.567468	8.485469	9.663723
<b>8360</b>	9.854452	9.164022	7.963317	7.706129	8.640452	9.846300
<b>8370</b>	9.854452	9.164022	7.963317	7.706129	8.640452	9.846300
<b>8400</b>	9.854452	9.164022	7.963317	7.706129	8.640452	9.846300
<b>8430</b>	9.841497	9.152691	7.954465	7.699773	8.630522	9.844607
<b>8440</b>	9.841497	9.152691	7.954465	7.699773	8.630522	9.844607
<b>8805**</b>	10.472956	9.779057	8.533916	8.261188	9.254203	10.040445
<b>8811**</b>	10.472956	9.779057	8.533916	8.261188	9.254203	10.040445

\* Personal Property "Farm equip./machinery" tax code = Excludes state school levy rate

\*\* Temporary tax codes

\*\*\*New Tax code

## **CLASSES OF PROPERTY**

RCW 84.36.005 All property now existing or ...hereafter created or brought into this state, shall be subject to assessment and taxation...unless specifically exempted by law. Taxable property is divided into two classes. Real property includes land and all buildings, structures, and improvements to the land. Personal property includes machinery and equipment, fixtures, furniture, and other items that are movable in nature. Personal effects, which are not held for sale or commercial use, are not taxable.

### **REAL PROPERTY**

#### **Frequency of Valuation**

State law requires that the Assessor maintain a systematic real property revaluation program. All property in Kitsap County is physically inspected at least once every six years. In addition, values are updated countywide on an annual basis by statistical analysis. If property in a particular area consistently sells for more or less than the assessed value, the assessment roll will be adjusted to reflect real estate market conditions in that area. If the character of property changes because of remodeling, additions, subdivisions, etc., a new valuation is determined.

#### **Method of Valuation**

The laws governing the tax appraisal process in Washington State are based upon the same principles and procedures that are used throughout the appraisal profession. There are three basic approaches to the valuation of real property:

The MARKET APPROACH involves comparison of a property with the characteristics of similar properties, which have recently been sold.

The COST APPROACH involves estimating the replacement cost of a structure, and adjusting that estimate to account for depreciation.

The INCOME APPROACH is an analysis of a property's value based on its capacity to generate revenue for the owner.

The appraiser may use all approaches that apply to a particular property.

### **PERSONAL PROPERTY**

Every person, firm or corporation who owns taxable personal property must annually file a listing with the county assessor. Listings must be filed on or before April 30<sup>th</sup> to avoid penalty. The listing must include the year of purchase and total original cost of the assets by category. Personal property consists of business equipment, machinery and supplies, etc.

A penalty for late filing or failure to file will be applied unless provided a statement of reasonable cause. A notice of valuation is mailed to the taxpayer. The taxpayer may appeal the value to the Board of Equalization.

The taxes levied upon personal property become a lien on the date of assessment.

# **THE PROPERTY TAX PROCESS**

## **DETERMINATION OF ASSESSED VALUES**

The role of the Assessor's Office is to establish a value for all property for tax purposes. The Assessor is required by law to set that value at 100% of market value and to assure that all values are in equalization, as of the first day of January of the assessment year, except for new construction, which is valued as of July 31 of the assessment year. The assessment year is the year prior to the year in which taxes will be collected.

The Assessor does not *create* market value. The Assessor must estimate market value based on evidence in the real estate market. Market value is the price a willing buyer and seller would agree to under ordinary circumstances.

When the assessed value of a tax parcel is changed, the Assessor notifies the taxpayer by mail. If the taxpayer does not agree with the Assessor's determination, he or she may petition the Kitsap County Board of Equalization for a hearing.

## **ADOPTION OF TAXING DISTRICT BUDGETS**

Each year the directors or commissioners of each taxing district meet in open session to determine the amount of taxes to be collected the following year. Public questions or comments are welcomed during this process. Once the budget has been adopted, the amount of taxes to be collected is certified to the County Commissioners.

## **CERTIFICATION**

The County Commissioners certify the taxing district budgets in an open meeting. Using the assessed values determined in the process described above, the Assessor computes the levy rate required to raise the certified tax for each district, and ensures that none of the constitutional or statutory limitations is violated.

