

Kitsap County Statement of Assessments



Hansville Greenway Wildlife Corridor – Kitsap County Parks

2014 Assessment for Taxes Payable in 2015



Phil Cook
Assessor

COVER PHOTO:

Hansville Greenway Wildlife Corridor
<http://www.kitsapgov.com/parks/>

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2014 marked significant change within the Assessor's Office. For the first time in 16 years, the office was going to see a change in leadership. Jim Avery, Kitsap's Assessor from 1999 through 2014 announced his pending retirement and passing of the torch. Under Mr. Avery's tenure, the department dealt with the struggles of both the real estate boom and bust that represented two extremes that our local real estate market had never seen. Even with those market challenges, Jim pushed the envelope of technological advances that resulted in efficiency and accuracy improvements. This in turn led to significant cost reductions and saved precious tax payer dollars. Thank You Jim for your years of service and dedication to our community!



As we move in to 2015 I am excited to take the reins as Kitsap's Assessor. Having spent the past decade in the real estate industry here in Kitsap, I have an understanding as to what challenges property owners and our citizens throughout the county are facing. Since the election, the staff has been helpful and supportive in getting me up to speed on the inner workings of the office. Everyone is extremely professional and receptive to new ideas that will help improve the level of service the office provides the public. We have already begun to make improvements in our processes and delivery of information and are currently working on enhancing the webpage and parcel search tool in 2015. Values and property characteristics can be found on the "Parcel Search" tool located on the Assessor's webpage at www.kitsapgov.com/assr.

The Assessor's Office is tasked with the responsibility of assessing all real and personal property within the county for tax purposes. These values are then used to calculate and set levy rates for the various taxing districts (currently 43) throughout the county and equitably distribute the tax obligation amongst the taxpayers. The office is also tasked with administering multiple exemption programs including the senior citizen and disabled program.

2014 was a year of steady recovery in our real estate market. Our office analyzed sales that occurred between January 1, 2013 and March 31, 2014 to determine the values for 2015. Residential values increased an average of 4% county wide, with Bainbridge Island seeing the greatest increases. Commercial real estate throughout the county has also seen a moderate improvement in valuations of approximately 2%. 2015 will most likely see a similar trend of steady improvement in Kitsap, as fewer distressed properties are impacting values and as financing becomes less restrictive to consumers.

In areas that saw no new levies, property tax bill increases were minimal mainly due to the fact that Kitsap's portion of the state general fund obligation went down as a percentage of the overall tax obligation due. The fact that our property values did not increase as much as in other counties of our state was the main contributor to this. If your valuation did not increase by at least 14%+ you saw this decrease on your portion of the property taxes that go to the state.

Many new levies passed throughout the county, primarily in the north end. This will have an impact in the amount of taxes paid by property owners in those areas (see page 9 for specific details). Voters approved bonds, maintenance and operations (M&O) and capital projects levies for multiple school districts, resulting in increases of: Bainbridge (4%), Bremerton (1%), Central Kitsap (5%), North Kitsap (7%), and South Kitsap (5%). Voters also approved a new bond for Poulsbo Fire 18 and EMS (13%), a new 4 year M&O levy for North Kitsap Fire 10 and EMS (14%) as well as an EMS renewal levy (4%) for the City of Bremerton EMS.

I look forward to working for the citizens of Kitsap County in 2015 and beyond. Please feel free to contact our office if you have any questions at 360-337-7160.

A handwritten signature in black ink that reads "TRD Cook". The signature is written in a cursive, flowing style.

Kitsap County Assessor

PROFILE OF KITSAP COUNTY

Established: 1857

GEOGRAPHY

398 square miles in Kitsap, 81 square miles tax exempt
256 miles of shore line
117,456 real property tax parcels
5,504 personal property accounts

POPULATION

	<u>Est. 2010</u>	<u>Est. 2014</u>
Total	251,133	256,536

TOP EMPLOYERS

Naval Base Kitsap (military & civilian employees)	30,784
Harrison Hospital	2,442
Washington State Government	1,746
Central Kitsap School District	1,469
Olympic College	1,206
South Kitsap School District	1,176
Kitsap County	1,124
North Kitsap School District	844
Port Madison Enterprises (Clearwater Casino, etc.)	752
Bremerton School District	663
Martha & Mary Health Services	599

(Source: Kitsap Regional Economic Development Alliance & The US Census Bureau)

TAXING DISTRICTS

We currently have 43 taxing districts in Kitsap County. 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	County =	1
School Districts =	6	Port Districts =	12
Water Districts =	7	Fire Protection Districts =	6
Library District =	1	Sewer Districts =	1
Public Utility District (PUD) =	1	Metropolitan Park District =	2
Utility District =	1	State School =	1

STATEMENT OF ASSESSED VALUATION
2014 ASSESSMENT FOR TAXES PAYABLE IN 2015

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	26,394,720,076	399,945,568	26,794,665,644
Centrally Assessed	36,561,578	328,986,815	365,548,393
Total	26,431,281,654	728,932,383	27,160,214,037

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 2015

	ASSESSED VALUE	RATE	TAXES	T.E.D	TOTAL
<u>COUNTY:</u>					
COUNTY CURRENT EXPENSE	27,160,214,037	1.117285	30,345,717	60,865	30,406,582
MENTAL HEALTH	27,160,214,037	0.025000	679,006	1,362	680,368
VETERANS RELIEF	27,160,214,037	0.011250	305,553	613	306,166
<u>TOTAL CURRENT EXPENSE</u>	27,160,214,037	<u>1.153535</u>	<u>31,330,276</u>	<u>62,840</u>	<u>31,393,116</u>
 <u>COUNTY CONSERVATION FUTURES</u>	27,160,214,037	<u>0.048137</u>	<u>1,307,437</u>	<u>2,622</u>	<u>1,310,059</u>
 COUNTY ROADS	16,467,193,976	1.463999	24,107,964	68,738	24,176,702
ROAD TAX DIVERSION - SHERIFF	16,467,193,976	0.119498	1,967,810	5,611	1,973,421
ROAD TAX DIVERSION - PROS ATTY	16,467,193,976	0.039481	650,151	1,854	652,005
ROAD TAX DIVERSION - CLERK	16,467,193,976	0.004372	72,000	205	72,205
<u>TOTAL COUNTY ROADS</u>	16,467,193,976	<u>1.627350</u>	<u>26,797,925</u>	<u>76,408</u>	<u>26,874,333</u>
 <u>SCHOOLS:</u>					
STATE SCHOOL	27,158,593,655	2.176823	59,119,465	0	59,119,465
 SCHOOL DIST NO 100 - BREM					
SPECIAL M&O*	2,940,872,038	3.815568	11,219,935	1,164	11,221,099
BOND*	2,941,130,134	1.356685	3,989,426	764	3,990,190
CAPITAL PROJECT*	2,941,130,134	0.646042	1,899,730	364	1,900,094
TOTAL		5.818295	17,109,091	2,292	17,111,383
 SCHOOL DIST NO 303 - BAINBRIDGE ISL.					
SPECIAL M&O*	5,675,831,765	1.677028	9,516,950	1,580	9,518,530
BOND*	5,675,246,804	1.233426	6,999,559	441	7,000,000
CAPITAL PROJECT*	5,675,246,804	0.387648	2,199,862	138	2,200,000
TOTAL		3.298102	18,716,371	2,159	18,718,530
 SCHOOL DIST NO 400 - NORTH KITSAP					
SPECIAL M&O*	5,859,150,844	2.799597	16,394,814	8,449	16,403,263
BOND*	5,865,186,785	1.549825	9,071,308	18,709	9,090,017
TOTAL		4.349422	25,466,122	27,158	25,493,280
 SCHOOL DIST NO 401 - CENTRAL KITSAP					
SPECIAL M&O*	6,282,045,574	3.312471	20,770,686	38,410	20,809,096
CAPITAL PROJECT*	6,293,641,144	1.901182	11,921,270	44,091	11,965,361
TOTAL		5.213653	32,691,956	82,501	32,774,457
 SCHOOL DIST NO 402 - SOUTH KITSAP					
SPECIAL M&O*	6,123,112,269	3.686416	22,540,653	31,687	22,572,340
 SCHOOL DIST NO 403 - NORTH MASON					
SPECIAL M&O*	44,029,583	2.211444	96,152	1,217	97,369
BOND*	44,580,089	1.284699	55,858	1,414	57,272
TOTAL		3.496143	152,010	2,631	154,641
 TOTAL LOCAL SCHOOLS			116,676,203	148,428	116,824,631
<u>TOTAL SCHOOLS</u>			<u>175,795,668</u>	<u>148,428</u>	<u>175,944,096</u>

