

Kitsap County Statement of Assessments



2015 Assessment for Taxes Payable in 2016



Phil Cook
Assessor

COVER PHOTO:

**Seattle Seahawk's mascot (Blitz) visits Kitsap for our annual United Way fund raiser
Kitsap County Employee's newsletter "In-The-Loop"**

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Assessed values throughout Kitsap County saw increases in 2015. Appreciation of real estate **averaged** 4.31% county wide, with a 4.76% increase in residential and 2.9% increase in commercial values. These value changes were based on sales analyzed from January 2014 through March 2015. Improving values were observed all over Kitsap, with Bainbridge Island leading the way. Increases were also seen in the North end of the county, with smaller value gains in Central and South Kitsap. Parts of Bremerton saw assessment increases outside the average as a result of our completion of physical inspections of that area of the county. 2016 property value notices for 2017 tax obligations will reflect these changes when they come out this summer.



Many taxing districts passed continuation/new levies/bonds. The most significant changes were on Bainbridge Island and Central Kitsap Fire and Rescue. Islanders passed a lid lift and a new bond for their fire district (2/10/2015), resulting in a 32% increase for the fire district. Bainbridge Island Metropolitan Parks also had a new bond approved (2/10/2015) that will raise its collection by 32%. In Central Kitsap, voters approved an EMS levy renewal (4/28/2015), a new M&O levy and new bond (11/3/2015). The result is an increase to the fire district of 25%. Other districts saw smaller increases. South Kitsap Fire had a new bond (11/3/2015) as well as an EMS renewal (4/28/2015) resulting in an increase of 10%. The City of Bremerton issued a new bond resulting in an 8% increase, while Poulsbo Fire and the City of Port Orchard are seeing 4% increases as a result of using their banked capacity. Lastly, the Port of Eglon has decided to collect on their banked capacity, which resulted in an increase of 112%.

Last year, the Legislature increased the senior/disabled exemption income thresholds for the first time in 10 years. Some 3,000 households (page 16) currently benefit from this program and our office is expecting an increase in applicants in 2016. Income limits per household have risen from \$35,000 to \$40,000.

The office has been working on many improvements to assist our citizens. Customer service and communication are continual top priorities. We have reduced wait times on the phone, improved our process time on our exemption applications, as well as worked with all of the municipal and county building departments to assist us in informing the public about property tax relief programs for remodeled residences. We are improving the information on our website by adding content like charts and educational videos as well as improving features of Parcel Search and the level of detail on the map.

I am excited about our goals for 2016. Our office is continually trying to identify ways to improve the services we provide all while striving to reduce costs. In 2015 we identified how to improve certain administrative processes by up to 58%! We have many outreach projects in development, so please stay tuned! As part of our six year rotation of inspections, we will be concluding inspections of Bainbridge Island in the first quarter of 2016 and then beginning inspections of Central Kitsap starting in August 2016 (page 34). Lastly, the real estate market is continuing to indicate steady improvement for 2016.

If there is anything our office can do to assist our citizens, please contact us at 360-337-7160.

A handwritten signature in blue ink, appearing to read "Phil Cook".

Kitsap County Assessor

PROFILE OF KITSAP COUNTY

Established: 1857

GEOGRAPHY

395 square miles in Kitsap, 112.7 square miles tax exempt
256 miles of shore line
117,939 real property tax parcels
5,521 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)	31,345
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

There are currently 43 taxing districts in Kitsap County. Several active districts do not levy property tax (see page 8). 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
2015 ASSESSMENT FOR TAXES PAYABLE IN 2016**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	27,555,323,356	397,421,923	27,952,745,279
Centrally Assessed	34,729,253	342,709,700	377,438,953
Total	27,590,052,609	740,131,623	28,330,184,232

Locally assessed property is valued by the Kitsap County Assessor.

Centrally assessed properties are owned by communications, transportation, or power companies doing interstate business. The values of these properties are determined by the Washington State Department of Revenue and certified to the Kitsap County Assessor.

	ASSESSED VALUE	RATE	TAXES	T.E.D.	TOTAL
COUNTY:					
COUNTY CURRENT EXPENSE	28,330,184,232	1.083513	30,696,123	44,004	30,740,127
MENTAL HEALTH	28,330,184,232	0.025000	708,255	1,015	709,270
VETERANS RELIEF	28,330,184,232	0.011250	318,715	457	319,172
<u>TOTAL CURRENT EXPENSE</u>	28,330,184,232	<u>1.119763</u>	<u>31,723,093</u>	<u>45,476</u>	<u>31,768,569</u>
<u>COUNTY CONSERVATION FUTURES</u>	28,330,184,232	<u>0.046728</u>	<u>1,323,830</u>	<u>1,898</u>	<u>1,325,728</u>
COUNTY ROADS	16,864,294,045	1.432888	24,164,652	50,040	24,214,692
ROAD TAX DIVERSION - SHERIFF	16,864,294,045	0.129499	2,183,921	4,522	2,188,443
ROAD TAX DIVERSION - PROS ATTY	16,864,294,045	0.037692	635,658	1,316	636,974
ROAD TAX DIVERSION - CLERK	16,864,294,045	0.004884	82,379	171	82,550
<u>TOTAL COUNTY ROADS</u>	16,864,294,045	<u>1.604963</u>	<u>27,066,610</u>	<u>56,049</u>	<u>27,122,659</u>
SCHOOLS:					
STATE SCHOOL	28,328,113,498	2.355438	66,725,141	0	66,725,141
SCHOOL DIST NO 100 - BREM					
SPECIAL M&O*	3,125,625,928	3.655414	11,424,342	1,115	11,425,457
BOND*	3,125,798,571	1.303666	4,074,377	623	4,075,000
CAPITAL PROJECT*	3,125,798,571	0.607844	1,899,710	290	1,900,000
TOTAL		5.566924	17,398,429	2,028	17,400,457
SCHOOL DIST NO 303 - BAINBRIDGE ISL.					
SPECIAL M&O*	6,181,319,360	1.557791	9,627,739	1,468	9,629,207
BOND*	6,180,675,275	1.132562	6,999,662	338	7,000,000
CAPITAL PROJECT*	6,180,675,275	0.355948	2,199,894	106	2,200,000
TOTAL		3.046301	18,827,295	1,912	18,829,207
SCHOOL DIST NO 400 - NORTH KITSAP					
SPECIAL M&O*	6,093,753,411	2.783804	16,952,424	11,392	16,963,816
BOND*	6,097,845,768	1.543659	9,400,366	12,634	9,413,000
TOTAL		4.327463	26,352,790	24,026	26,376,816
SCHOOL DIST NO 401 - CENTRAL KITSAP					
SPECIAL M&O*	6,370,193,538	3.267919	20,788,181	29,098	20,817,279
CAPITAL PROJECT*	6,379,097,549	1.931985	12,289,916	34,405	12,324,321
TOTAL		5.199904	33,078,097	63,503	33,141,600
SCHOOL DIST NO 402 - SOUTH KITSAP					
SPECIAL M&O*	6,319,974,548	3.586578	22,643,749	23,334	22,667,083
SCHOOL DIST NO 403 - NORTH MASON					
SPECIAL M&O*	45,017,733	2.298005	102,495	956	103,451
BOND*	45,433,676	1.285324	57,328	1,069	58,397
TOTAL		3.583329	159,823	2,025	161,848
TOTAL LOCAL SCHOOLS			118,460,183	116,828	118,577,011
<u>TOTAL SCHOOLS</u>			<u>185,185,324</u>	<u>116,828</u>	<u>185,302,152</u>

