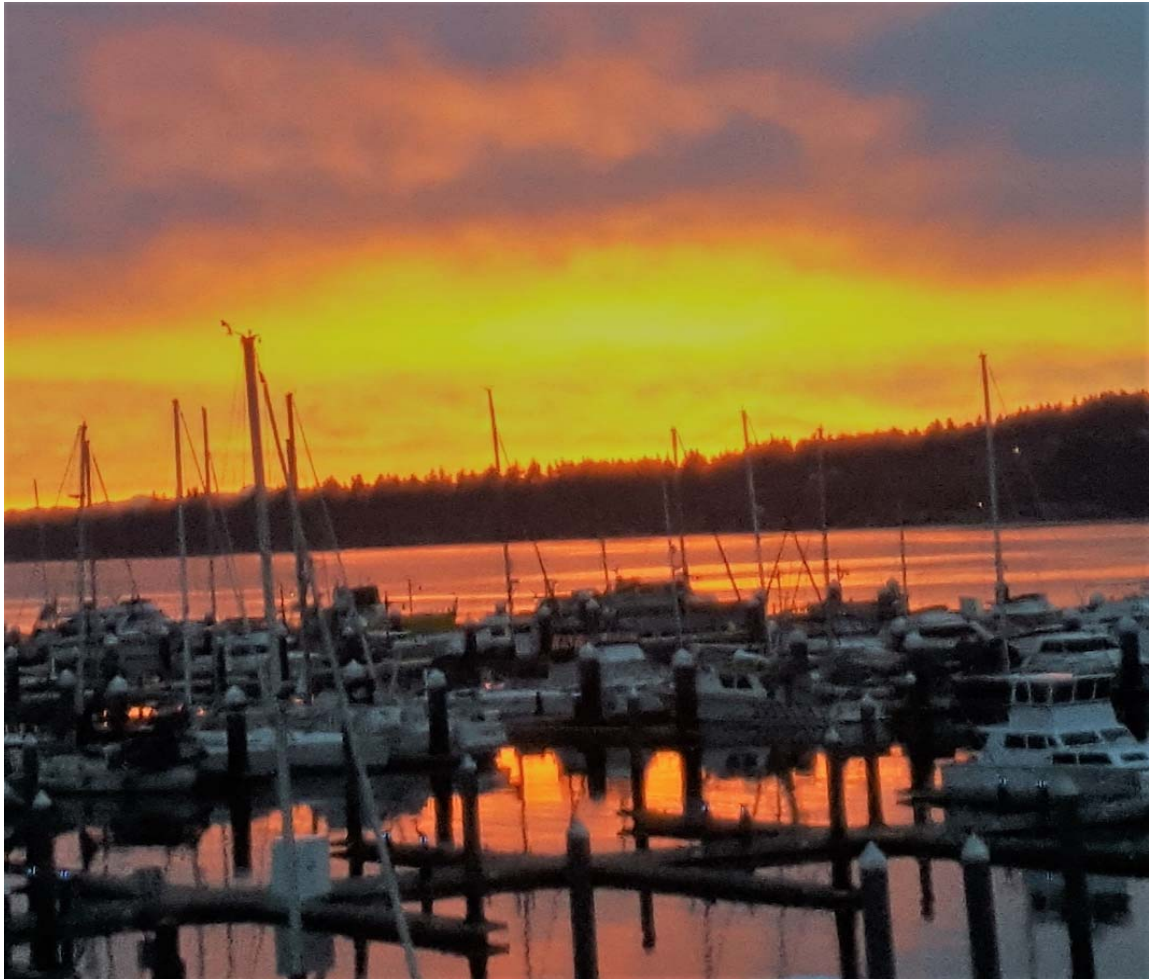


# Kitsap County Statement of Assessments



## 2017 Assessment for Taxes Payable in 2018



**Phil Cook**  
**Assessor**

COVER PHOTO:

Sunrise over the Bremerton Marina – Taken by Shannon Lewis

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Thank you for allowing me to serve as the Assessor for our great county. 2017 was another year of change. The state legislature addressed education funding, the housing market showed continued strength, several taxing districts had voter support for their levies and our office continued to work on providing additional resources for public consumption.



During the 2017 session, the Washington State Legislature passed EHB 2242 to address the McCleary lawsuit. The result increased the state school levy to fund public education. In Kitsap County, the increase was \$.91 per thousand of assessed value, which will show up on 2018 tax bills. Included in the legislation were caps on voter approved school district funding was also instituted. Those restrictions are set to be implemented in 2019 and beyond.

In 2017 a few taxing districts requested additional funding through a vote of the public. The result of a countywide election approved an increase in the levy for the Kitsap Regional Library. The voted rate increase was \$.08 per 1000 of assessed value, increasing the levy from \$.35 to \$.43. South Kitsap Fire and South Kitsap School District also had levy increases approved by the voters.

2017 saw the county migrate to a new website which allows our office to provide additional information and resources to the public. One of the key additions was the release of the "Sales Trend" tool, which provides the public with a visual representation of residential sales activity throughout the county. This resource provides historical sales trends dating back to 2007 and can be adjusted to provide countywide sales or get down to specific zip codes. Another resource added in 2017 was the addition of our "Education Outreach" tutorials to better explain programs and decisions that affect your property taxes.

2018 will be another busy year. Our office will complete physical inspections of Poulsbo (area 2) in Spring. In September, physical inspections of the Hansville/Kingston area as well as incorporated Port Orchard will begin (please see inspection map on page 37). Also, look for improvements to the Parcel Map. Completion of the map has been a high priority of our office for the past few years. Its completion will provide more accurate map boundary data for users in parcel search.

As always, if there is anything our office can do to be of assistance, please do not hesitate to contact us at 360-337-7160 or [www.kitsapgov.com/assr](http://www.kitsapgov.com/assr)

A handwritten signature in blue ink that reads "Phil Cook". The signature is fluid and cursive.

Phil Cook  
Kitsap County Assessor

# PROFILE OF KITSAP COUNTY

Established: 1857

## GEOGRAPHY

395 square miles in Kitsap, 105.6 square miles tax exempt  
256 miles of shore line  
118,835 real property tax parcels  
5,326 personal property accounts

## POPULATION

|              | <u>Est. 2010</u> | <u>Est. 2016</u> |
|--------------|------------------|------------------|
| <b>Total</b> | <b>251,133</b>   | <b>264,811</b>   |

## TOP EMPLOYERS

(Published August 2016)

|   |        |
|---|--------|
| Naval Base Kitsap (military & civilian employees) | 33,800 |
| Harrison Hospital                                 | 1,956  |
| Washington State Government                       | 1,740  |
| Central Kitsap School District                    | 1,446  |
| Olympic College                                   | 1,314  |
| South Kitsap School District                      | 1,176  |
| Kitsap County                                     | 1,122  |
| Port Madison Enterprises                          | 980    |
| North Kitsap School District                      | 855    |
| Bremerton School District                         | 706    |

(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 17). 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  
2017 ASSESSMENT FOR TAXES PAYABLE IN 2018**

|                           | <u>Real Property</u>  | <u>Personal Property</u> | <u>Total</u>          |
|---------------------------|-----------------------|--------------------------|-----------------------|
| <b>Locally Assessed</b>   | <b>33,429,776,954</b> | <b>396,288,430</b>       | <b>33,826,065,384</b> |
| <b>Centrally Assessed</b> | <b>35,622,087</b>     | <b>316,023,773</b>       | <b>351,645,860</b>    |
| <b>Total</b>              | <b>33,465,399,041</b> | <b>712,312,203</b>       | <b>34,177,711,244</b> |

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.

## MAJOR CHANGES Taxes Payable in 2018

| <u>District / Details</u>  | <u>Estimated<br/>Overall<br/>% Change</u> |
|--|---|
| <p><b>Bainbridge Island Fire 2 &amp; EMS</b><br/>Lid lift, voter approved 2/10/15 allows for a CPI levy limit<br/>Total district increase \$312,142</p>  | <p><b>+ 3.2%</b></p>                      |
| <p><b>Bainbridge Island Metropolitan Parks</b><br/>Principal on bond paid every other year<br/>Total district increase \$591,014</p>   | <p><b>+ 9.9%</b></p>                      |
| <p><b>Bainbridge Island School District</b><br/>New M&amp;O and Capital Projects levy, voter approved 2/14/17<br/>Total district increase \$1,059,280</p>  | <p><b>+4.9%</b></p>                       |
| <p><b>City of Poulsbo</b><br/>Using their banked capacity<br/>Total district increase \$131,959</p>  | <p><b>+ 5.6%</b></p>                      |
| <p><b>Kitsap Regional Library</b><br/>Lid lift, voter approved 11/7/17<br/>Total district increase \$3,704,259</p>   | <p><b>+ 33.5%</b></p>                     |
| <p><b>North Kitsap School District</b><br/>Last year of current bond payment<br/>Total district decrease \$6,639,814</p>   | <p><b>- 25.3%</b></p>                     |
| <p><b>South Kitsap Fire 7 &amp; EMS</b><br/>Lid lift approved 8/1/17<br/>Total district increase \$2,089,335</p>   | <p><b>+ 14.6%</b></p>                     |
| <p><b>South Kitsap School District</b><br/>New M&amp;O levy, voter approved 2/14/17<br/>Total district increase \$1,704,932</p>  | <p><b>+ 7.5%</b></p>                      |
| <p><b>State General School Levy</b><br/>The Washington State Legislature authorized increased funding for Washington public schools under Engrossed House Bill 2242<br/>Total district increase \$36,768,731</p> | <p><b>+ 55.5%</b></p>                     |

**TO BE COLLECTED IN 2018**

| <u>DISTRICTS</u>                    | <u>VALUE</u>   | <u>RATE</u>            | <u>TAXES</u>              | <u>T.E.D.</u>        | <u>TOTAL</u>              |
|-------------------------------------|----------------|------------------------|---------------------------|----------------------|---------------------------|
| <b><u>COUNTY:</u></b>               |                |                        |                           |                      |                           |
| <b>CURRENT EXPENSE</b>              | 34,177,711,244 | 0.940859               | 32,156,430                | 31,517               | 32,187,947                |
| MENTAL HEALTH                       | 34,177,711,244 | 0.025000               | 854,469                   | 837                  | 855,306                   |
| VETERANS RELIEF                     | 34,177,711,244 | 0.013000               | 444,324                   | 435                  | 444,759                   |
| <b><u>TOTAL CURRENT EXPENSE</u></b> |                | <b><u>0.978859</u></b> | <b><u>33,455,223</u></b>  | <b><u>32,789</u></b> | <b><u>33,488,012</u></b>  |
| <b><u>CONSERVATION FUTURES</u></b>  | 34,177,711,244 | <b><u>0.040848</u></b> | <b><u>1,396,111</u></b>   | <b><u>1,368</u></b>  | <b><u>1,397,479</u></b>   |
| <b>ROADS</b>                        | 20,297,389,942 | 1.246479               | 25,300,290                | 35,955               | 25,336,245                |
| ROADS - SHERIFF                     | 20,297,389,942 | 0.152825               | 3,101,958                 | 4,408                | 3,106,366                 |
| <b><u>TOTAL ROADS</u></b>           |                | <b><u>1.399304</u></b> | <b><u>28,402,248</u></b>  | <b><u>40,363</u></b> | <b><u>28,442,611</u></b>  |
| <b><u>SCHOOLS:</u></b>              |                |                        |                           |                      |                           |
| <b>STATE SCHOOL</b>                 |                |                        |                           |                      |                           |
| PART 1                              | 34,174,703,376 | 1.955524               | 66,829,478                | 0                    | 66,829,478                |
| PART 2 (NEW IN 2018)                | 33,895,004,504 | 1.065750               | 36,123,631                | 0                    | 36,123,631                |
| <b><u>TOTAL</u></b>                 |                | <b><u>3.021274</u></b> | <b><u>102,953,109</u></b> | <b><u>0</u></b>      | <b><u>102,953,109</u></b> |
| <b>100 - BREMERTON</b>              |                |                        |                           |                      |                           |
| SPECIAL M&O*                        | 3,814,030,667  | 3.147374               | 12,003,222                | 960                  | 12,004,182                |
| BOND*                               | 3,814,121,996  | 1.135254               | 4,329,550                 | 450                  | 4,330,000                 |
| CAPITAL PROJECT*                    | 3,814,121,996  | 0.732802               | 2,794,710                 | 290                  | 2,795,000                 |
| <b><u>TOTAL</u></b>                 |                | <b><u>5.015430</u></b> | <b><u>19,127,482</u></b>  | <b><u>1,700</u></b>  | <b><u>19,129,182</u></b>  |
| <b>303 - BAINBRIDGE ISLAND</b>      |                |                        |                           |                      |                           |
| SPECIAL M&O*                        | 7,505,411,775  | 1.389008               | 10,423,770                | 1,309                | 10,425,079                |
| BOND*                               | 7,504,737,914  | 1.285854               | 9,649,655                 | 345                  | 9,650,000                 |
| CAPITAL PROJECT*                    | 7,504,737,914  | 0.293148               | 2,199,921                 | 79                   | 2,200,000                 |
| <b><u>TOTAL</u></b>                 |                | <b><u>2.968010</u></b> | <b><u>22,273,346</u></b>  | <b><u>1,733</u></b>  | <b><u>22,275,079</u></b>  |
| <b>400 - NORTH KITSAP</b>           |                |                        |                           |                      |                           |
| SPECIAL M&O*                        | 7,288,495,490  | 2.464153               | 17,951,847                | 8,127                | 17,959,974                |
| BOND*                               | 7,291,792,453  | 0.220425               | 1,605,844                 | 1,454                | 1,607,298                 |
| <b><u>TOTAL</u></b>                 |                | <b><u>2.684578</u></b> | <b><u>19,557,691</u></b>  | <b><u>9,581</u></b>  | <b><u>19,567,272</u></b>  |
| <b>401 - CENTRAL KITSAP</b>         |                |                        |                           |                      |                           |
| SPECIAL M&O*                        | 7,672,125,260  | 2.992167               | 22,934,130                | 22,151               | 22,956,281                |
| BOND - NEW 2017*                    | 7,679,528,231  | 1.575617               | 12,076,671                | 23,329               | 12,100,000                |
| <b><u>TOTAL</u></b>                 |                | <b><u>4.567784</u></b> | <b><u>35,010,801</u></b>  | <b><u>45,480</u></b> | <b><u>35,056,281</u></b>  |
| <b>402 - SOUTH KITSAP</b>           |                |                        |                           |                      |                           |
| SPECIAL M&O*                        | 7,585,032,208  | 3.212170               | 24,347,137                | 17,282               | 24,364,419                |
| <b>403 - NORTH MASON</b>            |                |                        |                           |                      |                           |
| SPECIAL M&O*                        | 50,581,338     | 2.149073               | 107,982                   | 721                  | 108,703                   |
| BOND*                               | 50,917,059     | 1.206236               | 60,608                    | 810                  | 61,418                    |
| <b><u>TOTAL</u></b>                 |                | <b><u>3.355309</u></b> | <b><u>168,590</u></b>     | <b><u>1,531</u></b>  | <b><u>170,121</u></b>     |
| <b>TOTAL LOCAL SCHOOLS</b>          |                |                        | 120,485,047               | 77,307               | 120,562,354               |
| <b><u>TOTAL SCHOOLS</u></b>         |                |                        | <b><u>223,438,156</u></b> | <b><u>77,307</u></b> | <b><u>223,515,463</u></b> |



