

KITSAP COUNTY  
STATEMENT OF ASSESSMENTS



2001 ASSESSMENT  
FOR  
TAXES PAYABLE IN 2002

JIM AVERY, ASSESSOR

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To All Kitsap County Residents

This is my fourth such communication to you since being elected to serve as your County Assessor in November of 1998. Because this conceivably could be my last; I thank you sincerely for the opportunity. I do enjoy working for you in this capacity and I am fortunate to be surrounded by a very dedicated, professional and hardworking staff.



Last year I briefly discussed market value increases and how they were determined. This year I want to focus on the taxing district levies (amount to be collected), which is the other side of the equation used to determine your individual tax bill. Near the end of last year (2001) all taxing districts were required to go through a budget process, which determined their need for property tax revenues for this year. The state of Washington imposes strict limitations on the year-to-year increases in these amounts. You the voters chose last November (I-747) to further tighten-up these limitations by reducing the amount of a taxing district's possible property tax levy increase from 6% to 1%. While a few Kitsap County districts were able to exceed the 1% limitation due to previously preserved levy capacity most districts will be increasing their amounts collected in 2002 by the newly imposed 1% limit. A district-by-district comparison can be found on page 19 of this document. If you are concerned about your property taxes I urge you to get involved in one way or another with the local government (county, city, port, fire district, school district, etc.) providing service to you and imposing the taxes needed to pay for those services.

Taxpayers in the following districts will notice significant changes in the tax bill to be sent out in mid February:

1. Bainbridge Islanders will see their overall taxes collected for Island services decrease. The Parks & Rec Maintenance and Operations levy collected last year at \$1.26/\$1000 will not be collected in 2002 while the Bainbridge Island School District bond levy rate increases from \$1.95 to \$2.64. Coupling this with decreases of \$.11 in the city levy rate, \$.08 in the Island Fire District rate, \$.07 in the Park District bond, and \$.15 in the school district operations and maintenance levy results in a net decrease of \$.98 per \$1000 of value. Although Bainbridge voters approved an \$8,000,000 bonding last November for open space and parks the bonds have not been sold and therefore no property tax collection will take place in 2002. For the median priced home on Bainbridge of \$415,000 this represents a savings of \$407 in 2002.
2. North Kitsap School District taxpayers will see taxes go up as a result of the March 13, 2001 approval of a \$60,897,500 bond for school construction, which caused an increase in the levy rate of \$.41 per \$1000 of value.
3. South Kitsap School District taxpayers will see the largest increases in the county. No school district operations and maintenance levy was collected in 2001. South Kitsap voters approved a four-year levy in the amount of \$46,035,000 February 6, 2001. \$10,945,000 will be collected this year at a rate of \$3.23 per \$1000 that was not collected last year from South Kitsap property owners.
4. Citizens throughout the county approved a five-year \$.16 per \$1000 levy last November to build a new CENCOM (911) facility. This will show up for the first time on the 2002 tax statements for all county taxpayers.

There is considerable information about your property taxes in this document. I hope you find it useful. If you have any questions or suggestions, please contact the author/editor, Sharon Floyd at 337-7091 or [sfloyd@co.kitsap.wa](mailto:sfloyd@co.kitsap.wa).

Sincerely and Thankfully,

Jim Avery, Kitsap County Assessor  
[javery@co.kitsap.wa](mailto:javery@co.kitsap.wa) or (360) 337-7085;  
from Bainbridge Island 842-2061 ext. 7085; from Olalla 854-4147 ext. 7085

# PROFILE OF KITSAP COUNTY

## GEOGRAPHY

398 square miles in area, 93 square miles tax exempt  
 211 miles of salt water shoreline  
 33 miles of fresh water lake frontage  
 111,348 real property tax parcels  
 4,089 personal property accounts

## POPULATION

	1990	Est. 2001
<b>Total</b>	<b>189,731</b>	<b>233,400</b>
Unincorporated	138,676	160,625
Incorporated	51,055	72,775
Bainbridge Island	3,081	20,740
Bremerton	38,142	37,260
Port Orchard	4,984	7,810
Poulsbo	4,848	6,965

*Source: Washington State Office of Financial Management*

## KITSAP COUNTY'S TOP TEN CIVILIAN EMPLOYERS

Puget Sound Naval Shipyard	7,711
Naval Submarine Base Bangor	3,400
Naval Undersea Warfare Center	1,859
Central Kitsap School District	1,400
Harrison Memorial Hospital	1,162
South Kitsap School District	1,100
Kitsap County	1,050
Naval Station Bremerton	936
Bremerton School District	750
North Kitsap School District	713

*Source: Economic Development Council of Kitsap County*

## TAXING DISTRICTS

5	School districts (+ part of No. Mason)	1	Public Utility District
10	Water Districts	6	Fire Protection Districts
2	Sewer Districts	12	Port Districts
4	Cities	1	Public Hospital District
1	Library District	3	Park Districts
1	Library Facility Area	1	County

**STATEMENT OF ASSESSED VALUATION  
2001 ASSESSMENT FOR TAXES PAYABLE IN 2002**

**Assessed value is 100% of market value**

	<u><b>Real Property</b></u>	<u><b>Personal Property</b></u>	<u><b>Total</b></u>
<b>Locally assessed</b>	<b>14,687,719,187</b>	<b>341,511,911</b>	<b>15,029,231,098</b>
<b>Centrally assessed</b>	<b>25,474,040</b>	<b>272,882,380</b>	<b>298,356,420</b>
<b>Total</b>	<b>14,713,193,227</b>	<b>614,394,291</b>	<b>15,327,587,518</b>

Locally assessed property is valued by the Kitsap County Assessor

Centrally assessed property is valued by the Washington State Department of Revenue

## 2001 KITSAP COUNTY TAX LEVIES TO BE COLLECTED IN THE YEAR 2002

Elected officials or registered voters have approved the following taxes

	<u>Valuation</u>	<u>Rate</u>	<u>Taxes</u>	<u>Timber Exc. Distribution</u>	<u>Total</u>
<b>State School</b>	15,327,587,518	3.1475	48,243,905		48,243,905
<b>Local Schools</b>					
Bremerton - 100	1,946,840,286				
Bonds (four)	1,911,571,579	1.7263	3,299,411	589	3,300,000
Special M&O	1,911,230,679	3.0896	5,904,473	527	5,905,000
<b>Total</b>		4.8160	9,203,885	1,115	9,205,000
Bainbridge - 303	3,119,756,480				
Bonds (three)	3,094,509,565	2.6356	8,155,503	497	8,156,000
Special M&O	3,095,075,004	1.6024	4,958,803	755	4,959,558
<b>Total</b>		4.2380	13,114,307	1,251	13,115,558
North Kitsap - 400	3,319,995,388				
Bonds (six)	3,289,196,392	1.7942	5,892,421	9,129	5,901,550
Special M&O	3,284,108,603	2.7003	8,861,131	6,869	8,868,000
<b>Total</b>		4.4945	14,753,552	15,998	14,769,550
Central Kitsap - 401	3,484,956,499				
Bonds (six)	3,462,139,849	2.3974	8,286,587	13,413	8,300,000
Special M&O	3,456,544,935	2.7773	9,592,231	7,769	9,600,000
<b>Total</b>		5.1747	17,878,817	21,183	17,900,000
South Kitsap- 402	3,429,702,807				
Bonds (one)	3,396,449,731	0.5594	1,896,454	3,546	1,900,000
Special M&O	3,390,110,812	3.2285	10,934,767	10,233	10,945,000
<b>Total</b>		3.7879	12,831,221	13,779	12,845,000
North Mason- 403	26,336,058				
Bonds (one)	26,863,391	0.5920	15,605	297	15,902
Special M&O	26,361,383	2.3049	60,181	579	60,760
<b>Total</b>		2.8968	75,786	876	76,662
<b>Total Local</b>	15,327,587,518		67,857,569	54,201	67,911,770
<b>TOTAL SCHOOLS</b>			116,101,474	54,201	116,155,675

	<u>Valuation</u>	<u>Rate</u>	<u>Taxes</u>	<u>Timber Exc. Distribution</u>	<u>Totals</u>
<b>COUNTY</b>					
Current Expense	15,327,587,518	1.4114	21,633,026	50,959	21,683,985
Mental Health	15,327,587,518	0.0250	383,190	903	384,093
Veterans Relief	15,327,587,518	0.0130	199,259	469	199,728
Subtotal		1.4494	22,215,475	52,331	22,267,806
County 911/Emer Ctr	15,327,587,518	0.1600	2,452,425	5,777	2,458,202
Total Current Expense		1.6094	24,667,900	58,108	24,726,008
County Conservation Fut.	15,327,587,518	0.0605	927,170	469	927,639
Roads	9,719,844,031	1.8275	17,763,351	64,812	17,828,163
Tax Diversion - Sheriff	9,719,844,031	0.0911	885,433	3,231	888,664
Tax Diversion - Pros.	9,719,844,031	0.0546	530,306	1,935	532,241
Tax Diversion - Clerks	9,719,844,031	0.0058	56,000	204	56,204
Total County Roads		1.9789	19,235,090	70,181	19,305,271
<b>TOTAL COUNTY</b>	15,327,587,518		44,830,160	128,759	44,958,919
<b>CITIES</b>					
Bremerton	1,509,101,899	3.3000	4,980,102	875	4,980,977
Emergency Medical	1,509,101,899	0.4962	748,774	132	748,906
Fire Bond	1,483,385,595	0.1502	222,848	40	222,888
Total		3.9464	5,951,724	1,046	5,952,770
Port Orchard	407,943,584	3.3750	1,376,810		1,376,810
Emergency Medical	407,943,584	0.5000	203,972		203,972
Total		3.8750	1,580,782		1,580,782
Poulsbo	570,941,524	1.6333	932,522		932,522
Bonds	563,803,674	0.2857	161,072		161,072
Total		1.9190	1,093,594		1,093,594
Bainbridge Island	3,119,756,480	1.5956	4,977,998	601	4,978,599
Total Cities Regular	5,607,743,487		12,267,432	1,476	12,268,908
Total Cities EMS	1,917,045,483		952,746	132	952,878
Total Cities Other	2,047,189,269		383,920	40	383,960
<b>TOTAL CITIES</b>	5,607,743,487		13,604,098	1,647	13,605,745

