

Kitsap County Statement of Assessments



2018 Assessment for Taxes Payable in 2019



Philip Cook
Assessor

COVER PHOTO:

Rainbow Over the Port Orchard Marina & the Puget Sound Naval Shipyard
Taken by Ron Rider (Provided by Holly Becksted)

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I cannot believe it has been four years already! Having first come into the office in 2015, I recall thinking that re-election was so far down the road. 2018 has come and gone and I am extremely appreciative to the citizens of Kitsap County for their support. I am honored to serve the public and proud to keep working with the phenomenal team in our office.



If you recall, the 2017 Washington State Legislature passed EHB 2242 to address funding public education. As a result, in 2018 most taxpayers experienced a significant increase to the portion of their taxes that were paid to the state. In Kitsap, the increase to the state levy was \$0.91 per thousand of assessed value. In 2019 taxpayers will see the second portion of EHB 2242 implemented, a restriction to \$1.50 per thousand on the local school district's ability to collect additional funds for schools. Several of our school districts had prior Maintenance and Operations (M&O) levies that exceeded the \$1.50 per thousand limitation. As a result, many taxpayers will benefit from a reduction of taxes paid to local schools in 2019.

In 2018, several elections took place in which the voters approved increases to support various taxing districts. Central Kitsap, North Kitsap and Poulsbo Fire Districts had voter approved increases on the November ballot resulting in increases of 15.8%, 13% and 17.4% respectively. North Kitsap, South Kitsap and Bremerton School Districts also had capital projects levies approved.

The real estate market remained strong throughout Kitsap in 2018. \$462,586,710 of taxable new construction was added to the rolls, representing an 10% increase over the prior year. This marks the sixth consecutive year of new construction growth. Housing sales and prices also remained healthy.

In 2019 our appraisers are conducting physical inspections throughout South Kitsap. State law requires that we inspect all property in the County at least once every six years. During the first quarter of the year we will conclude inspections of the incorporated area of Port Orchard. We will shift focus to the appraisal of new construction county-wide during the spring and summer months and in August we will begin inspecting the rural areas of South Kitsap all the way to the Pierce County line.

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/assessor

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
 236 miles of shore line
 119,810 real property tax parcels
 5,217 personal property accounts

POPULATION

267,120 (2018)

TOP EMPLOYERS

Naval Base Kitsap	33,800
Washington State	2,100
Harrison Medical Center	2,000
Kitsap County	1,112
Central Kitsap School District	990
Port Madison Enterprises	962
South Kitsap School District	808
Haselwood Auto Group	710
Fred Meyer	574
North Kitsap School District	533

(Published 12/31/2017 - Sources: Kitsap Economic Development Alliance, The US Census Bureau & Office of Financial Management)

TAXING DISTRICTS

There are currently 42 taxing districts in Kitsap County. Several active districts do not levy property tax (see page 20). A property will not be in every district but is in some combination of the following:

County-Wide Districts

County Conservation Futures * =	1
County Current Expense * =	1
County Mental Health * =	1
County Veterans Relief * =	1
Public Utility District (PUD) =	1
Regional Library District =	1
State School =	1

Local Districts

Cities =	4
County Roads * =	1
County Roads / Sheriff * =	1
Fire Protection Districts =	6
Metropolitan Park District =	2
Port Districts =	12
School Districts =	6
Sewer Districts =	1
Utility District =	1
Water Districts =	6

* The County includes 5 levy funds listed above

STATEMENT OF ASSESSED VALUATION

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	37,484,257,448	414,429,645	37,898,687,093
Centrally Assessed	36,698,343	338,698,632	375,396,975
Total	37,520,955,791	753,128,277	38,274,084,068

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 Assessor.

MAJOR CHANGES

<u>District / Details</u>	<u>Estimated Overall % Change</u>
<p>Bainbridge Island Metropolitan Parks Principal on bond paid every other year Total district decrease \$658,678</p>	-10.0%
<p>Bremerton School District New M&O and Capital Projects levy, voter approved 2/13/18 Total district decrease \$5,138,408 - *See Local School below</p>	-26.9%
<p>Central Kitsap Fire 1 & EMS Lid lift, voter approved 11/6/18 Total district increase \$2,878,536</p>	+15.8%
<p>Central Kitsap School District Legislative levy limits apply to enrichment levies for Maintenance & Operation Total district decrease \$8,947,853 - *See Local School below</p>	-25.5%
<p>North Kitsap Fire 10 & EMS New Maintenance & Operation levy, voter approved 11/6/18 Total district increase \$816,983</p>	+13.0%
<p>North Kitsap School District New Capital Projects levy, voter approved 2/13/18 Total district increase \$1,121,287</p>	+5.7%
<p>Port of Illahee Using banked capacity Total district increase \$9,522</p>	+11.9%
<p>Poulsbo Fire 18 & EMS Lid lift, voter approved 11/6/18 Total district increase \$1,334,844</p>	+17.4%
<p>South Kitsap School District New Capital Projects levy, voter approved 11/6/18 Total district decrease \$6,195,721 - *See Local School below</p>	-25.4%
<p>Village Green Metropolitan Parks (Kingston) Using banked capacity Total district increase \$26,461</p>	+15.3%
<p>*Local School Enrichment Levies for Maintenance & Operation Starting in 2019, levies are limited to the lesser of a rate of \$1.50 per \$1,000 of assessed value, \$2,500 per pupil or the voter approved dollar amount.</p>	

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
COUNTY:					
CURRENT EXPENSE	38,274,084,068	0.854767	32,715,432	73,664	32,789,096
MENTAL HEALTH	38,274,084,068	0.025000	956,860	2,154	959,014
VETERANS RELIEF	38,274,084,068	0.013000	497,565	1,120	498,685
<u>TOTAL CURRENT EXPENSE</u>		<u>0.892767</u>	<u>34,169,857</u>	<u>76,938</u>	<u>34,246,795</u>
<u>CONSERVATION FUTURES</u>	38,274,084,068	<u>0.037255</u>	<u>1,425,934</u>	<u>3,211</u>	<u>1,429,145</u>
ROADS	22,540,162,991	1.146749	25,847,913	85,020	25,932,933
ROADS - SHERIFF	22,540,162,991	0.137291	3,094,579	10,179	3,104,758
<u>TOTAL ROADS</u>		<u>1.284040</u>	<u>28,942,492</u>	<u>95,199</u>	<u>29,037,691</u>
SCHOOLS:					
STATE SCHOOL					
PART 1	38,270,262,596	1.940732	74,272,353	0	74,272,353
PART 2	37,956,342,830	0.721000	27,366,541	0	27,366,541
<u>TOTAL</u>		<u>2.661732</u>	<u>101,638,894</u>	<u>0</u>	<u>101,638,894</u>
100 - BREMERTON					
SPECIAL ENRICHMENT M&O*	4,442,848,000	1.500000	6,663,154	1,118	6,664,272
BOND*	4,443,593,290	0.455712	2,024,321	679	2,025,000
CAPITAL PROJECT*	4,443,593,290	1.193066	5,299,724	1,778	5,301,502
<u>TOTAL</u>		<u>3.148778</u>	<u>13,987,199</u>	<u>3,575</u>	<u>13,990,774</u>
303 - BAINBRIDGE ISLAND					
SPECIAL ENRICHMENT M&O*	8,364,266,463	1.146440	9,588,055	1,080	9,589,135
BOND*	8,363,906,107	1.243438	10,399,277	723	10,400,000
CAPITAL PROJECT*	8,363,906,107	0.263034	2,199,847	153	2,200,000
<u>TOTAL</u>		<u>2.652912</u>	<u>22,187,179</u>	<u>1,956</u>	<u>22,189,135</u>
400 - NORTH KITSAP					
SPECIAL ENRICHMENT M&O*	8,149,679,357	1.400901	11,401,493	15,406	11,416,899
CAPITAL PROJ - NEW 2019*	8,160,676,751	1.136138	9,246,671	24,989	9,271,660
<u>TOTAL</u>		<u>2.537039</u>	<u>20,648,164</u>	<u>40,395</u>	<u>20,688,559</u>
401 - CENTRAL KITSAP					
SPECIAL ENRICHMENT M&O*	8,441,276,517	1.500000	12,635,714	26,201	12,661,915
BOND	8,458,744,135	1.589658	13,390,978	55,535	13,446,513
<u>TOTAL</u>		<u>3.089658</u>	<u>26,026,692</u>	<u>81,736</u>	<u>26,108,428</u>
402 - SOUTH KITSAP					
SPECIAL ENRICHMENT M&O*	8,551,537,457	1.500000	12,808,096	19,211	12,827,307
CAPITAL PROJ - NEW 2019*	8,564,344,976	0.623677	5,325,415	15,976	5,341,391
<u>TOTAL</u>		<u>2.123677</u>	<u>18,133,511</u>	<u>35,187</u>	<u>18,168,698</u>
403 - NORTH MASON					
SPECIAL ENRICHMENT M&O*	54,296,312	1.499991	80,274	1,170	81,444
BOND*	55,076,088	1.187865	63,570	1,853	65,423
<u>TOTAL</u>		<u>2.687856</u>	<u>143,844</u>	<u>3,023</u>	<u>146,867</u>
TOTAL LOCAL SCHOOLS			101,126,589	165,872	101,292,461
<u>TOTAL SCHOOLS</u>			<u>202,765,483</u>	<u>165,872</u>	<u>202,931,355</u>