	ASSESSED VALUE	RATE	TAXES	T.E.D.	TOTAL
<u>CITIES:</u>					
CITY OF BAINBRIDGE ISLAND					
REG	6,211,210,950	1.147191	7,125,450	342	7,125,792
BOND*	6,180,675,275	0.098322	607,671	29	607,700
TOTAL		1.245513	7,733,121	371	7,733,492
CITY OF BREMERTON					
REG	2,503,409,559	2.830205	7,085,163	14,662	7,099,825
BOND*	2,490,385,897	0.574207	1,427,025	2,975	1,430,000
EMS	2,503,409,559	0.485697	1,215,901	2,516	1,218,417
TOTAL		3.890109	9,728,089	20,153	9,748,242
CITY OF PORT ORCHARD					
	1,405,166,175	1.749264	2,458,008	281	2,458,289
CITY OF POULSBO					
	1,346,103,503	1.685960	2,269,477	85	2,269,562
<u>TOTAL CITIES</u>			<u>22,188,695</u>	<u>20,890</u>	<u>22,209,585</u>
<u>PORTS:</u>					
PORT OF BREMERTON					
REG	9,331,431,319	0.347108	3,239,023	10,943	3,249,966
LT BOND	9,331,431,319	0.034592	322,800	1,091	323,891
TOTAL		0.381700	3,561,823	12,034	3,573,857
PORT OF BROWNSVILLE					
	1,275,790,075	0.303150	386,756	24	386,780
PORT OF EGLON					
	200,134,320	0.205531	41,134	301	41,435
PORT OF ILLAHEE					
	477,040,061	0.166958	79,646	0	79,646
PORT OF INDIANOLA					
	276,098,191	0.215216	59,421	3	59,424
PORT OF KEYPORT					
	128,510,778	0.249348	32,044	0	32,044
PORT OF KINGSTON					
	857,325,260	0.223623	191,718	295	192,013
PORT OF MANCHESTER					
	557,582,639	0.195230	108,857	0	108,857
PORT OF POULSBO					
	954,741,033	0.301909	288,245	0	288,245
PORT OF SILVERDALE					
	2,636,355,751	0.219801	579,476	49	579,525
PORT OF TRACYTON					
	684,813,767	0.045881	31,420	0	31,420
PORT OF WATERMAN					
	247,727,368	0.226103	56,012	4	56,016
<u>TOTAL PORTS</u>			<u>5,416,552</u>	<u>12,710</u>	<u>5,429,262</u>

	ASSESSED VALUE	RATE	TAXES	T.E.D.	TOTAL
<u>FIRE DISTRICTS:</u>					
1 CENTRAL KITSAP	7,011,375,602	1.499999	10,517,063	12,655	10,529,718
SPECIAL M&O - New 2016	6,971,377,478	0.258198	1,800,000	2,178	1,802,178
BOND - New 2016*	6,971,377,478	0.209944	1,461,830	1,771	1,463,601
EMS	7,044,408,061	0.499999	3,522,204	7,451	3,529,655
TOTAL		2.468140	17,301,097	24,055	17,325,152
2 BAINBRIDGE ISLAND	6,211,210,950	0.952580	5,916,676	284	5,916,960
BOND - New 2016*	6,180,675,275	0.178892	1,105,622	53	1,105,675
EMS	6,211,210,950	0.399999	2,484,484	119	2,484,603
TOTAL		1.531471	9,506,782	456	9,507,238
7 SOUTH KITSAP	6,586,948,778	1.468946	9,675,873	3,869	9,679,742
BOND - New 2016*	6,523,358,790	0.156501	1,020,505	412	1,020,917
EMS	6,599,474,808	0.499999	3,299,737	4,088	3,303,825
TOTAL		2.125446	13,996,115	8,369	14,004,484
10 NORTH KITSAP	2,553,035,303	1.499999	3,829,552	4,137	3,833,689
SPECIAL M&O	2,529,088,414	0.237239	600,000	654	600,654
EMS	2,553,993,501	0.495718	1,266,062	2,031	1,268,093
BOND*	1,829,149,409	0.287674	525,647	553	526,200
TOTAL		2.520630	6,221,261	7,375	6,228,636
18 POULSBO	3,321,716,042	1.499999	4,982,574	1,857	4,984,431
BOND*	3,298,439,429	0.178683	589,156	221	589,377
EMS	3,324,513,317	0.490415	1,630,392	2,030	1,632,422
TOTAL		2.169097	7,202,122	4,108	7,206,230
NORTH MASON REGIONAL FIRE AUTH	45,087,739	1.472018	66,370	1,225	67,595
EMS	45,087,739	0.488979	22,047	407	22,454
TOTAL		1.960997	88,417	1,632	90,049
<u>TOTAL FIRE DISTRICTS</u>			<u>54,315,794</u>	<u>45,995</u>	<u>54,361,789</u>
<u>OTHER:</u>					
PUBLIC UTILITY DIST NO 1	28,330,184,232	0.080590	2,283,141	3,273	2,286,414
METRO PARK - BAINBRIDGE ISLAND	6,211,210,950	0.749999	4,658,408	224	4,658,632
BOND*	6,180,675,275	0.171788	1,061,717	51	1,061,768
Total		0.921787	5,720,125	275	5,720,400
METRO PARK - VILLAGE GREEN	1,118,786,329	0.148722	166,389	231	166,620
REGIONAL LIBRARY	28,330,184,232	0.381789	10,816,171	15,505	10,831,676
<u>TOTAL OTHER</u>			<u>18,985,826</u>	<u>19,284</u>	<u>19,005,110</u>
<u>TOTAL TAXES</u>			<u>346,205,724</u>	<u>319,130</u>	<u>346,524,854</u>

* Voted bonds & School M&O - Property tax to be collected is reduced by the T.E.D.
All others, the T.E.D. is added to the budgeted amount.

ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES

	<u>TYPE</u>	<u>PASSED</u>	<u>PURPOSE</u>	<u>YEARS</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>START</u>	<u>END</u>
<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	Bond	11/3/2015	Upgrade Fire Apparatus	10		\$4,500,000	2016	2026
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
Bainbridge Island	Bond	2/10/2015	Acquistion Land for Park	20		\$5,900,000	2016	2035
<u>FIRE DISTRICTS</u>								
Central Kitsap 1	EMS	4/28/2015	Renewal	6	\$0.50		2016	2021
Central Kitsap 1	Bond	11/3/2015	Upgrade Fire Apparatus	5		\$6,725,000	2016	2020
Central Kitsap 1	M & O	11/3/2015	Maintenance & Operations	4		\$7,200,000	2016	2019
Bainbridge Island 2	EMS	11/3/2009	Create new district	10	\$0.40		2010	2019
Bainbridge Island 2	Bond	2/10/2015	Capital Improvements	20		\$16,000,000	2016	2035
South Kitsap 7	Temp Lid Lift	4/17/2012	Renewal	6	\$1.48		2013	2018
South Kitsap 7	EMS	4/28/2015	Renewal	6	\$0.50		2016	2021
South Kitsap 7	Bond	11/3/2015	Upgrade Fire Apparatus	5		\$4,900,000	2016	2020
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 2016

WATER DISTRICTS	ASSESSED VALUE
Crystal Springs	11,296,360
Manchester	660,742,030
North Perry	1,492,267,734
Old Bangor	13,823,360
Rocky Point	143,407,697
Silverdale	2,265,007,159
Sunnyslope	80,792,629

MISCELLANEOUS DISTRICTS	
Bainbridge Island Parks & Recreation	6,211,210,950
Sewer District 7 (So. Bainbridge Island)	185,591,590
Westsound Utility District	1,537,835,077

MAJOR CHANGES Taxes Payable in 2016

<u>District</u>	<u>Estimated Overall % Change</u>
<p>Bainbridge Island Fire 2 & EMS Lid lift, new bond, voter approved 2/10/15. EMS using banked capacity. Total district increase \$2,295,180. Rate \$1.26 to \$1.53</p>	+ 32%
<p>Bainbridge Island Metropolitan Parks Using banked capacity, new bond, voter approved 2/10/15. Total district increase \$1,375,181. Rate \$0.76 to \$0.92</p>	+ 32%
<p>Central Kitsap Fire 1 & EMS New M & O levy, new bond, voter approved 11/3/15. EMS levy renewal, voter approved 4/28/15. Total district increase \$3,467,247. Rate \$2.00 to \$2.47</p>	+ 25%
<p>City of Bremerton & EMS New bond, voter approved 11/3/15. Total district increase \$713,332. Rate \$3.83 to \$3.89</p>	+ 8%
<p>City of Port Orchard Using banked capacity. Total district increase \$132,627. Rate \$1.73 to \$1.75</p>	+ 6%
<p>Port of Eglon Using banked capacity. Total district increase \$21,729. Rate \$0.10 to \$0.21</p>	+ 112%
<p>Poulsbo Fire 18 & EMS Using banked capacity. Total district increase \$277,514. Rate \$2.19 to \$2.17</p>	+4%
<p>South Kitsap Fire 7 & EMS New bond, voter approved 11/3/15. EMS levy renewal, voter approved 4/28/15. Total district increase \$1,300,411. Rate \$1.98 to \$2.12</p>	+10%

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 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
Typical for 2016	305,755	12.0858	2,318	1,378	3,695
Central Kitsap Unincorporated					
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
Typical for 2016	239,170	13.4771	1,868	1,356	3,223
South Kitsap Unincorporated					
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
Typical for 2016	239,240	11.6830	1,900	896	2,795
City of Bremerton					
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
Typical for 2016	142,455	13.8230	1,094	875	1,969
City of Bainbridge Island					
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
Typical for 2016	535,555	10.7294	3,874	1,872	5,746
City of Poulsbo					
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
Typical for 2016	255,360	12.4687	2,033	1,151	3,184
City of Port Orchard					
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
Typical for 2016	206,190	11.8273	1,667	772	2,439

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	2015 Forest Land Assessed Value (FLAV)	2016 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	90,920	477,707	305,064
School District 303 (Bainbridge Island)	56,740	298,119	942,204
School District 400 (North Kitsap)	1,557,769	8,184,714	3,298,246
School District 401 (Central Kitsap)	3,389,341	17,808,022	3,282,658
School District 402 (South Kitsap)	2,476,513	13,011,910	5,155,230
School District 403 (North Mason, portion)	158,330	831,886	287,699
County Current Expense	7,729,613	40,612,352	
Conservation Futures	7,729,613	40,612,352	
County Road	6,646,724	34,922,720	
City of Bainbridge Island	56,740	298,119	
City of Bremerton	986,009	5,180,612	
City of Bremerton Emergency Med	986,009	5,180,612	
City of Port Orchard	30,600	160,776	
City of Poulsbo	9,540	50,124	
Port of Bremerton	6,000,441	31,527,069	
Port of Brownsville	15,340	80,598	
Port of Eglon	278,942	1,465,594	
Port of Indianola	2,670	14,029	
Port of Kingston	251,128	1,319,459	
Port of Manchester	147	772	
Port of Silverdale	42,054	220,958	
Port of Waterman	3,000	15,762	
Fire District 1 (Central Kitsap)	1,605,685	8,436,468	
Fire District 2 (Bainbridge Island)	56,740	298,119	
Fire District 7 (South Kitsap)	501,268	2,633,725	
Fire District 10 (North Kitsap)	524,931	2,758,052	
Fire District 18 (Poulsbo)	235,608	1,237,916	
North Mason Regional Fire Auth (portion)	158,330	831,886	
Fire District 10 Bond (Original district)	366,119	1,923,636	
Fire District 1 Emergency Med	2,836,385	14,902,719	
Fire District 2 Emergency Med	56,740	298,119	
Fire District 7 Emergency Med	1,556,218	8,176,564	
Fire District 10 Emergency Med	779,781	4,097,066	
Fire District 18 Emergency Med	787,778	4,139,086	
North Mason Regional Fire EMS (portion)	158,330	831,886	
Public Utility District	7,729,613	40,612,352	
Metropolitan Parks Bainbridge Island	56,740	298,119	
Metropolitan Parks Village Green	295,439	1,552,275	
Regional Library	7,729,613	40,612,352	