	<u>Valuation</u>	<u>Rate</u>	<u>Taxes</u>	<u>Timber Exc. Distribution</u>	<u>Total</u>
<b>FIRE DISTRICTS</b>					
1 Central Kitsap	3,524,340,909	1.4696	5,179,287	1,635	5,180,922
Emergency Medical	3,567,827,977	0.4949	1,765,891	4,545	1,770,436
Total		1.9645	6,945,178	6,180	6,951,358
2 Bainbridge Island	3,119,756,480	1.1246	3,508,325	424	3,508,749
Total		1.1246	3,508,325	424	3,508,749
7 South Kitsap	3,187,661,786	1.4394	4,588,347	6,868	4,595,215
Emergency Medical	3,204,331,956	0.4793	1,535,779	6,255	1,542,034
Total		1.9187	6,124,126	13,124	6,137,250
10 North Kitsap	1,458,590,618	1.4168	2,066,513	4,959	2,071,472
Emergency Medical	1,460,859,998	0.4715	688,827	2,431	691,258
Bond (two)	1,042,186,809	0.4558	475,000	1,634	476,634
Total		2.3441	3,230,340	9,024	3,239,364
12 Chico Area	318,181,131	1.5000	477,272	973	478,245
Emergency Medical	320,925,344	0.5000	160,463	523	160,986
Total		2.0000	637,735	1,496	639,231
18 Poulsbo	1,710,627,970	1.4104	2,412,598	1,634	2,414,232
Emergency Medical	1,714,558,498	0.4702	806,166	2,343	808,509
Total		1.8805	3,218,764	3,977	3,222,741
Total Fire Regular	13,319,158,894		18,232,342	16,493	18,248,835
Total Fire EMS	10,268,503,773		4,957,126	16,098	4,973,224
Total Fire Other	1,042,186,809		475,000	1,634	476,634
<b>TOTAL FIRE DISTRICTS</b>			<b>23,664,468</b>	<b>34,225</b>	<b>23,698,693</b>



	<u>Valuation</u>	<u>Rate</u>	<u>Taxes</u>	<u>Timber Exc. Distribution</u>	<u>Total</u>
<b>PORTS</b>					
Bremerton	5,170,319,618	0.3906	2,019,381	9,828	
Limited Bond	5,170,319,618	0.1119	578,727	2,817	
Total		0.5025	2,598,108	12,645	2,610,753
Brownsville	698,775,660	0.4110	287,187	17	287,204
Eglon	107,532,973	0.1805	19,405	235	19,640
Illahee	263,312,615	0.0457	12,026	0	12,026
Indianola	109,538,470	0.1813	19,862	4	19,866
Keyport	73,602,679	0.2573	18,938	0	18,938
Kingston	488,777,708	0.2522	123,268	406	123,674
Manchester	318,063,465	0.2396	76,196	0	76,196
Poulsbo	514,338,548	0.3468	178,368	0	178,368
Silverdale	1,488,151,789	0.2987	444,519	94	444,613
Tracyton	176,320,952	0.0595	10,494	0	10,494
Waterman	136,496,123	0.2506	34,211	0	34,211
<b>TOTAL PORTS</b>	9,545,230,600		3,822,582	13,400	3,835,982
<b>OTHER</b>					
Public Utility District	15,327,587,518	0.1064	1,630,273	3,840	1,634,113
Bainbridge Isl Parks	3,119,756,480				
Special -M&O	3,094,509,565	0.0000	0	0	0
Bond (four)	3,094,509,565	0.1858	575,000	70	575,070
Total		0.1858	575,000	70	575,070
Regional Library	14,919,643,934	0.4834	7,212,045	17,453	7,229,498
Poulsbo Library Fac.	2,242,512,771				
Bond	2,222,610,346	0.0765	170,000	453	170,453
Water District-Rocky Pt	85,573,725				
Bond	83,472,283	1.0902	91,000	0	91,000
<b>TOTAL OTHER</b>			9,678,318	21,816	9,700,134
<b>TOTAL TAXES</b>			<b>211,701,100</b>	<b>254,049</b>	<b>211,955,149</b>
Forest Fire Patrol					<b>88,901</b>
Bainbridge Island Surface Water Management					<b>638,589</b>
County Storm/Surface Water Management					<b>3,222,101</b>

NOTE : Assessed values for bonds and specials may reflect timber assessed values and/or 1983 timber roll (80%) values.

**MAJOR CHANGES IN PROPERTY TAX RATES  
FOR TAXES PAYABLE IN 2002**

<b>District / Issue</b>	<b>Election</b>	<b>2001 Rate</b>	<b>2002 Rate</b>
<b>Bainbridge Island Park &amp; Rec.</b> Maintenance & Operation		1.2564	0.0000
<b>Bainbridge Island School District</b> Bond		1.9484	2.6356
<b>City of Bainbridge Island</b> Bond (not sold yet)	Nov. 6, 2001	0.0000	0.0000
<b>North Kitsap School District</b> Bond	Mar. 13, 2001	1.3830	1.7942
<b>South Kitsap School District</b> Maintenance & Operation	Feb. 6, 2001	0.0000	3.2285
<b>Kitsap County</b> 911/Emergency Center (5 years)	Nov. 6, 2001	0.0000	0.1600
<b>Hansville Fire District No. 14</b> Merged with No. Kitsap Fire	May 16, 2000	1.5000	1.4168

All rates are expressed in dollars per \$1000 assessed value.

## TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

	Assessed Value	Total Levy rate	Reg. Taxes	Voted Taxes	Total Taxes
<b>North Kitsap Unincorporated</b>					
Typical for 1999	149,000	14.4127	1,433	714	2,147
Typical for 2000	153,500	14.4402	1,494	722	2,217
Typical for 2001	165,000	13.4218	1,508	706	2,215
Typical for 2002	177,000	13.8376	1,640	809	2,249
<b>Central Kitsap Unincorporated</b>					
Typical for 1999	136,500	15.3977	1,349	752	2,102
Typical for 2000	139,000	15.3156	1,387	742	2,129
Typical for 2001	142,000	14.7566	1,345	750	2,095
Typical for 2002	147,000	14.8240	1,418	761	2,179
<b>South Kitsap Unincorporated</b>					
Typical for 1999	125,000	14.2535	1,268	513	1,782
Typical for 2000	131,000	14.3031	1,341	533	1,874
Typical for 2001	135,500	10.3110	1,312	86	1,397
Typical for 2002	144,000	13.5952	1,412	545	1,958
<b>City of Bremerton</b>					
Typical for 1999	74,500	15.3932	748	399	1,147
Typical for 2000	79,500	15.2156	800	410	1,210
Typical for 2001	86,500	14.4464	820	429	1,250
Typical for 2002	88,000	14.6720	854	437	1,291
<b>City of Bainbridge Island</b>					
Typical for 1999	223,500	14.2499	1,870	1,315	3,185
Typical for 2000	236,000	14.2912	2,067	1,306	3,373
Typical for 2001	270,500	13.3336	2,198	1,409	3,607
Typical for 2002	296,000	12.5512	2,406	1,310	3,716
<b>City of Poulsbo</b>					
Typical for 1999	128,500	14.8502	1,241	668	1,909
Typical for 2000	133,500	14.7933	1,298	667	1,975
Typical for 2001	144,000	13.7365	1,318	660	1,978
Typical for 2002	157,000	14.1245	1,455	762	2,218
<b>City of Port Orchard</b>					
Typical for 1999	89,500	13.3874	831	368	1,199
Typical for 2000	91,000	13.6133	869	370	1,239
Typical for 2001	93,500	9.7035	848	59	907
Typical for 2002	97,000	13.0892	902	367	1,270

## TIMBER VALUES

	2001 Forest Land Assd. Value (FLAV)	2002 Timber Assd. Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	140,774	681,801	305,064
School District 303 (Bainbridge Island)	77,792	376,765	942,204
School District 400 (North Kitsap)	2,100,990	10,175,578	3,298,246
School District 401 (Central Kitsap)	2,310,406	11,189,828	3,282,658
School District 402 (South Kitsap)	2,617,641	12,677,838	5,155,230
School District 403 (Part of North Maso)	207,303	1,004,016	287,699
County Current Expense	7,454,906	36,105,826	
County Road	7,322,391	35,464,025	
Conservation Futures	7,454,906	36,105,826	
Regional Library	7,454,906	36,105,826	
Public Utility District	7,454,906	36,105,826	
Port of Bremerton	5,195,628	25,163,623	
Port of Brownsville	8,669	41,986	
Port of Eglon	268,678	1,301,269	
Port of Indianola	4,119	19,949	
Port of Kingston	332,512	1,610,432	
Port of Silverdale	64,812	313,899	
Fire District 1 (Central Kitsap)	229,702	1,112,500	
Fire District 2 (Bainbridge Island)	77,792	376,765	
Fire District 7 (South Kitsap)	985,213	4,771,613	
Fire District 10 (North Kitsap)	722,692	3,500,164	
Fire District 10 Bond (Original district)	518,495	2,511,191	
Fire District 12 (Chico)	133,948	648,741	
Fire District 18 (Poulsbo)	239,269	1,158,835	
Fire District 1 Emergency Medical	1,896,195	9,183,709	
Fire District 7 Emergency Medical	2,694,826	13,051,663	
Fire District 10 Emergency Medical	1,064,344	5,154,863	
Fire District 12 Emergency Medical	216,105	1,046,646	
Fire District 18 Emergency Medical	1,028,809	4,982,759	
City of Bainbridge Island	77,792	376,765	
City of Bremerton	54,723	265,036	
City of Bremerton Emergency Medical	54,723	265,036	
North Kitsap Hospital	545,849	2,643,672	
Island Park & Recreation	77,792	376,765	
South Kitsap Park	2,824,944	13,681,854	
North Kitsap Park	2,100,990	10,175,578	
Poulsbo Library Facility	1,222,629	5,921,474	