## **TAX EXTENSION**

Once the budgets have been certified and the levy rates established the taxes are extended to all property within the boundaries of the respective districts. When this process is completed the amount of taxes that will be billed for each tax account is known.

## **COLLECTION**

The Treasurer mails tax bills on February 14 of the year in which they are collected. First-half property tax payments are due on April 30, and second-half payments are due on October 31. The receipts are distributed back to the various districts.

## PROPERTY TAX LIMITS

**Regular Levies** are taxes that a district may impose each year without voter approval. Regular property tax levies are subject to several statutory and constitutional limits.

- The "levy lid" restricts the increase of the levy of individual taxing districts to one percent or to the implicit price deflator (whichever is lower). The base to which the increase is applied is the highest allowable levy since 1986. Amounts attributable to new construction and to increases in utility values are added to the allowed percentage increase. This law applies to a taxing district budget and not to individual properties. *RCW 84.55.010*. Under certain circumstances a district may exceed the levy limit with voter approval. *RCW 84.55.050*.
- The regular levy of a taxing district cannot exceed a statutory rate which is determined by the type of district. *RCW 84.52.043(1)*:

County Current Expense	1.800
County Road	2.250
Cities*	3.600
Emergency Medical	.500
Fire	1.500
Hospital	.750
Library	.500
Metropolitan Park	.750
Port	.450
Public Utility District	.450
Parks	.600
State School (Statewide rate)	3.600
State School (Local rate)	Varies

\*Minus any annexed Library and/or Fire District rate applicable.

- The aggregate regular levy rate of all senior and junior taxing districts (not including the state, port districts, public utility districts, emergency medical levies, and conservation futures) cannot exceed \$5.90. *RCW 84.52.043(2)*.
- The aggregate of all regular levies (not including port and public utility districts) shall not exceed 1% of true and fair value. *Washington State Constitution, Article VII, amended 1972 and RCW 84.52.050*

**Excess or Special Levies** - Voters within a district may approve excess or special levies. These levies may be for maintenance and operation (M&O) or for construction of buildings or other facilities. M&O levies are generally limited to one year except school districts, which are permitted to vote on four-year levies. Levies to finance general obligation bonds for capital improvement purposes usually obligate the voters to pay annual principal and interest costs over a period of several years. Voter approved excess or special levies are over and above the statutory and constitutional limitations. Qualified senior/disabled persons are exempt from these levies. *RCW 84.52.052*

**Capital Fund Levies** - The use of school district capital projects was expanded to include technology. There is no limit on how many capital fund levies for technology a school district may impose at one time, but they are limited to six years. *SSHB 1280*



## **TAX RELIEF**

There are several tax relief opportunities provided by state law, including:

- Forest land designation, for parcels that are twenty acres or more and primarily used for the growing and harvesting of timber.
- Current use assessment for:
  - Agricultural land
  - Timber land
  - Nature preserves (Open Space)
- Three-year exemption for improvements to single-family dwellings.
- Adjustments to the valuation of destroyed property.
- Full or partial property tax exemptions and/or tax deferrals for:
  - Senior citizens
  - Disabled persons
- Limited income deferral of the second half of property taxes due
- Exemptions for qualifying property owned by non-profit organizations.

For information about any of these exemptions, contact the Assessor's Office.

## **APPEAL OF VALUATION**

A property owner who feels that an error has been made in the valuation of his or her property should call the Assessor's Office and speak to an appraiser. The appraiser will examine the valuation of the property and may initiate further review. If still not satisfied, the property owner may appeal the valuation to the Kitsap County Board of Equalization. Petitions to the Board of Equalization must be submitted by July 1st of the assessment year, or within sixty days of the date a valuation notice is mailed, whichever is later.

The appeal process does not require an attorney, but evidence must be provided that the Assessor's valuation is incorrect. Property sales information is available for examination any time during our normal business hours and is also available on line.

Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals. A hearing examiner in Port Orchard generally hears the Board of Tax Appeals' cases.

## FREQUENTLY ASKED QUESTIONS

### *1. How often does the county appraise my property?*

All taxable property in Kitsap County is physically inspected at least once every six years. All valuations are subject to change on an annual basis if comparable sales indicate that the level of assessment in an area is either too high or too low.