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>CITIES:</u>					
BAINBRIDGE ISLAND					
REG	8,406,309,515	0.910304	7,652,301	530	7,652,831
BOND*	8,363,906,107	0.072980	610,358	42	610,400
TOTAL		0.983284	8,262,659	572	8,263,231
BREMERTON					
REG	3,603,403,693	2.114454	7,619,234	23,355	7,642,589
BOND*	3,585,981,956	0.351367	1,256,119	3,881	1,260,000
EMS	3,603,403,693	0.362650	1,306,777	4,006	1,310,783
TOTAL		2.828471	10,182,130	31,242	10,213,372
PORT ORCHARD					
	1,849,694,593	1.536781	2,842,577	448	2,843,025
POULSBO					
	1,874,513,276	1.373443	2,574,538	166	2,574,704
<u>TOTAL CITIES</u>			<u>23,861,904</u>	<u>32,428</u>	<u>23,894,332</u>
<u>PORTS:</u>					
BREMERTON					
	12,763,031,864	0.294305	3,756,225	18,468	3,774,693
BROWNSVILLE					
	1,717,771,041	0.236007	405,407	32	405,439
EGLON					
	252,228,969	0.170908	43,108	600	43,708
ILLAHEE					
	634,954,983	0.140432	89,168	0	89,168
INDIANOLA					
	386,794,855	0.161294	62,388	8	62,396
KEYPORT					
	166,663,493	0.201279	33,546	0	33,546
KINGSTON					
	1,145,289,589	0.179637	205,737	385	206,122
MANCHESTER					
	782,548,852	0.149392	116,907	3	116,910
POULSBO					
	1,250,167,718	0.243291	304,155	0	304,155
SILVERDALE					
	3,484,345,200	0.178629	622,406	59	622,465
TRACYTON					
	923,282,264	0.036787	33,965	0	33,965
WATERMAN					
	323,239,332	0.181320	58,610	19	58,629
<u>TOTAL PORTS</u>			<u>5,731,622</u>	<u>19,574</u>	<u>5,751,196</u>

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>FIRE:</u>					
1 CENTRAL KITSAP	9,370,242,230	1.500000	14,055,364	31,338	14,086,702
SPECIAL M&O	9,317,289,847	0.193189	1,800,000	4,036	1,804,036
BOND*	9,317,289,847	0.156767	1,457,369	3,275	1,460,644
EMS	9,400,460,456	0.399179	3,752,467	12,768	3,765,235
TOTAL		2.249135	21,065,200	51,417	21,116,617
2 BANBRIDGE ISLAND	8,406,309,515	0.802020	6,742,030	467	6,742,497
BOND*	8,363,906,107	0.132538	1,108,461	77	1,108,538
EMS	8,406,309,515	0.320108	2,690,932	186	2,691,118
TOTAL		1.254666	10,541,423	730	10,542,153
7 SOUTH KITSAP	8,910,553,235	1.401316	12,486,506	7,419	12,493,925
BOND*	8,821,938,717	0.122049	1,076,066	646	1,076,712
ANNEXED PROPERTY**	8,919,316,729	0.002716	24,231	14	24,245
EMS	8,922,037,485	0.397605	3,547,451	6,290	3,553,741
TOTAL		1.923686	17,134,254	14,369	17,148,623
10 NORTH KITSAP	3,413,368,107	1.221960	4,171,000	7,622	4,178,622
SPECIAL M&O - NEW 2019	3,386,164,877	0.478296	1,619,592	2,983	1,622,575
EMS	3,413,579,397	0.388026	1,324,559	3,159	1,327,718
TOTAL		2.088282	7,115,151	13,764	7,128,915
18 POULSBO	4,434,467,261	1.500000	6,651,701	14,908	6,666,609
BOND*	4,412,480,952	0.132923	585,200	1,321	586,521
EMS	4,437,149,301	0.397827	1,765,218	4,414	1,769,632
TOTAL		2.030750	9,002,119	20,643	9,022,762
NORTH MASON REGIONAL	54,094,317	1.314796	71,123	2,050	73,173
EMS	54,094,317	0.440656	23,837	687	24,524
TOTAL		1.755452	94,960	2,737	97,697
<u>TOTAL FIRE DISTRICTS</u>			<u>64,953,107</u>	<u>103,660</u>	<u>65,056,767</u>
<u>OTHER:</u>					
PUBLIC UTILITY DISTRICT #1	38,274,084,068	0.063834	2,443,211	5,501	2,448,712
METRO PARK - BANBRIDGE ISL	8,406,309,515	0.645852	5,429,237	376	5,429,613
BOND*	8,363,906,107	0.055808	466,743	32	466,775
TOTAL		0.701660	5,895,980	408	5,896,388
METRO PARK - VILLAGE GREEN	1,504,670,701	0.132529	199,413	336	199,749
REGIONAL LIBRARY	38,274,084,068	0.393802	15,072,415	33,938	15,106,353
<u>TOTAL OTHER</u>			<u>23,611,019</u>	<u>40,183</u>	<u>23,651,202</u>
<u>TOTAL TAXES</u>			<u>385,461,418</u>	<u>537,065</u>	<u>385,998,483</u>

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

TAXING DISTRICTS WITH NO LEVY

WATER DISTRICTS	ASSESSED VALUE
Manchester	923,152,599
North Perry	1,983,546,795
Old Bangor	17,187,373
Rocky Point	205,003,221
Silverdale	2,985,140,267
Sunnyslope	107,017,084

MISCELLANEOUS DISTRICTS	ASSESSED VALUE
Bainbridge Island Parks & Recreation	8,406,309,515
Sewer District 7 (So. Bainbridge Island)	257,060,230
Westsound Utility District	2,061,804,699

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>
<u>SCHOOLS</u>								
Bremerton 100	M & O	2/13/2018	Maintenance & Operations	2		\$15,299,954	2019	2020
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
Bremerton 100	Capital Projects	2/13/2018	Facilities & Techology	1		\$2,450,000	2019	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	2/13/2018	Maintenance & Operations	4		\$49,159,618	2019	2022
North Kitsap 400	Capital Projects	2/13/2018	Facilities & Techology	4		\$39,962,013	2019	2022
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
South Kitsap 402	Capital Projects	11/6/2018	Facilities & Techology	4		\$21,694,378	2019	2022
<u>CITIES</u>								
Bremerton	Bond	9/17/2002	Capital Improvments	25		\$12,979,000	2003	2027
Bremerton	Bond	11/3/2015	Upgrade Fire Apparatus	10		\$4,500,000	2016	2026
Bremerton EMS	EMS	8/5/2014	Renewal	6	\$0.50		2015	2020
Bainbridge Island	Bond	11/6/2001	Open Space	20		\$8,000,000	2003	2022
<u>PARKS</u>								
Bainbridge Island	Bond	2/2/1999	Facilities	20		\$4,500,000	2000	2019
Bainbridge Island	Bond	2/10/2015	Acquistion Land for Park	20		\$5,900,000	2016	2035
<u>FIRE</u>								
Central Kitsap 1	EMS	4/28/2015	Renewal	6	\$0.50		2016	2021
Central Kitsap 1	Bond	11/3/2015	Upgrade Fire Apparatus	5		\$6,725,000	2016	2020
Central Kitsap 1	M & O	11/3/2015	Maintenance & Operations	4		\$7,200,000	2016	2019
Central Kitsap 1	Multi Yr Lid Lift	11/6/2018	Levy Limit up to 6%	6	\$1.50		2019	2024
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	2023
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	M & O	11/6/2018	Maintenance & Operations	4		\$6,478,368	2018	2021
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
Poulsbo 18	Multi Yr Lid Lift	11/6/2018	Levy Limit greater of 1% or CPI	6	\$1.50		2019	2024

TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

Area	Assessed Value	Total Levy rate	Regular Taxes	Voted Taxes	Total Taxes
North Kitsap Unincorporated					
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
Typical for 2019	407,500	9.9012	2,653	1,382	4,035
Central Kitsap Unincorporated					
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
Typical for 2019	325,055	10.8509	2,175	1,352	3,527
South Kitsap Unincorporated					
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
Typical for 2019	325,540	9.6751	2,184	966	3,150
City of Bremerton					
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
Typical for 2019	232,790	10.3209	1,420	983	2,403
City of Bainbridge Island					
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
Typical for 2019	732,730	9.6419	4,401	2,663	7,065
City of Poulsbo					
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
Typical for 2019	340,120	10.2339	2,328	1,153	3,481
City of Port Orchard					
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
Typical for 2019	280,660	9.9278	1,954	833	2,786

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>2017</u>	<u>2018</u>	<u>2019</u>
County Current Expense	343,344,659	418,760,647	462,586,710
County Road	146,135,431	205,584,688	201,049,380
State School	343,344,659	418,760,647	462,586,710
School Dist #100 (Bremerton)	13,710,930	26,131,570	53,244,999
School Dist #303 (Bainbridge Island)	102,511,215	99,718,279	97,493,183
School Dist #400 (North Kitsap)	77,723,172	92,448,955	113,292,730
School Dist #401 (Central Kitsap)	64,321,165	93,146,456	68,414,238
School Dist #402 (South Kitsap)	85,016,817	106,627,027	131,639,650
School Dist #403 (Ptn of North Mason)	61,360	688,360	7,910
City of Bainbridge Island	102,511,215	99,718,279	97,493,183
City of Bremerton	23,306,823	42,551,510	69,134,276
City of Port Orchard	26,309,200	21,689,130	43,845,670
City of Poulsbo	45,081,990	49,217,040	51,064,201
Port of Bremerton	100,379,127	125,567,773	160,647,459
Port of Brownsville	7,313,270	7,618,140	7,466,560
Port of Eglon	1,093,160	1,893,860	6,161,900
Port of Illahee	1,254,510	3,594,760	2,078,900
Port of Indianola	994,420	2,079,180	3,522,600
Port of Keyport	194,970	684,230	1,015,610
Port of Kingston	10,181,222	14,493,020	18,706,030
Port of Manchester	6,005,800	10,118,200	5,639,390
Port of Poulsbo	5,369,790	6,174,380	12,671,102
Port of Silverdale	33,909,055	48,143,426	33,197,690
Port of Tracyton	11,313,290	14,812,560	8,997,248
Port of Waterman	789,190	2,128,570	1,700,640
Fire Dist #1 (Central Kitsap)	66,318,022	95,197,226	70,305,921
Fire Dist #2 (Bainbridge Island)	102,511,215	99,718,279	97,493,183
Fire Dist #7 (South Kitsap)	74,029,887	88,072,837	112,078,150
Fire Dist #10 (North Kitsap)	19,714,122	28,483,340	42,242,990
Fire Dist #18 (Poulsbo)	57,403,230	63,850,935	70,344,600
North Mason Regional Fire Authority	61,360	688,360	7,910
Public Utility District #1	343,344,659	418,760,647	462,586,710
Metro Parks District - Bainbridge Island	102,511,215	99,718,279	97,493,183
Metro Parks District - Village Green	11,809,792	16,027,180	21,236,940
Regional Library	343,344,659	418,760,647	462,586,710

ASSESSED VALUE BY TAX CODE

Tax Code	Real Property	Personal Property	Total
0010	2,682,447,993	101,933,629	2,784,381,622
0011	8,703,786	59,708	8,763,494
0060	507,098,915	15,319,853	522,418,768
0065	28,544,876	163,132	28,708,008
0165	46,940,108	242,080	47,182,188
0167	54,544,476	318,970	54,863,446
0175	21,586,010	1,968,163	23,554,173
0190	0	61,182	61,182
0191	4,338,200	105,059	4,443,259
0195	86,785,041	9,509,207	96,294,248
0196	2,868,330	29,864,975	32,733,305
0215	8,076,019,408	72,716,487	8,148,735,895
0216	0	513,390	513,390
0220	253,165,265	600,833	253,766,098
0221	0	3,294,132	3,294,132
0415	1,207,883,110	42,284,608	1,250,167,718
0420	610,906,153	13,439,405	624,345,558
0805	1,424,785,852	43,857,719	1,468,643,571
0810	360,615,164	20,435,858	381,051,022
1150	70,300	14,576	84,876
1159	0	0	0
1170	210,212,009	3,717,737	213,929,746
1270	270,989,096	3,633,796	274,622,892
1330	140,013,020	1,680,082	141,693,102
1370	203,072,763	1,930,458	205,003,221
1450	5,319,640	222,335	5,541,975
1460	272,936,434	1,750,306	274,686,740
1550	23,120,668	130,263	23,250,931
4020	0	538,141	538,141
4030	0	136,510	136,510
4050	0	2,280,985	2,280,985
4060	0	166,343	166,343
4090	0	3,210,885	3,210,885
4130	0	49,252	49,252
4160	650,249,259	4,201,145	654,450,404
4169	109,460	0	109,460
4170	71,982,968	503,796	72,486,764
4180	35,102,518	284,754	35,387,272
4190	54,948,789	629,783	55,578,572
4230	1,127,658,727	17,630,862	1,145,289,589
4240	348,714,027	1,025,251	349,739,278
4241	0	8,365	8,365

