

Kitsap County Commercial Ratio Analysis
 For Taxes Payable in 2008
 Valid Sales in Commercial Neighborhoods 1-1-2006 to 1-1-2007

Average Ratio by School District								Percent of Sales in Population								
CLASS	DESCRIPTION	100 BR	303 BI	400 NK	401 CK	402 SK	TOTAL	CLASS	100 BR	303 BI	400 NK	401 CK	402 SK	TOTAL SALES	TOTAL PROP TYPE	% PROP SOLD
111	111- Single family residence	0.60		0.87	0.91	0.84	0.83	111	2		3	3	10	18	404	4%
119	119- MH - Real Property				0.79	1.10	0.94	119				1	1	2	70	3%
123	123- Fourplex	0.59					0.59	123	1					1	19	5%
131	131- 5-9 units	0.62					0.62	131	5					5	85	6%
133	133- 15-19 units			0.80			0.80	133			1			1	15	7%
134	134- 20-29 units	0.71					0.71	134	2					2	28	7%
136	136- 40-49 units	0.85	1.06				0.96	136	1	1				2	15	13%
137	137- 50+ units	0.83				1.00	0.88	137	2				1	3	82	4%
150	150- MH community				0.78		0.78	150				1		1	160	1%
160	160- Hotels and motels	0.91	1.17				1.00	160	2	1				3	25	12%
183	183- Sheds and garages					1.04	1.04	183					1	1	34	3%
270	270- Printing & publishing	0.42					0.42	270	1					1	2	50%
390	390- Misc. manf.			0.80			0.80	390			1			1	87	1%
460	460- Parking	0.83		1.01	0.61		0.89	460	1		3	1		5	241	2%
500	500- Commercial condo or slip		0.75	0.94	0.75		0.81	500		12	6	1		19	634	3%
510	510- Wholesale trade	1.25					1.25	510	2					2	8	25%
530	530- Retail, general	0.53	0.28				0.44	530	2	1				3	88	3%
541	541- Conv store w/gas pumps	0.60		0.78	1.10		0.94	541	2		1	5		8	74	11%
543	543- Conv. store w/o gas pumps	1.15				0.99	1.07	543	1				1	2	35	6%
550	550- Retail, automotive	0.95			0.57	1.19	0.92	550	2			1	1	4	70	6%
570	570- Retail, home furn.	0.99					0.99	570	1					1	9	11%
580	580- Restaurants	0.94		0.93		0.72	0.85	580	3		1		3	7	105	7%
581	581- Fast food	0.45					0.45	581	1					1	45	2%
582	582- Tavern					0.70	0.70	582					1	1	24	4%
590	590- Other retail trade	0.95		1.08	0.87	1.00	0.98	590	3		2	2	4	11	405	3%
592	592- Community center				0.85		0.85	592				1		1	65	2%
611	611- Banks			0.94	0.66		0.80	611			1	1		2	65	3%
620	620- Personal services	0.65					0.65	620	1					1	29	3%
630	630- Business services	0.92				0.86	0.88	630	2				3	5	71	7%
637	637- General warehouse	0.97	0.60	1.08		0.82	0.87	637	1	1	1		1	4	202	2%
638	638- Mini-warehouse		0.62				0.62	638		2				2	53	4%
640	640- Repair services				0.60		0.60	640				2		2	88	2%
641	641- Service stations	0.70			1.11		0.90	641	2			2		4	78	5%
650	650- Professional services		0.58				0.58	650		2				2	56	4%
651	651- Medical/dental offices	0.74	0.80			0.68	0.75	651	2	2			1	5	130	4%
656	656- Convalescent centers	1.00					1.00	656	1					1	31	3%
680	680- Educational services					1.10	1.10	680					1	1	102	1%
690	690- Misc. services	0.77	0.61		0.91	0.83	0.79	690	1	5		6	4	16	417	4%
744	744- Marina					1.15	1.15	744						1	24	4%
910	910- Undeveloped land	0.79		0.96	0.82	1.07	0.95	910	2		10	11	15	38	1102	3%
Grand Total		0.79	0.71	0.94	0.87	0.94	0.86	Grand Total	46	27	30	38	49	190		
Trend Factor		5%	0.83	0.75	0.99	0.91	0.99	0.90								
		11%	0.88	0.79	1.05	0.96	1.05	0.95								
		19%	0.94	0.84	1.12	1.03	1.12	1.02								

Multifamily and Big Box Retail updated consistent with commercial trending
 Mini-Warehouse cap rates equalized
 No trend applied to Golf Course, Marina, Fast Food, C-Store with gas, Senior Housing, and Condo Hangar county wide models
 Golf Course land on Bainbridge Island trended consistent with commercial trending