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>2014</u>	<u>2015</u>	<u>2016</u>
County Current Expense	184,237,126	202,981,074	235,488,426
County Road	94,116,637	94,777,636	109,207,443
State School	184,237,126	202,981,074	235,488,426
School Dist #100 (Bremerton)	13,663,487	17,805,317	15,807,941
School Dist #303 (Bainbridge Island)	33,116,994	41,101,784	46,544,556
School Dist #400 (North Kitsap)	41,748,426	51,057,270	56,345,069
School Dist #401 (Central Kitsap)	44,006,980	36,960,638	45,962,780
School Dist #402 (South Kitsap)	51,599,849	55,799,615	70,806,790
School Dist #403 (Ptn of North Mason)	101,390	256,450	21,290
City of Bainbridge Island	33,116,994	41,101,784	46,544,556
City of Bremerton	13,801,597	20,142,057	25,524,801
City of Port Orchard	21,965,028	16,985,217	24,495,411
City of Poulsbo	21,236,870	29,974,380	29,716,215
Port of Bremerton	59,036,936	65,231,762	85,244,581
Port of Brownsville	2,796,020	7,080,700	5,092,350
Port of Eglon	990,600	365,530	1,196,740
Port of Illahee	3,813,440	2,692,350	2,766,130
Port of Indianola	1,439,720	1,464,490	1,392,760
Port of Keyport	931,010	835,470	540,770
Port of Kingston	7,604,386	4,471,780	6,984,630
Port of Manchester	2,553,380	4,948,240	3,162,320
Port of Poulsbo	7,812,510	19,840,400	10,202,885
Port of Silverdale	23,337,720	14,966,068	23,658,970
Port of Tracyton	5,458,630	3,914,260	4,204,410
Port of Waterman	1,149,410	1,409,060	2,142,069
Fire Dist #1 (Central Kitsap)	45,115,250	33,891,638	46,965,460
Fire Dist #2 (Bainbridge Island)	33,116,994	41,101,784	46,544,556
Fire Dist #7 (South Kitsap)	51,195,039	56,463,895	60,011,240
Fire Dist #10 (North Kitsap)	14,582,296	12,305,550	15,611,844
Fire Dist #18 (Poulsbo)	26,324,560	38,800,940	40,555,325
North Mason Regional Fire Authority	101,390	256,450	21,290
Public Utility District #1	184,237,126	202,981,074	235,488,426
Metro Parks District - Bainbridge Island	33,116,994	41,101,784	46,544,556
Metro Parks District - Village Green	8,364,406	5,507,900	9,329,520
Regional Library	184,237,126	202,981,074	235,488,426

SUMMARY OF PREVIOUS YEARS

Tax Year	Value	% of Increase	Taxes	% of Increase	New Construction	% of Increase
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%
2016	28,330,184,232	4%	346,524,854	6%	235,488,426	16%

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

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
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
2016	88.7	97.3	88.9

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 \$30,000	Exempt from voted levies <u>and</u> either a \$60,000 or 60% reduction in assessed value, whichever is greater.
Income of \$30,001 - \$35,000	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 \$35,001 - \$40,000	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 - \$30,000	2,619	307,138,604	4,445,426
\$30,001 - \$35,000	586	48,204,190	914,896
\$35,001 - \$40,000	38	946,515	42,569
Total	3,243	356,289,309	5,402,891

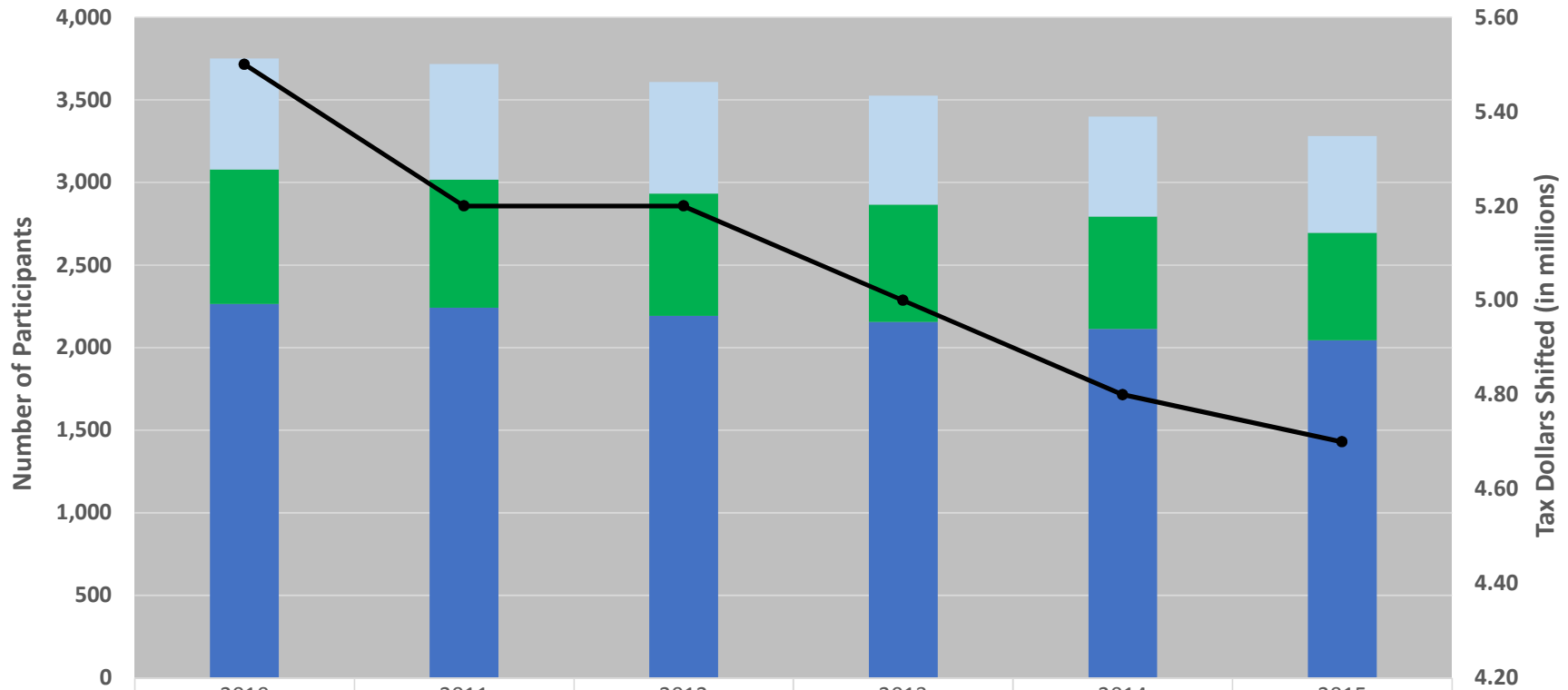
DEFERRAL PROGRAMS

Senior Citizen & Disabled Persons Deferral Program - If you are at least 60 years old or disabled and your income is \$45,000 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.