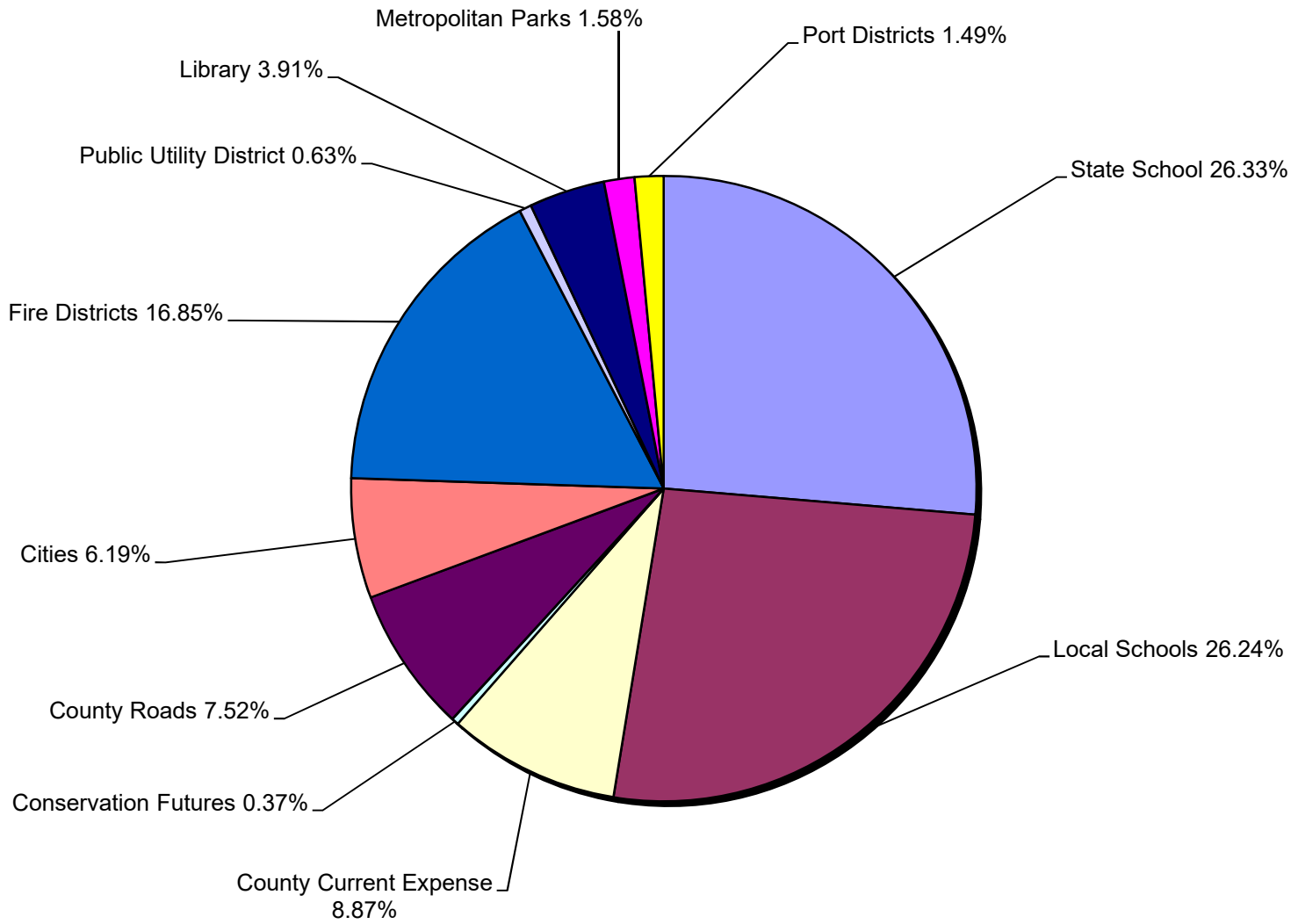
ASSESSED VALUE BY TAX CODE

Tax Code	Real Property	Personal Property	Total
4250	36,343,918	703,294	37,047,212
4260	176,371,758	1,791,975	178,163,733
4270	5,920,554	86,042	6,006,596
4280	34,113,698	141,339	34,255,037
4290	53,937,406	499,949	54,437,355
4300	109,967,415	635,444	110,602,859
4320	282,411,812	5,304,899	287,716,711
4330	646,075,852	9,115,494	655,191,346
4340	33,058,800	1,558,389	34,617,189
4360	15,075,850	61,865	15,137,715
4370	2,296,462,952	51,920,937	2,348,383,889
4371	0	5,585	5,585
4379	2,676,200	5,840	2,682,040
4410	246,720,902	2,587,111	249,308,013
4419	101,830	0	101,830
6010	0	6,835,002	6,835,002
6020	5,410,020	887,432	6,297,452
6070	1,835,597,478	24,902,965	1,860,500,443
6079	30,211,530	6,696	30,218,226
6200	526,645,170	4,811,256	531,456,426
6220	851,640,333	11,652,653	863,292,986
6290	0	27,369	27,369
6310	338,196,884	16,502,015	354,698,899
6370	17,321,790	527,330	17,849,120
6380	777,650,032	16,288,011	793,938,043
6383	173,080	811	173,891
6410	2,579,342,474	93,166,311	2,672,508,785
6480	178,014,076	3,976,165	181,990,241
6500	652,145,254	5,401,424	657,546,678
6580	130,057,670	1,060,962	131,118,632
6590	17,131,850	55,523	17,187,373
6630	2,397,440	1,633	2,399,073
6640	100,397,430	2,126,308	102,523,738
6780	129,133,095	872,133	130,005,228
7170	53,851,441	242,876	54,094,317
8030	55,853	132,878	188,731
8040	1,335,067,306	17,542,559	1,352,609,865
8110	193,241,656	808,732	194,050,388
8130	99,158,350	1,220,893	100,379,243
8139	2,133,400	0	2,133,400
8170	3,335,010,426	52,933,582	3,387,944,008
8171	0	0	0

ASSESSED VALUE BY TAX CODE

Tax Code	Real Property	Personal Property	Total
8179	9,350,850	0	9,350,850
8320	382,606,238	5,283,752	387,889,990
8321	0	0	0
8330	24,631,024	123,836	24,754,860
8340	85,903,782	2,605,355	88,509,137
8360	74,428,617	492,595	74,921,212
8370	2,389,788	890,501	3,280,289
8400	699,449,168	4,898,183	704,347,351
8430	236,331,128	23,258	236,354,386
8440	84,909,846	1,975,100	86,884,946
<u>TOTAL</u>	<u>37,520,955,791</u>	<u>753,128,277</u>	<u>38,274,084,068</u>

PROPERTY TAX DISTRIBUTION



SUMMARY OF PREVIOUS YEARS

Tax Year	Value	% Increase	Taxes	% Increase	New Construction	% Increase
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%
2019	38,274,084,068	12%	385,998,483	-3%	462,586,710	10%

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

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
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
2019	90.3	97.8	90.4

TIMBER VALUES

Districts	2018 Forest Land Assessed Value (FLAV)	2019 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	165,493	1,490,581	305,064
School District 303 (Bainbridge Island)	64,600	581,848	942,204
School District 400 (North Kitsap)	2,441,983	21,994,789	3,298,246
School District 401 (Central Kitsap)	3,878,702	34,935,236	3,282,658
School District 402 (South Kitsap)	2,843,923	25,615,039	5,155,230
School District 403 (North Mason, portion)	173,150	1,559,552	287,699
County Current Expense	9,568,137	86,179,632	
Conservation Futures	9,568,137	86,179,632	
County Road	8,231,465	74,140,304	
City of Bainbridge Island	64,600	581,848	
City of Bremerton	1,226,302	11,045,232	
City of Bremerton Emergency Med	1,226,302	11,045,232	
City of Port Orchard	32,370	291,555	
City of Poulsbo	13,400	120,693	
Port of Bremerton	6,967,107	62,752,312	
Port of Brownsville	14,980	134,924	
Port of Eglon	389,601	3,509,111	
Port of Indianola	5,620	50,619	
Port of Kingston	238,173	2,145,207	
Port of Manchester	1,890	17,023	
Port of Silverdale	36,405	327,894	
Port of Waterman	11,590	104,390	
Fire District 1 (Central Kitsap)	2,319,546	20,892,007	
Fire District 2 (Bainbridge Island)	64,600	581,848	
Fire District 7 (South Kitsap)	587,776	5,294,063	
Fire District 10 (North Kitsap)	692,505	6,237,355	
Fire District 18 (Poulsbo)	1,103,447	9,938,681	
North Mason Regional Fire Auth (portion)	173,150	1,559,552	
Fire District 1 Emergency Med	3,551,126	31,984,773	
Fire District 2 Emergency Med	64,600	581,848	
Fire District 7 Emergency Med	1,756,446	15,820,203	
Fire District 10 Emergency Med	903,795	8,140,431	
Fire District 18 Emergency Med	1,231,947	11,096,072	
North Mason Regional Fire EMS (portion)	173,150	1,559,552	
Public Utility District	9,568,137	86,179,632	
Metropolitan Parks Bainbridge Island	64,600	581,848	
Metropolitan Parks Village Green	281,626	2,536,591	
Regional Library	9,568,137	86,179,632	

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	2,483	431,795,989	4,920,409
B	\$30,001 - \$35,000	582	76,101,318	1,050,035
C	\$35,001 - \$40,000	407	26,430,349	562,134
	Total	3,472	534,327,656	6,532,579