### *2. If the house next-door sells to an out-of-state buyer for much more than it is worth, will it affect my assessed value?*

Not necessarily, because a single property sale does not establish the market value for surrounding properties.

### *3. Do I have to let the county appraiser come into my house or onto my property?*

No. In fact, it is generally not necessary for an appraiser to view the interior of a home that has been appraised previously. If access is refused, the appraiser must estimate the value of the property using whatever information he or she has available. Also see RCW 84.40.025, access to property required.

### *4. Is it possible to make a "ballpark estimate" of how much taxes will be on a piece of property that I am thinking about buying (or a structure that I might build)?*

The average 2011 tax rate in Kitsap County is about \$10.763905 per \$1000 of assessed value. Rates vary from area to area and from year to year, but multiplying the value or cost (per \$1000), by the average levy rate will provide a rough estimate of taxes.

Example:  $200,000 \times 10.763905 / 1000 = \$2,152.78$

### *5. What is the "levy lid" law?*

The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount that is attributable to new construction within the boundaries of the district. The lid does not apply to individual tax parcels

### *6. What is personal property tax?*

All machinery, equipment, supplies, etc that belong to a business are taxable, and are assessed as personal property. Household goods and personal effects are exempt from the property tax.

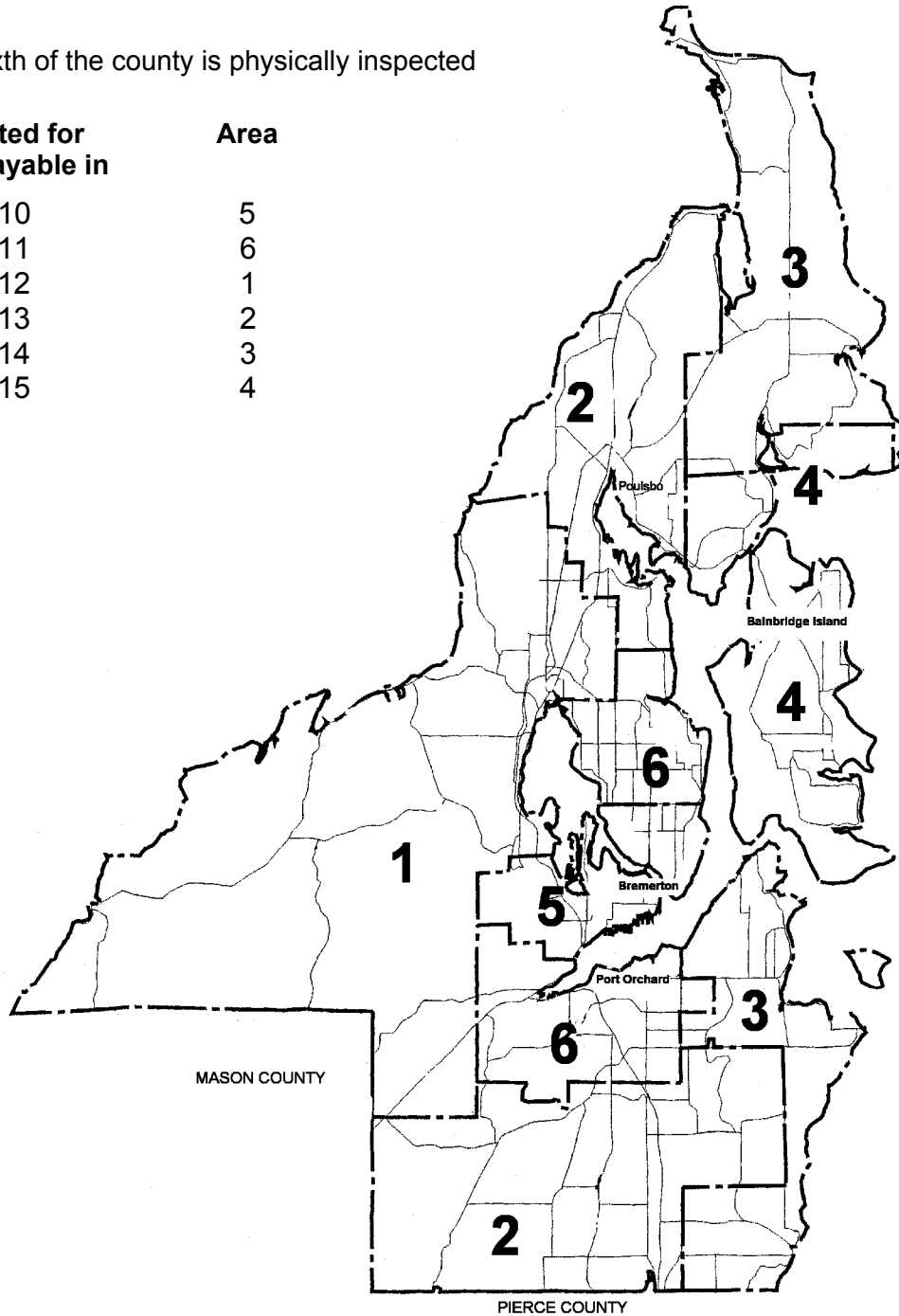
## IMPORTANT DATES

- January 1** Real and personal property is subject to taxation and valuation for assessment purposes as of this date. RCW 84.36.005, 84.40.020
- January 15** County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. RCW 84.52.080
- March 31** Application for non-profit exemptions must be received by Department of Revenue. RCW 84.36.815 & 825
- April 1** Senior/Disabled tax deferral applications are due. RCW 84.38.040
- April 30** Personal property affidavits are due. RCW 84.40.020, 040, 060, 130  
First half taxes are due. RCW 84.56.020
- July 1** Filing deadline for Board of Equalization appeals. RCW 84.40.038
- July 15** Board of Equalization meets in open session. RCW 84.48.010
- August 1** Most taxing district boundaries must be established to permit tax collection for following year. RCW 84.09.030, WAC 458-50-130 (exceptions RCW 84.09.030-035)