**TO BE COLLECTED IN 2018**

| <u>DISTRICTS</u>           | <u>VALUE</u>   | <u>RATE</u> | <u>TAXES</u>             | <u>T.E.D.</u>        | <u>TOTAL</u>             |
|----------------------------|----------------|-------------|--------------------------|----------------------|--------------------------|
| <b><u>CITIES:</u></b>      |                |             |                          |                      |                          |
| <b>BAINBRIDGE ISLAND</b>   |                |             |                          |                      |                          |
| REG                        | 7,542,154,879  | 0.994464    | 7,500,402                | 267                  | 7,500,669                |
| BOND*                      | 7,504,737,914  | 0.081961    | 615,078                  | 22                   | 615,100                  |
| TOTAL                      |                | 1.076425    | 8,115,480                | 289                  | 8,115,769                |
| <b>BREMERTON</b>           |                |             |                          |                      |                          |
| REG                        | 3,073,499,584  | 2.408000    | 7,400,990                | 10,140               | 7,411,130                |
| BOND*                      | 3,051,720,331  | 0.445743    | 1,358,411                | 1,877                | 1,360,288                |
| EMS                        | 3,073,499,584  | 0.412982    | 1,269,303                | 1,739                | 1,271,042                |
| TOTAL                      |                | 3.266725    | 10,028,704               | 13,756               | 10,042,460               |
| <b>PORT ORCHARD</b>        |                |             |                          |                      |                          |
|                            | 1,631,598,525  | 1.668318    | 2,722,026                | 204                  | 2,722,230                |
| <b>POULSBO</b>             |                |             |                          |                      |                          |
|                            | 1,633,068,314  | 1.520229    | 2,482,639                | 77                   | 2,482,716                |
| <b><u>TOTAL CITIES</u></b> |                |             | <b><u>23,348,849</u></b> | <b><u>14,326</u></b> | <b><u>23,363,175</u></b> |
| <b><u>PORTS:</u></b>       |                |             |                          |                      |                          |
| <b>BREMERTON</b>           |                |             |                          |                      |                          |
| REG                        | 11,269,478,911 | 0.298062    | 3,359,007                | 7,755                | 3,366,762                |
| LT BOND                    | 11,269,478,911 | 0.028927    | 326,000                  | 753                  | 326,753                  |
| TOTAL                      |                | 0.326989    | 3,685,007                | 8,508                | 3,693,515                |
| <b>BROWNSVILLE</b>         |                |             |                          |                      |                          |
|                            | 1,562,716,802  | 0.257693    | 402,702                  | 16                   | 402,718                  |
| <b>EGLON</b>               |                |             |                          |                      |                          |
|                            | 225,118,087    | 0.187941    | 42,309                   | 227                  | 42,536                   |
| <b>ILLAHEE</b>             |                |             |                          |                      |                          |
|                            | 577,283,218    | 0.137966    | 79,646                   | 0                    | 79,646                   |
| <b>INDIANOLA</b>           |                |             |                          |                      |                          |
|                            | 353,499,048    | 0.173004    | 61,157                   | 4                    | 61,161                   |
| <b>KEYPORT</b>             |                |             |                          |                      |                          |
|                            | 146,421,500    | 0.224598    | 32,886                   | 1                    | 32,887                   |
| <b>KINGSTON</b>            |                |             |                          |                      |                          |
|                            | 1,006,567,392  | 0.198864    | 200,171                  | 185                  | 200,356                  |
| <b>MANCHESTER</b>          |                |             |                          |                      |                          |
|                            | 696,163,090    | 0.163975    | 114,154                  | 1                    | 114,155                  |
| <b>POULSBO</b>             |                |             |                          |                      |                          |
|                            | 1,101,663,849  | 0.269418    | 296,809                  | 0                    | 296,809                  |
| <b>SILVERDALE</b>          |                |             |                          |                      |                          |
|                            | 3,163,522,982  | 0.192358    | 608,532                  | 47                   | 608,579                  |
| <b>TRACYTON</b>            |                |             |                          |                      |                          |
|                            | 834,949,295    | 0.040079    | 33,464                   | 0                    | 33,464                   |
| <b>WATERMAN</b>            |                |             |                          |                      |                          |
|                            | 282,093,682    | 0.204545    | 57,701                   | 9                    | 57,710                   |
| <b><u>TOTAL PORTS</u></b>  |                |             | <b><u>5,614,538</u></b>  | <b><u>8,998</u></b>  | <b><u>5,623,536</u></b>  |

**TO BE COLLECTED IN 2018**

| <u>DISTRICTS</u>                   | <u>VALUE</u>   | <u>RATE</u> | <u>TAXES</u>              | <u>T.E.D.</u>         | <u>TOTAL</u>              |
|------------------------------------|----------------|-------------|---------------------------|-----------------------|---------------------------|
| <b><u>FIRE:</u></b>                |                |             |                           |                       |                           |
| <b>1 CENTRAL KITSAP</b>            | 8,501,051,423  | 1.322786    | 11,245,078                | 9,738                 | 11,254,816                |
| SPECIAL M&O                        | 8,440,549,247  | 0.213256    | 1,800,000                 | 1,570                 | 1,801,570                 |
| BOND*                              | 8,440,549,247  | 0.171446    | 1,445,837                 | 1,262                 | 1,447,099                 |
| EMS                                | 8,529,648,448  | 0.433518    | 3,697,762                 | 5,392                 | 3,703,154                 |
| TOTAL                              |                | 2.141006    | 18,188,677                | 17,962                | 18,206,639                |
| <b>2 BANBRIDGE ISLAND</b>          | 7,542,154,879  | 0.854191    | 6,442,443                 | 229                   | 6,442,672                 |
| BOND*                              | 7,504,737,914  | 0.147445    | 1,106,498                 | 40                    | 1,106,538                 |
| EMS                                | 7,542,154,879  | 0.349641    | 2,637,054                 | 94                    | 2,637,148                 |
| TOTAL                              |                | 1.351277    | 10,185,995                | 363                   | 10,186,358                |
| <b>7 SOUTH KITSAP</b>              | 7,906,504,248  | 1.492430    | 11,799,905                | 3,590                 | 11,803,495                |
| BOND*                              | 7,829,314,924  | 0.133797    | 1,047,218                 | 322                   | 1,047,540                 |
| ANNEXED PROPERTY**                 | 7,913,813,238  | 0.007562    | 59,851                    | 18                    | 59,869                    |
| EMS                                | 7,917,234,048  | 0.437841    | 3,466,494                 | 2,993                 | 3,469,487                 |
| TOTAL                              |                | 2.071630    | 16,373,468                | 6,923                 | 16,380,391                |
| <b>10 NORTH KITSAP</b>             | 3,064,859,297  | 1.328336    | 4,071,164                 | 3,150                 | 4,074,314                 |
| SPECIAL M&O                        | 3,035,577,032  | 0.197655    | 600,000                   | 469                   | 600,469                   |
| EMS                                | 3,065,146,187  | 0.421514    | 1,292,004                 | 1,336                 | 1,293,340                 |
| BOND*                              | 2,214,349,096  | 0.151285    | 334,792                   | 208                   | 335,000                   |
| TOTAL                              |                | 2.098790    | 6,297,960                 | 5,163                 | 6,303,123                 |
| <b>18 POULSBO</b>                  | 3,963,019,060  | 1.352354    | 5,359,405                 | 1,601                 | 5,361,006                 |
| BOND*                              | 3,934,944,360  | 0.149488    | 588,052                   | 177                   | 588,229                   |
| EMS                                | 3,965,806,662  | 0.433950    | 1,720,962                 | 1,505                 | 1,722,467                 |
| TOTAL                              |                | 1.935792    | 7,668,419                 | 3,283                 | 7,671,702                 |
| <b>NORTH MASON REGIONAL</b>        | 50,663,929     | 1.393180    | 70,584                    | 935                   | 71,519                    |
| EMS                                | 50,663,929     | 0.465281    | 23,573                    | 312                   | 23,885                    |
| TOTAL                              |                | 1.858461    | 94,157                    | 1,247                 | 95,404                    |
| <b><u>TOTAL FIRE DISTRICTS</u></b> |                |             | <b><u>58,808,676</u></b>  | <b><u>34,941</u></b>  | <b><u>58,843,617</u></b>  |
| <b><u>OTHER:</u></b>               |                |             |                           |                       |                           |
| <b>PUBLIC UTILITY DISTRICT #1</b>  | 34,177,711,244 | 0.068160    | 2,329,556                 | 2,283                 | 2,331,839                 |
| <b>METRO PARK - BANBRIDGE ISL</b>  | 7,542,154,879  | 0.705337    | 5,319,764                 | 189                   | 5,319,953                 |
| BOND*                              | 7,504,737,914  | 0.164552    | 1,234,882                 | 44                    | 1,234,926                 |
| TOTAL                              |                | 0.869889    | 6,554,646                 | 233                   | 6,554,879                 |
| <b>METRO PARK - VILLAGE GREEN</b>  | 1,329,254,212  | 0.130112    | 172,952                   | 142                   | 173,094                   |
| <b>REGIONAL LIBRARY</b>            | 34,177,711,244 | 0.431689    | 14,754,163                | 14,461                | 14,768,624                |
| <b><u>TOTAL OTHER</u></b>          |                |             | <b><u>23,811,317</u></b>  | <b><u>17,119</u></b>  | <b><u>23,828,436</u></b>  |
| <b><u>TOTAL TAXES</u></b>          |                |             | <b><u>398,275,118</u></b> | <b><u>227,211</u></b> | <b><u>398,502,329</u></b> |

T.E.D. = Timber Excise Distribution - more information available on page 31

\* Voted Bonds & School M&O - taxes are reduced by the T.E.D.