TO BE COLLECTED IN THE YEAR 2015

	ASSESSED VALUE	RATE	TAXES	T.E.D	TOTAL
<u>CITIES:</u>					
CITY OF BAINBRIDGE ISLAND					
REG	5,708,210,319	1.224981	6,992,453	438	6,992,891
BOND*	5,675,246,804	0.107079	607,662	38	607,700
TOTAL		1.332060	7,600,115	476	7,600,591
CITY OF BREMERTON					
REG	2,354,542,747	2.945543	6,935,409	20,288	6,955,697
BOND*	2,339,489,959	0.386858	902,387	2,665	905,052
EMS	2,354,542,747	0.499999	1,177,271	3,444	1,180,715
TOTAL		3.832400	9,015,067	26,397	9,041,464
CITY OF PORT ORCHARD					
	1,347,919,629	1.725162	2,325,381	367	2,325,748
CITY OF POULSBO					
	1,282,347,366	1.709874	2,192,653	112	2,192,765
<u>TOTAL CITIES</u>			<u>21,133,216</u>	<u>27,352</u>	<u>21,160,568</u>
<u>PORTS:</u>					
PORT OF BREMERTON					
REG	9,036,250,218	0.352469	3,185,005	14,555	3,199,560
LT BOND	9,036,250,218	0.035670	322,332	1,473	323,805
TOTAL	9,036,250,218	0.388139	3,507,337	16,028	3,523,365
PORT OF BROWNSVILLE					
	1,243,873,204	0.306354	381,066	32	381,098
PORT OF EGLON					
	195,315,291	0.099352	19,405	194	19,599
PORT OF ILLAHEE					
	454,891,558	0.175087	79,646	0	79,646
PORT OF INDIANOLA					
	264,515,239	0.220093	58,218	4	58,222
PORT OF KEYPORT					
	126,969,333	0.249674	31,701	0	31,701
PORT OF KINGSTON					
	821,875,747	0.228704	187,967	470	188,437
PORT OF MANCHESTER					
	544,024,384	0.197355	107,366	0	107,366
PORT OF POULSBO					
	917,106,603	0.307571	282,076	0	282,076
PORT OF SILVERDALE					
	2,646,606,822	0.216038	571,769	63	571,832
PORT OF TRACYTON					
	650,576,112	0.047334	30,795	0	30,795
PORT OF WATERMAN					
	237,435,243	0.231237	54,904	0	54,904
<u>TOTAL PORTS</u>			<u>5,312,250</u>	<u>16,791</u>	<u>5,329,041</u>

TO BE COLLECTED IN THE YEAR 2015

	ASSESSED VALUE	RATE	TAXES	T.E.D	TOTAL
<u>FIRE DISTRICTS:</u>					
1 CENTRAL KITSAP	6,909,425,290	1.499999	10,364,137	15,918	10,380,055
EMS	6,942,968,080	0.499999	3,471,484	9,577	3,481,061
TOTAL		1.999998	13,835,621	25,495	13,861,116
2 BAINBRIDGE ISLAND	5,708,210,319	0.863382	4,928,371	308	4,928,679
EMS	5,708,210,319	0.399999	2,283,284	143	2,283,427
TOTAL		1.263381	7,211,655	451	7,212,106
7 SOUTH KITSAP	6,393,754,710	1.484711	9,492,882	5,069	9,497,951
EMS	6,406,469,636	0.499999	3,203,234	5,369	3,208,603
TOTAL		1.984710	12,696,116	10,438	12,706,554
10 NORTH KITSAP	2,480,503,776	1.499999	3,720,755	5,970	3,726,725
SPECIAL M&O New 2015	2,450,787,796	0.244819	600,000	974	600,974
EMS	2,481,364,792	0.496722	1,232,550	2,850	1,235,400
BOND*	1,765,949,837	0.293106	516,775	837	517,612
TOTAL		2.534646	6,070,080	10,631	6,080,711
18 POULSBO	3,169,218,811	1.499999	4,753,828	3,349	4,757,177
BOND* New 2015	3,140,979,346	0.186247	584,584	416	585,000
EMS	3,172,003,813	0.499999	1,586,001	3,201	1,589,202
TOTAL		2.186245	6,924,413	6,966	6,931,379
NORTH MASON REGIONAL FIRE AUTH	43,952,044	1.499998	65,928	1,652	67,580
EMS	43,952,044	0.499999	21,976	551	22,527
TOTAL		1.999997	87,904	2,203	90,107
<u>TOTAL FIRE DISTRICTS</u>			<u>46,825,789</u>	<u>56,184</u>	<u>46,881,973</u>
<u>OTHER:</u>					
PUBLIC UTILITY DIST NO 1	27,160,214,037	0.083121	2,257,609	4,528	2,262,137
METRO PARK - BAINBRIDGE ISLAND	5,708,210,319	0.749999	4,281,157	268	4,281,425
BOND*	5,675,246,804	0.011248	63,834	4	63,838
Total		0.761247	4,344,991	272	4,345,263
METRO PARK - VILLAGE GREEN	1,075,624,633	0.150058	161,407	355	161,762
REGIONAL LIBRARY	27,160,214,037	0.390126	10,595,929	21,252	10,617,181
<u>TOTAL OTHER</u>			<u>17,359,936</u>	<u>26,407</u>	<u>17,386,343</u>
<u>TOTAL TAXES</u>			<u>325,862,497</u>	<u>417,032</u>	<u>326,279,529</u>

* Voted bonds and School 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.

ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES

	TYPE	PASSED	PURPOSE	YEARS	RATE	AMOUNT	FROM	THROUGH
<u>SCHOOL DISTRICTS</u>								
Bremerton 100	M & O	2/11/2014	Maintenance & Operations	4		\$46,229,327	2015	2018
Bremerton 100	Bond	5/17/2005	Capital Improvments	20		\$30,578,525	2006	2025
Bremerton 100	Capital Projects	8/7/2012	Facilities & Techology	4		\$7,600,000	2013	2016
Bainbridge Island 303	M & O	2/11/2014	Maintenance & Operations	3		\$28,800,000	2015	2017
Bainbridge Island 303	Bond	3/14/2006	Capital Improvments	20		\$45,000,000	2007	2026
Bainbridge Island 303	Bond	11/3/2009	Capital Improvments	20		\$42,000,000	2010	2029
Bainbridge Island 303	Capital Projects	2/11/2014	Facilities & Techology	3		\$6,600,000	2015	2017
North Kitsap 400	M & O	2/11/2014	Maintenance & Operations	4		\$68,850,000	2015	2018
North Kitsap 400	Bond	3/13/2001	Capital Improvments	20		\$60,897,500	2002	2021
Central Kitsap 401	M & O	2/11/2014	Maintenance & Operations	4		\$41,600,000	2015	2016
Central Kitsap 401	Capital Projects	2/8/2011	Capital Projects	5		\$58,135,037	2012	2016
South Kitsap 402	M & O	2/12/2013	Maintenance & Operations	4		\$89,800,000	2014	2017
<u>CITIES</u>								
Bremerton	Bond	9/17/2002	Capital Improvments	25		\$12,979,000	2003	2027
Bremerton EMS	EMS	8/5/2014	Renewal	6	\$0.50		2015	2020
Bainbridge Island	Bond	11/6/2001	Open Space	20		\$8,000,000	2003	2022
<u>PARK DISTRICTS</u>								
Bainbridge Island	Bond	2/2/1999	Facilities	20		\$4,500,000	2000	2019
<u>FIRE DISTRICTS</u>								
Central Kitsap 1	EMS	5/19/2009	Renewal	6	\$0.50		2010	2015
Bainbridge Island 2	EMS	11/3/2009	Create new district	10	\$0.40		2010	2019
South Kitsap 7	Temp Lid Lift	4/17/2012	Renewal	6	\$1.48		2013	2018
South Kitsap 7	EMS	5/19/2009	Renewal	6	\$0.50		2010	2015
North Kitsap 10	EMS	11/5/2013	Renewal	6	\$0.50		2014	2019
North Kitsap 10	Bond	5/18/1999	Capital Improvements	20		\$5,500,000	2000	2019
North Kitsap 10	M & O	11/4/2014	Maintenance & Operations	4		\$2,400,000	2015	2018
Poulsbo 18	EMS	11/5/2013	Renewal	6	\$0.50		2015	2020
Poulsbo 18	Bond	11/4/2014	Capital Improvements	5		\$2,745,000	2015	2019

TAXING DISTRICTS WITH NO LEVY FOR 2015

WATER DISTRICTS	ASSESSED VALUE
Crystal Springs	10,456,900
Manchester	647,610,994
North Perry	1,439,958,281
Old Bangor	13,811,748
Rocky Point	130,847,710
Silverdale	2,295,570,460
Sunnyslope	78,654,516

MISCELLANEOUS DISTRICTS

Bainbridge Island Parks & Recreation	5,708,210,319
Sewer District 7 (So. Bainbridge Island)	168,600,120
Westsound Utility District	1,501,697,430

MAJOR CHANGES Taxes Payable in 2015

<u>District</u>	<u>Estimated Overall % Change</u>
Bainbridge Island Fire 2 & EMS Using banked capacity, total district increase \$287,404 – Rate \$1.32 to \$1.26	+ 2%
Bainbridge Island Metropolitan Parks Using banked capacity \$356,626 increase, bond principal paid every other year \$841,068 decrease, total district decrease \$484,205 – Rate \$0.92 to \$0.76	- 10%
Bainbridge Island School District New 3 year M & O \$600,000 increase, new 3 year Capital Projects/Tech Levy \$675,00 increase, both voter approved 2/11/2014, voted bond \$500,000 decrease Rate \$3.44 to \$3.29	+ 4%
Bremerton School District Voted Bond \$40,000 increase, new 4 year M & O \$164,880 increase voter approved 2/11/2014, voted Capital Projects Levy \$0 increase – Rate \$5.88 to \$5.81	+ 1%
Central Kitsap Fire 1 & EMS Using banked capacity, total district increase \$548,798 – Rate \$2.00 to \$2.00	+ 4%
Central Kitsap School District New 2 year M & O \$1,351,900 increase voter approved 2/11/2014, voted Capital Projects Levy increase \$348,506 – Rate \$5.15 to \$5.21	+ 5%
City of Bremerton EMS EMS renewal levy, \$30,770 increase, voter approved 8/5/2014 – Rate \$0.50 to \$0.50	+ 4%
City of Poulsbo Using banked capacity, total increase \$104,045 – Rate \$1.69 to \$1.70	+ 5%
North Kitsap Fire 10 & EMS New 4 year M & O Levy, voter approved 11/4/14, total district increase \$755,605 Rate \$2.29 to \$2.53	+ 14%
North Kitsap School District New 4 year M & O \$1,380,537 increase voter approved 2/11/2014, voted Bond \$272,925 increase – Rate \$4.22 to \$4.32	+ 7%
Poulsbo Fire 18 & EMS New Bond, voter approved 11/4/2014, EMS renewal Levy voter approved 11/5/13 Total district increase \$830,998 – Rate \$2.00 to \$2.18	+ 13%
South Kitsap Fire 7 & EMS Using banked capacity, total district increase \$370,991 – Rate \$2.00 to \$1.98	+ 3%
South Kitsap School District Voter approved M & O Levy \$1,106,894 increase – Rate \$3.64 to \$3.68	+ 5%

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
North Kitsap Unincorporated					
Typical for 2012	295,765	11.3668	2,250	1,112	3,362
Typical for 2013	279,265	11.8358	2,178	1,127	3,305
Typical for 2014	279,850	12.0792	2,199	1,181	3,380
Typical for 2015	290,865	12.0148	2,175	1,319	3,495
Central Kitsap Unincorporated					
Typical for 2012	230,795	12.4297	1,804	1,065	2,869
Typical for 2013	224,910	13.5933	1,803	1,254	3,057
Typical for 2014	223,870	13.2355	1,809	1,154	2,963
Typical for 2015	239,775	12.9088	1,845	1,250	3,095
South Kitsap Unincorporated					
Typical for 2012	224,600	11.2119	1,865	653	2,518
Typical for 2013	219,820	11.3594	1,788	709	2,497
Typical for 2014	218,735	11.8907	1,805	796	2,601
Typical for 2015	234,700	11.5384	1,843	865	2,708
City of Bremerton					
Typical for 2012	144,390	12.8111	1,149	701	1,850
Typical for 2013	134,460	13.7030	1,052	790	1,843
Typical for 2014	128,250	14.3231	1,031	806	1,837
Typical for 2015	132,950	13.8906	1,022	825	1,847
City of Bainbridge Island					
Typical for 2012	457,860	10.8586	3,362	1,610	4,972
Typical for 2013	443,275	11.0609	3,338	1,565	4,903
Typical for 2014	445,375	11.3191	3,376	1,666	5,041
Typical for 2015	486,295	10.5065	3,448	1,662	5,109
City of Poulsbo					
Typical for 2012	247,370	11.8539	2,002	930	2,932
Typical for 2013	236,675	12.2288	1,939	955	2,894
Typical for 2014	236,260	12.4256	1,938	998	2,936
Typical for 2015	246,695	12.4049	1,941	1,119	3,060
City of Port Orchard					
Typical for 2012	202,640	11.5389	1,749	590	2,338
Typical for 2013	198,850	11.4981	1,645	641	2,286
Typical for 2014	200,340	11.9266	1,660	729	2,389
Typical for 2015	201,260	11.6362	1,600	742	2,342