See page 35 for timber excise tax information

## 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>2000</u>	<u>2001</u>	<u>2002</u>
County Current Expense	308,655,411	342,948,207	343,119,194
County Road	188,402,209	212,704,500	211,830,914
State School	308,655,411	342,948,207	343,119,194
School Dist #100 (Bremerton)	23,052,450	13,879,460	20,764,531
School Dist #303 (Bainbridge Island)	76,200,712	87,770,880	88,140,635
School Dist #400 (North Kitsap)	80,701,524	97,297,732	94,335,790
School Dist #401 (Central Kitsap)	58,205,760	51,575,810	57,698,438
School Dist #402 (South Kitsap)	69,937,300	92,195,695	81,471,660
School Dist #403 (Ptn North Mason)	557,665	228,630	708,140
City of Bremerton	19,057,980	8,693,350	13,825,824
City of Port Orchard	11,420,930	12,620,390	9,057,159
City of Poulsbo	13,573,580	21,159,087	20,264,662
City of Bainbridge Island	76,200,712	87,770,880	88,140,635
Port of Bremerton	95,054,349	111,140,025	93,742,001
Port of Brownsville	5,804,395	7,180,550	13,821,439
Port of Eglon	2,961,840	2,290,640	2,681,220
Port of Illahee	5,358,230	3,792,660	5,866,887
Port of Indianola	1,524,010	2,511,690	2,288,133
Port of Keyport	1,435,599	2,647,020	1,153,720
Port of Kingston	16,460,670	14,117,796	18,237,758
Port of Manchester	3,333,320	4,398,870	8,189,992
Port of Poulsbo	12,225,390	19,806,717	19,382,682
Port of Silverdale	23,005,231	18,861,690	14,235,576
Port of Tracyton	5,257,930	3,740,420	11,020,150
Port of Waterman	2,149,990	2,325,680	3,722,290
Water District - Rocky Point	218,160	757,280	616,440
Fire Dist #1 (Central Kitsap)	57,740,580	54,498,740	60,660,720
Fire Dist #2 (Bainbridge Island)	76,200,712	87,770,880	88,140,635
Fire Dist #7 (South Kitsap)	59,475,735	80,660,815	73,559,251
Fire Dist #10 (North Kitsap)	39,274,665	33,975,746	42,042,663
Fire Dist #12 (Chico)	4,974,140	4,587,590	4,899,350
Fire Dist #18 (Poulsbo)	26,842,749	59,790,916	50,324,032
Public Utility District #1	308,655,411	342,948,207	343,119,194
Parks - Bainbridge Island	76,200,712	87,770,880	88,140,635
Regional Library	297,234,481	330,327,817	334,062,035
Poulsbo Library Facility	52,201,034	70,322,146	63,885,026

## TAXING DISTRICTS WITH NO LEVY FOR 2002

<u>District</u>	<u>Assessed Value</u>
<b>Water Districts</b>	
Annapolis	810,001,083
Crystal Springs	9,909,919
Manchester	398,305,560
North Perry	933,411,742
Old Bangor	6,648,202
Silverdale	1,250,206,460
Sunnyslope	48,915,021
Tracyton	161,235,014
West Hill	36,463,095
<b>Sewer Districts</b>	
Sewer District 5 (Annapolis)	527,767,974
Sewer District 7 (So. Bainbridge Island)	78,376,816
<b>Other Districts</b>	
North Kitsap Hospital District 2	407,936,470
South Kitsap Park & Recreation District	3,460,389,138
North Kitsap Park & Recreation Service	3,319,995,388

### **Districts merged for 2002**

Fire Dist. No 14 merged to Fire Dist. No 10

## SUMMARY OF PREVIOUS YEARS

<u>Tax Year</u>	<u>Valuation</u>	<u>Taxes</u>	<u>New Construction</u>
1941	13,448,937	460,008	
1951	33,413,721	1,477,767	
1961	69,676,579	3,406,826	
1965	90,523,943	4,729,363	
1970	138,421,602	10,716,676	
1971	368,119,781	12,163,903	17,251,870
1972	386,130,132	15,139,004	24,851,825
1973	447,146,234	<b>13,863,631</b>	22,834,746
1974	482,571,594	17,333,400	35,514,411
1975	1,033,793,823	<b>16,411,585</b>	36,088,389
1976	1,199,052,417	17,989,711	43,585,366
1977	1,424,606,834	21,505,600	69,701,345
1978	1,696,713,438	22,250,119	79,182,252
1979	2,066,307,884	30,460,308	113,885,252
1980	2,495,310,692	<b>28,982,370</b>	108,855,983
1981	3,118,580,776	31,807,064	134,091,602
1982	3,733,931,702	33,646,206	117,355,991
1983	4,337,059,981	39,069,814	108,309,040
1984	4,745,120,022	43,506,425	97,009,516
1985	5,066,663,138	50,652,286	150,766,270
1986	5,290,741,386	54,088,299	161,050,622
1987	5,439,186,378	63,943,592	127,597,955
1988	5,551,918,267	66,155,733	123,967,256
1989	5,710,662,156	74,299,159	155,794,020
1990	5,947,069,239	77,044,842	181,708,713
1991	6,661,235,888	88,751,179	212,090,287
1992	8,251,019,186	100,789,127	282,725,242
1993	9,236,571,898	123,329,936	230,438,529
1994	10,190,219,955	134,007,483	366,895,359
1995	10,670,426,158	<b>126,956,109</b>	343,270,812
1996	11,113,588,514	156,350,540	322,336,324
1997	11,835,972,852	170,653,435	300,333,982
1998	12,196,558,191	<b>170,078,457</b>	268,497,085
1999	12,543,512,909	183,411,515	236,871,770
2000	13,187,033,175	193,210,204	308,655,411
2001	14,291,868,100	<b>187,840,241</b>	342,948,207
2002	15,327,587,518	211,955,149	343,119,194

1965 Assessed value changed to 25% of market value (previously approximately 22%)

1971 Assessed value changed to 50% of market value

1975 Assessed value changed to 100% of market value

**Bold = decrease**

**HISTORICAL ASSESSMENT RATIOS**  
AS DETERMINED BY THE DEPARTMENT OF REVENUE

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
1983	90.7	95.6	91.1
1984	94.9	94.4	94.9
1985	96.5	99.6	96.7
1986	97.9	100.0	98.0
1987	93.6	100.0	93.9
1988	97.8	100.0	97.9
1989	97.9	96.6	97.8
1990	92.2	100.0	92.1
1991	88.8	97.3	89.2
1992	88.8	100.0	89.3
1993	89.9	100.0	90.3
1994	91.7	100.0	92.0
1995	90.2	100.0	90.6
1996	88.2	94.2	88.4
1997	89.9	100.0	90.4
1998	89.5	96.0	92.0
1999	89.5	100.0	91.5
2000	89.4	100.0	89.1
2001	89.0	100.0	89.4
2002	87.6	100.0	88.0



## SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16

Tax relief for qualifying senior citizens and disabled persons is based upon the applicant's disposable income. In 1998 the legislature amended the senior citizen and disabled persons exemption to provide the following levels of reduction for taxes payable in 1999 and thereafter:

Income up to \$18,000	Exempt from excess levies <u>and</u> either a \$50,000 or 60% reduction in assessed value, whichever is greater.
Income of \$18,001 - \$24,000	Exempt from excess levies <u>and</u> either a \$40,000 or a 35% reduction in assessed value (not to exceed \$60,000), whichever is greater.
Income of \$24,001 - \$30,000	Exempt from excess 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 lump sum settlements, non-reimbursed costs for prescription drugs, in-home care, or nursing-home expenses for either spouse.

**Age requirement:** Applicants must be 61 or older as of December 31 of the filing year, or disabled from employment. A doctor's 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 the exemption.

The valuation of property subject to the exemption is frozen as of the date that the taxpayer first became eligible for the reduction.

### COUNTY-WIDE IMPACT OF THE EXEMPTION

Income level	No. of accounts	Reduction in Assessed Value	Tax Saved (shifted)
0 - \$18,000	1,522	99,492,834	1,550,352
\$18,001 - \$24,000	987	53,538,155	966,678
\$24,001 - \$30,000	1,032	16,457,918	690,746
<b>Total</b>	<b>3,541</b>	<b>169,488,907</b>	<b>3,207,775</b>

## SENIOR CITIZEN AND DISABLED PERSONS DEFERRAL PROGRAM

RCW 84.38, WAC 458-18

If you are age 60 or disabled and your income is \$34,000 or less, you may qualify for the deferral program. Unlike the exemption program, this program is not a reduction of your taxes. This means that for as long as you qualify, the State of Washington would pay your property taxes. When you sell your home or die, those taxes would become due and payable from your estate.