\*\* Property annexed to a city still pays voted & non-voted bond debt to the fire district

**ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES**

| <u>DISTRICT</u>       | <u>TYPE</u>       | <u>PASSED</u> | <u>PURPOSE</u>                      | <u>YEARS</u> | <u>RATE</u> | <u>AMOUNT</u> | <u>START</u> | <u>END</u> |
|-----------------------|-------------------|---------------|-------------------------------------|--------------|-------------|---------------|--------------|------------|
| <b><u>SCHOOLS</u></b> |                   |               |                                     |              |             |               |              |            |
| 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  | 2/9/2016      | Facilities & Techology              | 3            |             | \$8,606,000   | 2017         | 2019       |
| Bainbridge 303        | M & O             | 2/14/2017     | Maintenance & Operations            | 4            |             | \$42,800,000  | 2018         | 2021       |
| Bainbridge 303        | Bond              | 3/14/2006     | Capital Improvments                 | 20           |             | \$45,000,000  | 2007         | 2026       |
| Bainbridge 303        | Bond              | 11/3/2009     | Capital Improvments                 | 20           |             | \$42,000,000  | 2010         | 2029       |
| Bainbridge 303        | Bond              | 2/9/2016      | Capital Improvments                 | 20           |             | \$81,200,000  | 2017         | 2036       |
| Bainbridge 303        | Capital Projects  | 2/14/2017     | Facilities & Techology              | 4            |             | \$8,800,000   | 2018         | 2021       |
| 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                 | 17           |             | \$60,897,500  | 2002         | 2018       |
| Central Kitsap 401    | M & O             | 2/9/2016      | Maintenance & Operations            | 3            |             | \$68,700,000  | 2017         | 2019       |
| Central Kitsap 401    | Bond              | 2/9/2016      | Capital Improvments                 | 20           |             | \$220,000,000 | 2017         | 2036       |
| South Kitsap 402      | M & O             | 2/14/2017     | Maintenance & Operations            | 4            |             | \$99,491,669  | 2018         | 2021       |
| <b><u>CITIES</u></b>  |                   |               |                                     |              |             |               |              |            |
| 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       |
| <b><u>PARKS</u></b>   |                   |               |                                     |              |             |               |              |            |
| 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       |
| <b><u>FIRE</u></b>    |                   |               |                                     |              |             |               |              |            |
| 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 2          | EMS               | 11/3/2009     | Create new district                 | 10           | \$0.40      |               | 2010         | 2019       |
| Bainbridge 2          | Bond              | 2/10/2015     | Capital Improvements                | 20           |             | \$16,000,000  | 2016         | 2035       |
| Bainbridge 2          | Multi Yr Lid Lift | 2/10/2015     | Levy Limit greater of 1% or CPI     | 6            | \$0.95      |               | 2016         | 2021       |
| South Kitsap 7        | Multi Yr Lid Lift | 8/1/2017      | Levy Limit greater of 1% or CPI     | 6            | \$1.50      |               | 2018         | 2024       |
| 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         | 2018       |
| 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       |
| <b><u>LIBRARY</u></b> |                   |               |                                     |              |             |               |              |            |
| Regional Library      | Lid Lift          | 11/7/2017     | Lid lift-base for subsequent levies |              | \$0.43      |               | 2018         |            |

# TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

| Area                                 | Assessed Value | Total Levy rate | Reg. Taxes | Voted Taxes | Total Taxes |
|--------------------------------------|----------------|-----------------|------------|-------------|-------------|
| <b>North Kitsap Unincorporated</b>   |                |                 |            |             |             |
| Typical for 2015                     | 290,865        | 12.0148         | 2,175      | 1,319       | 3,495       |
| Typical for 2016                     | 305,755        | 12.0858         | 2,318      | 1,378       | 3,695       |
| Typical for 2017                     | 330,655        | 11.1133         | 2,321      | 1,353       | 3,675       |
| Typical for 2018                     | 366,240        | 10.5605         | 2,439      | 1,428       | 3,868       |
| <b>Central Kitsap Unincorporated</b> |                |                 |            |             |             |
| 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       |
| Typical for 2017                     | 265,990        | 12.4517         | 1,912      | 1,400       | 3,312       |
| Typical for 2018                     | 296,680        | 12.8413         | 2,024      | 1,786       | 3,810       |
| <b>South Kitsap Unincorporated</b>   |                |                 |            |             |             |
| Typical for 2015                     | 234,700        | 11.5384         | 1,843      | 865         | 2,708       |
| Typical for 2016                     | 239,240        | 11.6830         | 1,900      | 896         | 2,795       |
| Typical for 2017                     | 267,170        | 10.6786         | 1,948      | 905         | 2,853       |
| Typical for 2018                     | 291,055        | 11.5509         | 2,078      | 1,284       | 3,362       |
| <b>City of Bremerton</b>             |                |                 |            |             |             |
| Typical for 2015                     | 132,950        | 13.8906         | 1,022      | 825         | 1,847       |
| Typical for 2016                     | 142,455        | 13.8230         | 1,094      | 875         | 1,969       |
| Typical for 2017                     | 161,320        | 13.0818         | 1,140      | 971         | 2,110       |
| Typical for 2018                     | 190,250        | 13.1500         | 1,260      | 1,242       | 2,502       |
| <b>City of Bainbridge Island</b>     |                |                 |            |             |             |
| 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       |
| Typical for 2017                     | 606,330        | 10.1651         | 4,065      | 2,098       | 6,163       |
| Typical for 2018                     | 660,520        | 10.8064         | 4,213      | 2,924       | 7,138       |
| <b>City of Poulsbo</b>               |                |                 |            |             |             |
| 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       |
| Typical for 2017                     | 269,745        | 11.4864         | 1,994      | 1,104       | 3,098       |
| Typical for 2018                     | 297,300        | 10.9508         | 2,096      | 1,159       | 3,256       |
| <b>City of Port Orchard</b>          |                |                 |            |             |             |
| Typical for 2015                     | 201,260        | 11.6362         | 1,600      | 742         | 2,342       |
| Typical for 2016                     | 206,190        | 11.8273         | 1,667      | 772         | 2,439       |
| Typical for 2017                     | 229,000        | 10.9492         | 1,731      | 776         | 2,507       |
| Typical for 2018                     | 251,620        | 11.8199         | 1,864      | 1,110       | 2,974       |

## 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>2016</u> | <u>2017</u> | <u>2018</u> |
|--|-------------|-------------|-------------|
| County Current Expense                   | 235,488,426 | 343,344,659 | 418,760,647 |
| County Road                              | 109,207,443 | 146,135,431 | 205,584,688 |
| State School                             | 235,488,426 | 343,344,659 | 418,760,647 |
| School Dist #100 (Bremerton)             | 15,807,941  | 13,710,930  | 26,131,570  |
| School Dist #303 (Bainbridge Island)     | 46,544,556  | 102,511,215 | 99,718,279  |
| School Dist #400 (North Kitsap)          | 56,345,069  | 77,723,172  | 92,448,955  |
| School Dist #401 (Central Kitsap)        | 45,962,780  | 64,321,165  | 93,146,456  |
| School Dist #402 (South Kitsap)          | 70,806,790  | 85,016,817  | 106,627,027 |
| School Dist #403 (Ptn of North Mason)    | 21,290      | 61,360      | 688,360     |
| City of Bainbridge Island                | 46,544,556  | 102,511,215 | 99,718,279  |
| City of Bremerton                        | 25,524,801  | 23,306,823  | 42,551,510  |
| City of Port Orchard                     | 24,495,411  | 26,309,200  | 21,689,130  |
| City of Poulsbo                          | 29,716,215  | 45,081,990  | 49,217,040  |
| Port of Bremerton                        | 85,244,581  | 100,379,127 | 125,567,773 |
| Port of Brownsville                      | 5,092,350   | 7,313,270   | 7,618,140   |
| Port of Eglon                            | 1,196,740   | 1,093,160   | 1,893,860   |
| Port of Illahee                          | 2,766,130   | 1,254,510   | 3,594,760   |
| Port of Indianola                        | 1,392,760   | 994,420     | 2,079,180   |
| Port of Keyport                          | 540,770     | 194,970     | 684,230     |
| Port of Kingston                         | 6,984,630   | 10,181,222  | 14,493,020  |
| Port of Manchester                       | 3,162,320   | 6,005,800   | 10,118,200  |
| Port of Poulsbo                          | 10,202,885  | 5,369,790   | 6,174,380   |
| Port of Silverdale                       | 23,658,970  | 33,909,055  | 48,143,426  |
| Port of Tracyton                         | 4,204,410   | 11,313,290  | 14,812,560  |
| Port of Waterman                         | 2,142,069   | 789,190     | 2,128,570   |
| Fire Dist #1 (Central Kitsap)            | 46,965,460  | 66,318,022  | 95,197,226  |
| Fire Dist #2 (Bainbridge Island)         | 46,544,556  | 102,511,215 | 99,718,279  |
| Fire Dist #7 (South Kitsap)              | 60,011,240  | 74,029,887  | 88,072,837  |
| Fire Dist #10 (North Kitsap)             | 15,611,844  | 19,714,122  | 28,483,340  |
| Fire Dist #18 (Poulsbo)                  | 40,555,325  | 57,403,230  | 63,850,935  |
| North Mason Regional Fire Authority      | 21,290      | 61,360      | 688,360     |
| Public Utility District #1               | 235,488,426 | 343,344,659 | 418,760,647 |
| Metro Parks District - Bainbridge Island | 46,544,556  | 102,511,215 | 99,718,279  |
| Metro Parks District - Village Green     | 9,329,520   | 11,809,792  | 16,027,180  |
| Regional Library                         | 235,488,426 | 343,344,659 | 418,760,647 |

**2018 ASSESSED VALUE  
BY TAX CODE**

| <b>Tax Code</b> | <b>Real Property</b> | <b>Personal Property</b> | <b>Total</b>  |
|-----------------|----------------------|--------------------------|---------------|
| 0010            | 2,292,761,852        | 95,751,959               | 2,388,513,811 |
| 0011            | 7,255,292            | 53,698                   | 7,308,990     |
| 0060            | 423,697,718          | 12,863,170               | 436,560,888   |
| 0065            | 25,997,312           | 153,502                  | 26,150,814    |
| 0165            | 41,385,924           | 228,101                  | 41,614,025    |
| 0167            | 48,832,156           | 292,310                  | 49,124,466    |
| 0175            | 19,751,130           | 1,860,516                | 21,611,646    |
| 0190            | 0                    | 57,281                   | 57,281        |
| 0191            | 4,323,770            | 121,997                  | 4,445,767     |
| 0195            | 60,016,619           | 8,462,797                | 68,479,416    |
| 0196            | 2,722,540            | 26,909,940               | 29,632,480    |
| 0215            | 7,228,923,061        | 70,351,161               | 7,299,274,222 |
| 0216            | 0                    | 593,240                  | 593,240       |
| 0220            | 225,682,472          | 535,874                  | 226,218,346   |
| 0221            | 0                    | 2,315,282                | 2,315,282     |
| 0230            | 13,725,670           | 28,119                   | 13,753,789    |
| 0415            | 1,060,798,806        | 40,865,043               | 1,101,663,849 |
| 0420            | 519,692,942          | 11,711,523               | 531,404,465   |
| 0805            | 1,268,959,417        | 36,993,153               | 1,305,952,570 |
| 0810            | 304,959,340          | 20,686,615               | 325,645,955   |
| 1150            | 70,300               | 0                        | 70,300        |
| 1159            | 0                    | 11,762                   | 11,762        |
| 1170            | 177,467,501          | 3,688,959                | 181,156,460   |
| 1270            | 234,008,417          | 3,525,623                | 237,534,040   |
| 1330            | 121,569,431          | 1,585,233                | 123,154,664   |
| 1370            | 175,367,902          | 1,755,312                | 177,123,214   |
| 1450            | 4,800,250            | 180,098                  | 4,980,348     |
| 1460            | 245,137,460          | 1,544,182                | 246,681,642   |
| 1550            | 21,577,108           | 114,072                  | 21,691,180    |
| 4020            | 0                    | 1,103,407                | 1,103,407     |
| 4030            | 0                    | 148,342                  | 148,342       |
| 4050            | 0                    | 1,869,149                | 1,869,149     |
| 4060            | 0                    | 104,848                  | 104,848       |
| 4090            | 0                    | 3,360,061                | 3,360,061     |
| 4130            | 0                    | 46,517                   | 46,517        |
| 4160            | 602,674,625          | 3,999,567                | 606,674,192   |
| 4169            | 109,460              | 0                        | 109,460       |
| 4170            | 64,907,028           | 507,382                  | 65,414,410    |
| 4180            | 29,384,698           | 328,711                  | 29,713,409    |
| 4190            | 47,310,133           | 623,487                  | 47,933,620    |
| 4230            | 990,533,428          | 16,033,964               | 1,006,567,392 |
| 4240            | 320,190,543          | 1,045,801                | 321,236,344   |

**2018 ASSESSED VALUE  
BY TAX CODE**

| <b>Tax Code</b> | <b>Real Property</b> | <b>Personal Property</b> | <b>Total</b>  |
|-----------------|----------------------|--------------------------|---------------|
| 4241            | 0                    | 10,955                   | 10,955        |
| 4250            | 31,650,932           | 600,817                  | 32,251,749    |
| 4260            | 159,617,524          | 1,782,441                | 161,399,965   |
| 4270            | 5,175,006            | 86,000                   | 5,261,006     |
| 4280            | 29,703,834           | 133,342                  | 29,837,176    |
| 4290            | 47,993,056           | 534,750                  | 48,527,806    |
| 4300            | 100,436,219          | 666,131                  | 101,102,350   |
| 4320            | 251,574,422          | 5,546,879                | 257,121,301   |
| 4330            | 577,812,705          | 7,902,788                | 585,715,493   |
| 4340            | 31,919,669           | 1,394,101                | 33,313,770    |
| 4360            | 14,529,150           | 60,840                   | 14,589,990    |
| 4370            | 2,086,054,596        | 52,451,912               | 2,138,506,508 |
| 4371            | 0                    | 6,207                    | 6,207         |
| 4379            | 2,781,720            | 5,882                    | 2,787,602     |
| 4410            | 219,842,042          | 2,126,059                | 221,968,101   |
| 4419            | 177,430              | 0                        | 177,430       |
| 6010            | 0                    | 7,448,079                | 7,448,079     |
| 6020            | 3,881,050            | 736,634                  | 4,617,684     |
| 6070            | 1,669,881,941        | 23,350,560               | 1,693,232,501 |
| 6079            | 28,588,040           | 8,985                    | 28,597,025    |
| 6200            | 481,150,105          | 4,337,814                | 485,487,919   |
| 6220            | 773,815,910          | 11,073,482               | 784,889,392   |
| 6290            | 0                    | 23,792                   | 23,792        |
| 6310            | 309,028,401          | 16,569,035               | 325,597,436   |
| 6370            | 15,217,428           | 518,662                  | 15,736,090    |
| 6380            | 719,977,101          | 16,767,505               | 736,744,606   |
| 6383            | 164,900              | 957                      | 165,857       |
| 6410            | 2,322,546,875        | 88,448,894               | 2,410,995,769 |
| 6480            | 164,209,517          | 3,553,488                | 167,763,005   |
| 6500            | 586,806,146          | 4,939,007                | 591,745,153   |
| 6580            | 121,432,860          | 1,141,982                | 122,574,842   |
| 6590            | 16,324,520           | 52,579                   | 16,377,099    |
| 6630            | 2,267,810            | 1,542                    | 2,269,352     |
| 6640            | 93,665,696           | 2,162,557                | 95,828,253    |
| 6780            | 118,962,869          | 860,079                  | 119,822,948   |
| 7170            | 50,399,512           | 264,417                  | 50,663,929    |
| 8030            | 54,690               | 136,502                  | 191,192       |
| 8040            | 1,177,436,890        | 16,728,793               | 1,194,165,683 |
| 8110            | 174,823,984          | 686,274                  | 175,510,258   |
| 8130            | 88,942,105           | 1,225,394                | 90,167,499    |
| 8139            | 1,947,120            | 0                        | 1,947,120     |
| 8170            | 2,981,676,756        | 49,391,787               | 3,031,068,543 |

