



Overview of the Assessor's Office

Mission Statement

The Assessor Office is committed to serving the citizens of Kitsap County by fairly and equitably assessing property, setting the levies based on those values, administering tax relief programs, as well as maintaining all property tax related records, and ensuring public access to those records. It is also our commitment to accomplish these mandated responsibilities in a courteous, efficient and understandable manner.

The Assessor's Role

The role of the Assessor's office is to establish a value for all real & personal property for tax purposes and to maintain real and personal property tax records as required by RCW 84.40.030. The Assessor is required by law to set that value at 100% of market value and to assure that all values are in equalization. The Assessor does not create market values. Market value is the price a willing buyer and seller would agree to under ordinary circumstances. This does not mean that an individual sale will automatically establish the value of a property. The Assessor uses data from the local real estate market to determine assessed values.

Frequency of Valuation

State law (RCW 84.41.030 and 84.41.041) requires that the Assessor maintain a systematic 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 value is determined.

Appeal of Valuation

If you think an error has been made in the valuation of your property, call the Assessor's office at (360) 337-7160 and talk to an appraiser. The appraiser will examine the valuation of your property and may initiate further review. If you are still not satisfied, you may appeal the valuation to the Kitsap County Board of Equalization (Phone (360) 337-4424). *Appeal forms must be submitted by July 1st, or within 30 days of the date the valuation notice was mailed.*

The appeal process does not require an attorney. However, you are required to submit proof that the Assessor's value is incorrect. You may examine the sales used in the valuation process at any time during our normal business hours. If you are not satisfied with the decision by the Board of Equalization, you may then appeal to the State Board of Tax Appeals.

Property Tax

The Assessor does not raise property values in order to increase taxes. The cost of providing public services determines your property tax. Local Government consists of various taxing districts including fire districts, regional library, cities, county government, roads, ports, etc. A portion of the tax is distributed to the state for local school support. In addition, taxes are collected to pay for special voter-approved levies, such as school bonds and emergency medical levies. The Assessor sets the levy rates based on taxing district budget requests and property values. Rates are expressed in dollars per thousand dollars of assessed value. *(continued on back)*

Tax Limits

Property tax levies are subject to constitutional (1% of true and fair value) and statutory (\$5.90 maximum combined levy rate) limits. The levies of individual taxing districts with population over 10,000 cannot increase by more than the implicit price deflator, unless the legislative authority passes a resolution of substantial need. Increases due to new construction and the increase in value of state assessed property are outside of the levy limit. Voter approved levies are not included in the levy limitations.

Exemptions

There are several exemptions provided by state law, including: Agricultural Land, Timber Land, Open Space, Building Additions, Destroyed Property, Senior Citizens, Disabled Persons, Non-Profit Organizations.

Available Information

A variety of public information is available for your inspection at our front counter, including:

- Property characteristics
- Property sales data
- Taxing district boundaries
- Property assessed value history
- Taxpayer information
- Maps

You may obtain a computer printout or photocopy of any of this information for a small fee.

Important Phone Numbers

General Information.....(360) 337-7160

From Bainbridge Island 842-2061

From Olalla Area 851-4147

Jim Avery, Assessor..... 337-7160

Chief Deputy..... 337-7084

Residential Property..... 337-7160

Commercial Property..... 337-7090

Personal Business Property 337-7163

Sr. Citizen & Disabled Exemptions 337-4904

Other exemptions (non-profit) 337-7091

Segregation Department 337-7094

Current Use Assessment 337-4528

(Agricultural, Timber & Open Space)

Levy Analyst..... 337-7091

Fax: 337-4874

Web site address:.....www.kitsapgov.com/assr/

Office hours are 8:00 a.m. to 4:30 p.m., Monday through Friday, except holidays.

For further information about any of the above topics, contact the Assessor's office at the above phone numbers or at the following address:

**Kitsap County Assessor's Office
614 Division Street MS-22**