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 of the school M&O levy calculations will use one-half of the school district TAV. 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 school 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	2014 Forest Land Assessed Value (FLAV)	2015 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	89,619	563,160	305,064
School District 303 (Bainbridge Island)	56,850	357,243	942,204
School District 400 (North Kitsap)	1,921,062	12,071,882	3,298,246
School District 401 (Central Kitsap)	3,690,529	23,191,140	3,282,658
School District 402 (South Kitsap)	2,735,708	17,191,080	5,155,230
School District 403 (North Mason, portion)	175,210	1,101,013	287,699
County Current Expense	8,668,977	54,475,518	
Conservation Futures	8,668,977	54,475,518	
County Road	7,471,757	46,952,230	
City of Bainbridge Island	56,850	357,243	
City of Bremerton	1,096,081	6,887,728	
City of Bremerton Emergency Med	1,096,081	6,887,728	
City of Port Orchard	33,820	212,524	
City of Poulsbo	10,470	65,793	
Port of Bremerton	6,571,251	41,293,486	
Port of Brownsville	16,870	106,010	
Port of Eglon	310,470	1,950,981	
Port of Indianola	2,950	18,538	
Port of Kingston	327,039	2,055,099	
Port of Manchester	164	1,032	
Port of Silverdale	46,568	292,633	
Fire District 1 (Central Kitsap)	1,688,724	10,611,875	
Fire District 2 (Bainbridge Island)	56,850	357,243	
Fire District 7 (South Kitsap)	543,299	3,414,071	
Fire District 10 (North Kitsap)	633,333	3,979,840	
Fire District 18 (Poulsbo)	355,339	2,232,939	
North Mason Regional Fire Auth (portion)	175,210	1,101,013	
Fire District 10 Bond (Original district)	454,603	2,856,708	
Fire District 1 Emergency Med	3,048,244	19,155,046	
Fire District 2 Emergency Med	56,850	357,243	
Fire District 7 Emergency Med	1,708,879	10,738,530	
Fire District 10 Emergency Med	913,123	5,738,030	
Fire District 18 Emergency Med	1,018,759	6,401,845	
North Mason Regional Fire EMS (portion)	175,210	1,101,013	
Public Utility District	8,668,977	54,475,518	
Metropolitan Parks Bainbridge Island	56,850	357,243	
Metropolitan Parks Village Green	376,749	2,367,475	
Regional Library	8,668,977	54,475,518	

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>2013</u>	<u>2014</u>	<u>2015</u>
County Current Expense	173,502,555	184,237,126	202,981,074
County Road	81,452,068	94,116,637	94,777,636
State School	173,502,555	184,237,126	202,981,074
School Dist #100 (Bremerton)	25,049,430	13,663,487	17,805,317
School Dist #303 (Bainbridge Island)	25,816,750	33,116,994	41,101,784
School Dist #400 (North Kitsap)	45,273,327	41,748,426	51,057,270
School Dist #401 (Central Kitsap)	28,107,045	44,006,980	36,960,638
School Dist #402 (South Kitsap)	49,044,503	51,599,849	55,799,615
School Dist #403 (Ptn of North Mason)	211,500	101,390	256,450
City of Bremerton	21,703,970	13,801,597	20,142,057
City of Port Orchard	25,892,157	21,965,028	16,985,217
City of Poulsbo	18,637,610	21,236,870	29,974,380
City of Bainbridge Island	25,816,750	33,116,994	41,101,784
Port of Bremerton	73,857,448	59,036,936	65,231,762
Port of Brownsville	3,105,020	2,796,020	7,080,700
Port of Eglon	1,678,010	990,600	365,530
Port of Illahee	2,407,152	3,813,440	2,692,350
Port of Indianola	636,390	1,439,720	1,464,490
Port of Keyport	481,580	931,010	835,470
Port of Kingston	4,958,910	7,604,386	4,471,780
Port of Manchester	2,215,810	2,553,380	4,948,240
Port of Poulsbo	6,004,190	7,812,510	19,840,400
Port of Silverdale	9,615,524	23,337,720	14,966,068
Port of Tracyton	4,167,390	5,458,630	3,914,260
Port of Waterman	1,016,110	1,149,410	1,409,060
Fire Dist #1 (Central Kitsap)	31,334,405	45,115,250	33,891,638
Fire Dist #2 (Bainbridge Island)	25,816,750	33,116,994	41,101,784
Fire Dist #7 (South Kitsap)	50,048,663	51,195,039	56,463,895
Fire Dist #10 (North Kitsap)	13,348,980	14,582,296	12,305,550
Fire Dist #18 (Poulsbo)	30,861,277	26,324,560	38,800,940
Fire Dist #2 (Mason County)	211,500	101,390	256,450
Public Utility District #1	173,502,555	184,237,126	202,981,074
Metro Parks District - Bainbridge Island	25,816,750	33,116,994	41,101,784
Metro Parks District - Village Green	6,050,940	8,364,406	5,507,900
Regional Library	173,502,555	184,237,126	202,981,074

SUMMARY OF PREVIOUS YEARS

Tax Year	Value	% of Increase	Taxes	% of Increase	New Construction	% of Increase
1980	2,495,310,692	22%	28,982,370	-5%	108,855,983	-4%
1981	3,118,580,776	25%	31,807,064	10%	134,091,602	23%
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%	303,549,828	0%	196,730,737	-30%
2012	27,132,483,757	-5%	316,406,292	4%	174,774,579	-11%
2013	26,119,626,948	-4%	318,684,126	1%	173,502,555	-1%
2014	25,910,905,304	-1%	321,425,616	1%	184,237,126	6%
2015	27,160,214,034	5%	326,279,529	2%	202,981,074	10%

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

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

2012 New 11,000,000 Capital Facility Levy for Central Kitsap School District

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
1994	91.7	100.0	90.3
1995	90.2	100.0	92.0
1996	88.2	94.2	90.6
1997	89.9	100.0	88.4
1998	89.5	96.0	90.4
1999	89.5	100.0	92.0
2000	89.4	100.0	91.5
2001	89.0	100.0	89.1
2002	87.6	100.0	89.4
2003	87.6	100.0	88.0
2004	85.7	100.0	88.0
2005	86.7	100.0	86.1
2006	89.9	100.0	87.0
2007	87.6	100.0	90.1
2008	87.6	97.9	87.9
2009	86.0	96.9	87.8
2010	85.9	98.8	86.2
2011	88.2	98.6	86.2
2012	88.6	98.4	88.4
2013	92.0	97.4	92.1
2014	90.9	95.5	91.0
2015	94.0	99.3	94.1

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 at least 61 years old 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	2,044	226,277,954	3,204,117
\$25,001 - \$30,000	651	53,497,262	944,156
\$30,001 - \$35,000	586	13,030,142	600,454
Total	3,281	292,805,358	4,748,727

DEFERRAL PROGRAMS

Senior Citizen & Disabled Persons Deferral Program - If you are at least 60 years old 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 2nd installment due in October. The State of Washington would pay the 2nd 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.