**2018 ASSESSED VALUE  
BY TAX CODE**

| <b>Tax Code</b> | <b>Real Property</b>  | <b>Personal Property</b> | <b>Total</b>          |
|-----------------|-----------------------|--------------------------|-----------------------|
| 8171            | 0                     | 13,493                   | 13,493                |
| 8179            | 8,782,680             | 0                        | 8,782,680             |
| 8320            | 341,600,948           | 5,669,096                | 347,270,044           |
| 8321            | 0                     | 68,691                   | 68,691                |
| 8330            | 21,520,024            | 100,156                  | 21,620,180            |
| 8340            | 75,659,823            | 2,825,063                | 78,484,886            |
| 8360            | 65,002,473            | 441,384                  | 65,443,857            |
| 8370            | 2,118,392             | 823,638                  | 2,942,030             |
| 8400            | 623,222,769           | 4,554,434                | 627,777,203           |
| 8430            | 205,350,628           | 25,041                   | 205,375,669           |
| 8440            | 75,076,468            | 1,641,545                | 76,718,013            |
| <b>TOTAL</b>    | <b>33,465,399,041</b> | <b>712,312,203</b>       | <b>34,177,711,244</b> |





## SUMMARY OF PREVIOUS YEARS

| <b>Tax Year</b> | <b>Value</b>   | <b>% Increase</b> | <b>Taxes</b> | <b>% Increase</b> | <b>New Construction</b> | <b>% Increase</b> |
|-----------------|----------------|-------------------|--------------|-------------------|-------------------------|-------------------|
| 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%               |
| 2017            | 31,270,221,792 | 10%               | 355,073,268  | 2%                | 343,344,659             | 46%               |
| 2018            | 34,177,711,244 | 9%                | 398,502,329  | 12%               | 418,760,647             | 22%               |

Note: 2017 & 2018 tax difference due to 55.5% increase to the state general school levy

# HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

| <b>Tax Year</b> | <b>Real Property Ratio</b> | <b>Personal Property Ratio</b> | <b>Combined County Ratio</b> |
|-----------------|----------------------------|--------------------------------|------------------------------|
| 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                         |
| 2017            | 89.0                       | 97.1                           | 89.2                         |
| 2018            | 89.0                       | 96.5                           | 89.1                         |

**TAXING DISTRICTS WITH NO LEVY FOR 2018**

| <b>WATER DISTRICTS</b> | <b>ASSESSED VALUE</b> |
|------------------------|-----------------------|
| Crystal Springs        | 13,753,789            |
| Manchester             | 824,907,641           |
| North Perry            | 1,792,302,691         |
| Old Bangor             | 16,377,099            |
| Rocky Point            | 177,123,214           |
| Silverdale             | 2,697,354,732         |
| Sunnyslope             | 96,617,667            |

**MISCELLANEOUS DISTRICTS**

|  |               |
|--|---------------|
| Bainbridge Island Parks & Recreation     | 7,542,154,879 |
| Sewer District 7 (So. Bainbridge Island) | 228,533,628   |
| Westsound Utility District               | 1,806,614,223 |

## TIMBER VALUES

| Districts                                  | 2017 Forest<br>Land Assessed<br>Value (FLAV) | 2018 Timber<br>Assessed<br>Value (TAV) | 1983 Timber<br>Roll (80%) |
|--|--|--|---------------------------|
| School District 100 (Bremerton)            | 101,778                                      | 396,393                                | 305,064                   |
| School District 303 (Bainbridge Island)    | 68,900                                       | 268,343                                | 942,204                   |
| School District 400 (North Kitsap)         | 1,693,392                                    | 6,595,209                              | 3,298,246                 |
| School District 401 (Central Kitsap)       | 3,801,588                                    | 14,805,943                             | 3,282,658                 |
| School District 402 (South Kitsap)         | 2,762,829                                    | 10,760,318                             | 5,155,230                 |
| School District 403 (North Mason, portion) | 172,400                                      | 671,442                                | 287,699                   |
| County Current Expense                     | 8,600,888                                    | 33,497,648                             |                           |
| Conservation Futures                       | 8,600,888                                    | 33,497,648                             |                           |
| County Road                                | 7,406,313                                    | 28,845,171                             |                           |
| City of Bainbridge Island                  | 68,900                                       | 268,343                                |                           |
| City of Bremerton                          | 1,081,234                                    | 4,211,054                              |                           |
| City of Bremerton Emergency Med            | 1,081,234                                    | 4,211,054                              |                           |
| City of Port Orchard                       | 31,420                                       | 122,371                                |                           |
| City of Poulsbo                            | 13,020                                       | 50,709                                 |                           |
| Port of Bremerton                          | 6,680,728                                    | 26,019,252                             |                           |
| Port of Brownsville                        | 15,750                                       | 61,341                                 |                           |
| Port of Eglon                              | 310,377                                      | 1,208,816                              |                           |
| Port of Indianola                          | 5,450  | 21,226                                 |                           |
| Port of Keyport                            | 1,270  | 4,946                                  |                           |
| Port of Kingston                           | 238,651                                      | 929,469                                |                           |
| Port of Manchester                         | 2,022  | 7,874                                  |                           |
| Port of Silverdale                         | 62,076                                       | 241,765                                |                           |
| Port of Waterman                           | 11,250                                       | 43,815                                 |                           |
| Fire District 1 (Central Kitsap)           | 1,890,237                                    | 7,361,855                              |                           |
| Fire District 2 (Bainbridge Island)        | 68,900                                       | 268,343                                |                           |
| Fire District 7 (South Kitsap)             | 617,618                                      | 2,405,421                              |                           |
| Fire District 10 (North Kitsap)            | 608,882                                      | 2,371,395                              |                           |
| Fire District 18 (Poulsbo)                 | 303,880                                      | 1,183,515                              |                           |
| North Mason Regional Fire Auth (portion)   | 172,400                                      | 671,442                                |                           |
| Fire District 10 Bond (Original district)  | 353,405                                      | 1,376,397                              |                           |
| Fire District 1 Emergency Med              | 3,193,607                                    | 12,438,056                             |                           |
| Fire District 2 Emergency Med              | 68,900                                       | 268,343                                |                           |
| Fire District 7 Emergency Med              | 1,754,978                                    | 6,835,066                              |                           |
| Fire District 10 Emergency Med             | 814,092                                      | 3,170,621                              |                           |
| Fire District 18 Emergency Med             | 890,400                                      | 3,467,819                              |                           |
| North Mason Regional Fire EMS (portion)    | 172,400                                      | 671,442                                |                           |
| Public Utility District                    | 8,600,888                                    | 33,497,648                             |                           |
| Metropolitan Parks Bainbridge Island       | 68,900                                       | 268,343                                |                           |
| Metropolitan Parks Village Green           | 280,746                                      | 1,093,412                              |                           |
| Regional Library                           | 8,600,888                                    | 33,497,648                             |                           |

## 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:

- Category A:   Income up to \$30,000                   Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
- Category B:   Income of \$30,001 - \$35,000           Exempt from voted levies and either a \$50,000 or a 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
- Category C:   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 31st 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        | Number of Accounts | Reduction in Assessed Value | Tax Saved (shifted) |
|---|---------------------|--------------------|-----------------------------|---------------------|
| A | 0 - \$30,000        | 2,494              | 370,343,837                 | 5,077,182           |
| B | \$30,001 - \$35,000 | 581                | 65,410,500                  | 1,141,492           |
| C | \$35,001 - \$40,000 | 296                | 12,176,366                  | 431,762             |
|   | <b>Total</b>        | <b>3,371</b>       | <b>447,930,703</b>          | <b>6,650,436</b>    |

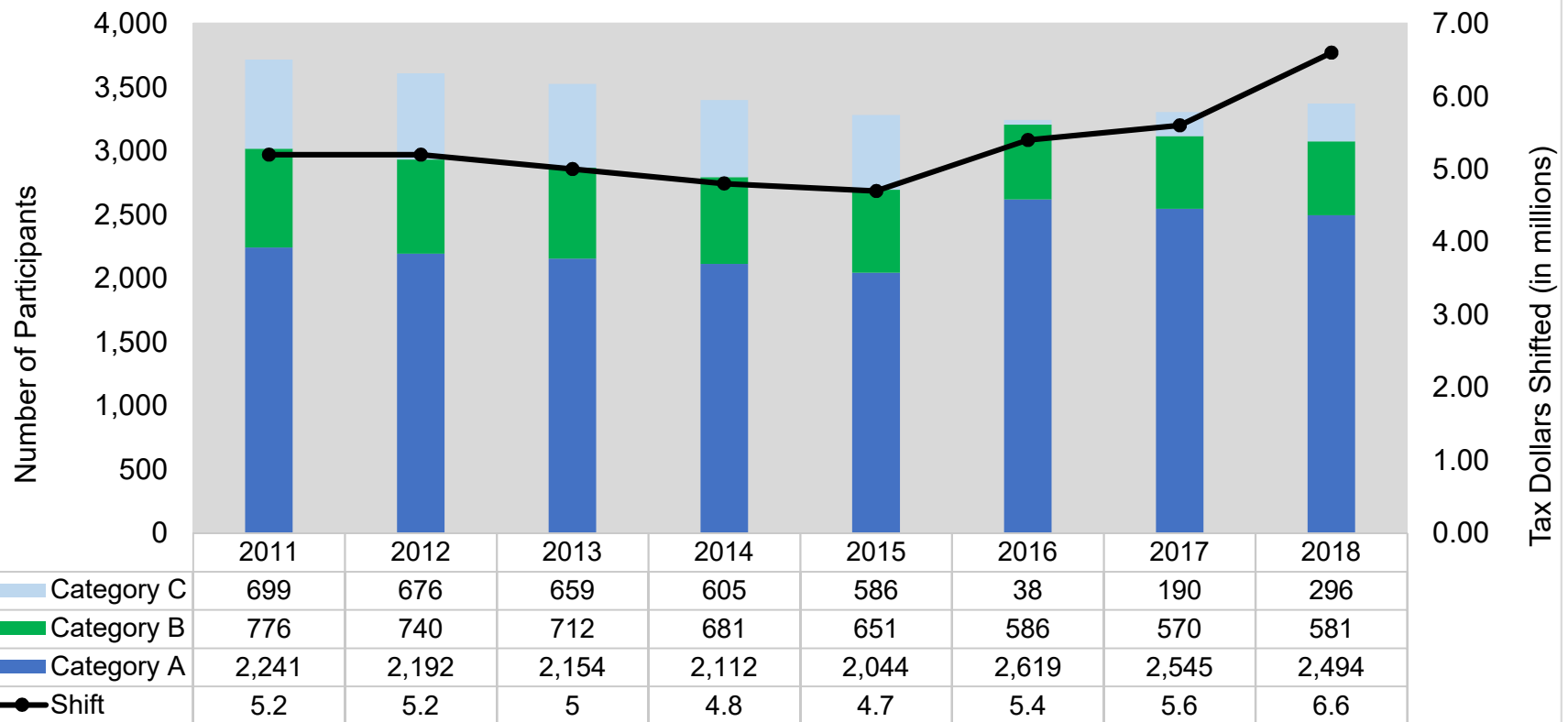
### DEFERRAL PROGRAMS

**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 2<sup>nd</sup> installment due in October. The State of Washington would pay the 2<sup>nd</sup> half taxes on your behalf and lien your property similar to the above deferral program.

# Senior Citizen & Disabled Persons Exemptions

Total Taxes Shifted & Total Number of Participants



See page 19 for a description of categories (income levels) listed above.