## 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	234	2,560.98	30,791,760	4,424,252	26,367,508	361,084
Open space	229	2,340.93	47,948,410	21,298,975	26,649,435	365,867
Timber Land	165	1,770.41	18,884,785	3,990,411	14,894,374	205,977
Total:	628	6,672.32	97,624,955	29,713,638	67,911,317	932,928
<b>Chapter 84.33 RCW</b>						
Forest Land	1,361	49,056.36	*220,753,620	6,995,436	213,758,184	2,813,455
<b>Grand total</b>	<b>1,989</b>	<b>55,728.68</b>	<b>318,378,575</b>	<b>36,709,074</b>	<b>281,669,501</b>	<b>3,746,383</b>

**Agricultural** lands are devoted primarily to the production of livestock or agricultural commodities. The current use value of agricultural land is based upon its productive capacity.

**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 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.

**Timber land** is property between five and twenty acres that is devoted primarily to the growth and harvest of forest crops. The current use valuation is set by the Department of Revenue on a per-acre basis

**Forest land** is property 20 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is determined in the same manner as Timber land.

\*Forest Land market value is not listed on the assessment roll. Based on recent sales, an estimated value of \$4500 per acre is used for this summary.

## COMPARISON OF 2001 AND 2002 TAXES

	<u>2001</u>	<u>2002</u>	<u>Change</u>	<u>Change % &amp; Reason*</u> (less NC)
<b>State Schools</b>	44,235,154	48,243,905	<b>4,008,751</b>	(1)
<b>Local Schools</b>				
Bremerton	9,033,000	9,205,000	<b>172,000</b>	<b>1.9%</b> (4)
Bainbridge Island	10,235,751	13,115,558	<b>2,879,807</b>	<b>28.1%</b> (4)
North Kitsap	12,585,000	14,769,550	<b>2,184,550</b>	<b>17.3%</b> (4)
Central Kitsap	17,625,000	17,900,000	<b>275,000</b>	<b>1.5%</b> (4)
South Kitsap	1,974,095	12,845,000	<b>10,870,905</b>	<b>551.1%</b> (4)
North Mason	77,419	76,662	<b>-757</b>	<b>1.1%</b> (4)
Total	51,530,265	67,911,770	<b>16,381,505</b>	
<b>County</b>				
Current Expense	20,847,735	24,726,008	<b>3,878,273</b>	<b>4.3%</b> (4),(5)
Conserv. Futures	895,137	927,639	<b>32,502</b>	<b>1.0%</b> (1)
Roads	18,070,993	19,305,271	<b>1,234,278</b>	<b>4.4%</b> (5)
Total	39,813,865	44,958,918	<b>5,145,053</b>	
<b>Ports</b>				
Bremerton	2,401,377	2,610,753	<b>209,376</b>	<b>6.6%</b> (5)
Brownsville	253,776	287,204	<b>33,428</b>	<b>10.9%</b> (5)
Eglon	19,627	19,640	<b>13</b>	<b>0.0%</b> (6)
Illahee	8,246	12,026	<b>3,780</b>	<b>43.2%</b> (5)
Indianola	19,391	19,866	<b>475</b>	<b>0.0%</b> (6)
Keyport	19,037	18,938	<b>-99</b>	<b>0.0%</b> (2)
Kingston	68,615	123,674	<b>55,059</b>	<b>80.2%</b> (5)
Manchester	73,222	76,196	<b>2,974</b>	<b>1.0%</b> (1)
Poulsbo	170,467	178,368	<b>7,901</b>	<b>0.0%</b> (6)
Silverdale	434,174	444,613	<b>10,439</b>	<b>1.0%</b> (1)
Tracyton	9,731	10,494	<b>763</b>	<b>1.0%</b> (1)
Waterman	33,157	34,211	<b>1,054</b>	<b>0.0%</b> (6)
Total	3,510,820	3,835,983	<b>325,163</b>	

*(continued on next page)*

	<u>2001</u>	<u>2002</u>	<u>Change</u>	<u>Change %</u> <u>&amp; Reason*</u> (less NC)	
<b>Cities</b>					
Bremerton	5,838,128	5,952,770	<b>114,642</b>	<b>1.0%</b>	(1)
Fire Bond	226,039	222,888	<b>-3,151</b>	<b>-1.4%</b>	(4)
Port Orchard	1,530,445	1,580,782	<b>50,337</b>	<b>1.0%</b>	(3)
Poulsbo	1,040,996	1,093,594	<b>52,598</b>	<b>1.0%</b>	(1)
Bond	161,223	161,072	<b>-151</b>	<b>0.0%</b>	(4)
Bainbridge Island	4,771,441	4,978,599	<b>207,158</b>	<b>1.0%</b>	(1)
<b>Total</b>	<b>13,181,010</b>	<b>13,989,705</b>	<b>808,695</b>		
<b>Fire Districts</b>					
1 - Central Kitsap	6,745,050	6,951,358	<b>206,308</b>	<b>1.0%</b>	(1)
2 - Bainbridge Island	3,363,016	3,508,749	<b>145,733</b>	<b>1.0%</b>	(1)
7 - South Kitsap	5,903,200	6,137,250	<b>234,050</b>	<b>1.0%</b>	(1)
10 - North Kitsap	3,054,999	3,239,364	<b>184,365</b>	<b>1.0%</b>	(1)
Bond	413,152	476,634	<b>63,482</b>	<b>15.9%</b>	(4)
12 - Chico area	624,802	639,231	<b>14,429</b>	<b>1.0%</b>	(3)
18 - Poulsbo	3,080,823	3,222,741	<b>141,918</b>	<b>1.0%</b>	(1)
<b>Total</b>	<b>22,771,890</b>	<b>24,175,327</b>	<b>1,403,437</b>		
<b>Other</b>					
Public Utility District	1,396,734	1,634,113	<b>237,379</b>	<b>14.4%</b>	(5)
Bainbridge Island Pa	4,175,477	575,070	<b>-3,600,407</b>	<b>-86.2%</b>	(4)
Kitsap Regional Libr	6,963,617	7,229,498	<b>265,881</b>	<b>1.0%</b>	(1)
Poulsbo Library Fac.	170,410	170,453	<b>43</b>	<b>0.0%</b>	(4)
Rocky Point Water B	91,000	91,000	<b>0</b>	<b>0.0%</b>	(4)
<b>Total</b>	<b>12,797,238</b>	<b>9,700,134</b>	<b>-3,097,104</b>		
<b>GRAND TOTAL</b>	<b>187,840,242</b>	<b>212,815,742</b>	<b>24,975,500</b>		

\*The percent is calculated before the add-ons of new construction, increases in the value of centrally-assessed property, annexations, and timber excise tax distributions. The voted issues (4) are increases over the previous year's levy and are not affected by add-ons.

(1) Increase of 1% (I-747)

(2) Decrease over previous year

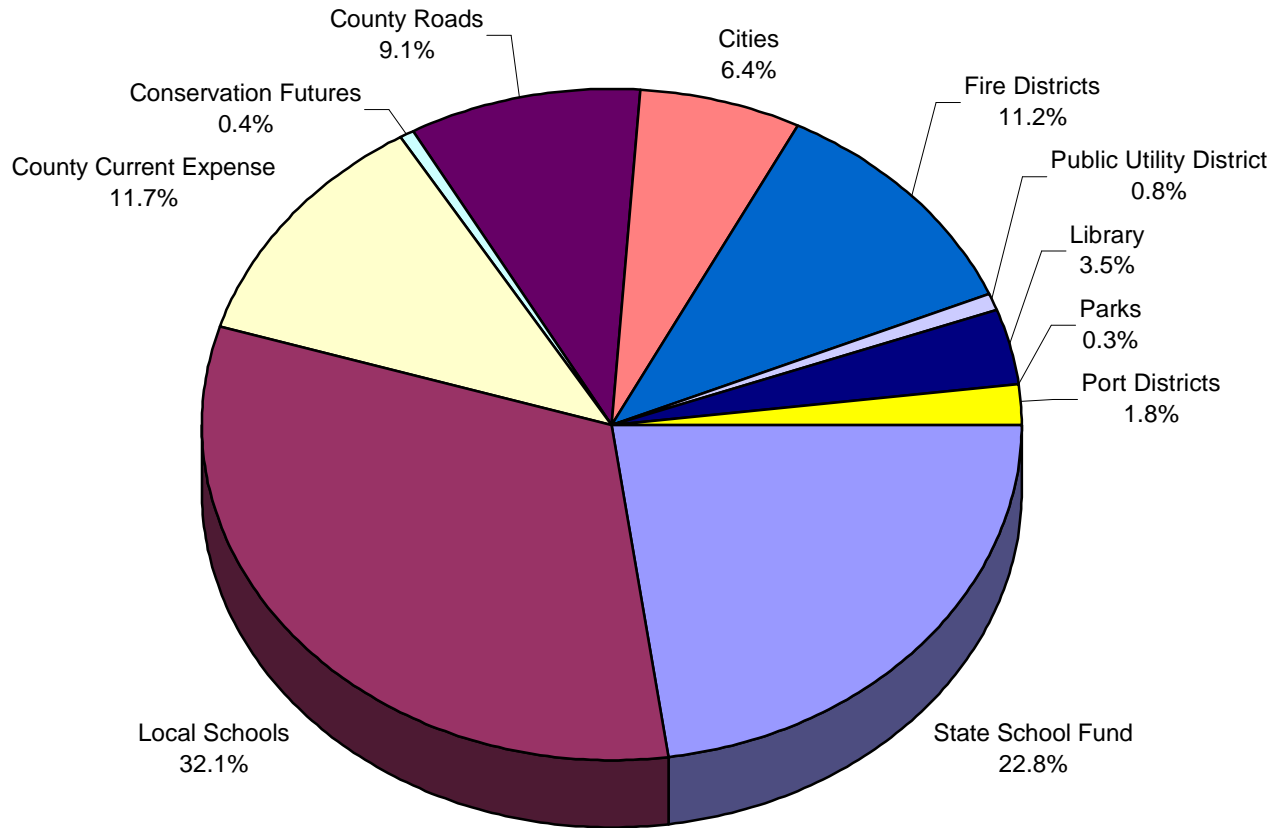
(3) Limited by levy rate

(4) Voted

(5) Ptn of banked capacity used

(6) 0% and/or new constr., etc.