	Parcels	Acres	Market Value	Current Use Value	Reduction	Tax Saved (Shifted)
Chapter 84.34 RCW						
Agricultural	216	2,002	65,473,550	34,948,180	30,525,370	358,953
Open Space	330	2,415	137,669,244	102,336,000	35,333,244	402,254
Total:	546	4,417	203,142,794	137,284,180	65,858,614	761,207
Chapter 84.33 RCW						
Forest Land*	2,397	44,428	457,292,529	178,021,377	279,271,152	3,172,829
Grand total	2,943	50,387	660,435,323	315,305,557	345,129,766	3,934,036

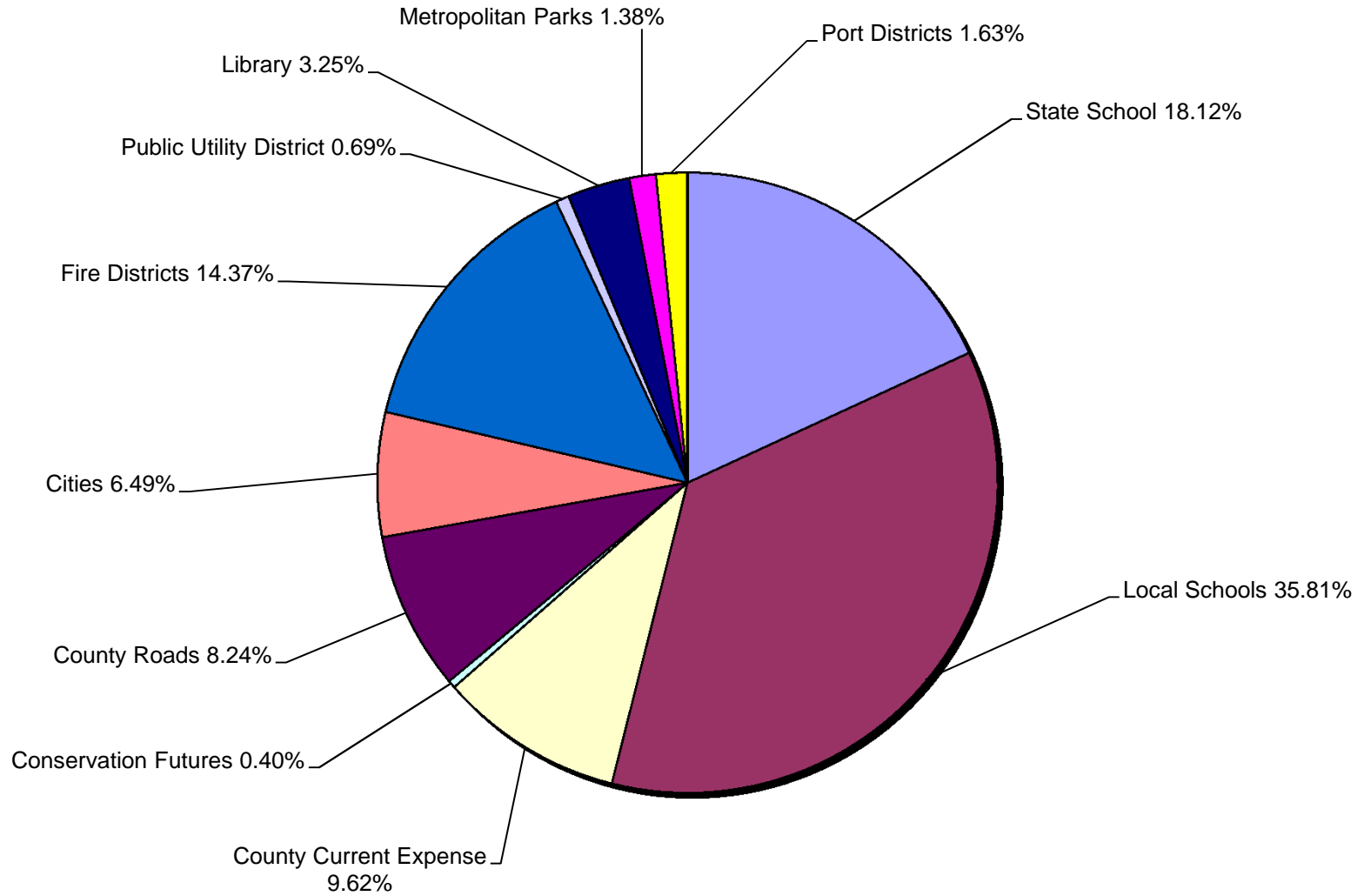
Agricultural lands are devoted primarily to the production of livestock or agricultural commodities. The current use value of ag land is based upon its productive capacity and USDA cash rent surveys

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 the 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.

Forest Land is property 5 acres or more that is devoted primarily to the growth and commercial harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type. Per Senate Bill 6180, the minimum acreage requirement changed from 20 to 5 acres; effective June 12, 2014. Thus, Kitsap County merged the Timber & Forest programs into one (Ordinance No. 514-2014).

***Most forest land market value is not listed on the assessment roll.** An estimated \$4,500 per acre is used for those parcels in this summary.

PROPERTY TAX DISTRIBUTION FOR THE YEAR 2015



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, Kitsap Regional Library 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	VG	Village Green Metro Park
303	Bainbridge Island School District	1	Central Kitsap Fire 1
400	North Kitsap School District	2	Bainbridge Island Fire 2
401	Central Kitsap School District	7	South Kitsap Fire 7
402	South Kitsap School District	10	North Kitsap Fire 10
403	North Mason School District	18	Poulsbo Fire 18
NM	North Mason Regional Fire Authority	BI	Bainbridge Island
7 BI	Sewer District 7 S Bainbridge Island		

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 (School District 400)	0400 - 0499
Port Orchard (School District 402)	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".