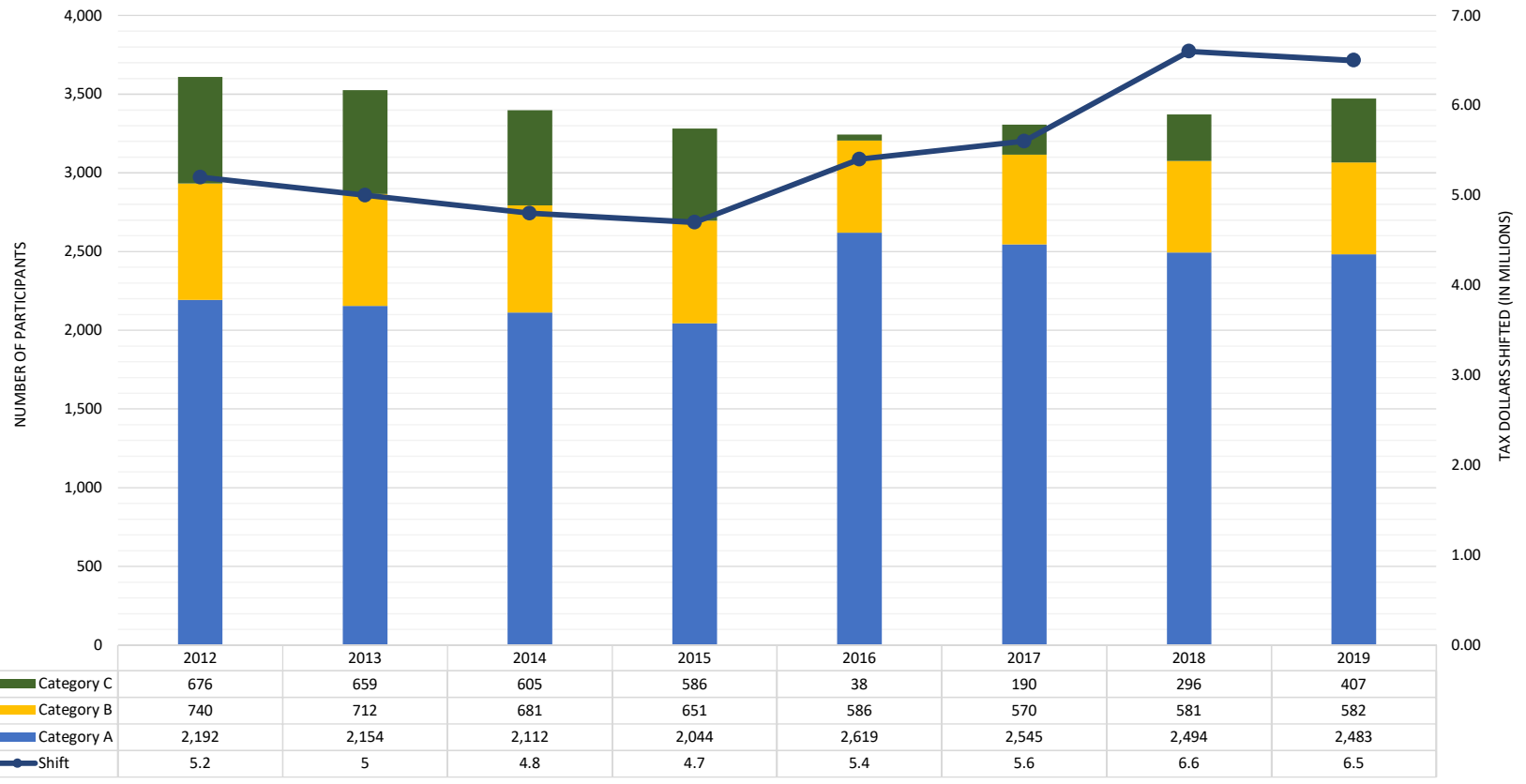
DEFERRAL PROGRAMS

Senior Citizen & Disabled Persons Deferral Program - If you are at least 60 years old or disabled and your income is \$45,000 or less; you may qualify for this property tax deferral program. Unlike the exemption program, this program is not a reduction of your taxes but a postponement of taxes. If qualified, the State of Washington will pay the taxes on your behalf. When you sell your home or die, those taxes become due and payable from your estate, or at the time of ownership transfer.

Property Tax Deferral – This option has no age or disability requirement. If your income is \$57,000 or less, you may qualify for this property tax deferral program. You must have owned your home for more than 5 years. If you meet all of the qualifications, you can defer 50 percent of your annual taxes. The first half of your taxes, due in April, must be paid before you can apply for deferral of your 2nd installment due in October. The State of Washington would pay the 2nd half taxes on your behalf and lien your property similar to the above deferral program.

Senior Citizen & Disabled Persons Exemptions

TOTAL TAXES SHIFTED & TOTAL NUMBER OF PARTICIPANTS



CURRENT USE ASSESSMENT

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

	Parcels	Acres	Market Value	Current Use Value	Reduction	Tax Saved (Shifted)
Chapter 84.34 RCW						
Agricultural	215	2,004	86,423,680	49,418,536	37,005,144	367,737
Open Space	352	2,494	171,686,310	134,574,856	37,111,454	367,474
Total:	567	4,498	258,109,990	183,993,392	74,116,598	735,211
Chapter 84.33 RCW						
Forest Land*	2,300	41,355	186,100,830	48,095,457	138,005,373	1,580,086
Grand total	2,867	45,853	444,210,820	232,088,849	212,121,971	2,315,297

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

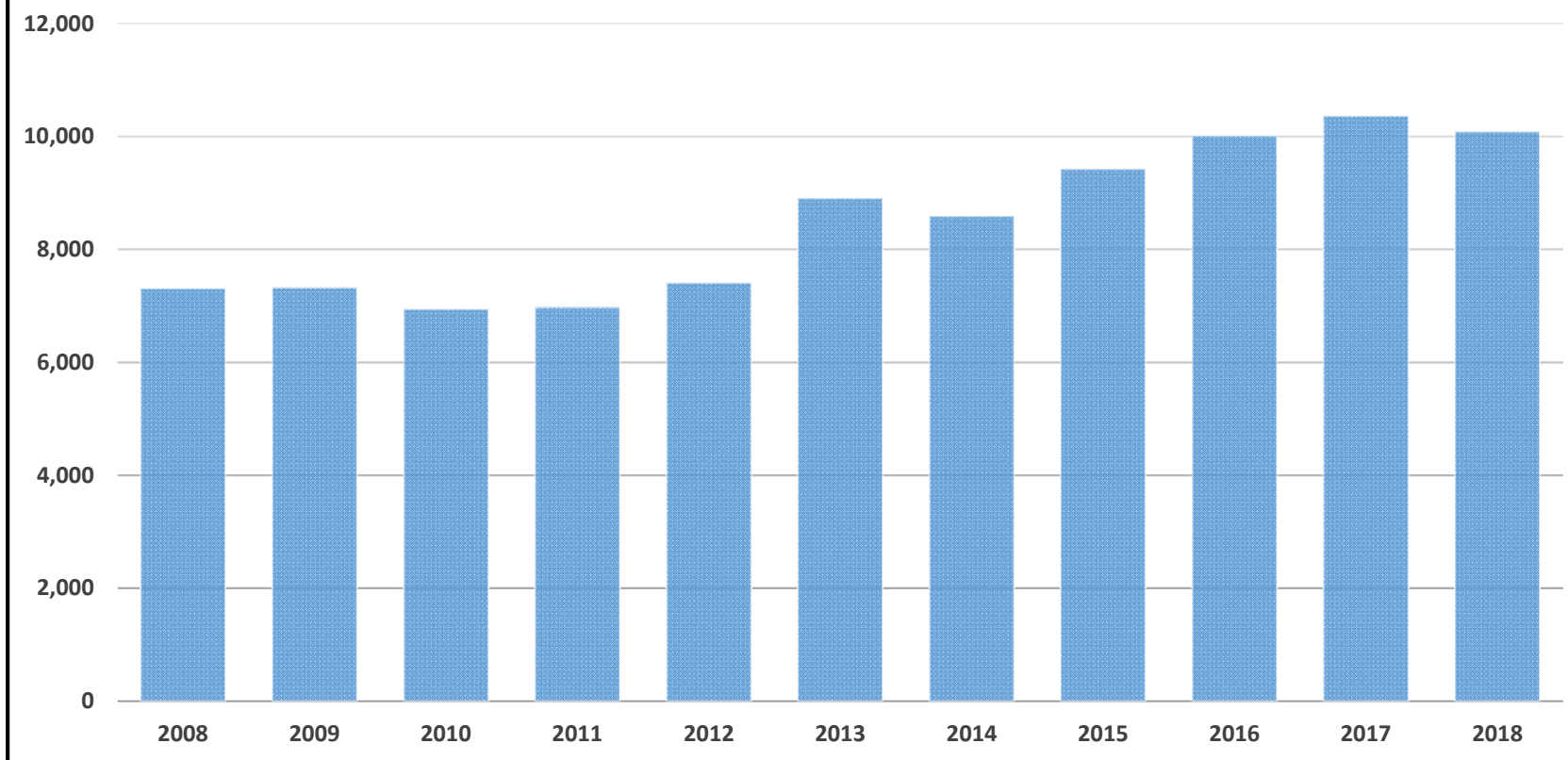
Open Space lands include properties whose present use enhances scenic, recreational, natural, or historic resources. The current use value of open space is a percentage of the highest and best use value, determined on a case-by-case basis by a public benefit rating system that is part of Kitsap County's 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.