## Property Tax Distribution for the Year 2002



## CONSOLIDATED LEVY 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, county 911/emergency center 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 disabled persons property tax exemption.

### KEY TO ABBREVIATIONS

100	Bremerton School District	SK	South Kitsap
303	Bainbridge Island School District	NK	North Kitsap
400	North Kitsap School District	BI	Bainbridge Island
401	Central Kitsap School District	KRL	Kitsap Regional Library
402	South Kitsap School District	KRLP	KRL & Poulsbo Bond
403	North Mason School District		

### LEVY 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	0400 - 0499
Port Orchard	0800 - 0899

#### OUTSIDE CITIES BY SCHOOL DISTRICT

Bremerton School District 100	1000 - 1999
No. Kitsap School District 400	4000 - 5999
Central Kitsap School District 401	6000 - 6999
No. Mason School District 403	7000 - 7999
So. Kitsap School District 402	8000 - 8999
Silverdale	6410

## CONSOLIDATED LEVY RATES WITH DISTRICTS

LEVY CODE	CITY	SCHOOL	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	PERCENT VOTED	LEVY CODE
0010	BREMERTON	100		YES	BREMERTON					KRL	14.672049	33.85	0010
0035	BREMERTON	100		YES	BREMERTON	NORTH PERRY				KRL	14.672049	33.85	0035
0060	BREMERTON	100		YES						KRL	14.169546	35.04	0060
0085	BREMERTON	100		YES		NORTH PERRY				KRL	14.169546	35.04	0085
0095	BREMERTON	100		YES	BREMERTON				SK	KRL	14.672049	33.85	0095
0165	BREMERTON	401		YES						KRL	14.528286	36.65	0165
0170	BREMERTON	401		YES		NORTH PERRY				KRL	14.528286	36.65	0170
0175	BREMERTON	401		YES	BREMERTON					KRL	15.030789	35.43	0175
0190	BREMERTON	402		YES	BREMERTON	SUNNYSLOPE			SK	KRL	13.644004	28.86	0190
0195	BREMERTON	402		YES	BREMERTON				SK	KRL	13.644004	28.86	0195
0215	BAINBRIDGE IS.	303	2	NO					BI	KRL	12.551179	35.25	0215
0220	BAINBRIDGE IS.	303	2	NO			7		BI	KRL	12.551179	35.25	0220
0225	BAINBRIDGE IS.	303	2	NO		WEST HILL			BI	KRL	12.551179	35.25	0225
0230	BAINBRIDGE IS.	303	2	NO		CRYSTAL SPRINGS			BI	KRL	12.551179	35.25	0230
0235	BAINBRIDGE IS.	303	2	NO					BI	KRL	12.551179	35.25	0235
0415	POULSBO	400	18	18	POULSBO				NK	KRLP	14.124457	34.38	0415
0420	POULSBO	400	18	18					NK	KRLP	13.777666	35.25	0420
0805	PT. ORCHARD	402		YES	BREMERTON				SK		13.089169	28.94	0805
0810	PT. ORCHARD	402		YES	BREMERTON	ANNAPOLIS			SK		13.089169	28.94	0810
0811	PT. ORCHARD	402		YES	BREMERTON	ANNAPOLIS	5		SK		13.089169	28.94	0811
0815	PT. ORCHARD	402		YES	BREMERTON		5		SK		13.089169	28.94	0815
1130	UNINCORP.	100			BREMERTON				SK	KRL	12.704555	37.91	1130
1150	UNINCORP.	100			BREMERTON					KRL	12.704555	37.91	1150
1159	UNINCORP.	100			BREMERTON					KRL	12.704555	37.91	1159
1170	UNINCORP.	100	7	7	BREMERTON					KRL	14.623245	32.94	1170
1260	UNINCORP.	100	1	1	BREMERTON					KRL	14.669079	32.83	1260
1270	UNINCORP.	100	1	1	BREMERTON	NORTH PERRY				KRL	14.669079	32.83	1270
1330	UNINCORP.	100	12	12	BREMERTON					KRL	14.704556	32.75	1330
1370	UNINCORP.	100	7	7	BREMERTON	ROCKY POINT				KRL	15.713427	37.59	1370
1450	UNINCORP.	100	1	1	ILLAHEE					KRL	14.212247	33.89	1450
1460	UNINCORP.	100	1	1	ILLAHEE	NORTH PERRY				KRL	14.212247	33.89	1460
1520	UNINCORP.	100	1	1		NORTH PERRY				KRL	14.166576	34.00	1520
1550	UNINCORP.	100	1	1						KRL	14.166576	34.00	1550
1810*	UNINCORP.	100	7	7	BREMERTON					KRL	14.623245	32.94	1810
4020	UNINCORP.	400	18	18	EGLON				NK	KRLP	14.018078	32.61	4020

## CONSOLIDATED LEVY RATES WITH DISTRICTS

LEVY CODE	CITY	SCHOOL	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	PERCENT VOTED	LEVY CODE
4030	UNINCORP.	400							NK	KRLP	11.957076	38.23	4030
4039	UNINCORP.	400							NK	KRLP	11.957076	38.23	4039
4040	UNINCORP.	400			POULSBO				NK	KRL	12.227381	36.75	4040
4050	UNINCORP.	400			EGLON			NK	NK	KRL	12.061046	37.27	4050
4060	UNINCORP.	400						NK	NK	KRL	11.880590	37.83	4060
4090	UNINCORP.	400			KEYPORT				NK	KRL	12.137890	37.03	4090
4130	UNINCORP.	400	1	1	SILVERDALE	SILVERDALE			NK	KRL	14.143819	31.78	4130
4160	UNINCORP.	400	10	10				NK	NK	KRL	13.768898	32.64	4160
4169	UNINCORP.	400		10				NK	NK	KRL	12.352111	36.39	4169
4170	UNINCORP.	400	1	1	KEYPORT				NK	KRL	14.102414	31.87	4170
4180	UNINCORP.	400	18	18	KEYPORT				NK	KRL	14.018436	32.06	4180
4190	UNINCORP.	400	18	18	KEYPORT				NK	KRLP	14.094922	32.43	4190
4199	UNINCORP.	400		18	KEYPORT				NK	KRL	12.684564	36.03	4199
4230	UNINCORP.	400	10	10	KINGSTON				NK	KRL	14.476866	34.19	4230
4240	UNINCORP.	400	10	10	INDIANOLA				NK	KRLP	14.482480	34.72	4240
4260	UNINCORP.	400	1	1	BROWNSVILLE				NK	KRL	14.256099	31.53	4260
4270	UNINCORP.	400	1	1					NK	KRLP	13.921600	32.84	4270
4280	UNINCORP.	400	1	1	BROWNSVILLE	NORTH PERRY			NK	KRL	14.256099	31.53	4280
4290	UNINCORP.	400	1	1		SILVERDALE			NK	KRLP	13.921600	32.84	4290
4300	UNINCORP.	400	1	1	BROWNSVILLE	SILVERDALE			NK	KRL	14.256099	31.53	4300
4330	UNINCORP.	400	10	10					NK	KRL	14.301156	35.15	4330
4340	UNINCORP.	400	10	10					NK	KRLP	14.224670	34.79	4340
4370	UNINCORP.	400	18	18					NK	KRLP	13.837622	33.03	4370
4379	UNINCORP.	400		18					NK	KRLP	12.427264	36.79	4379
4380	UNINCORP.	400	18	18	POULSBO				NK	KRL	14.184413	32.23	4380
4389	UNINCORP.	400		18	POULSBO				NK	KRL	12.774055	35.79	4389
4400	UNINCORP.	400	1	1	SILVERDALE				NK	KRL	14.143819	31.78	4400
4410	UNINCORP.	400	10	10	EGLON			NK	NK	KRL	13.949354	32.22	4410
4419	UNINCORP.	400		10	EGLON			NK	NK	KRL	12.532567	35.87	4419
4815*	UNINCORP.	400	18	18	POULSBO				NK	KRL	14.107927	31.86	4815
4820*	UNINCORP.	400	18	18					NK	KRL	13.761136	32.66	4820
6010	UNINCORP.	401								KRL	12.560792	41.20	6010
6019	UNINCORP.	401								KRL	12.560792	41.20	6019
6020	UNINCORP.	401			BREMERTON					KRL	13.063295	39.61	6020
6029	UNINCORP.	401			BREMERTON					KRL	13.063295	39.61	6029
6070	UNINCORP.	401	1	1	BREMERTON					KRL	15.027819	34.43	6070
6079	UNINCORP.	401		1	BREMERTON					KRL	13.558243	38.16	6079
6110	UNINCORP.	401	12	12	BREMERTON					KRL	15.063296	34.36	6110
6119	UNINCORP.	401		12	BREMERTON					KRL	13.563296	38.16	6119