Senior Citizen & Disabled Persons Exemptions

Total Taxes Shifted & Total Number of Participants



C	672	699	676	659	605	586
B	815	776	740	712	681	651
A	2,263	2,241	2,192	2,154	2,112	2,044
Shift	5.5	5.2	5.2	5	4.8	4.7

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	220	2,030	38,351,870	21,092,450	17,259,420	371,199
Open Space	323	2,365	143,051,074	108,136,820	34,914,254	405,954
Total:	543	4,395	181,402,944	129,229,270	52,173,674	777,153
Chapter 84.33 RCW						
Forest Land*	2,422	44,578	200,601,000	5,513,590	195,087,410	2,216,432
Grand total	2,965	48,973	382,003,944	134,742,860	247,261,084	2,993,585

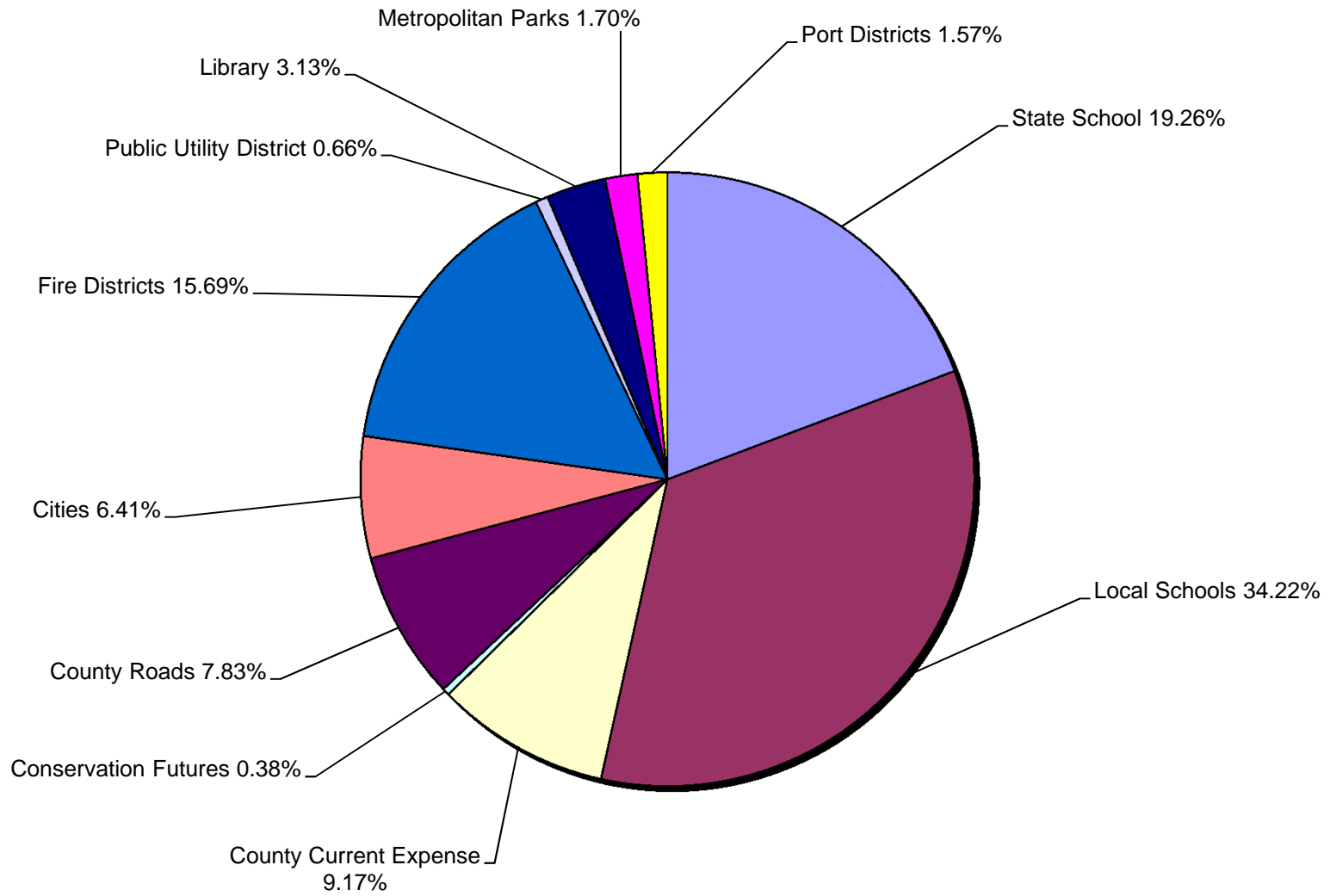
Agricultural lands are devoted primarily to the production of livestock or agricultural commodities. The current use value of ag land is based upon its productive capacity and USDA cash rent surveys

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 2016



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						13.823041	44.43	0010
0035	BREMERTON	100	Y		City	BREMERTON	NORTH PERRY					13.823041	44.43	0035
0060	BREMERTON	100	Y		City							13.441341	45.69	0060
0065	BREMERTON	100	Y		City	TRACYTON						13.487222	45.53	0065
0165	BREMERTON	401	Y		City							13.074321	44.16	0165
0167	BREMERTON	401	Y		City	TRACYTON						13.120202	44.01	0167
0170	BREMERTON	401	Y		City		NORTH PERRY					13.074321	44.16	0170
0175	BREMERTON	401	Y		City	BREMERTON						13.456021	42.91	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					11.842695	35.13	0190
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					11.842695	35.13	0191**
0195	BREMERTON	402	Y		City	BREMERTON						11.842695	35.13	0195
0196**	BREMERTON	402	Y		City	BREMERTON						11.842695	35.13	0196**
0215	BAINBRIDGE IS.	303	Y	2							BI	10.729380	32.58	0215
0216 F	BAINBRIDGE IS.	303		2							BI	8.373942	41.74	0216 F
0220	BAINBRIDGE IS.	303	Y	2					7 BI		BI	10.729380	32.58	0220
0221 F	BAINBRIDGE IS.	303		2					7 BI		BI	8.373942	41.74	0221 F
0230	BAINBRIDGE IS.	303	Y	2			CRYSTAL SPRINGS				BI	10.729380	32.58	0230
0415	POULSBO	400	Y	18	18	POULSBO						12.468737	36.14	0415
0420	POULSBO	400	Y	18	18							12.166828	37.04	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON						11.827296	31.65	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND				11.827296	31.65	0810
1150	UNINCORP.	100	Y			BREMERTON						11.537895	48.25	1150
1159	UNINCORP.	100	Y			BREMERTON						11.537895	48.25	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON						13.663341	41.89	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY					14.006035	43.09	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON						14.006035	43.09	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT					13.663341	41.89	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE						13.791293	43.76	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY					13.791293	43.76	1460
1470	UNINCORP.	100	Y	1	1		NORTH PERRY					13.624335	44.30	1470
1550	UNINCORP.	100	Y	1	1							13.624335	44.30	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON						13.663341	41.89	1810*
4020	UNINCORP.	400	Y	18	18	EGLON						12.291362	36.66	4020
4030	UNINCORP.	400	Y									9.916734	43.64	4030
4039	UNINCORP.	400	Y									9.916734	43.64	4039
4050	UNINCORP.	400	Y			EGLON						10.122265	42.75	4050
4060	UNINCORP.	400	Y									9.916734	43.64	4060
4090	UNINCORP.	400	Y			KEYPORT						10.166082	42.57	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE					12.604675	38.05	4130
4160	UNINCORP.	400	Y	10	10							12.149690	37.57	4160
4169	UNINCORP.	400	Y		10							10.412452	41.56	4169