## CURRENT USE ASSESSMENT

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

|                          | <b>Parcels</b> | <b>Acres</b>  | <b>Market Value</b> | <b>Current Use Value</b> | <b>Reduction</b>   | <b>Tax Saved (Shifted)</b> |
|--------------------------|----------------|---------------|---------------------|--------------------------|--------------------|----------------------------|
| <b>Chapter 84.34 RCW</b> |                |               |                     |                          |                    |                            |
| Agricultural             | 217            | 1,990         | 78,677,330          | 44,922,016               | 33,755,314         | 379,841                    |
| Open Space               | 349            | 2,472         | 156,431,570         | 121,352,754              | 35,078,816         | 401,945                    |
| <b>Total:</b>            | <b>566</b>     | <b>4,462</b>  | <b>235,108,900</b>  | <b>166,274,770</b>       | <b>68,834,130</b>  | <b>781,786</b>             |
| <b>Chapter 84.33 RCW</b> |                |               |                     |                          |                    |                            |
| Forest Land*             | 2,368          | 43,592        | 196,164,000         | 44,617,787               | 151,546,213        | 1,658,202                  |
| <b>Grand total</b>       | <b>2,934</b>   | <b>48,054</b> | <b>431,272,900</b>  | <b>210,892,557</b>       | <b>220,380,343</b> | <b>2,439,988</b>           |

**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.

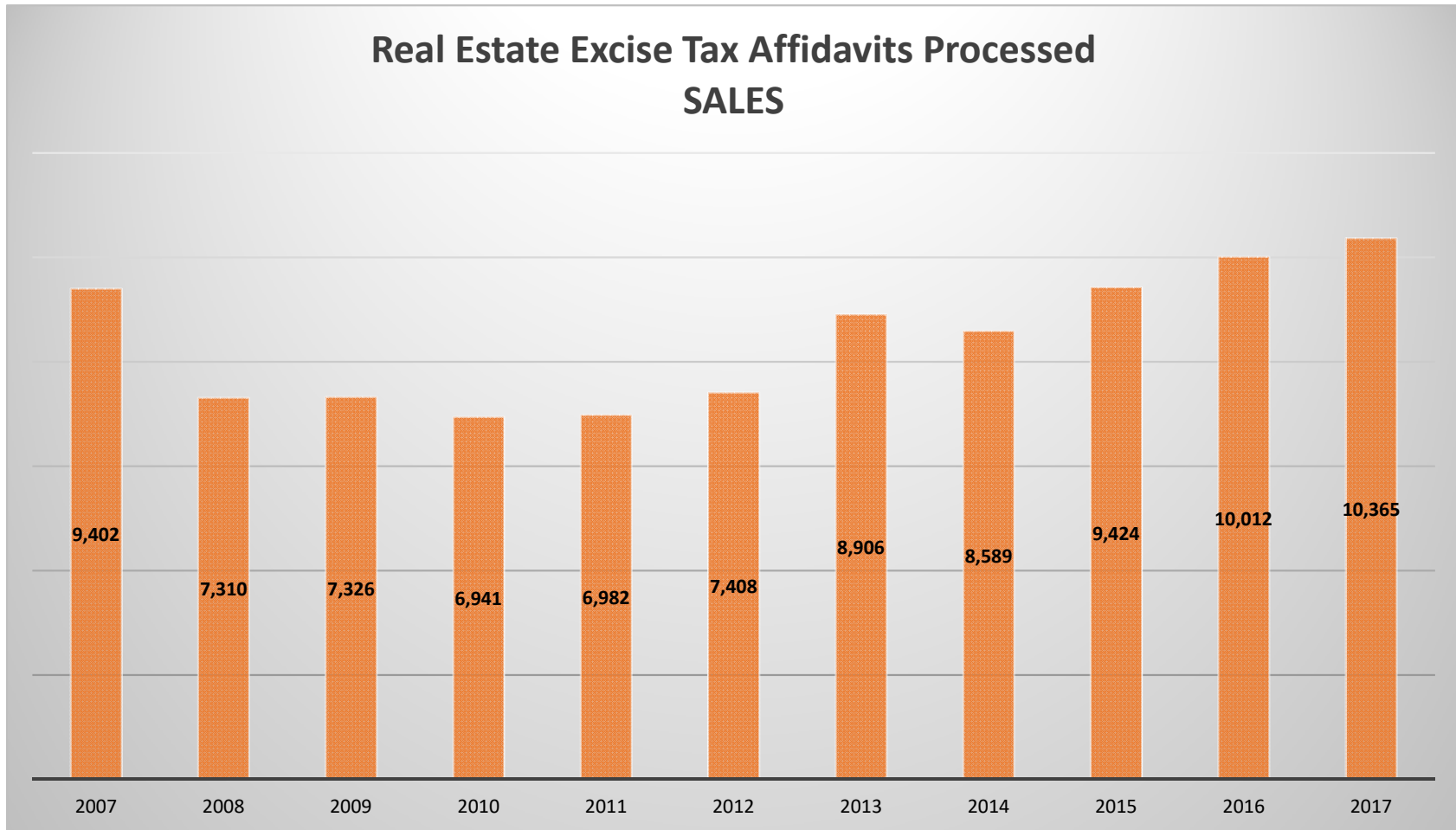
**Forest Land** is property 5 acres or more that is devoted primarily to the growth and commercial harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type. Per Senate Bill 6180, the minimum acreage requirement changed from 20 to 5 acres; effective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

**\*The market value for most forest land is not listed on the assessment roll.**

An estimated \$4,500 per acre is used for those parcels in this summary. Also, the tax shifted is an estimate based on the market value and the average tax rate of 10.941894



## Real Estate Excise Tax Affidavits Processed SALES



Visit our website at [www.kitsapgov.com/assr](http://www.kitsapgov.com/assr) for additional charts & graphs related to "Sales Trends"

## 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".

**CONSOLIDATED TAX RATES WITH DISTRICTS**

| 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 |                 |           |       |      |      | 13.149974 | 41.53   | 0010     |
| 0011     | BREMERTON      | 100          | Y            | 7*   | City | BREMERTON |                 |           |       |      |      | 13.291333 | 42.09   | 0011     |
| 0060     | BREMERTON      | 100          | Y            |      | City |           |                 |           |       |      |      | 12.822985 | 42.59   | 0060     |
| 0065     | BREMERTON      | 100          | Y            |      | City | TRACYTON  |                 |           |       |      |      | 12.863064 | 42.46   | 0065     |
| 0165     | BREMERTON      | 401          | Y            |      | City |           |                 |           |       |      |      | 12.375339 | 40.51   | 0165     |
| 0167     | BREMERTON      | 401          | Y            |      | City | TRACYTON  |                 |           |       |      |      | 12.415418 | 40.38   | 0167     |
| 0175     | BREMERTON      | 401          | Y            |      | City | BREMERTON |                 |           |       |      |      | 12.702328 | 39.47   | 0175     |
| 0190     | BREMERTON      | 402          | Y            |      | City | BREMERTON | SUNNYSLOPE      |           |       |      |      | 11.346714 | 32.24   | 0190     |
| 0191**   | BREMERTON      | 402          | Y            |      | City | BREMERTON | SUNNYSLOPE      |           |       |      |      | 11.346714 | 32.24   | 0191**   |
| 0195     | BREMERTON      | 402          | Y            |      | City | BREMERTON |                 |           |       |      |      | 11.346714 | 32.24   | 0195     |
| 0196**   | BREMERTON      | 402          | Y            |      | City | BREMERTON |                 |           |       |      |      | 11.346714 | 32.24   | 0196**   |
|          |                |              |              |      |      |           |                 |           |       |      |      |           |         |          |
| 0215     | BAINBRIDGE IS. | 303          | Y            | 2    | 2    |           |                 |           |       |      | BI   | 10.806431 | 31.11   | 0215     |
| 0216 F   | BAINBRIDGE IS. | 303          |              | 2    | 2    |           |                 |           |       |      | BI   | 7.785157  | 29.49   | 0216 F   |
| 0220     | BAINBRIDGE IS. | 303          | Y            | 2    | 2    |           |                 |           | 7 BI  |      | BI   | 10.806431 | 31.11   | 0220     |
| 0221 F   | BAINBRIDGE IS. | 303          |              | 2    | 2    |           |                 |           | 7 BI  |      | BI   | 7.785157  | 29.49   | 0221 F   |
| 0230     | BAINBRIDGE IS. | 303          | Y            | 2    | 2    |           | CRYSTAL SPRINGS |           |       |      | BI   | 10.806431 | 31.11   | 0230     |
|          |                |              |              |      |      |           |                 |           |       |      |      |           |         |          |
| 0415     | POULSBO        | 400          | Y            | 18   | 18   | POULSBO   |                 |           |       |      |      | 10.950847 | 25.88   | 0415     |
| 0420     | POULSBO        | 400          | Y            | 18   | 18   |           |                 |           |       |      |      | 10.681429 | 26.53   | 0420     |
|          |                |              |              |      |      |           |                 |           |       |      |      |           |         |          |
| 0805     | PT. ORCHARD    | 402          | Y            | 7    | 7    | BREMERTON |                 |           |       |      |      | 11.819937 | 28.31   | 0805     |
| 0810     | PT. ORCHARD    | 402          | Y            | 7    | 7    | BREMERTON |                 | WESTSOUND |       |      |      | 11.819937 | 28.31   | 0810     |
|          |                |              |              |      |      |           |                 |           |       |      |      |           |         |          |
| 1150     | UNINCORP.      | 100          | Y            |      |      | BREMERTON |                 |           |       |      |      | 11.282553 | 44.45   | 1150     |
| 1159     | UNINCORP.      | 100          | Y            |      |      | BREMERTON |                 |           |       |      |      | 11.282553 | 44.45   | 1159     |
| 1170     | UNINCORP.      | 100          | Y            | 7    | 7    | BREMERTON |                 |           |       |      |      | 13.354183 | 38.56   | 1170     |
| 1270     | UNINCORP.      | 100          | Y            | 1    | 1    | BREMERTON | NORTH PERRY     |           |       |      |      | 13.423559 | 40.23   | 1270     |
| 1330     | UNINCORP.      | 100          | Y            | 1    | 1    | BREMERTON |                 |           |       |      |      | 13.423559 | 40.23   | 1330     |
| 1370     | UNINCORP.      | 100          | Y            | 7    | 7    | BREMERTON | ROCKY POINT     |           |       |      |      | 13.354183 | 38.56   | 1370     |
| 1450     | UNINCORP.      | 100          | Y            | 1    | 1    | ILLAHEE   |                 |           |       |      |      | 13.234536 | 40.80   | 1450     |
| 1460     | UNINCORP.      | 100          | Y            | 1    | 1    | ILLAHEE   | NORTH PERRY     |           |       |      |      | 13.234536 | 40.80   | 1460     |
| 1550     | UNINCORP.      | 100          | Y            | 1    | 1    |           |                 |           |       |      |      | 13.096570 | 41.23   | 1550     |
| 1810*    | UNINCORP.      | 100          | Y            | 7    | 7    | BREMERTON |                 |           |       |      |      | 13.354183 | 38.56   | 1810*    |
| 4020     | UNINCORP.      | 400          | Y            | 18   | 18   | EGLON     |                 |           |       |      |      | 10.748445 | 26.37   | 4020     |
| 4030     | UNINCORP.      | 400          | Y            |      |      |           |                 |           |       |      |      | 8.624712  | 31.13   | 4030     |
| 4050     | UNINCORP.      | 400          | Y            |      |      | EGLON     |                 |           |       |      |      | 8.812653  | 30.46   | 4050     |
| 4060     | UNINCORP.      | 400          | Y            |      |      |           |                 |           |       |      |      | 8.624712  | 31.13   | 4060     |