## CONSOLIDATED LEVY RATES WITH DISTRICTS

LEVY CODE	CITY	SCHOOL	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	PERCENT VOTED	LEVY CODE
6200	UNINCORP.	401	1	1	BROWNSVILLE					KRLP	14.936301	34.64	6200
6220	UNINCORP.	401	1	1	BROWNSVILLE	NORTH PERRY				KRL	14.936301	34.64	6220
6240	UNINCORP.	401	1	1	BROWNSVILLE	TRACYTON				KRL	14.936301	34.64	6240
6290	UNINCORP.	401	1	1	ILLAHEE					KRL	14.570987	35.51	6290
6310	UNINCORP.	401	1	1	ILLAHEE	NORTH PERRY				KRL	14.570987	35.51	6310
6370	UNINCORP.	401			SILVERDALE					KRL	12.859497	40.24	6370
6380	UNINCORP.	401	1	1	SILVERDALE					KRLP	14.824021	34.91	6380
6389	UNINCORP.	401		1	SILVERDALE					KRL	13.354445	38.75	6389
6410	UNINCORP.	401	1	1	SILVERDALE	SILVERDALE				KRL	14.824021	34.91	6410
6419	UNINCORP.	401		1	SILVERDALE	SILVERDALE				KRL	13.354445	38.75	6419
6480	UNINCORP.	401	1	1	TRACYTON	NORTH PERRY				KRL	14.584832	35.48	6480
6490	UNINCORP.	401	1	1	TRACYTON	TRACYTON				KRL	14.584832	35.48	6490
6500	UNINCORP.	401	1	1	TRACYTON					KRL	14.584832	35.48	6500
6560	UNINCORP.	401	1	1		TRACYTON				KRL	14.525316	35.62	6560
6580	UNINCORP.	401	1	1						KRL	14.525316	35.62	6580
6590	UNINCORP.	401	1	1		OLD BANGOR				KRL	14.525316	35.62	6590
6640	UNINCORP.	401	18	18						KRL	14.441338	35.83	6640
6649	UNINCORP.	401		18						KRL	13.030980	39.71	6649
6690	UNINCORP.	401	1	1		NORTH PERRY				KRL	14.525316	35.62	6690
6780	UNINCORP.	401	12	12	BREMERTON	SILVERDALE				KRL	15.063296	34.36	6780
6789	UNINCORP.	401		12	BREMERTON	SILVERDALE				KRL	13.563296	38.16	6789
7030	UNINCORP.	403			BREMERTON				SK	KRL	11.264721	25.72	7030
7170	UNINCORP.	403	7	7	BREMERTON				SK	KRL	12.704129	22.80	7170
8030	UNINCORP.	402			BREMERTON				SK	KRL	11.676510	32.44	8030
8039	UNINCORP.	402			BREMERTON				SK	KRL	11.676510	32.44	8039
8040	UNINCORP.	402	7	7	BREMERTON	ANNAPOLIS			SK	KRL	13.595200	27.86	8040
8050	UNINCORP.	402	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	13.595200	27.86	8050
8110	UNINCORP.	402	7	7	BREMERTON	MANCHESTER			SK	KRL	13.595200	27.86	8110
8130	UNINCORP.	402	7	7	BREMERTON	SUNNYSLOPE			SK	KRL	13.595200	27.86	8130
8139	UNINCORP.	402		7	BREMERTON	SUNNYSLOPE			SK	KRL	12.155792	31.16	8139
8150	UNINCORP.	402	7	7	BREMERTON		5		SK	KRL	13.595200	27.86	8150
8170	UNINCORP.	402	7	7	BREMERTON				SK	KRL	13.595200	27.86	8170
8179	UNINCORP.	402		7	BREMERTON				SK	KRL	12.155792	31.16	8179
8320	UNINCORP.	402	7	7					SK	KRL	13.092697	28.93	8320
8325	UNINCORP.	402	7	7		ANNAPOLIS	5		SK	KRL	13.092697	28.93	8325
8330	UNINCORP.	402	7	7		MANCHESTER			SK	KRL	13.092697	28.93	8330
8340	UNINCORP.	402	7	7		ANNAPOLIS			SK	KRL	13.092697	28.93	8340
8360	UNINCORP.	402	7	7	MANCHESTER				SK	KRL	13.332259	28.42	8360
8370	UNINCORP.	402	7	7	MANCHESTER	ANNAPOLIS			SK	KRL	13.332259	28.42	8370

### CONSOLIDATED LEVY RATES WITH DISTRICTS

LEVY CODE	CITY	SCHOOL	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	PERCENT VOTED	LEVY CODE
8400	UNINCORP.	402	7	7	MANCHESTER	MANCHESTER			SK	KRL	13.332259	28.42	8400
8430	UNINCORP	402	7	7	WATERMAN		5		SK	KRL	13.343334	28.39	8430
8440	UNINCORP.	402	7	7	WATERMAN				SK	KRL	13.343334	28.39	8440
8450	UNINCORP.	402	7	7	WATERMAN	ANNAPOLIS			SK	KRL	13.343334	28.39	8450
8460	UNINCORP	402	7	7	WATERMAN	ANNAPOLIS	5		SK	KRL	13.343334	28.39	8460
8805*	UNINCORP.	402	7	7	BREMERTON				SK	KRL	13.595200	27.86	8805
8811*	UNINCORP.	402	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	13.595200	27.86	8811

\* Temporary levy code

## CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

LEVY CODE	2002	2001	2000	1999	1998	1997
0010	14.672049	14.446419	15.215597	15.393159	15.534644	15.330331
0035	14.672049	14.446419	15.215597	15.393159	15.534644	15.330331
0060	14.169546	13.959941	14.714974	14.911801	15.072208	14.896505
0085	14.169546	13.959941	14.714974	14.911801	15.072208	14.896505
0095	14.672049	14.446419	15.215597	15.393159	15.534644	15.330331
0165	14.528286	14.434717	15.057226	15.282228	15.504615	15.082608
0170	14.528286	14.434717	15.057226	15.282228	15.504615	15.082608
0175	15.030789	14.921195	15.557849	15.763586	15.967051	15.516434
0190	13.644004	10.269345	14.288323	14.358545	11.220829	13.718386
0195	13.644004	10.269345	14.288323	14.358545	11.220829	13.718386
0215	12.551179	13.333582	14.291188	14.249884	14.333245	14.124725
0220	12.551179	13.333582	14.291188	14.249884	14.333245	14.124725
0225	12.551179	13.333582	14.291188	14.249884	14.333245	14.124725
0230	12.551179	13.333582	14.291188	14.249884	14.333245	14.124725
0235	12.551179	13.333582	14.291188	14.249884	14.333245	14.124725
0415	14.124457	13.736470	14.793239	14.850173	14.818898	14.989819
0420	13.777666	13.383213	14.391648	14.486090	14.454814	14.617762
0805	13.089169	9.703505	13.613397	13.387429	10.548995	13.295508
0810	13.089169	9.703505	13.613397	13.387429	10.548995	13.295508
0811	13.089169	9.703505	13.613397	13.387429	10.548995	13.295508
0815	13.089169	9.703505	13.613397	13.387429	10.548995	13.295508
1130	12.704555	12.488031	13.230479	13.290355	13.320025	13.284311
1150	12.704555	12.488031	13.230479	13.290355	13.320025	13.284311
1159	12.704555	12.488031	13.230479	13.290355	13.320025	13.284311
1170	14.623245	14.488031	15.230480	15.288072	15.320025	15.284314
1260	14.669079	14.468281	15.213581	15.230485	15.131620	15.049373
1270	14.669079	14.468281	15.213581	15.230485	15.131620	15.049373
1330	14.704556	14.488032	15.230481	15.290357	15.320028	15.284312
1370	15.713427	15.621355	16.427190	16.533107	16.528282	16.496543
1450	14.212247	14.014454	14.775815	14.868046	14.802625	14.797211
1460	14.212247	14.014454	14.775815	14.868046	14.802625	14.797211
1520	14.166576	13.981803	14.712958	14.749127	14.669184	14.615547
1550	14.166576	13.981803	14.712958	14.749127	14.669184	14.615547
1810*	14.623245	14.488031	15.230480	15.288072	15.320025	15.284314
4020	14.018078	13.624441	14.489615	14.430654	12.699964	12.605772

## CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

LEVY CODE	2002	2001	2000	1999	1998	1997
4029			12.989615	12.478949	12.699964	12.605772
4030	11.957076	11.473948	12.440192	12.460985	12.402074	12.542319
4039	11.957076	11.473948	12.440192	12.460985	12.402074	12.542319
4040	12.227381	11.744376	12.747774	12.735756	12.766158	12.914376
4050	12.061046	11.593733	12.395606	12.389637	12.699964	12.605772
4060	11.880590	11.391119	12.346183	12.371673	12.402074	12.542319
4090	12.137890	11.672882	12.649734	12.681637	12.743570	12.862736
4099			12.649734	12.681637	12.743570	12.862736
4130	14.143819	13.671357	14.589687	14.589900	14.586570	14.691554
4160	13.768898	13.391119	13.785427	13.780569	13.755036	13.837085
4169	12.352111	11.891119	12.846184	12.871674	12.902076	13.042325
4170	14.102414	13.653132	14.632836	14.621767	14.555165	14.657859
4180	14.018436	13.620761	14.649734	14.633342		
4190	14.094922	13.703590	14.743743	14.722654	14.675808	14.757371
4199	12.684564	12.242702	13.243743	13.270949	13.243571	13.362736
4230	14.476866	13.984729	14.977372	14.540501	14.495361	14.571950
4240	14.482480	14.096800	15.103469	14.614918	14.475523	14.552515
4260	14.256099	13.755739	14.773541	14.755936	14.633852	14.734174
4270	13.921600	13.454198	14.423294	14.401115	14.213669	14.337442
4280	14.256099	13.755739	14.773541	14.755936	14.633852	14.734174
4290	13.921600	13.454198	14.423294	14.401115	14.213669	14.337442
4300	14.256099	13.755739	14.773541	14.755936	14.633852	14.734174
4330	14.301156	13.907394	14.900665	14.404972	14.262098	14.330960
4340	14.224670	13.824565	14.806656	14.315660		
4370	13.837622	13.421827	14.440192	14.412690	14.334312	14.436954
4379	12.427264	11.960939	12.940192	12.960985	12.902075	13.042319
4380	14.184413	13.775084	14.841783	14.776773	14.698396	14.809011
4389	12.774055	12.314196	13.341783	13.235756	13.266159	13.414376
4400	14.143819	13.671357	14.589687	14.589900	14.488164	14.607895
4410	13.949354	13.593733	13.834850	13.798533	14.052926	13.900538
4419	12.532567	12.093733	12.895607	12.889638	13.199966	13.105778
4815*	14.107927	13.692255	14.747774	14.687461	14.698396	14.809011
4820*	13.761136	13.338998	14.346183	14.323378	14.334312	14.436954
6010	12.560792	12.476329	13.072108	13.179424	13.289996	13.036588
6019	12.560792	12.476329	13.072108	13.179424	13.289996	13.036588

## CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

LEVY CODE	2002	2001	2000	1999	1998	1997
6020	13.063295	12.962807	13.572731	13.660782	13.752432	13.470414
6029	13.063295	12.962807	13.572731	13.660782	13.752432	13.470414
6070	15.027819	14.943057	15.555833	15.600912	15.662433	15.349196
6079	13.558243	13.462807	14.072731	14.160782	14.252433	13.968921
6110	15.063296	14.962808	15.572733	15.660784	15.752435	15.470415
6119	13.563296	13.462808	14.072731	14.160783	14.252432	13.970414
6120						15.470415
6190					15.521774	15.228443
6200	14.936301	14.840949	15.499466	15.563687	15.521774	15.198382
6220	14.936301	14.840949	15.499466	15.563687	15.521774	15.198382
6230					15.521774	15.228443
6240	14.936301	14.840949	15.499466	15.563687	15.521774	15.198382
6290	14.570987	14.489230	15.118067	15.238473	15.235032	14.983314
6300					15.235032	15.013375
6310	14.570987	14.489230	15.118067	15.238473	15.235032	14.983314
6340					15.235032	15.013375
6370	12.859497	12.776317	13.332510	13.457521	13.564491	13.307041
6380	14.824021	14.756567	15.315612	15.397651	15.474492	15.185823
6389	13.354445	13.276317	13.832510	13.957521	14.064492	13.805548
6410	14.824021	14.756567	15.315612	15.397651	15.474492	15.185823
6419	13.354445	13.276317	13.832510	13.957521	14.064492	13.805548
6480	14.584832	14.516400	15.113448	15.174540	15.155066	14.853968
6490	14.584832	14.516400	15.113448	15.174540	15.155066	14.853968
6500	14.584832	14.516400	15.113448	15.174540	15.155066	14.853968
6560	14.525316	14.456579	15.055210	15.119554	15.101591	14.801650
6580	14.525316	14.456579	15.055210	15.119554	15.199997	14.915370
6590	14.525316	14.456579	15.055210	15.119554	15.199997	14.915370
6600			15.055210	15.119554	15.101591	14.801650
6640	14.441338	14.424208	15.072108	15.131129	15.222234	14.931223
6649	13.030980	12.963320	13.572108	13.679424	13.789997	13.536588
6690	14.525316	14.456579	15.055210	15.119554	15.101591	14.801650
6780	15.063296	14.962808	15.572733	15.660784	15.752435	15.470415
6789	13.563296	13.462808	14.072731	14.160783	14.252432	13.970414
7030	11.264721	11.285229	11.648606	11.252322	12.282865	10.930319
7170	12.704129	12.785229	13.148607	12.750039	13.782865	12.430322

## CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

LEVY CODE	2002	2001	2000	1999	1998	1997
8030	11.676510	8.310957	12.303205	12.255741	9.006210	11.672366
8039	11.676510	8.310957	12.303205	12.255741	9.006210	11.672366
8040	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369
8050	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369
8110	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369
8130	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369
8139	12.155792	8.810957	12.803205	12.755741	9.506210	12.172366
8150	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369
8170	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369
8179	12.155792	8.810957	12.803205	12.755741	9.506210	12.172366
8320	13.092697	9.824479	13.802583	13.772100	10.543774	13.238543
8325	13.092697	9.824479	13.802583	13.772100	10.543774	13.238543
8330	13.092697	9.824479	13.802583	13.772100	10.543774	13.238543
8340	13.092697	9.824479	13.802583	13.772100	10.543774	13.238543
8360	13.332259	10.082979	14.051328	14.010091	10.765655	13.445494
8370	13.332259	10.082979	14.051328			
8400	13.332259	10.082979	14.051328	14.010091	10.765655	13.445494
8430	13.343334	10.093588	14.071592	14.046459	10.818833	13.493910
8440	13.343334	10.093588	14.071592	14.046459	10.818833	13.493910
8450	13.343334	10.093588	14.071592	14.046459	10.818833	13.493910
8460	13.343334	10.093588	14.071592	14.046459	10.818833	13.493910
8805*	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369
8811*	13.595200	10.310957	14.303206	14.253458	11.006210	13.672369

\*Temporary levy codes

# THE PROPERTY TAX PROCESS

## DETERMINATION OF ASSESSED VALUES

The role of the Assessor's Office is to establish a value for all property for tax purposes. The Assessor is required by law to set that value at 100% of market value and to assure that all values are in equalization, as of the first day of January of the assessment year, except for new construction, which is valued as of July 31 of the assessment year. The assessment year is the year prior to the year in which taxes will be collected.

The Assessor does not *create* market value. The Assessor must estimate market value based on evidence in the real estate market. Market value is the price a willing buyer and seller would agree to under ordinary circumstances.

When the assessed value of a tax parcel is changed, the Assessor notifies the taxpayer by mail. If the taxpayer does not agree with the Assessor's determination, he or she may petition the Kitsap County Board of Equalization for a hearing.

## ADOPTION OF TAXING DISTRICT BUDGETS

Each year the directors or commissioners of each taxing district meet in open session to determine the amount of taxes to be collected the following year. Public questions or comments are welcomed during this process. Once the budget has been adopted, the amount of taxes to be collected is certified to the County Commissioners.

## CERTIFICATION

The County Commissioners certify the taxing district budgets in an open meeting. Using the assessed values determined in the process described above, the Assessor computes the levy rate required to raise the certified tax for each district, and ensures that none of the constitutional or statutory limitations is violated.

## TAX EXTENSION

Once the budgets have been certified and the levy rates established, the taxes are extended to all property within the boundaries of the respective districts. When this process is completed the amount of taxes that will be billed for each tax account is known.

## COLLECTION

The Treasurer mails tax bills on February 14 of the year in which they are collected. First-half property tax payments are due on April 30, and second-half payments are due on October 31. The receipts are distributed back to the various districts.

## **CLASSES OF PROPERTY**

RCW 84.36.005 All property now existing or ...hereafter created or brought into this state, shall be subject to assessment and taxation...unless specifically exempted by law. Taxable property is divided into two classes. Real property includes land and all buildings, structures, and improvements to the land. Personal property includes machinery and equipment, fixtures, furniture, and other items that are movable in nature. Personal effects which are not held for sale or commercial use are not taxable.

### **REAL PROPERTY**

#### **Frequency of Valuation**

State law requires that the Assessor maintain a systematic real property revaluation program. All property in Kitsap County is physically inspected at least once every six years. In addition, values are updated county-wide 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.

All approaches which apply to a particular property may be used by the appraiser.

### **PERSONAL PROPERTY**

Every person, firm or corporation who owns taxable personal property must annually file an affidavit with the county assessor. Affidavits must be filed on or before April 30th. The listing must include the year of purchase and total original cost of the assets by category. Personal property consists of business equipment, machinery and supplies, etc.

A penalty for late filing or failure to file will be applied unless provided a statement of reasonable cause. A notice of valuation is mailed to the taxpayer. The taxpayer may appeal the value to the Board of Equalization.

The taxes levied upon personal property become a lien on the date of assessment.



## PROPERTY TAX LIMITS

**Regular Levies** are taxes that a district may impose each year without voter approval. Regular property tax levies are subject to several statutory and constitutional limits..

- The "levy lid" restricts the increase of the levy of individual taxing districts to one percent or to the implicit price deflator, whichever is lower. The base to which the increase is applied is the highest allowable levy since 1986. Amounts attributable to new construction and to increases in utility values are added to the allowed percentage increase. This law applies to a taxing district budget and not to individual properties. *RCW 84.55.010*. Under certain circumstances a district may exceed the levy limit with voter approval. *RCW 84.55.050*.
- The regular levy of a taxing district cannot exceed a statutory rate which is determined by the type of district (*RCW 84.52.043*)(1):

County Current Expense	1.800
County Road	2.250
Cities *	3.375 - 3.600
Emergency Medical	.500
Fire	1.500
Hospital	.750
Library	.500
Port	.450
Public Utility District	.450
Parks	.600
State School (Statewide rate)	3.600
State School (Local rate)	Varies

\*Unless annexed to Library and/or Fire

- The aggregate regular levy rate of all senior and junior taxing districts (not including the state, port districts and public utility districts, emergency medical levies, and conservation futures) cannot exceed \$5.90 (*RCW 84.52.043*)(2).
- The aggregate of all regular levies (not including port and public utility districts) shall not exceed 1% of true and fair value. *Washington State Constitution, Article VII, amended 1972 and RCW 84.52.050*

**Excess or Special Levies** - Voters within a district may approve excess or special levies. These levies may be for maintenance and operation (M&O) or for construction of buildings or other facilities. M&O levies are generally limited to one year except school districts, which are permitted to vote on four year levies. Levies to finance general obligation bonds for capital improvement purposes usually obligate the voters to pay annual principal and interest costs over a period of several years. Voter approved excess or special levies are over and above the statutory and constitutional limitations. Qualified senior/disabled persons are exempt from these levies. *RCW 84.52.052*

## **TAX RELIEF**

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

- Forest land designation, for parcels of twenty or more acres which are primarily used for the growing and harvesting of timber
- Current use assessment for
  - Agricultural land
  - Timber land
  - Nature preserve
- Three-year exemption for improvements to single-family dwellings
- Adjustments to the valuation of destroyed property
- Full or partial property tax exemptions and/or tax deferrals for
  - Senior citizens
  - Disabled persons
- Exemptions for qualifying property owned by non-profit organizations.