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
4170	UNINCORP.	400	Y	1	1	KEYPORT						12.634222	37.96	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT						12.335179	36.53	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT						12.335179	36.53	4190
4199	UNINCORP.	400	Y		18	KEYPORT						10.656497	40.61	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON					VG	12.809709	37.88	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA						12.652580	38.35	4240
4250	UNINCORP.	400	Y	10B	10	INDIANOLA					VG	12.801302	37.91	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE						12.688024	37.80	4260
4270	UNINCORP.	400	Y	1	1							12.384874	38.72	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY					12.688024	37.80	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE					12.384874	38.72	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE					12.688024	37.80	4300
4320	UNINCORP.	400	Y	10B	10						VG	12.586086	38.55	4320
4330	UNINCORP.	400	Y	10B	10							12.437364	39.01	4330
4331 F	UNINCORP.	400		10B	10							10.081926	48.13	4331 F
4340	UNINCORP.	400	Y	10B	10						VG	12.586086	38.55	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					12.085831	37.28	4360
4370	UNINCORP.	400	Y	18	18							12.085831	37.28	4370
4371 F	UNINCORP.	400		18	18							9.730393	46.31	4371 F
4379	UNINCORP.	400	Y		18							10.407149	41.58	4379
4400	UNINCORP.	400	Y	1	1	SILVERDALE						12.604675	38.05	4400
4410	UNINCORP.	400	Y	10	10	EGLON						12.355221	36.95	4410
4411 F	UNINCORP.	400		10	10	EGLON						9.999783	45.65	4411 F
4419	UNINCORP.	400	Y		10	EGLON						10.617983	40.76	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO						12.387740	36.38	4815*
4820*	UNINCORP.	400	Y	18	18							12.085831	37.28	4820*
4825*	UNINCORP.	400	Y	18	18							12.085831	37.28	4825*
6010	UNINCORP.	401	Y									10.789175	48.20	6010
6019	UNINCORP.	401	Y									10.789175	48.20	6019
6020	UNINCORP.	401	Y			BREMERTON						11.170875	46.55	6020
6029	UNINCORP.	401	Y			BREMERTON						11.170875	46.55	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON						13.639015	41.56	6070
6079	UNINCORP.	401	Y		1	BREMERTON						11.670874	44.55	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE						13.560465	41.80	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE						11.205027	50.58	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY					13.560465	41.80	6220
6240	UNINCORP.	401	Y	1	1	BROWNSVILLE						13.560465	41.80	6240
6290	UNINCORP.	401	Y	1	1	ILLAHEE						13.424273	42.22	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY					13.424273	42.22	6310
6370	UNINCORP.	401	Y			SILVERDALE						11.008976	47.23	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE						13.477116	42.06	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON						13.303196	42.61	6383
6389	UNINCORP.	401	Y		1	SILVERDALE						11.508975	45.18	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE					13.477116	42.06	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE					11.508975	45.18	6419

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY					13.303196	42.61	6480
6490	UNINCORP.	401	Y	1	1	TRACYTON						13.303196	42.61	6490
6500	UNINCORP.	401	Y	1	1	TRACYTON						13.303196	42.61	6500
6560	UNINCORP.	401	Y	1	1							13.257315	42.75	6560
6580	UNINCORP.	401	Y	1	1							13.257315	42.75	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR					13.257315	42.75	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE					12.958272	41.51	6630
6640	UNINCORP.	401	Y	18	18							12.958272	41.51	6640
6649	UNINCORP.	401	Y		18							11.279590	46.10	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY					13.257315	42.75	6690
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE					13.639015	41.56	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE					11.670874	44.55	6789
7170	UNINCORP.	403	Y	NM	NM	BREMERTON						11.515297	31.12	7170
8030	UNINCORP.	402	Y			BREMERTON						9.557549	37.53	8030
8039	UNINCORP.	402	Y			BREMERTON						9.557549	37.53	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				11.682995	32.04	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER					11.682995	32.04	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE					11.682995	32.04	8130
8139	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE					10.057548	35.66	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON						11.682995	32.04	8170
8171 F	UNINCORP.	402		7	7	BREMERTON						9.327557	40.13	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON						10.057548	35.66	8179
8320	UNINCORP.	402	Y	7	7							11.301295	33.12	8320
8330	UNINCORP.	402	Y	7	7		MANCHESTER					11.301295	33.12	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND				11.301295	33.12	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER						11.496525	32.56	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND				11.496525	32.56	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER					11.496525	32.56	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND				11.527398	32.47	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN						11.527398	32.47	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON						11.682995	32.04	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				11.682995	32.04	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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
0010	13.823041	13.890576	14.323066	13.702994	12.811073	11.919896
0035	13.823041	13.890576	14.323066	13.702994	12.811073	11.919896
0060	13.441341	13.502437	13.928676	13.319476	11.996379	11.128330
0065	13.487222	13.549771	13.978021	13.367739	12.041678	11.170515
0165	13.074321	12.897795	13.197237	13.371205	12.065888	10.105995
0167	13.120202	12.945129	13.246582	13.419468	12.111187	10.148180
0170	13.074321	12.897795	13.197237	13.371205	12.065888	10.105995
0175	13.456021	13.285934	13.591627	13.754723	12.880582	10.897561
0190	11.842695	11.758697	12.074248	11.402639	11.177361	10.433839
0191	11.842695	11.758697	12.074248	11.402639	11.177361	10.433839
0195	11.842695	11.758697	12.074248	11.402639	11.177361	10.433839
0196	11.842695	11.758697	12.074248	11.402639	11.177361	10.433839
0215	10.729380	10.506532	11.319103	11.060910	10.858621	10.096418
0216*	8.373942	8.329709	8.846731	8.553828	8.361246	7.718902
0220	10.729380	10.506532	11.319103	11.060910	10.858621	10.096418
0221*	8.373942	8.329709	8.846731	8.553828	8.361246	7.718902
0225	-	-	-	-	-	10.096418
0230	10.729380	10.506532	11.319103	11.060910	10.858621	10.096418
0415	12.468737	12.404854	12.425567	12.228816	11.853909	11.189841
0420	12.166828	12.097283	12.115138	11.926059	11.563169	10.917527
0805	11.827296	11.636169	11.926630	11.498071	11.538931	10.814271
0810	11.827296	11.636169	11.926630	11.498071	11.538931	10.814271
1150	11.537895	11.685526	12.139473	11.708340	10.964029	10.224723
1159	11.537895	11.685526	12.139473	11.708340	10.964029	10.224723
1170	13.663341	13.670236	14.139473	13.659779	12.845587	11.959013
1270	14.006035	13.685524	14.139473	13.708340	12.964029	12.224723
1330	14.006035	13.685524	14.139473	13.708340	12.964029	12.224723
1370	13.663341	13.670236	14.139473	13.659779	13.451963	12.651839
1450	13.791293	13.472472	13.928852	13.507269	12.324363	11.539069
1460	13.791293	13.472472	13.928852	13.507269	12.324363	11.539069
1470	13.624335	13.297385	13.745083	13.324822	12.149335	11.433157
1550	13.624335	13.297385	13.745083	13.324822	12.149335	11.433157