**CONSOLIDATED TAX RATES WITH DISTRICTS**

| TAX CODE | CITY      | LOCAL SCHOOL | STATE SCHOOL | FIRE | EMS | PORT        | WATER       | UTILITY | SEWER | HOSP | PARK | TAX RATE  | VOTED % | TAX CODE |
|----------|-----------|--------------|--------------|------|-----|-------------|-------------|---------|-------|------|------|-----------|---------|----------|
| 4090     | UNINCORP. | 400          | Y            |      |     | KEYPORT     |             |         |       |      |      | 8.849310  | 30.34   | 4090     |
| 4130     | UNINCORP. | 400          | Y            | 1    | 1   | SILVERDALE  | SILVERDALE  |         |       |      |      | 10.958076 | 28.01   | 4130     |
| 4160     | UNINCORP. | 400          | Y            | 10   | 10  |             |             |         |       |      |      | 10.572217 | 27.26   | 4160     |
| 4169     | UNINCORP. | 400          | Y            |      | 10  |             |             |         |       |      |      | 9.046226  | 29.68   | 4169     |
| 4170     | UNINCORP. | 400          | Y            | 1    | 1   | KEYPORT     |             |         |       |      |      | 10.990316 | 27.93   | 4170     |
| 4180     | UNINCORP. | 400          | Y            | 18   | 18  | KEYPORT     |             |         |       |      |      | 10.785102 | 26.28   | 4180     |
| 4190     | UNINCORP. | 400          | Y            | 18   | 18  | KEYPORT     |             |         |       |      |      | 10.785102 | 26.28   | 4190     |
| 4199     | UNINCORP. | 400          | Y            |      | 18  | KEYPORT     |             |         |       |      |      | 9.283260  | 28.92   | 4199     |
| 4230     | UNINCORP. | 400          | Y            | 10B  | 10  | KINGSTON    |             |         |       |      | VG   | 11.052478 | 27.45   | 4230     |
| 4240     | UNINCORP. | 400          | Y            | 10B  | 10  | INDIANOLA   |             |         |       |      |      | 10.896506 | 27.84   | 4240     |
| 4241 F   | UNINCORP. | 400          |              | 10B  | 10  | INDIANOLA   |             |         |       |      |      | 7.875232  | 24.99   | 4241 F   |
| 4250     | UNINCORP. | 400          | Y            | 10B  | 10  | INDIANOLA   |             |         |       |      | VG   | 11.026618 | 27.51   | 4250     |
| 4260     | UNINCORP. | 400          | Y            | 1    | 1   | BROWNSVILLE |             |         |       |      |      | 11.023411 | 27.84   | 4260     |
| 4270     | UNINCORP. | 400          | Y            | 1    | 1   |             |             |         |       |      |      | 10.765718 | 28.51   | 4270     |
| 4280     | UNINCORP. | 400          | Y            | 1    | 1   | BROWNSVILLE | NORTH PERRY |         |       |      |      | 11.023411 | 27.84   | 4280     |
| 4290     | UNINCORP. | 400          | Y            | 1    | 1   |             | SILVERDALE  |         |       |      |      | 10.765718 | 28.51   | 4290     |
| 4300     | UNINCORP. | 400          | Y            | 1    | 1   | BROWNSVILLE | SILVERDALE  |         |       |      |      | 11.023411 | 27.84   | 4300     |
| 4320     | UNINCORP. | 400          | Y            | 10B  | 10  |             |             |         |       |      | VG   | 10.853614 | 27.95   | 4320     |
| 4330     | UNINCORP. | 400          | Y            | 10B  | 10  |             |             |         |       |      |      | 10.723502 | 28.29   | 4330     |
| 4331 F   | UNINCORP. | 400          |              | 10B  | 10  |             |             |         |       |      |      | 7.702228  | 25.55   | 4331 F   |
| 4340     | UNINCORP. | 400          | Y            | 10B  | 10  |             |             |         |       |      | VG   | 10.853614 | 27.95   | 4340     |
| 4360     | UNINCORP. | 400          | Y            | 18   | 18  |             | SILVERDALE  |         |       |      |      | 10.560504 | 26.84   | 4360     |
| 4370     | UNINCORP. | 400          | Y            | 18   | 18  |             |             |         |       |      |      | 10.560504 | 26.84   | 4370     |
| 4371 F   | UNINCORP. | 400          |              | 18   | 18  |             |             |         |       |      |      | 7.539230  | 23.45   | 4371 F   |
| 4379     | UNINCORP. | 400          | Y            |      | 18  |             |             |         |       |      |      | 9.058662  | 29.64   | 4379     |
| 4410     | UNINCORP. | 400          | Y            | 10   | 10  | EGLON       |             |         |       |      |      | 10.760158 | 26.79   | 4410     |
| 4411 F   | UNINCORP. | 400          |              | 10   | 10  | EGLON       |             |         |       |      |      | 7.738884  | 23.47   | 4411 F   |
| 4419     | UNINCORP. | 400          | Y            |      | 10  | EGLON       |             |         |       |      |      | 9.234167  | 29.07   | 4419     |
| 4815*    | UNINCORP. | 400          | Y            | 18   | 18  | POULSBO     |             |         |       |      |      | 10.829922 | 26.17   | 4815*    |
| 4820*    | UNINCORP. | 400          | Y            | 18   | 18  |             |             |         |       |      |      | 10.560504 | 26.84   | 4820*    |
| 4825*    | UNINCORP. | 400          | Y            | 18   | 18  |             |             |         |       |      |      | 10.560504 | 26.84   | 4825*    |
| 6010     | UNINCORP. | 401          | Y            |      |     |             |             |         |       |      |      | 10.507918 | 43.47   | 6010     |
| 6020     | UNINCORP. | 401          | Y            |      |     | BREMERTON   |             |         |       |      |      | 10.834907 | 42.16   | 6020     |
| 6070     | UNINCORP. | 401          | Y            | 1    | 1   | BREMERTON   |             |         |       |      |      | 12.975913 | 38.17   | 6070     |
| 6079     | UNINCORP. | 401          | Y            |      | 1   | BREMERTON   |             |         |       |      |      | 11.268425 | 40.54   | 6079     |
| 6200     | UNINCORP. | 401          | Y            | 1    | 1   | BROWNSVILLE |             |         |       |      |      | 12.906617 | 38.37   | 6200     |
| 6201 F   | UNINCORP. | 401          |              | 1    | 1   | BROWNSVILLE |             |         |       |      |      | 9.885343  | 39.32   | 6201 F   |
| 6220     | UNINCORP. | 401          | Y            | 1    | 1   | BROWNSVILLE | NORTH PERRY |         |       |      |      | 12.906617 | 38.37   | 6220     |

**CONSOLIDATED TAX RATES WITH DISTRICTS**

| TAX CODE | CITY      | LOCAL SCHOOL | STATE SCHOOL | FIRE | EMS | PORT       | WATER       | UTILITY   | SEWER | HOSP | PARK | TAX RATE  | VOTED % | TAX CODE |
|----------|-----------|--------------|--------------|------|-----|------------|-------------|-----------|-------|------|------|-----------|---------|----------|
| 6290     | UNINCORP. | 401          | Y            | 1    | 1   | ILLAHEE    |             |           |       |      |      | 12.786890 | 38.73   | 6290     |
| 6310     | UNINCORP. | 401          | Y            | 1    | 1   | ILLAHEE    | NORTH PERRY |           |       |      |      | 12.786890 | 38.73   | 6310     |
| 6370     | UNINCORP. | 401          | Y            |      |     | SILVERDALE |             |           |       |      |      | 10.700276 | 42.69   | 6370     |
| 6380     | UNINCORP. | 401          | Y            | 1    | 1   | SILVERDALE |             |           |       |      |      | 12.841282 | 38.57   | 6380     |
| 6383     | UNINCORP. | 401          | Y            | 1    | 1   | TRACYTON   |             |           |       |      |      | 12.689003 | 39.03   | 6383     |
| 6389     | UNINCORP. | 401          | Y            |      | 1   | SILVERDALE |             |           |       |      |      | 11.133794 | 41.03   | 6389     |
| 6410     | UNINCORP. | 401          | Y            | 1    | 1   | SILVERDALE | SILVERDALE  |           |       |      |      | 12.841282 | 38.57   | 6410     |
| 6419     | UNINCORP. | 401          | Y            |      | 1   | SILVERDALE | SILVERDALE  |           |       |      |      | 11.133794 | 41.03   | 6419     |
| 6480     | UNINCORP. | 401          | Y            | 1    | 1   | TRACYTON   | NORTH PERRY |           |       |      |      | 12.689003 | 39.03   | 6480     |
| 6500     | UNINCORP. | 401          | Y            | 1    | 1   | TRACYTON   |             |           |       |      |      | 12.689003 | 39.03   | 6500     |
| 6580     | UNINCORP. | 401          | Y            | 1    | 1   |            |             |           |       |      |      | 12.648924 | 39.15   | 6580     |
| 6590     | UNINCORP. | 401          | Y            | 1    | 1   |            | OLD BANGOR  |           |       |      |      | 12.648924 | 39.15   | 6590     |
| 6630     | UNINCORP. | 401          | Y            | 18   | 18  |            | SILVERDALE  |           |       |      |      | 12.443710 | 37.91   | 6630     |
| 6640     | UNINCORP. | 401          | Y            | 18   | 18  |            |             |           |       |      |      | 12.443710 | 37.91   | 6640     |
| 6649     | UNINCORP. | 401          | Y            |      | 18  |            |             |           |       |      |      | 10.941868 | 41.75   | 6649     |
| 6780     | UNINCORP. | 401          | Y            | 1    | 1   | BREMERTON  | SILVERDALE  |           |       |      |      | 12.975913 | 38.17   | 6780     |
| 6789     | UNINCORP. | 401          | Y            |      | 1   | BREMERTON  | SILVERDALE  |           |       |      |      | 11.268425 | 40.54   | 6789     |
| 7170     | UNINCORP. | 403          | Y            | NM   | NM  | BREMERTON  |             |           |       |      |      | 11.480893 | 29.23   | 7170     |
| 8030     | UNINCORP. | 402          | Y            |      |     | BREMERTON  |             |           |       |      |      | 9.479293  | 33.89   | 8030     |
| 8040     | UNINCORP. | 402          | Y            | 7    | 7   | BREMERTON  |             | WESTSOUND |       |      |      | 11.550923 | 28.97   | 8040     |
| 8110     | UNINCORP. | 402          | Y            | 7    | 7   | BREMERTON  | MANCHESTER  |           |       |      |      | 11.550923 | 28.97   | 8110     |
| 8130     | UNINCORP. | 402          | Y            | 7    | 7   | BREMERTON  | SUNNYSLOPE  |           |       |      |      | 11.550923 | 28.97   | 8130     |
| 8139     | UNINCORP. | 402          | Y            |      | 7   | BREMERTON  | SUNNYSLOPE  |           |       |      |      | 9.917134  | 32.39   | 8139     |
| 8170     | UNINCORP. | 402          | Y            | 7    | 7   | BREMERTON  |             |           |       |      |      | 11.550923 | 28.97   | 8170     |
| 8171 F   | UNINCORP. | 402          |              | 7    | 7   | BREMERTON  |             |           |       |      |      | 8.529649  | 26.73   | 8171 F   |
| 8179     | UNINCORP. | 402          | Y            |      | 7   | BREMERTON  |             |           |       |      |      | 9.917134  | 32.39   | 8179     |
| 8320     | UNINCORP. | 402          | Y            | 7    | 7   |            |             |           |       |      |      | 11.223934 | 29.81   | 8320     |
| 8321 F   | UNINCORP. | 402          |              | 7    | 7   |            |             |           |       |      |      | 8.202660  | 27.80   | 8321 F   |
| 8330     | UNINCORP. | 402          | Y            | 7    | 7   |            | MANCHESTER  |           |       |      |      | 11.223934 | 29.81   | 8330     |
| 8340     | UNINCORP. | 402          | Y            | 7    | 7   |            |             | WESTSOUND |       |      |      | 11.223934 | 29.81   | 8340     |
| 8360     | UNINCORP. | 402          | Y            | 7    | 7   | MANCHESTER |             |           |       |      |      | 11.387909 | 29.38   | 8360     |
| 8370     | UNINCORP. | 402          | Y            | 7    | 7   | MANCHESTER |             | WESTSOUND |       |      |      | 11.387909 | 29.38   | 8370     |
| 8400     | UNINCORP. | 402          | Y            | 7    | 7   | MANCHESTER | MANCHESTER  |           |       |      |      | 11.387909 | 29.38   | 8400     |
| 8430     | UNINCORP. | 402          | Y            | 7    | 7   | WATERMAN   |             | WESTSOUND |       |      |      | 11.428479 | 29.28   | 8430     |
| 8440     | UNINCORP. | 402          | Y            | 7    | 7   | WATERMAN   |             |           |       |      |      | 11.428479 | 29.28   | 8440     |
| 8805*    | UNINCORP. | 402          | Y            | 7    | 7   | BREMERTON  |             |           |       |      |      | 11.550923 | 28.97   | 8805*    |
| 8811*    | UNINCORP. | 402          | Y            | 7    | 7   | BREMERTON  |             | WESTSOUND |       |      |      | 11.550923 | 28.97   | 8811*    |

\* = Temporary tax codes

\*\* = Properties in the SKIA annexation boundary

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

Fire 7\* = Properties annexed to the City of Bremerton from Fire 7 pay bond amounts to the Fire District