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON						13.890576	44.67	0010
0035	BREMERTON	100	Y		City	BREMERTON	NORTH PERRY					13.890576	44.67	0035
0060	BREMERTON	100	Y		City							13.502437	45.96	0060
0065	BREMERTON	100	Y		City	TRACYTON						13.549771	45.80	0065
0165	BREMERTON	401	Y		City							12.897795	43.42	0165
0167	BREMERTON	401	Y		City	TRACYTON						12.945129	43.26	0167
0170	BREMERTON	401	Y		City		NORTH PERRY					12.897795	43.42	0170
0175	BREMERTON	401	Y		City	BREMERTON						13.285934	42.15	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					11.758697	34.64	0190
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					11.758697	34.64	0191**
0195	BREMERTON	402	Y		City	BREMERTON						11.758697	34.64	0195
0196**	BREMERTON	402	Y		City	BREMERTON						11.758697	34.64	0196**
0215	BAINBRIDGE IS.	303	Y	2							BI	10.506532	32.52	0215
0216 F	BAINBRIDGE IS.	303		2							BI	8.329709	41.02	0216 F
0220	BAINBRIDGE IS.	303	Y	2					7 BI		BI	10.506532	32.52	0220
0221 F	BAINBRIDGE IS.	303		2					7 BI		BI	8.329709	41.02	0221 F
0230	BAINBRIDGE IS.	303	Y	2			CRYSTAL SPRINGS				BI	10.506532	32.52	0230
0415	POULSBO	400	Y	18	18	POULSBO						12.404854	36.56	0415
0420	POULSBO	400	Y	18	18							12.097283	37.49	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON						11.636169	31.68	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND				11.636169	31.68	0810
1150	UNINCORP.	100	Y			BREMERTON						11.685526	49.79	1150
1159	UNINCORP.	100	Y			BREMERTON						11.685526	49.79	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON						13.670236	42.56	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY					13.685524	42.51	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON						13.685524	42.51	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT					13.670236	42.56	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE						13.472472	43.19	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY					13.472472	43.19	1460
1470	UNINCORP.	100	Y	1	1		NORTH PERRY					13.297385	43.76	1470
1550	UNINCORP.	100	Y	1	1							13.297385	43.76	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON						13.670236	42.56	1810*
4020	UNINCORP.	400	Y	18	18	EGLON						12.114111	37.44	4020
4030	UNINCORP.	400	Y									9.828514	44.25	4030
4039	UNINCORP.	400	Y									9.828514	44.25	4039
4050	UNINCORP.	400	Y			EGLON						9.927866	43.81	4050
4060	UNINCORP.	400	Y									9.828514	44.25	4060
4090	UNINCORP.	400	Y			KEYPORT						10.078188	43.16	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE					12.044550	36.11	4130
4160	UNINCORP.	400	Y	10	10							12.070054	38.06	4160

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
4169	UNINCORP.	400	Y		10							10.325236	42.12	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT						12.078186	36.01	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT						12.264433	36.98	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT						12.264433	36.98	4190
4199	UNINCORP.	400	Y		18	KEYPORT						10.578187	41.12	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON					VG	12.741922	38.36	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA						12.583253	38.84	4240
4250	UNINCORP.	400	Y	10B	10	INDIANOLA					VG	12.733311	38.38	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE						12.134866	35.84	4260
4270	UNINCORP.	400	Y	1	1							11.828512	36.77	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY					12.134866	35.84	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE					11.828512	36.77	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE					12.134866	35.84	4300
4320	UNINCORP.	400	Y	10B	10						VG	12.513218	39.06	4320
4330	UNINCORP.	400	Y	10B	10							12.363160	39.53	4330
4331 F	UNINCORP.	400		10B	10							10.186337	47.98	4331 F
4340	UNINCORP.	400	Y	10B	10						VG	12.513218	39.06	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					12.014759	37.75	4360
4370	UNINCORP.	400	Y	18	18							12.014759	37.75	4370
4371 F	UNINCORP.	400		18	18							9.837936	46.10	4371 F
4379	UNINCORP.	400	Y		18							10.328513	42.11	4379
4400	UNINCORP.	400	Y	1	1	SILVERDALE						12.044550	36.11	4400
4410	UNINCORP.	400	Y	10	10	EGLON						12.169406	37.75	4410
4411 F	UNINCORP.	400		10	10	EGLON						9.992583	45.98	4411 F
4419	UNINCORP.	400	Y		10	EGLON						10.424588	41.72	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO						12.322330	36.81	4815*
4820*	UNINCORP.	400	Y	18	18							12.014759	37.75	4820*
4825*	UNINCORP.	400	Y	18	18							12.014759	37.75	4825*
6010	UNINCORP.	401	Y									10.692745	48.76	6010
6019	UNINCORP.	401	Y									10.692745	48.76	6019
6020	UNINCORP.	401	Y			BREMERTON						11.080884	47.05	6020
6029	UNINCORP.	401	Y			BREMERTON						11.080884	47.05	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON						13.080882	39.86	6070
6079	UNINCORP.	401	Y		1	BREMERTON						11.580883	45.02	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE						12.999097	40.11	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE						10.822274	48.18	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY					12.999097	40.11	6220
6240	UNINCORP.	401	Y	1	1	BROWNSVILLE						12.999097	40.11	6240
6290	UNINCORP.	401	Y	1	1	ILLAHEE						12.867830	40.52	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY					12.867830	40.52	6310
6370	UNINCORP.	401	Y			SILVERDALE						10.908783	47.79	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE						12.908781	40.39	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON						12.740077	40.92	6383
6389	UNINCORP.	401	Y		1	SILVERDALE						11.408782	45.70	6389

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE					12.908781	40.39	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE					11.408782	45.70	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY					12.740077	40.92	6480
6490	UNINCORP.	401	Y	1	1	TRACYTON						12.740077	40.92	6490
6500	UNINCORP.	401	Y	1	1	TRACYTON						12.740077	40.92	6500
6560	UNINCORP.	401	Y	1	1							12.692743	41.08	6560
6580	UNINCORP.	401	Y	1	1							12.692743	41.08	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR					12.692743	41.08	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE					12.878990	41.93	6630
6640	UNINCORP.	401	Y	18	18							12.878990	41.93	6640
6649	UNINCORP.	401	Y		18							11.192744	46.58	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY					12.692743	41.08	6690
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE					13.080882	39.86	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE					11.580883	45.02	6789
7170	UNINCORP.	403	Y	NM	NM	BREMERTON						11.363371	30.77	7170
8030	UNINCORP.	402	Y			BREMERTON						9.553647	38.59	8030
8039	UNINCORP.	402	Y			BREMERTON						9.553647	38.59	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				11.538357	31.95	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER					11.538357	31.95	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE					11.538357	31.95	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE					10.053646	36.67	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON						11.538357	31.95	8170
8171 F	UNINCORP.	402		7	7	BREMERTON						9.361534	39.38	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON						10.053646	36.67	8179
8320	UNINCORP.	402	Y	7	7							11.150218	33.06	8320
8330	UNINCORP.	402	Y	7	7		MANCHESTER					11.150218	33.06	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND				11.150218	33.06	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER						11.347573	32.49	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND				11.347573	32.49	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER					11.347573	32.49	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND				11.381455	32.39	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN						11.381455	32.39	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON						11.538357	31.95	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				11.538357	31.95	8811*