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
1810**	13.663341	13.670236	14.139473	13.659779	12.845587	11.959013
4020	12.291362	12.114111	12.179773	11.936439	11.465213	10.831094
4030	9.916734	9.828514	10.079163	9.835784	9.366803	8.733537
4039	9.916734	9.828514	10.079163	9.835784	9.366803	8.733537
4050	10.122265	9.927866	10.179773	9.897464	9.427683	8.794938
4060	9.916734	9.828514	10.079163	9.796809	9.329273	8.697381
4090	10.166082	10.078188	10.330661	10.046624	9.555670	8.911236
4130	12.604675	12.044550	12.301066	12.013575	11.540082	10.903044
4160	12.149690	12.070054	12.079163	11.796809	11.329273	10.627934
4169	10.412452	10.325236	10.579163	10.296809	9.829273	9.197381
4170	12.634222	12.078186	12.330661	12.046624	11.555670	10.911236
4180	12.335179	12.264433	12.330661	12.046624	11.555670	10.911236
4190	12.335179	12.264433	12.330661	12.085599	11.593200	10.947392
4199	10.656497	10.578187	10.830661	10.585599	10.093200	9.447392
4230	12.809709	12.741922	12.759048	12.382153	11.848233	11.062281
4240	12.652580	12.583253	12.597200	12.265767	11.785120	11.049831
4250	12.801302	12.733311	12.748248	12.362476	11.834822	-
4260	12.688024	12.134866	12.393060	12.106562	11.617363	10.968647
4270	12.384874	11.828512	12.079163	11.835784	11.366803	10.733537
4280	12.688024	12.134866	12.393060	12.106562	11.617363	10.968647
4290	12.384874	11.828512	12.079163	11.835784	11.366803	10.733537
4300	12.688024	12.134866	12.393060	12.106562	11.617363	10.968647
4320	12.586086	12.513218	12.528251	12.208261	11.684022	-
4330	12.437364	12.363160	12.377203	12.111552	11.634320	10.912185
4331*	10.081926	10.186337	9.904831	9.604470	9.136945	8.534669
4340	12.586086	12.513218	12.528251	12.169286	11.646492	10.876029
4360	12.085831	12.014759	12.079163	11.835784	11.366803	10.733537
4370	12.085831	12.014759	12.079163	11.835784	11.366803	10.733537
4371*	9.730393	9.837936	9.606791	9.328702	8.869428	8.356021
4379	10.407149	10.328513	10.579163	10.335784	9.866803	9.233537
4400	12.604675	12.044550	12.301066	12.013575	11.540082	10.903044
4410	12.355221	12.169406	12.179773	11.897464	11.427683	10.725491
4411*	9.999783	9.992583	9.707401	9.390382	8.930308	8.347975
4419	10.617983	10.424588	10.679773	10.397464	9.927683	9.294938
4815**	12.387740	12.322330	12.389592	12.099566	11.620013	10.969695
4820**	12.085831	12.014759	12.079163	11.796809	11.329273	10.697381

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
4825	12.085831	12.014759	12.079163	11.835784	11.366803	10.733537
6010	10.789175	10.692745	11.013644	11.376551	10.218844	8.410822
6019	10.789175	10.692745	11.013644	11.376551	10.218844	8.410822
6020	11.170875	11.080884	11.408034	11.760069	11.033538	9.202388
6029	11.170875	11.080884	11.408034	11.760069	11.033538	9.202388
6070	13.639015	13.080882	13.408034	13.760069	13.033538	11.202388
6079	11.670874	11.580883	11.908034	12.260069	11.533538	9.702388
6200	13.560465	12.999097	13.327541	13.686304	12.506934	10.682088
6201*	11.205027	10.822274	10.855169	11.179222	10.009559	8.304572
6220	13.560465	12.999097	13.327541	13.686304	12.506934	10.682088
6240	13.560465	12.999097	13.327541	13.686304	12.506934	10.682088
6290	13.424273	12.867830	13.197413	13.558998	12.393872	10.516734
6310	13.424273	12.867830	13.197413	13.558998	12.393872	10.516734
6370	11.008976	10.908783	11.235547	11.593317	10.429653	8.616485
6380	13.477116	12.908781	13.235547	13.593317	12.429653	10.616485
6383	13.303196	12.740077	13.062989	13.424814	12.264143	10.453007
6389	11.508975	11.408782	11.735547	12.093317	10.929653	9.116485
6410	13.477116	12.908781	13.235547	13.593317	12.429653	10.616485
6419	11.508975	11.408782	11.735547	12.093317	10.929653	9.116485
6480	13.303196	12.740077	13.062989	13.424814	12.264143	10.453007
6490	13.303196	12.740077	13.062989	13.424814	12.264143	10.453007
6500	13.303196	12.740077	13.062989	13.424814	12.264143	10.453007
6560	13.257315	12.692743	13.013644	13.376551	12.218844	10.410822
6580	13.257315	12.692743	13.013644	13.376551	12.218844	10.410822
6590	13.257315	12.692743	13.013644	13.376551	12.218844	10.410822
6630	12.958272	12.878990	13.013644	13.376551	12.218844	10.410822
6640	12.958272	12.878990	13.013644	13.376551	12.218844	10.410822
6649	11.279590	11.192744	11.513644	11.876551	10.718844	8.910822
6690	13.257315	12.692743	13.013644	13.376551	12.218844	10.410822
6780	13.639015	13.080882	13.408034	13.760069	13.033538	11.202388
6789	11.670874	11.580883	11.908034	12.260069	11.533538	9.702388
7030	-	-	-	-	-	8.601597
7170	11.515297	11.363371	11.664813	10.433901	10.263002	9.835887