Real Estate Excise Tax Affidavits Processed SALES



Visit our website at www.kitsapgov.com/assessor for additional charts & graphs related to "Sales Trends"

CONSOLIDATED TAX CODE KEY

In addition to the districts shown on the following pages, 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						10.320944	40.90	0010
0011	BREMERTON	100	Y	7*	City	BREMERTON						10.445709	41.58	0011
0060	BREMERTON	100	Y		City							10.026639	42.10	0060
0065	BREMERTON	100	Y		City	TRACYTON						10.063426	41.95	0065
0165	BREMERTON	401	Y		City							9.967519	41.76	0165
0167	BREMERTON	401	Y		City	TRACYTON						10.004306	41.60	0167
0175	BREMERTON	401	Y		City	BREMERTON						10.261824	40.56	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					9.295843	34.38	0190
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					9.295843	34.38	0191**
0195	BREMERTON	402	Y		City	BREMERTON						9.295843	34.38	0195
0196**	BREMERTON	402	Y		City	BREMERTON						9.295843	34.38	0196**
0215	BAINBRIDGE IS.	303	Y	2	2						BI	9.641912	37.70	0215
0216 F	BAINBRIDGE IS.	303		2	2						BI	6.980180	41.75	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 BI		BI	9.641912	37.70	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 BI		BI	6.980180	41.75	0221 F
0415	POULSBO	400	Y	18	18	POULSBO						10.233913	33.13	0415
0420	POULSBO	400	Y	18	18							9.990622	33.94	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON						9.927839	29.88	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND				9.927839	29.88	0810
1150	UNINCORP.	100	Y			BREMERTON						8.776513	44.09	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON						10.700199	37.31	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY					11.025648	38.27	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON						11.025648	38.27	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT					10.700199	37.31	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE						10.871775	38.81	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY					10.871775	38.81	1460
1550	UNINCORP.	100	Y	1	1							10.731343	39.32	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON						10.700199	37.31	1810*
4020	UNINCORP.	400	Y	18	18	EGLON						10.072127	33.67	4020
4030	UNINCORP.	400	Y									7.870469	41.40	4030
4050	UNINCORP.	400	Y			EGLON						8.041377	40.52	4050
4060	UNINCORP.	400	Y									7.870469	41.40	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						8.071748	40.36	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE					10.298233	35.04	4130
4160	UNINCORP.	400	Y	10	10							9.958751	37.52	4160
4169	UNINCORP.	400	Y		10							8.258495	39.45	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT						10.320883	34.96	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT						10.102498	33.57	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT						10.102498	33.57	4190
4199	UNINCORP.	400	Y		18	KEYPORT						8.469575	38.47	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON					VG	10.270917	36.38	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA						10.120045	36.92	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA						7.458313	40.43	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA					VG	10.252574	36.44	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE						10.355611	34.84	4260
4270	UNINCORP.	400	Y	1	1							10.119604	35.65	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY					10.355611	34.84	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE					10.119604	35.65	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE					10.355611	34.84	4300
4320	UNINCORP.	400	Y	10	10						VG	10.091280	37.03	4320
4330	UNINCORP.	400	Y	10	10							9.958751	37.52	4330
4331 F	UNINCORP.	400		10	10							7.297019	41.32	4331 F
4340	UNINCORP.	400	Y	10	10						VG	10.091280	37.03	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					9.901219	34.25	4360
4370	UNINCORP.	400	Y	18	18							9.901219	34.25	4370
4371 F	UNINCORP.	400		18	18							7.239487	36.88	4371 F
4379	UNINCORP.	400	Y		18							8.268296	39.40	4379
4410	UNINCORP.	400	Y	10	10	EGLON						10.129659	36.89	4410
4411 F	UNINCORP.	400		10	10	EGLON						7.467927	40.38	4411 F
4419	UNINCORP.	400	Y		10	EGLON						8.429403	38.65	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO						10.144510	33.43	4815*
4820*	UNINCORP.	400	Y	18	18							9.901219	34.25	4820*
4825*	UNINCORP.	400	Y	18	18							9.901219	34.25	4825*
6010	UNINCORP.	401	Y									8.423088	45.24	6010
6020	UNINCORP.	401	Y			BREMERTON						8.717393	43.71	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON						10.966528	37.94	6070
6079	UNINCORP.	401	Y		1	BREMERTON						9.116572	41.80	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE						10.908230	38.14	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE						8.246498	41.71	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY					10.908230	38.14	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						10.812655	38.48	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY					10.812655	38.48	6310
6370	UNINCORP.	401	Y			SILVERDALE						8.601717	44.30	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE						10.850852	38.34	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON						10.709010	38.85	6383
6389	UNINCORP.	401	Y		1	SILVERDALE						9.000896	42.34	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE					10.850852	38.34	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE					9.000896	42.34	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY					10.709010	38.85	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON						10.709010	38.85	6500
6580	UNINCORP.	401	Y	1	1							10.672223	38.99	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR					10.672223	38.99	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE					10.453838	37.72	6630
6640	UNINCORP.	401	Y	18	18							10.453838	37.72	6640
6649	UNINCORP.	401	Y		18							8.820915	43.20	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE					10.966528	37.94	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE					9.116572	41.80	6789
7170	UNINCORP.	403	Y	NM	NM	BREMERTON						10.071043	33.85	7170
8030	UNINCORP.	402	Y			BREMERTON						7.751412	36.70	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				9.675098	30.66	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER					9.675098	30.66	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE					9.675098	30.66	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE					8.149017	34.91	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON						9.675098	30.66	8170
8171 F	UNINCORP.	402		7	7	BREMERTON						7.013366	32.02	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON						8.149017	34.91	8179
8320	UNINCORP.	402	Y	7	7							9.380793	31.63	8320
8321 F	UNINCORP.	402		7	7							6.719061	33.42	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER					9.380793	31.63	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND				9.380793	31.63	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER						9.530185	31.13	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND				9.530185	31.13	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER					9.530185	31.13	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND				9.562113	31.03	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN						9.562113	31.03	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON						9.675098	30.66	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				9.675098	30.66	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

TAX CODE	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0010	10.320944	13.149974	13.081768	13.823041	13.890576	14.323066
0011	10.445709	13.291333	-	-	-	-
0035	-	-	-	13.823041	13.890576	14.323066
0060	10.026639	12.822985	12.731223	13.441341	13.502437	13.928676
0065	10.063426	12.863064	12.773956	13.487222	13.549771	13.978021
0165	9.967519	12.375339	12.043167	13.074321	12.897795	13.197237
0167	10.004306	12.415418	12.085900	13.120202	12.945129	13.246582
0170	-	-	-	13.074321	12.897795	13.197237
0175	10.261824	12.702328	12.393712	13.456021	13.285934	13.591627
0190	9.295843	11.346714	10.794617	11.842695	11.758697	12.074248
0191	9.295843	11.346714	10.794617	11.842695	11.758697	12.074248
0195	9.295843	11.346714	10.794617	11.842695	11.758697	12.074248
0196	9.295843	11.346714	10.794617	11.842695	11.758697	12.074248
0215	9.641912	10.806431	10.165060	10.729380	10.506532	11.319103
0216 *	6.980180	7.785157	8.048325	8.373942	8.329709	8.846731
0220	9.641912	10.806431	10.165060	10.729380	10.506532	11.319103
0221 *	6.980180	7.785157	8.048325	8.373942	8.329709	8.846731
0230	-	10.806431	10.165060	10.729380	10.506532	11.319103
0415	10.233913	10.950847	11.486411	12.468737	12.404854	12.425567
0420	9.990622	10.681429	11.202608	12.166828	12.097283	12.115138
0805	9.927839	11.819937	10.949207	11.827296	11.636169	11.926630
0810	9.927839	11.819937	10.949207	11.827296	11.636169	11.926630
1150	8.776513	11.282553	11.003740	11.537895	11.685526	12.139473
1159	8.776513	11.282553	11.003740	11.537895	11.685526	12.139473
1170	10.700199	13.354183	12.965752	13.663341	13.670236	14.139473
1270	11.025648	13.423559	13.288650	14.006035	13.685524	14.139473
1330	11.025648	13.423559	13.288650	14.006035	13.685524	14.139473
1370	10.700199	13.354183	12.965752	13.663341	13.670236	14.139473
1450	10.871775	13.234536	13.089213	13.791293	13.472472	13.928852
1460	10.871775	13.234536	13.089213	13.791293	13.472472	13.928852