* = Temporary tax codes

** = Properties in the SKIA annexation boundary

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

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
0010	13.890576	14.323066	13.702994	12.811073	11.919896	11.016133
0035	13.890576	14.323066	13.702994	12.811073	11.919896	11.016133
0060	13.502437	13.928676	13.319476	11.996379	11.128330	10.241800
0065	13.549771	13.978021	13.367739	12.041678	11.170515	10.281017
0165	12.897795	13.197237	13.371205	12.065888	10.105995	10.082724
0167	12.945129	13.246582	13.419468	12.111187	10.148180	10.121994
0170	12.897795	13.197237	13.371205	12.065888	10.105995	10.082724
0175	13.285934	13.591627	13.754723	12.880582	10.897561	10.857057
0190	11.758697	12.074248	11.402639	11.177361	10.433839	9.758054
0191	11.758697	12.074248	11.402639	11.177361	10.433839	-
0195	11.758697	12.074248	11.402639	11.177361	10.433839	9.758054
0196	11.758697	12.074248	11.402639	11.177361	10.433839	-
0215	10.506532	11.319103	11.060910	10.858621	10.096418	9.511903
0216*	8.329709	8.846731	8.553828	8.361246	7.718902	7.378306
0220	10.506532	11.319103	11.060910	10.858621	10.096418	9.511903
0221*	8.329709	8.846731	8.553828	8.361246	7.718902	7.378306
0225	-	-	-	-	10.096418	9.511903
0230	10.506532	11.319103	11.060910	10.858621	10.096418	9.511903
0415	12.404854	12.425567	12.228816	11.853909	11.189841	10.473644
0420	12.097283	12.115138	11.926059	11.563169	10.917527	10.213431
0805	11.636169	11.926630	11.498071	11.538931	10.814271	10.272267
0810	11.636169	11.926630	11.498071	11.538931	10.814271	10.272267
1150	11.685526	12.139473	11.708340	10.964029	10.224723	9.373377
1159	11.685526	12.139473	11.708340	10.964029	10.224723	9.373377
1170	13.670236	14.139473	13.659779	12.845587	11.959013	11.037136
1270	13.685524	14.139473	13.708340	12.964029	12.224723	11.293978
1330	13.685524	14.139473	13.708340	12.964029	12.224723	11.293978
1370	13.670236	14.139473	13.659779	13.451963	12.651839	11.640561
1450	13.472472	13.928852	13.507269	12.324363	11.539069	10.620498
1460	13.472472	13.928852	13.507269	12.324363	11.539069	10.620498
1470	13.297385	13.745083	13.324822	12.149335	11.433157	10.519645
1550	13.297385	13.745083	13.324822	12.149335	11.433157	10.519645

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
1810**	13.670236	14.139473	13.659779	12.845587	11.959013	11.037136
4020	12.114111	12.179773	11.936439	11.465213	10.831094	10.065953
4030	9.828514	10.079163	9.835784	9.366803	8.733537	8.022134
4039	9.828514	10.079163	9.835784	9.366803	8.733537	8.022134
4050	9.927866	10.179773	9.897464	9.427683	8.794938	8.075199
4060	9.828514	10.079163	9.796809	9.329273	8.697381	7.988749
4090	10.078188	10.330661	10.046624	9.555670	8.911236	8.184301
4130	12.044550	12.301066	12.013575	11.540082	10.903044	10.102425
4160	12.070054	12.079163	11.796809	11.329273	10.627934	9.798179
4169	10.325236	10.579163	10.296809	9.829273	9.197381	8.488749
4170	12.078186	12.330661	12.046624	11.555670	10.911236	10.104902
4180	12.264433	12.330661	12.046624	11.555670	10.911236	10.141670
4190	12.264433	12.330661	12.085599	11.593200	10.947392	10.175055
4199	10.578187	10.830661	10.585599	10.093200	9.447392	8.717686
4230	12.741922	12.759048	12.382153	11.848233	11.062281	10.201264
4240	12.583253	12.597200	12.265767	11.785120	11.049831	10.200030
4250	12.733311	12.748248	12.362476	11.834822	-	-
4260	12.134866	12.393060	12.106562	11.617363	10.968647	10.167768
4270	11.828512	12.079163	11.835784	11.366803	10.733537	9.942735
4280	12.134866	12.393060	12.106562	11.617363	10.968647	10.167768
4290	11.828512	12.079163	11.835784	11.366803	10.733537	9.942735
4300	12.134866	12.393060	12.106562	11.617363	10.968647	10.167768
4320	12.513218	12.528251	12.208261	11.684022	-	-
4330	12.363160	12.377203	12.111552	11.634320	10.912185	10.064332
4331*	10.186337	9.904831	9.604470	9.136945	8.534669	7.930735
4340	12.513218	12.528251	12.169286	11.646492	10.876029	10.030947
4360	12.014759	12.079163	11.835784	11.366803	10.733537	9.979503
4370	12.014759	12.079163	11.835784	11.366803	10.733537	9.979503
4371*	9.837936	9.606791	9.328702	8.869428	8.356021	7.845906
4379	10.328513	10.579163	10.335784	9.866803	9.233537	8.522134
4400	12.044550	12.301066	12.013575	11.540082	10.903044	10.102425
4410	12.169406	12.179773	11.897464	11.427683	10.725491	9.884629
4411*	9.992583	9.707401	9.390382	8.930308	8.347975	7.751032
4419	10.424588	10.679773	10.397464	9.927683	9.294938	8.575199
4815**	12.322330	12.389592	12.099566	11.620013	10.969695	10.206331
4820**	12.014759	12.079163	11.796809	11.329273	10.697381	9.946118

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
4825	12.014759	12.079163	11.835784	11.366803	10.733537	9.979503
6010	10.692745	11.013644	11.376551	10.218844	8.410822	8.439968
6019	10.692745	11.013644	11.376551	10.218844	8.410822	8.439968
6020	11.080884	11.408034	11.760069	11.033538	9.202388	9.214301
6029	11.080884	11.408034	11.760069	11.033538	9.202388	9.214301
6070	13.080882	13.408034	13.760069	13.033538	11.202388	11.134902
6079	11.580883	11.908034	12.260069	11.533538	9.702388	9.714301
6200	12.999097	13.327541	13.686304	12.506934	10.682088	10.618987
6201*	10.822274	10.855169	11.179222	10.009559	8.304572	8.485390
6220	12.999097	13.327541	13.686304	12.506934	10.682088	10.618987
6240	12.999097	13.327541	13.686304	12.506934	10.682088	10.618987
6290	12.867830	13.197413	13.558998	12.393872	10.516734	10.461422
6310	12.867830	13.197413	13.558998	12.393872	10.516734	10.461422
6370	10.908783	11.235547	11.593317	10.429653	8.616485	8.633043
6380	12.908781	13.235547	13.593317	12.429653	10.616485	10.553644
6383	12.740077	13.062989	13.424814	12.264143	10.453007	10.399839
6389	11.408782	11.735547	12.093317	10.929653	9.116485	9.133043
6410	12.908781	13.235547	13.593317	12.429653	10.616485	10.553644
6419	11.408782	11.735547	12.093317	10.929653	9.116485	9.133043
6480	12.740077	13.062989	13.424814	12.264143	10.453007	10.399839
6490	12.740077	13.062989	13.424814	12.264143	10.453007	10.399839
6500	12.740077	13.062989	13.424814	12.264143	10.453007	10.399839
6560	12.692743	13.013644	13.376551	12.218844	10.410822	10.360569
6580	12.692743	13.013644	13.376551	12.218844	10.410822	10.360569
6590	12.692743	13.013644	13.376551	12.218844	10.410822	10.360569
6630	12.878990	13.013644	13.376551	12.218844	10.410822	-
6640	12.878990	13.013644	13.376551	12.218844	10.410822	10.397337
6649	11.192744	11.513644	11.876551	10.718844	8.910822	8.939968
6690	12.692743	13.013644	13.376551	12.218844	10.410822	10.360569
6780	13.080882	13.408034	13.760069	13.033538	11.202388	11.134902
6789	11.580883	11.908034	12.260069	11.533538	9.702388	9.714301
7030	-	-	-	-	8.601597	8.413903
7170	11.363371	11.664813	10.433901	10.263002	9.835887	9.577662