- August 31** Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040
- September** Department of Revenue determines assessment ratio RCW 84.48.075  
Assessor's certification of assessed values to taxing districts. RCW 84.48.130
- Sept. & Oct.** Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080
- Oct. (first Mon.)** County begins budget hearings. RCW 36.040.070,080,090
- October 31** Second-half property taxes are due. RCW 84.56.020
- November 30** Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
- November 30** Last day for the districts to certify amount of taxes to Assessor. RCW 84.52.070
- Dec (first Mon.)** County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
- December 31** Deadline for current use assessment applications.  
Forest Land - RCW 84.33.130 Open Space - RCW 84.34.030

# KITSAP COUNTY INSPECTION CYCLE

Each year one-sixth of the county is physically inspected

Inspected for Taxes Payable in	Area
2010	5
2011	6
2012	1
2013	2
2014	3
2015	4



A MORE DETAILED MAP IS AVAILABLE FOR INSPECTION AT THE ASSESSOR'S OFFICE

## HOW TO CONTACT US

The Assessor's Office is open to the public from 8:00 to 5:00, Monday through Thursday, closed Fridays and holidays. We are located on the 2<sup>nd</sup> floor of the Administration Building in Port Orchard across the street from the Kitsap County Court House.

The following information is available for public inspection:

- ✓ Property characteristics
- ✓ Tax maps
- ✓ Sales information
- ✓ Name and address of current taxpayer
- ✓ Additional information regarding tax relief programs

Assessor's parcel specific information, maps, sales data and more can be found on line at: [www.kitsapgov.com/assr](http://www.kitsapgov.com/assr)

General Information .....	(360) 337-7160
Fax .....	(360) 337-4874
E-Mail .....	assessor@co.kitsap.wa.us

Jim Avery, Assessor (javery@co.kitsap.wa.us) .....	(360) 337-7085
Chief Deputy .....	(360) 337-7084
Levies .....	(360) 337-7094
Commercial & Residential Property .....	(360) 337-7160
Personal Property (personal-property@co.kitsap.wa.us) .....	(360) 337-7094
Senior & Disabled Exemptions .....	(360) 337-7160
Non Profit & Tribal Exemptions .....	(360) 337-4511
Cadastral - split & merge of property tax parcels .....	(360) 337-7277
Current Use – open space, agricultural, timber & designated forest land....	(360) 337-7160
Public Disclosure Requests .....	(360) 337-7160

Direct lines are available from the following locations:

Bainbridge Island .....	(206) 842-2061
Olalla .....	(253) 851-4147