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
8030	9.557549	9.553647	9.890655	9.407985	9.330317	8.738666
8039	9.557549	9.553647	9.890655	9.407985	9.330317	8.738666
8040	11.682995	11.538357	11.890655	11.359424	11.211875	10.472956
8110	11.682995	11.538357	11.890655	11.359424	11.211875	10.472956
8130	11.682995	11.538357	11.890655	11.359424	11.211875	10.472956
8139	10.057548	10.053646	10.390655	9.907796	9.830317	9.238666
8170	11.682995	11.538357	11.890655	11.359424	11.211875	10.472956
8171*	9.327557	9.361534	9.418283	8.852342	8.714500	8.095440
8179	10.057548	10.053646	10.390655	9.907796	9.830317	9.238666
8320	11.301295	11.150218	11.496265	10.975906	10.397181	9.681390
8330	11.301295	11.150218	11.496265	10.975906	10.397181	9.681390
8340	11.301295	11.150218	11.496265	10.975906	10.397181	9.681390
8360	11.496525	11.347573	11.697403	11.173970	10.584749	9.854452
8370	11.496525	11.347573	11.697403	11.173970	10.584749	9.854452
8400	11.496525	11.347573	11.697403	11.173970	10.584749	9.854452
8430	11.527398	11.381455	11.735063	11.211568	10.615722	9.841497
8440	11.527398	11.381455	11.735063	11.211568	10.615722	9.841497
8805**	11.682995	11.538357	11.890655	11.359424	11.211875	10.472956
8811**	11.682995	11.538357	11.890655	11.359424	11.211875	10.472956

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

** Temporary tax codes

CLASSES OF PROPERTY

RCW 84.36.005 Property Subject to Taxation. All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes...

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 2016 tax rate in Kitsap County is about \$12.42 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: $200,000 \times 12.42 / 1000 = \$2,484$

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.

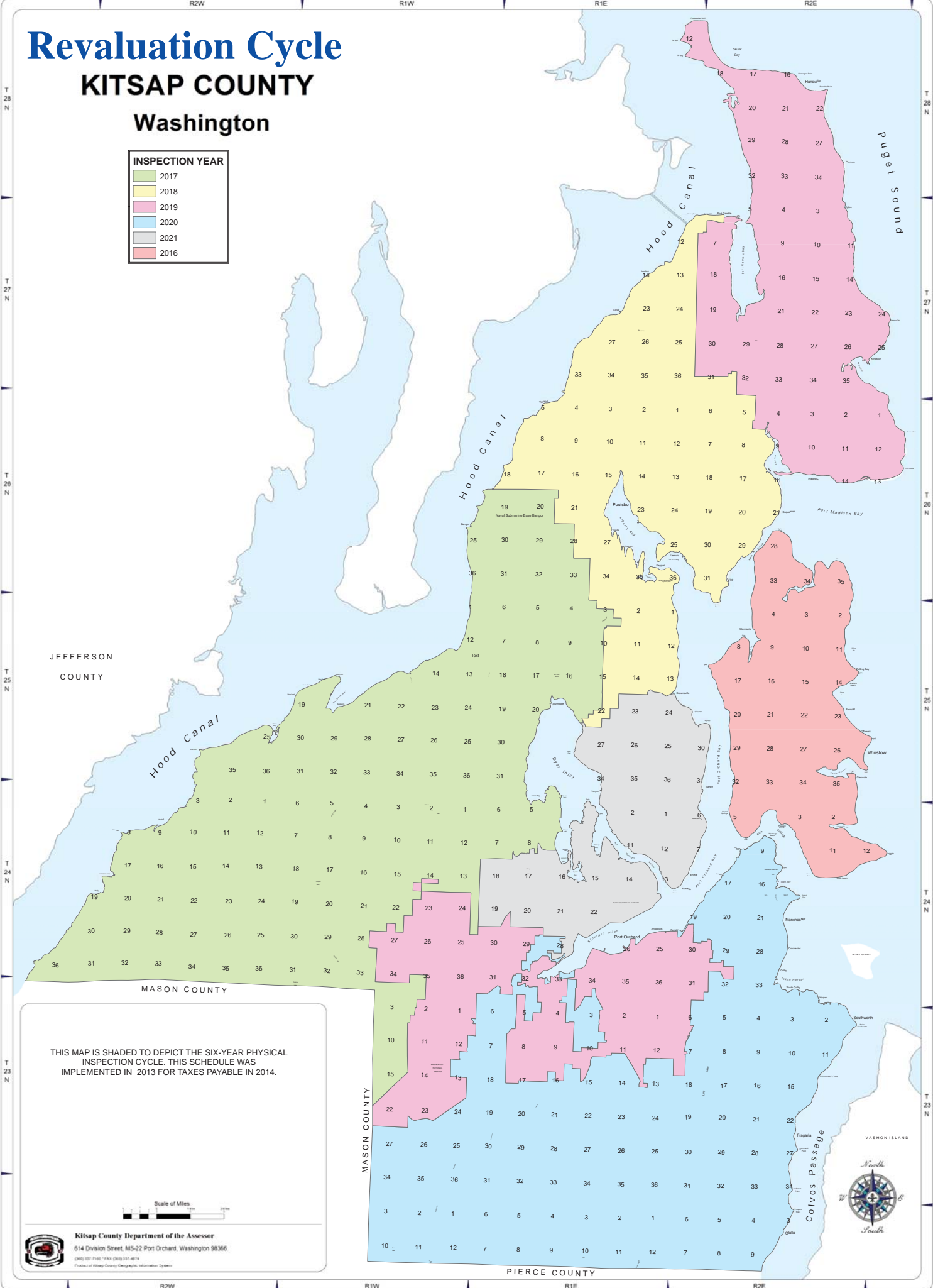
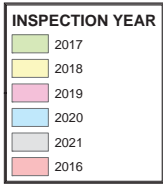
IMPORTANT DATES

- 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
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(360) 337-3969 • Fax (360) 337-4819
Product of Mitre Geospatial Information Systems



PIERCE COUNTY

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.

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 are available on-line.

Contact Information
360-337-7160 FAX 360-337-4874 CountyAssessor@co.kitsap.wa.us www.kitsapgov.com/assr
Real Property Information
Property Values Comparable Sales Appraisal Information Split & Merge of Property Tax Parcels
Tax Relief
Senior & Disabled Exemptions Senior & Disabled Deferrals Home Improvement Exemption Farm & Agriculture Designated Forest Land Open Space Historic Property Exemptions Non Profit Organizations
Personal Property
Business Equipment Listings & Values
Property Tax Bill and Payment/Collection Information
Kitsap County Treasurer's Office 360-337-7135
Recorded Documents/Liens/Deeds
Kitsap County Auditor's Office 360-337-4935