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
8030	9.553647	9.890655	9.407985	9.330317	8.738666	8.115298
8039	9.553647	9.890655	9.407985	9.330317	8.738666	8.115298
8040	11.538357	11.890655	11.359424	11.211875	10.472956	9.779057
8110	11.538357	11.890655	11.359424	11.211875	10.472956	9.779057
8130	11.538357	11.890655	11.359424	11.211875	10.472956	9.779057
8139	10.053646	10.390655	9.907796	9.830317	9.238666	8.615298
8170	11.538357	11.890655	11.359424	11.211875	10.472956	9.779057
8171*	9.361534	9.418283	8.852342	8.714500	7.645460	7.645460
8179	10.053646	10.390655	9.907796	9.830317	9.238666	8.615298
8320	11.150218	11.496265	10.975906	10.397181	9.681390	9.004724
8330	11.150218	11.496265	10.975906	10.397181	9.681390	9.004724
8340	11.150218	11.496265	10.975906	10.397181	9.681390	9.004724
8360	11.347573	11.697403	11.173970	10.584749	9.854452	9.164022
8370	11.347573	11.697403	11.173970	10.584749	9.854452	9.164022
8400	11.347573	11.697403	11.173970	10.584749	9.854452	9.164022
8430	11.381455	11.735063	11.211568	10.615722	9.841497	9.152691
8440	11.381455	11.735063	11.211568	10.615722	9.841497	9.152691
8805**	11.538357	11.890655	11.359424	11.211875	10.472956	9.779057
8811**	11.538357	11.890655	11.359424	11.211875	10.472956	9.779057

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

** Temporary tax codes

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 30th 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 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 five acres or more and primarily used for the growing and harvesting of timber.
- Current use assessment for:
 - Farm & Agricultural land
 - Open Space (nature preserves)
- 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 2015 tax rate in Kitsap County is about \$12.21 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: $200,000 \times 12.21 / 1000 = \$2,442$

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.

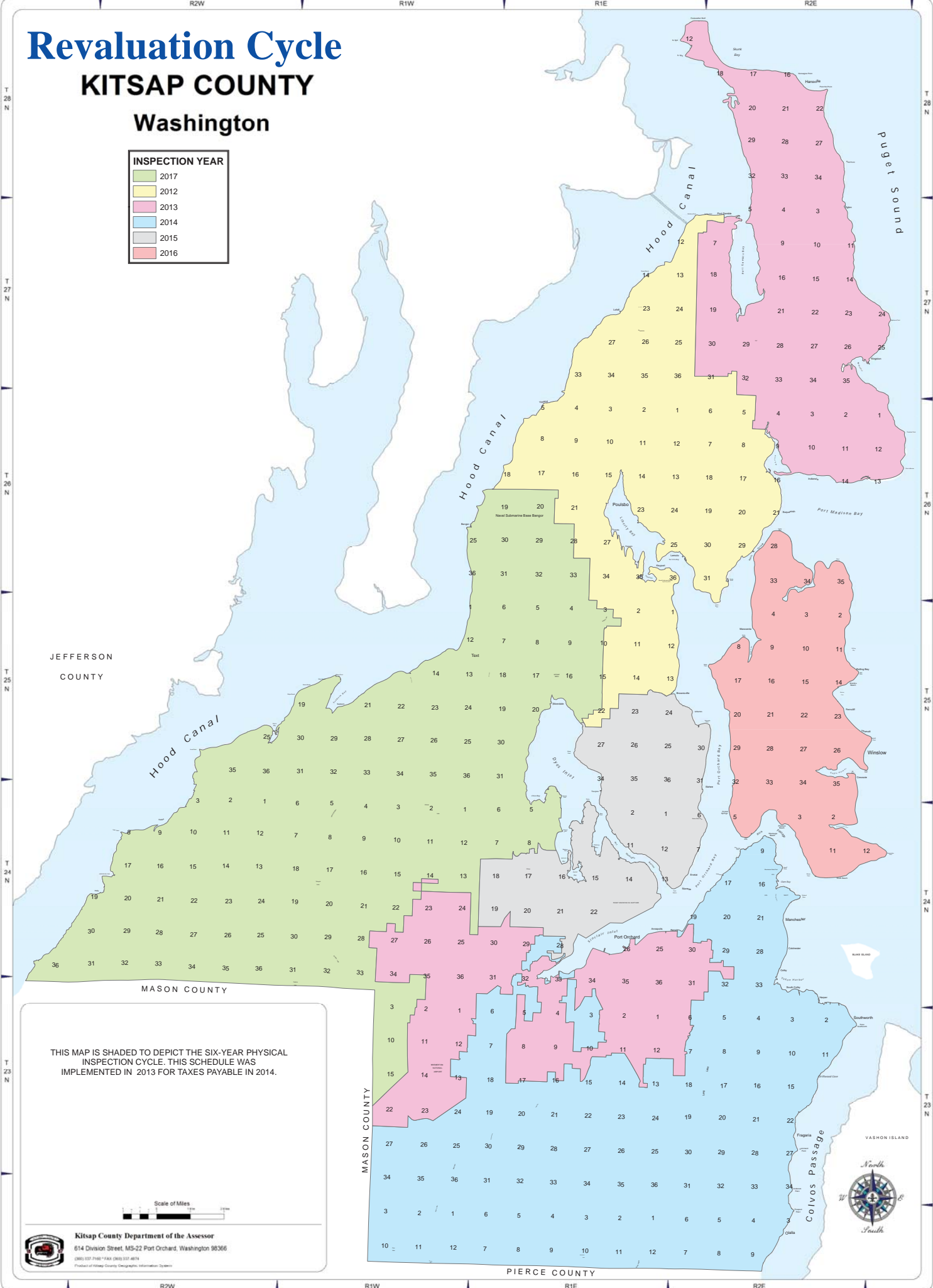
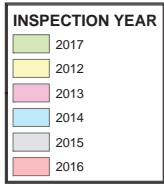
IMPORTANT DATES

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	Deadline for filing 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

Revaluation Cycle

KITSAP COUNTY

Washington



THIS MAP IS SHADED TO DEPICT THE SIX-YEAR PHYSICAL INSPECTION CYCLE. THIS SCHEDULE WAS IMPLEMENTED IN 2013 FOR TAXES PAYABLE IN 2014.



Kitsap County Department of the Assessor
614 Division Street, MS-22 Port Orchard, Washington 98366
(360) 337-3969 • Fax (360) 337-4819
Product of Hilltop County Geographic Information Systems



HOW TO CONTACT US

The Assessor's Office is open to the public from 8:00 to 4:30, Monday through Thursday, 9:00 to 1:00 Fridays and closed on holidays. We are located on the 2nd 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

General Information	(360) 337-7160
Fax	(360) 337-4874
E-Mail.....	assessor@co.kitsap.wa.us
Phil Cook, Assessor (philcook@co.kitsap.wa.us)	(360) 337-7085
Chief Deputy Assessor	(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 & designated forest land.....	(360) 337-4511
Public Disclosure Requests	(360) 337-7160

Direct lines are available from the following locations:

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