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

| <b>TAX<br/>CODE</b> | <b><u>2018</u></b> | <b><u>2017</u></b> | <b><u>2016</u></b> | <b><u>2015</u></b> | <b><u>2014</u></b> | <b><u>2013</u></b> |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>0010</b>         | 13.149974          | 13.081768          | 13.823041          | 13.890576          | 14.323066          | 13.702994          |
| <b>0011</b>         | 13.291333          | -                  | -                  | -                  | -                  | -                  |
| <b>0035</b>         | -                  | -                  | 13.823041          | 13.890576          | 14.323066          | 13.702994          |
| <b>0060</b>         | 12.822985          | 12.731223          | 13.441341          | 13.502437          | 13.928676          | 13.319476          |
| <b>0065</b>         | 12.863064          | 12.773956          | 13.487222          | 13.549771          | 13.978021          | 13.367739          |
| <b>0165</b>         | 12.375339          | 12.043167          | 13.074321          | 12.897795          | 13.197237          | 13.371205          |
| <b>0167</b>         | 12.415418          | 12.085900          | 13.120202          | 12.945129          | 13.246582          | 13.419468          |
| <b>0170</b>         | -                  | -                  | 13.074321          | 12.897795          | 13.197237          | 13.371205          |
| <b>0175</b>         | 12.702328          | 12.393712          | 13.456021          | 13.285934          | 13.591627          | 13.754723          |
| <b>0190</b>         | 11.346714          | 10.794617          | 11.842695          | 11.758697          | 12.074248          | 11.402639          |
| <b>0191</b>         | 11.346714          | 10.794617          | 11.842695          | 11.758697          | 12.074248          | 11.402639          |
| <b>0195</b>         | 11.346714          | 10.794617          | 11.842695          | 11.758697          | 12.074248          | 11.402639          |
| <b>0196</b>         | 11.346714          | 10.794617          | 11.842695          | 11.758697          | 12.074248          | 11.402639          |
| <b>0215</b>         | 10.806431          | 10.165060          | 10.729380          | 10.506532          | 11.319103          | 11.060910          |
| <b>0216</b> *       | 7.785157           | 8.048325           | 8.373942           | 8.329709           | 8.846731           | 8.553828           |
| <b>0220</b>         | 10.806431          | 10.165060          | 10.729380          | 10.506532          | 11.319103          | 11.060910          |
| <b>0221</b> *       | 7.785157           | 8.048325           | 8.373942           | 8.329709           | 8.846731           | 8.553828           |
| <b>0230</b>         | 10.806431          | 10.165060          | 10.729380          | 10.506532          | 11.319103          | 11.060910          |
| <b>0415</b>         | 10.950847          | 11.486411          | 12.468737          | 12.404854          | 12.425567          | 12.228816          |
| <b>0420</b>         | 10.681429          | 11.202608          | 12.166828          | 12.097283          | 12.115138          | 11.926059          |
| <b>0805</b>         | 11.819937          | 10.949207          | 11.827296          | 11.636169          | 11.926630          | 11.498071          |
| <b>0810</b>         | 11.819937          | 10.949207          | 11.827296          | 11.636169          | 11.926630          | 11.498071          |
| <b>1150</b>         | 11.282553          | 11.003740          | 11.537895          | 11.685526          | 12.139473          | 11.708340          |
| <b>1159</b>         | 11.282553          | 11.003740          | 11.537895          | 11.685526          | 12.139473          | 11.708340          |
| <b>1170</b>         | 13.354183          | 12.965752          | 13.663341          | 13.670236          | 14.139473          | 13.659779          |
| <b>1270</b>         | 13.423559          | 13.288650          | 14.006035          | 13.685524          | 14.139473          | 13.708340          |
| <b>1330</b>         | 13.423559          | 13.288650          | 14.006035          | 13.685524          | 14.139473          | 13.708340          |
| <b>1370</b>         | 13.354183          | 12.965752          | 13.663341          | 13.670236          | 14.139473          | 13.659779          |
| <b>1450</b>         | 13.234536          | 13.089213          | 13.791293          | 13.472472          | 13.928852          | 13.507269          |
| <b>1460</b>         | 13.234536          | 13.089213          | 13.791293          | 13.472472          | 13.928852          | 13.507269          |
| <b>1470</b>         | -                  | -                  | 13.624335          | 13.297385          | 13.745083          | 13.324822          |

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

| <b>TAX<br/>CODE</b> | <b><u>2018</u></b> | <b><u>2017</u></b> | <b><u>2016</u></b> | <b><u>2015</u></b> | <b><u>2014</u></b> | <b><u>2013</u></b> |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>1550</b>         | 13.09657           | 12.938105          | 13.624335          | 13.297385          | 13.745083          | 13.324822          |
| <b>1810</b> **      | 13.354183          | 12.965752          | 13.663341          | 13.670236          | 14.139473          | 13.659779          |
| <b>4020</b>         | 10.748445          | 11.309961          | 12.291362          | 12.114111          | 12.179773          | 11.936439          |
| <b>4030</b>         | 8.624712           | 9.049442           | 9.916734           | 9.828514           | 10.079163          | 9.835784           |
| <b>4039</b>         | -                  | -                  | 9.916734           | 9.828514           | 10.079163          | 9.835784           |
| <b>4050</b>         | 8.812653           | 9.246121           | 10.122265          | 9.927866           | 10.179773          | 9.897464           |
| <b>4060</b>         | 8.624712           | 9.049442           | 9.916734           | 9.828514           | 10.079163          | 9.796809           |
| <b>4090</b>         | 8.84931            | 9.289255           | 10.166082          | 10.078188          | 10.330661          | 10.046624          |
| <b>4130</b>         | 10.958076          | 11.536005          | 12.604675          | 12.044550          | 12.301066          | 12.013575          |
| <b>4160</b>         | 10.572217          | 11.125549          | 12.149690          | 12.070054          | 12.079163          | 11.796809          |
| <b>4169</b>         | 9.046226           | 9.497988           | 10.412452          | 10.325236          | 10.579163          | 10.296809          |
| <b>4170</b>         | 10.990316          | 11.574165          | 12.634222          | 12.078186          | 12.330661          | 12.046624          |
| <b>4180</b>         | 10.785102          | 11.353095          | 12.335179          | 12.264433          | 12.330661          | 12.046624          |
| <b>4190</b>         | 10.785102          | 11.353095          | 12.335179          | 12.264433          | 12.330661          | 12.085599          |
| <b>4199</b>         | 9.28326            | 9.750710           | 10.656497          | 10.578187          | 10.830661          | 10.585599          |
| <b>4230</b>         | 11.052478          | 11.733225          | 12.809709          | 12.741922          | 12.759048          | 12.382153          |
| <b>4240</b>         | 10.896506          | 11.580487          | 12.652580          | 12.583253          | 12.597200          | 12.265767          |
| <b>4241</b> *       | 7.875232           | -                  | -                  | -                  | -                  | -                  |
| <b>4250</b>         | 11.026618          | 11.718729          | 12.801302          | 12.733311          | 12.748248          | 12.362476          |
| <b>4260</b>         | 11.023411          | 11.611667          | 12.688024          | 12.134866          | 12.393060          | 12.106562          |
| <b>4270</b>         | 10.765718          | 11.334352          | 12.384874          | 11.828512          | 12.079163          | 11.835784          |
| <b>4280</b>         | 11.023411          | 11.611667          | 12.688024          | 12.134866          | 12.393060          | 12.106562          |
| <b>4290</b>         | 10.765718          | 11.334352          | 12.384874          | 11.828512          | 12.079163          | 11.835784          |
| <b>4300</b>         | 11.023411          | 11.611667          | 12.688024          | 12.134866          | 12.393060          | 12.106562          |
| <b>4320</b>         | 10.853614          | 11.526805          | 12.586086          | 12.513218          | 12.528251          | 12.208261          |
| <b>4330</b>         | 10.723502          | 11.388563          | 12.437364          | 12.363160          | 12.377203          | 12.111552          |
| <b>4331</b> *       | 7.702228           | 9.271828           | 10.081926          | 10.186337          | 9.904831           | 9.604470           |
| <b>4340</b>         | 10.853614          | 11.526805          | 12.586086          | 12.513218          | 12.528251          | 12.169286          |
| <b>4360</b>         | 10.560504          | 11.113282          | 12.085831          | 12.014759          | 12.079163          | 11.835784          |
| <b>4370</b>         | 10.560504          | 11.113282          | 12.085831          | 12.014759          | 12.079163          | 11.835784          |
| <b>4371</b> *       | 7.53923            | 8.996547           | 9.730393           | 9.837936           | 9.606791           | 9.328702           |
| <b>4379</b>         | 9.058662           | 9.510897           | 10.407149          | 10.328513          | 10.579163          | 10.335784          |

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

| <b>TAX<br/>CODE</b> | <b><u>2018</u></b> | <b><u>2017</u></b> | <b><u>2016</u></b> | <b><u>2015</u></b> | <b><u>2014</u></b> | <b><u>2013</u></b> |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>4400</b>         | -                  | -                  | 12.604675          | 12.044550          | 12.301066          | 12.013575          |
| <b>4410</b>         | 10.760158          | 11.322228          | 12.355221          | 12.169406          | 12.179773          | 11.897464          |
| <b>4411</b> *       | 7.738884           | 9.205493           | 9.999783           | 9.992583           | 9.707401           | 9.390382           |
| <b>4419</b>         | 9.234167           | 9.694667           | 10.617983          | 10.424588          | 10.679773          | 10.397464          |
| <b>4815</b> **      | 10.829922          | 11.397085          | 12.387740          | 12.322330          | 12.389592          | 12.099566          |
| <b>4820</b> **      | 10.560504          | 11.113282          | 12.085831          | 12.014759          | 12.079163          | 11.796809          |
| <b>4825</b>         | 10.560504          | 11.113282          | 12.085831          | 12.014759          | 12.079163          | 11.835784          |
| <b>6010</b>         | 10.507918          | 9.965139           | 10.789175          | 10.692745          | 11.013644          | 11.376551          |
| <b>6019</b>         | -                  | -                  | 10.789175          | 10.692745          | 11.013644          | 11.376551          |
| <b>6020</b>         | 10.834907          | 10.315684          | 11.170875          | 11.080884          | 11.408034          | 11.760069          |
| <b>6029</b>         | -                  | -                  | 11.170875          | 11.080884          | 11.408034          | 11.760069          |
| <b>6070</b>         | 12.975913          | 12.600594          | 13.639015          | 13.080882          | 13.408034          | 13.760069          |
| <b>6079</b>         | 11.268425          | 10.776319          | 11.670874          | 11.580883          | 11.908034          | 12.260069          |
| <b>6200</b>         | 12.906617          | 12.527364          | 13.560465          | 12.999097          | 13.327541          | 13.686304          |
| <b>6201</b> *       | 9.885343           | 10.410629          | 11.205027          | 10.822274          | 10.855169          | 11.179222          |
| <b>6220</b>         | 12.906617          | 12.527364          | 13.560465          | 12.999097          | 13.327541          | 13.686304          |
| <b>6240</b>         | -                  | -                  | 13.560465          | 12.999097          | 13.327541          | 13.686304          |
| <b>6290</b>         | 12.78689           | 12.401157          | 13.424273          | 12.867830          | 13.197413          | 13.558998          |
| <b>6310</b>         | 12.78689           | 12.401157          | 13.424273          | 12.867830          | 13.197413          | 13.558998          |
| <b>6370</b>         | 10.700276          | 10.166792          | 11.008976          | 10.908783          | 11.235547          | 11.593317          |
| <b>6380</b>         | 12.841282          | 12.451702          | 13.477116          | 12.908781          | 13.235547          | 13.593317          |
| <b>6383</b>         | 12.689003          | 12.292782          | 13.303196          | 12.740077          | 13.062989          | 13.424814          |
| <b>6389</b>         | 11.133794          | 10.627427          | 11.508975          | 11.408782          | 11.735547          | 12.093317          |
| <b>6410</b>         | 12.841282          | 12.451702          | 13.477116          | 12.908781          | 13.235547          | 13.593317          |
| <b>6419</b>         | 11.133794          | 10.627427          | 11.508975          | 11.408782          | 11.735547          | 12.093317          |
| <b>6480</b>         | 12.689003          | 12.292782          | 13.303196          | 12.740077          | 13.062989          | 13.424814          |
| <b>6490</b>         | -                  | -                  | 13.303196          | 12.740077          | 13.062989          | 13.424814          |
| <b>6500</b>         | 12.689003          | 12.292782          | 13.303196          | 12.740077          | 13.062989          | 13.424814          |
| <b>6560</b>         | -                  | -                  | 13.257315          | 12.692743          | 13.013644          | 13.376551          |
| <b>6580</b>         | 12.648924          | 12.250049          | 13.257315          | 12.692743          | 13.013644          | 13.376551          |
| <b>6590</b>         | 12.648924          | 12.250049          | 13.257315          | 12.692743          | 13.013644          | 13.376551          |



CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

| <b>TAX<br/>CODE</b> | <b><u>2018</u></b> | <b><u>2017</u></b> | <b><u>2016</u></b> | <b><u>2015</u></b> | <b><u>2014</u></b> | <b><u>2013</u></b> |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>6630</b>         | 12.44371           | 12.028979          | 12.958272          | 12.878990          | 13.013644          | 13.376551          |
| <b>6640</b>         | 12.44371           | 12.028979          | 12.958272          | 12.878990          | 13.013644          | 13.376551          |
| <b>6649</b>         | 10.941868          | 10.426594          | 11.279590          | 11.192744          | 11.513644          | 11.876551          |
| <b>6690</b>         | -                  | -                  | 13.257315          | 12.692743          | 13.013644          | 13.376551          |
| <b>6780</b>         | 12.975913          | 12.600594          | 13.639015          | 13.080882          | 13.408034          | 13.760069          |
| <b>6789</b>         | 11.268425          | 10.776319          | 11.670874          | 11.580883          | 11.908034          | 12.260069          |
| <b>7170</b>         | 11.480893          | 11.087280          | 11.515297          | 11.363371          | 11.664813          | 10.433901          |
| <b>8030</b>         | 9.479293           | 8.716589           | 9.557549           | 9.553647           | 9.890655           | 9.407985           |
| <b>8039</b>         | -                  | -                  | 9.557549           | 9.553647           | 9.890655           | 9.407985           |
| <b>8040</b>         | 11.550923          | 10.678601          | 11.682995          | 11.538357          | 11.890655          | 11.359424          |
| <b>8110</b>         | 11.550923          | 10.678601          | 11.682995          | 11.538357          | 11.890655          | 11.359424          |
| <b>8130</b>         | 11.550923          | 10.678601          | 11.682995          | 11.538357          | 11.890655          | 11.359424          |
| <b>8139</b>         | 9.917134           | 9.180082           | 10.057548          | 10.053646          | 10.390655          | 9.907796           |
| <b>8170</b>         | 11.550923          | 10.678601          | 11.682995          | 11.538357          | 11.890655          | 11.359424          |
| <b>8171</b> *       | 8.529649           | 8.561866           | 9.327557           | 9.361534           | 9.418283           | 8.852342           |
| <b>8179</b>         | 9.917134           | 9.180082           | 10.057548          | 10.053646          | 10.390655          | 9.907796           |
| <b>8320</b>         | 11.223934          | 10.328056          | 11.301295          | 11.150218          | 11.496265          | 10.975906          |
| <b>8321</b> *       | 8.20266            | 8.211321           | -                  | -                  | -                  | -                  |
| <b>8330</b>         | 11.223934          | 10.328056          | 11.301295          | 11.150218          | 11.496265          | 10.975906          |
| <b>8340</b>         | 11.223934          | 10.328056          | 11.301295          | 11.150218          | 11.496265          | 10.975906          |
| <b>8360</b>         | 11.387909          | 10.508079          | 11.496525          | 11.347573          | 11.697403          | 11.173970          |
| <b>8370</b>         | 11.387909          | 10.508079          | 11.496525          | 11.347573          | 11.697403          | 11.173970          |
| <b>8400</b>         | 11.387909          | 10.508079          | 11.496525          | 11.347573          | 11.697403          | 11.173970          |
| <b>8430</b>         | 11.428479          | 10.544997          | 11.527398          | 11.381455          | 11.735063          | 11.211568          |
| <b>8440</b>         | 11.428479          | 10.544997          | 11.527398          | 11.381455          | 11.735063          | 11.211568          |
| <b>8805</b> **      | 11.550923          | 10.678601          | 11.682995          | 11.538357          | 11.890655          | 11.359424          |
| <b>8811</b> **      | 11.550923          | 10.678601          | 11.682995          | 11.538357          | 11.890655          | 11.359424          |

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

\*\* Temporary tax codes

## 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 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 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 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.