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
1470	-	-	-	13.624335	13.297385	13.745083
1550	10.731343	13.09657	12.938105	13.624335	13.297385	13.745083
1810 **	10.700199	13.354183	12.965752	13.663341	13.670236	14.139473
4020	10.072127	10.748445	11.309961	12.291362	12.114111	12.179773
4030	7.870469	8.624712	9.049442	9.916734	9.828514	10.079163
4039	-	-	-	9.916734	9.828514	10.079163
4050	8.041377	8.812653	9.246121	10.122265	9.927866	10.179773
4060	7.870469	8.624712	9.049442	9.916734	9.828514	10.079163
4090	8.071748	8.84931	9.289255	10.166082	10.078188	10.330661
4130	10.298233	10.958076	11.536005	12.604675	12.044550	12.301066
4160	9.958751	10.572217	11.125549	12.149690	12.070054	12.079163
4169	8.258495	9.046226	9.497988	10.412452	10.325236	10.579163
4170	10.320883	10.990316	11.574165	12.634222	12.078186	12.330661
4180	10.102498	10.785102	11.353095	12.335179	12.264433	12.330661
4190	10.102498	10.785102	11.353095	12.335179	12.264433	12.330661
4199	8.469575	9.28326	9.750710	10.656497	10.578187	10.830661
4230	10.270917	11.052478	11.733225	12.809709	12.741922	12.759048
4240	10.120045	10.896506	11.580487	12.652580	12.583253	12.597200
4241 *	7.458313	7.875232	-	-	-	-
4250	10.252574	11.026618	11.718729	12.801302	12.733311	12.748248
4260	10.355611	11.023411	11.611667	12.688024	12.134866	12.393060
4270	10.119604	10.765718	11.334352	12.384874	11.828512	12.079163
4280	10.355611	11.023411	11.611667	12.688024	12.134866	12.393060
4290	10.119604	10.765718	11.334352	12.384874	11.828512	12.079163
4300	10.355611	11.023411	11.611667	12.688024	12.134866	12.393060
4320	10.091280	10.853614	11.526805	12.586086	12.513218	12.528251
4330	9.958751	10.723502	11.388563	12.437364	12.363160	12.377203
4331 *	7.297019	7.702228	9.271828	10.081926	10.186337	9.904831
4340	10.091280	10.853614	11.526805	12.586086	12.513218	12.528251
4360	9.901219	10.560504	11.113282	12.085831	12.014759	12.079163
4370	9.901219	10.560504	11.113282	12.085831	12.014759	12.079163
4371 *	7.239487	7.53923	8.996547	9.730393	9.837936	9.606791
4379	8.268296	9.058662	9.510897	10.407149	10.328513	10.579163

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
4400	-	-	-	12.604675	12.044550	12.301066
4410	10.129659	10.760158	11.322228	12.355221	12.169406	12.179773
4411 *	7.467927	7.738884	9.205493	9.999783	9.992583	9.707401
4419	8.429403	9.234167	9.694667	10.617983	10.424588	10.679773
4815 **	10.144510	10.829922	11.397085	12.387740	12.322330	12.389592
4820 **	9.901219	10.560504	11.113282	12.085831	12.014759	12.079163
4825	9.901219	10.560504	11.113282	12.085831	12.014759	12.079163
6010	8.423088	10.507918	9.965139	10.789175	10.692745	11.013644
6019	-	-	-	10.789175	10.692745	11.013644
6020	8.717393	10.834907	10.315684	11.170875	11.080884	11.408034
6029	-	-	-	11.170875	11.080884	11.408034
6070	10.966528	12.975913	12.600594	13.639015	13.080882	13.408034
6079	9.116572	11.268425	10.776319	11.670874	11.580883	11.908034
6200	10.908230	12.906617	12.527364	13.560465	12.999097	13.327541
6201 *	8.246498	9.885343	10.410629	11.205027	10.822274	10.855169
6220	10.908230	12.906617	12.527364	13.560465	12.999097	13.327541
6240	-	-	-	13.560465	12.999097	13.327541
6290	10.812655	12.78689	12.401157	13.424273	12.867830	13.197413
6310	10.812655	12.78689	12.401157	13.424273	12.867830	13.197413
6370	8.601717	10.700276	10.166792	11.008976	10.908783	11.235547
6380	10.850852	12.841282	12.451702	13.477116	12.908781	13.235547
6383	10.709010	12.689003	12.292782	13.303196	12.740077	13.062989
6389	9.000896	11.133794	10.627427	11.508975	11.408782	11.735547
6410	10.850852	12.841282	12.451702	13.477116	12.908781	13.235547
6419	9.000896	11.133794	10.627427	11.508975	11.408782	11.735547
6480	10.709010	12.689003	12.292782	13.303196	12.740077	13.062989
6490	-	-	-	13.303196	12.740077	13.062989
6500	10.709010	12.689003	12.292782	13.303196	12.740077	13.062989
6560	-	-	-	13.257315	12.692743	13.013644
6580	10.672223	12.648924	12.250049	13.257315	12.692743	13.013644
6590	10.672223	12.648924	12.250049	13.257315	12.692743	13.013644
6630	10.453838	12.44371	12.028979	12.958272	12.878990	13.013644

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
6640	10.453838	12.44371	12.028979	12.958272	12.878990	13.013644
6649	8.820915	10.941868	10.426594	11.279590	11.192744	11.513644
6690	-	-	-	13.257315	12.692743	13.013644
6780	10.966528	12.975913	12.600594	13.639015	13.080882	13.408034
6789	9.116572	11.268425	10.776319	11.670874	11.580883	11.908034
7170	10.071043	11.480893	11.087280	11.515297	11.363371	11.664813
8030	7.751412	9.479293	8.716589	9.557549	9.553647	9.890655
8039	-	-	-	9.557549	9.553647	9.890655
8040	9.675098	11.550923	10.678601	11.682995	11.538357	11.890655
8110	9.675098	11.550923	10.678601	11.682995	11.538357	11.890655
8130	9.675098	11.550923	10.678601	11.682995	11.538357	11.890655
8139	8.149017	9.917134	9.180082	10.057548	10.053646	10.390655
8170	9.675098	11.550923	10.678601	11.682995	11.538357	11.890655
8171 *	7.013366	8.529649	8.561866	9.327557	9.361534	9.418283
8179	8.149017	9.917134	9.180082	10.057548	10.053646	10.390655
8320	9.380793	11.223934	10.328056	11.301295	11.150218	11.496265
8321 *	6.719061	8.20266	8.211321	-	-	-
8330	9.380793	11.223934	10.328056	11.301295	11.150218	11.496265
8340	9.380793	11.223934	10.328056	11.301295	11.150218	11.496265
8360	9.530185	11.387909	10.508079	11.496525	11.347573	11.697403
8370	9.530185	11.387909	10.508079	11.496525	11.347573	11.697403
8400	9.530185	11.387909	10.508079	11.496525	11.347573	11.697403
8430	9.562113	11.428479	10.544997	11.527398	11.381455	11.735063
8440	9.562113	11.428479	10.544997	11.527398	11.381455	11.735063
8805 **	9.675098	11.550923	10.678601	11.682995	11.538357	11.890655
8811 **	9.675098	11.550923	10.678601	11.682995	11.538357	11.890655

* 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

Property Subject to Taxation - *RCW 84.36.005 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. The taxpayer may appeal the value to the Board of Equalization.

PERSONAL PROPERTY

Taxable personal property consists of business equipment, machinery and supplies, etc. Every person, firm or corporation who owns personal property assets must annually report a listing with the county assessor. Listings must be filed on or before April 30th to avoid penalties. The listing must include the year of purchase and total original cost of the assets by category.