For further 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.

Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals. Board of Tax Appeals cases are generally heard by a hearing examiner in Port Orchard.

## TIMBER EXCISE TAX INFORMATION

### RCW 84.33

Standing timber is exempt from the ad valorem property tax. In place of the property tax, timber harvesters must pay a five percent excise tax on the value of the timber **at the time it is harvested**. Tax revenues from timber harvested on **private** land go to both the state (General Fund) and county (local governments). The tax is actually composed of a four percent county tax and a one percent state tax. The tax is collected by the state Department of Revenue, and the county portion is distributed back to the county of origin each quarter after deducting administrative costs. The Treasurer then distributes the revenues to local taxing districts according to a formula prescribed in the law. Tax revenue from **public** timber harvest only goes to the state General Fund.

The Timber Assessed Value (TAV) is used both to determine each taxing district's share of the excise tax revenue and in setting property tax rates. The TAV serves as a substitute for the value that would be carried on the assessment roll if timber were still taxable as real property for all bond and excess levy calculations.

During the levy calculations, the TAV is used as part of the district's assessed valuation for the voted bonds and maintenance and operations (M&O) levies. By using the TAV, the budget amount is actually being partly paid by the timber excise revenues.

The law specifies that for **school M&O levies**, the levy calculation shall be based on either; 80% of calendar year 1983 timber roll value, OR one-half of the school district TAV; whichever is greater. This provision was intended to guarantee that school districts would get no less than they received under the old timber tax distribution system, which was based on the 1983 calendar year timber roll value. In most cases today, the school levy calculation will use one-half of the TAV. The voted **bond** levies will use all of the TAV.

The computed distribution for each taxing district is a target distribution amount. The amount is not guaranteed. Whether all districts actually receive the computed distribution amount will depend upon the amount of timber tax revenue collected for the county based on the amount of timber harvested. It is possible that actual timber tax revenues could be greater or less than the total of all the taxing districts' computed shares.

In the case of voted bonds and 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.

## 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
- February 15** Property taxes can be paid on or after this date. RCW 84.56.020, 84.56.070
- March 1** Most taxing district boundaries must be established to permit tax collection following year. RCW 84.09.030, WAC 458-50-130 (exceptions RCW 84.09.030-035)
- March 31** Newly incorporated city boundaries may be established. RCW 84.09.030  
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** Filing deadline for Board of Equalization appeals. RCW 84.40.038
- July 15** Board of Equalization meets in open session. RCW 84.48.010
- 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 15** Last day for city and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
- November 30** Last day for districts to certify amount of taxes to Assessor. RCW 84.52.070
- Dec (first Mon.)** County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
- December 31** Deadline for current use assessment applications.  
Forest Land - RCW 84.33.130 Open Space - RCW 84.34.030

## FREQUENTLY ASKED QUESTIONS

*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.

*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.

*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.

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

The average 2002 tax rate in Kitsap County is about \$13.8283 per \$1000 of assessed valuation. Rates vary from area to area and from year to year, but multiplying the number of thousands of dollars of price, or cost, by the average levy rate will provide a rough estimate of taxes. Example:  $125,000 \times 13.8283 / 1000 = \$1,729$ .

*What is the levy lid law?*

The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount which is attributable to new construction within the boundaries of the district. The lid does not apply to individual tax parcels

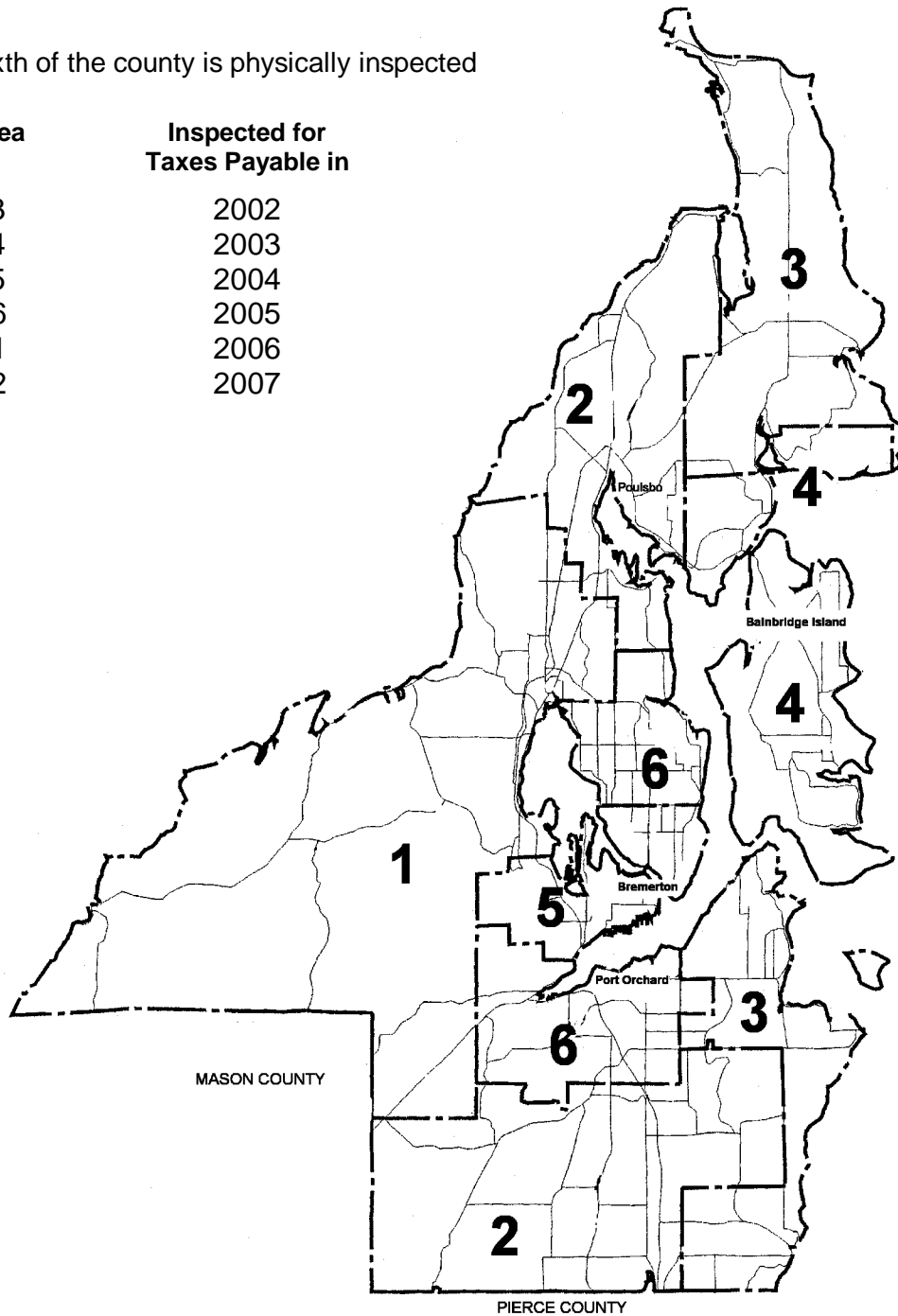
*What is the personal property tax?*

Business machinery, equipment, and supplies are fully taxable, and are assessed as personal property. Household goods and personal effects are exempt from the property tax.

# KITSAP COUNTY REVALUATION CYCLE

Each year one-sixth of the county is physically inspected

Area	Inspected for Taxes Payable in
3	2002
4	2003
5	2004
6	2005
1	2006
2	2007



A MORE DETAILED MAP IS AVAILABLE FOR INSPECTION AT THE ASSESSOR'S OFFICE

# HOW TO CONTACT US

The Assessor's Office is open to the public from 8:00 a.m. until 4:30 p.m., Monday through Friday, except holidays. The office address is:

Kitsap County Assessor  
614 Division Street MS-22  
Port Orchard WA 98366-4677

Information that is available for public inspection includes

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

## PHONE NUMBERS

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

FAX.....(360) 337-4874

**Jim Avery, Assessor .....(360) 337-7085**  
**[javery@co.kitsap.wa.us](mailto:javery@co.kitsap.wa.us)**

Chief Deputy ..... (360) 337-7084

Levy Analyst..... (360) 337-7091

Commercial Property Dept. .... (360) 337-7090

Residential Property Dept..... (360) 337-7160

Personal Property Dept. .... (360) 337-7163

Senior/Disabled Exemptions..... (360) 337-4904

Other exemptions (non-profit)..... (360) 337-7091

Segregation Dept. .... (360) 337-7096

Current Use assessment ..... (360) 337-4559

(Agricultural, timber & nature preserves)

Board of Equalization Clerk ..... (360) 337-4424

*Direct lines are available from:*

Bainbridge Island..... (206) 842-2061

Olalla ..... (253) 851-4147

**VISIT THE ASSESSOR'S WEB SITE AT [www.kitsapgov.com/assr](http://www.kitsapgov.com/assr)**

**Email: [assessor@co.kitsap.wa.us](mailto:assessor@co.kitsap.wa.us)**

*We would appreciate any suggestions that you have regarding the content or format of this publication.*