## 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 30<sup>th</sup> to avoid penalties. 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 may be applied. A notice of valuation is mailed to the taxpayer. The taxpayer may appeal the value to the Board of Equalization.

# **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 are 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 14th of the year in which they are to be collected. First-half property tax payments are due on April 30th, and second-half payments are due on October 31st. 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 the state assessed utility values are added to the allowed percentage increase. This limit 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 that it is. *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 rates if applicable.

\*\*This has been temporarily changed by the State Legislature to increase funding to education through 2021.

- 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 for school districts and fire districts, which are permitted to vote on two to 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. *RCW 84.52.053*

## **TAX RELIEF**

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

- Current use exemption:
  - Commercial farm & agricultural land
  - Open space - nature preserves & traditional Farm land
- Designated forest land exemption - parcels that are five acres or more and primarily devoted to the growth and harvest of timber.
- Destroyed property.
- Full or partial property tax exemptions and/or tax deferrals for:
  - Senior citizens who meet the minimum income requirements.
  - Disabled persons.
- Limited income deferral of the second half of property taxes due.
- Nonprofit - qualifying property owned by nonprofit organizations and approved by the WA State Department of Revenue.
- Three-year exemption for improvements to single-family dwellings.

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 our website.

Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals.

## FREQUENTLY ASKED QUESTIONS

### **1. Why did the school portion of my property taxes go up?**

The 2017 Legislature passed Engrossed House Bill 2242 to increase funding for Washington public schools. EHB 2242 temporarily changes the state levy from a budget-based system to a rate-based system. The rate for taxes due in 2018 through 2021 will be fixed at \$2.70 per \$1,000 of market value. This means the levy will fluctuate with increases and decreases to statewide property values.

The new legislation divides the state levy into two parts. The first part (Part 1) functions much like the current state levy. The rate established for tax year 2018 will be frozen and used for taxes due for the remainder of the rate-based period (2019 - 2021).

The second part of the state levy (Part 2) is equal to \$2.70 minus the rate of Part 1. The rate for state levy Part 2 is also fixed at the 2018 rate for tax years 2019 through 2021.

We have prepared informational videos that are available on our website under [Resources\Educational Outreach](#) to better explain this process.

### **2. 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.

### **3. 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.

### **4. 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.

### **5. 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 2018 tax rate in Kitsap County is about \$11.81 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.

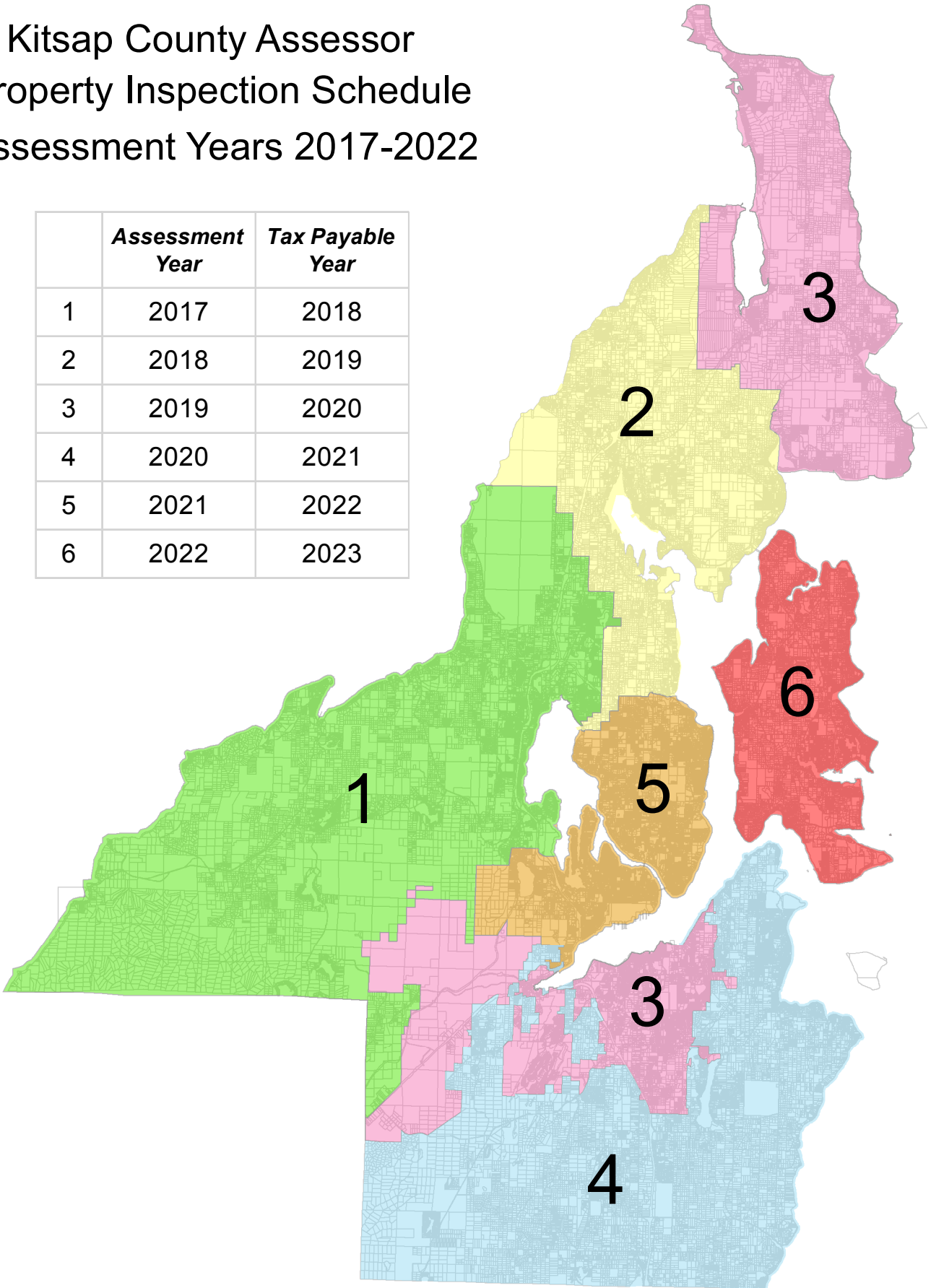
Example:  $200,000 \times 11.81 / 1000 = \$2,362$

### **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.

# Kitsap County Assessor Property Inspection Schedule Assessment Years 2017-2022

|   | <i>Assessment Year</i> | <i>Tax Payable Year</i> |
|---|------------------------|-------------------------|
| 1 | 2017                   | 2018                    |
| 2 | 2018                   | 2019                    |
| 3 | 2019                   | 2020                    |
| 4 | 2020                   | 2021                    |
| 5 | 2021                   | 2022                    |
| 6 | 2022                   | 2023                    |





## **Physical Inspection of Commercial and Industrial Properties**

The Assessor's office is currently in the process of changing the 6-year physical inspection cycle of commercial and industrial properties. This transition to the new inspection cycle is expected to take 6 years. **The county is in the 2<sup>nd</sup> year of this transition.**

Historically all commercial and industrial properties have been physically inspected within a specific **geographic area**. We are in the process of changing the inspection cycle to be based upon **property type** rather than by geographic area, please see the schedule below.

The expected result of this transition is to provide the county taxpayers greater consistency and equalization of values.

| <b>Year 1 - Apartments</b> | <b>Year 2 - Retail</b>                   | <b>Year 3 - Offices</b>            |
|----------------------------|--|------------------------------------|
| 132- 10 to 14 living units | 505- Retail Condo                        | 611- Banks                         |
| 133- 15 to 19 living units | 530- Retail, general                     | 651- Medical/dental offices        |
| 134- 20 to 29 living units | 541- Conv. store w/gas pumps             | 653- Hospitals                     |
| 135- 30 to 39 living units | 543- Conv. store w/o gas                 | 656- Convalescent centers          |
| 136- 40 to 49 living units | 545- Chain type grocery                  | 670- Governmental services         |
| 137- 50+ living units      | 590- Other retail trade                  | 680- Educational services          |
|                            | 591- Neighborhood center                 | 690- Miscellaneous services        |
|                            | 592- Community center                    | 691- Churches                      |
|                            | 593- Regional center                     | 720- Public assembly               |
|                            |  | 740- Recreational                  |
|                            |  | 760- Parks                         |
|                            |  | 822- Veterinarian services         |
|                            |  |                                    |
| <b>Year 4 - Warehouse</b>  | <b>Year 5 - Hotels &amp; Restaurants</b> | <b>Year 6 - SFR's &amp; Plexes</b> |
| 183- Sheds and garages     | 141- Condo, residential                  | 111- Single family residence       |
| 430- Aircraft transport    | 150- MH community                        | 118- MH Leased land                |
| 500- Boat Slip condo       | 160- Hotels and motels                   | 119- MH Real Property              |
| 503- Warehouse condo       | 170- Institutional lodging               | 121- 2 living units                |
| 504- Hanger condo          | 180- Other residential                   | 122- 3 living units                |
| 550- Retail, automotive    | 460- Parking                             | 123- 4 living units                |
| 551- MH Home sales lot     | 502- Parking condo                       | 131- 5 to 9 living units           |
| 559- Auto wrecking yard    | 580- Restaurants                         | 459- Totally easement encumbered   |
| 630- Professional services | 581- Fast food                           | 470- Communications                |
| 637- General warehouse     | 582- Tavern                              | 483- Water systems                 |
| 638- Mini-warehouse        |  | 486- Storm water retention         |
| 640- Repair services       |  | 501- Apartment condo               |
| 744- Marina                |  | 624- Cemeteries                    |
|                            |  | 850- Mining & related services     |
|                            |  | 880- Forest land                   |
|                            |  | 890- Resource production           |
|                            |  | 910- Undeveloped land              |
|                            |  | 911- Common area                   |
|                            |  | 939- Tidelands                     |
|                            |  | 990- Other undeveloped land        |

## IMPORTANT DATES

|                          |   |
|--------------------------|---|
| <b>January 1</b>         | Real and personal property is subject to taxation and valuation for assessment purposes as of this date. RCW 84.36.005, 84.40.020   |
| <b>January 15</b>        | 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 |
| <b>March 31</b>          | Application for non-profit exemptions must be received by Department of Revenue. RCW 84.36.815 & 825  |
| <b>April 1</b>           | Senior/Disabled tax deferral applications are due. RCW 84.38.040  |
| <b>April 30</b>          | Personal property affidavits are due. RCW 84.40.020, 040, 060, 130<br>First half taxes are due. RCW 84.56.020   |
| <b>July 1</b>            | Deadline for filing Board of Equalization appeals. RCW 84.40.038  |
| <b>July 15</b>           | Board of Equalization meets in open session. RCW 84.48.010  |
| <b>August 1</b>          | 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)   |
| <b>August 31</b>         | Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040   |
| <b>September</b>         | Department of Revenue determines assessment ratio. RCW 84.48.075<br>Assessor's certification of assessed values to taxing districts. RCW 84.48.130  |
| <b>Sept. &amp; Oct.</b>  | Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080   |
| <b>Oct. (first Mon.)</b> | County begins budget hearings. RCW 36.040.070,080,090   |
| <b>October 31</b>        | Second-half property taxes are due. RCW 84.56.020   |
| <b>November 30</b>       | Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020  |
| <b>November 30</b>       | Last day for the districts to certify amount of taxes to Assessor. RCW 84.52.070  |
| <b>Dec (first Mon.)</b>  | County Commissioners may meet to hold budget hearings. RCW 36.040.070,071   |
| <b>December 31</b>       | Deadline for current use assessment applications.<br>Forest Land - RCW 84.33.130<br>Open Space and Farm & Agriculture - RCW 84.34.030   |

## 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 and on-line:

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

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