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 money collected is distributed 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	Local School Enrichment Levy	1.500
County Road	2.250	Metropolitan Park	.750
Cities*	3.600	Parks	.600
Emergency Medical	0.500	Port	.450
Fire	1.500	Public Utility District	.450
Hospital	.750	State School (Statewide rate)**	2.40
Library	.500	State School (Local rate)	Varies

*Minus annexed Library and/or Fire District rates if applicable.

**This has been adjusted by the State Legislature to increase funding to education through 2021. This rate is scheduled to return to the statutory rate of 3.60 in 2022.

- 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 who meet the minimum income requirements.
- 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.
- Residential improvement exemption.

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. How often does the county appraise my property?

All taxable property in Kitsap County is physically inspected at least once every six years. All valuations are subject to change on an annual basis if comparable sales indicate that the level of assessment in an area is either too high or too low.

2. If the house next-door sells to an out-of-state buyer for much more than it is worth, will it affect my assessed value?

Not necessarily, because a single property sale does not establish the market value for surrounding properties.

3. Do I have to let the county appraiser come into my house or onto my property?

No. In fact, it is generally not necessary for an appraiser to view the interior of a home that has been appraised previously. If access is refused, the appraiser must estimate the value of the property using whatever information he or she has available. Also see RCW 84.40.025, access to property required.

4. Is it possible to make a "ballpark estimate" of how much taxes will be on a piece of property that I am thinking about buying or a structure that I might build?

The average 2019 tax rate in Kitsap County is about \$10.11 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: $300,000 \times 10.11 / 1000 = \$3,033$

5. What is the "levy lid" or "1% increase" law?

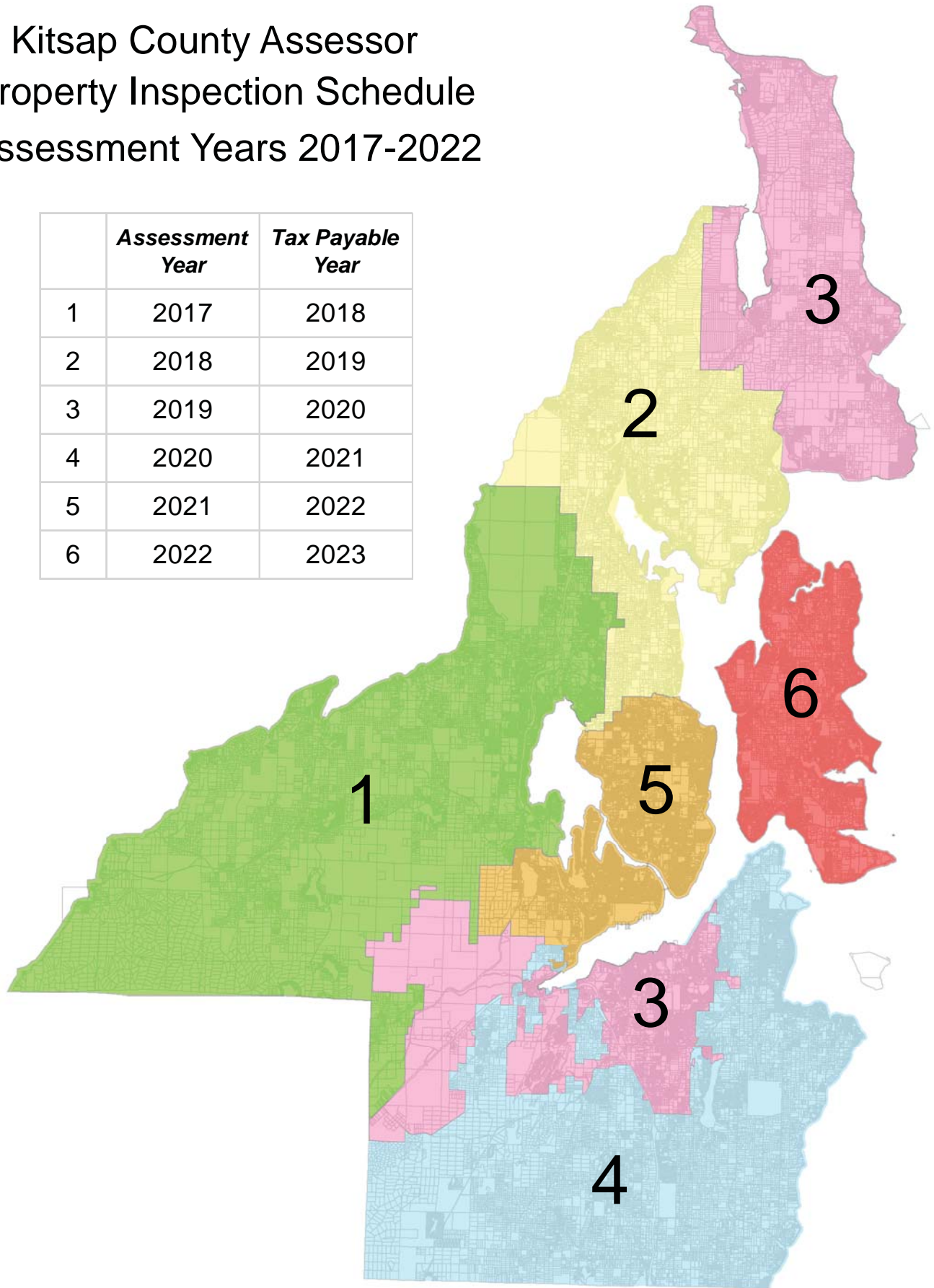
The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount that is attributable to new construction within the boundaries of the district. The lid does not apply to individual parcels. A district may have a levy limit greater than one percent with voter approval. Voters in Kitsap County have approved levy limits which are greater than one percent or use a specific index, such as the Consumer Price Index. These are multiple year levy lid lifts where the levy limit factor is established for each year, with a maximum of six subsequent years.

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, personal effects and licensed vehicles 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 3rd 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.

Year 1 - Apartments	Year 2 - Retail	Year 3 - Offices
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
Year 4 - Warehouse	Year 5 - Hotels & Restaurants	Year 6 - SFR's & Plexes
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

January 1	Real and personal property is subject to taxation and valuation for assessment purposes as of this date. RCW 84.36.005, 84.40.020
January 15	County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. RCW 84.52.080
March 31	Application for non-profit exemptions must be received by Department of Revenue. RCW 84.36.815 & 825
April 1	Senior/Disabled tax deferral applications are due. RCW 84.38.040
April 30	Personal property affidavits are due. RCW 84.40.020, 040, 060, 130 First half taxes are due. RCW 84.56.020
July 1	Deadline for filing Board of Equalization appeals. RCW 84.40.038
July 15	Board of Equalization meets in open session. RCW 84.48.010
August 1	Most taxing district boundaries must be established to permit tax collection for following year. RCW 84.09.030, WAC 458-50-130 (exceptions RCW 84.09.030-035)
August 31	Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040
September	Department of Revenue determines assessment ratio. RCW 84.48.075 Assessor's certification of assessed values to taxing districts. RCW 84.48.130
Sept. & Oct.	Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080
Oct. (first Mon.)	County begins budget hearings. RCW 36.040.070,080,090
October 31	Second-half property taxes are due. RCW 84.56.020
November 30	Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
November 30	Last day for the districts to certify amount of taxes to Assessor. RCW 84.52.070
Dec (first Mon.)	County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
December 31	Deadline for current use assessment applications. <ul style="list-style-type: none">• Forest Land - RCW 84.33.130• 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 on-line and in our office:

- ✓ Property characteristics
- ✓ Value information
- ✓ Maps
- ✓ Name & address of current taxpayer
- ✓ Sales information
- ✓ Tax relief information

Assessor's Office
360-337-7160 Fax 360-337-4874 assessor@co.kitsap.wa.us www.kitsapgov.com/assessor
Kitsap County Information
Kitsap 1 360-337-5777
Property Tax Bill and Payment & Collection Information
Kitsap County Treasurer's Office 360-337-7135
Recorded Documents/Liens/Deeds
Kitsap County Auditor's Office 360-337-4935
Zoning/Permitting/Planning
Department of Community Development 360-337-5777