

Kitsap County Statement of Assessments



Sinclair Inlet & Olympic Mountains

2002 Assessment for Taxes Payable in 2003

Jim Avery
Assessor

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To all Kitsap County residents, business owners and readers of this publication:

Thank you for the vote of confidence. I look forward to my next term in office.



Comparing property taxes from one jurisdiction to another and from one year to another is always difficult. Property values differ dramatically in different areas of the county. Taxing district boundaries can cover the whole county or be as small as the Port of Eglon and often overlap. The largest city in the county (Bremerton) provides for fire protection and EMS from its property tax levy while all other cities are annexed into separate fire protection districts. And voters have made decisions regarding a 911 facility, EMS levy limits plus school and park operations. You will find a new chart this year on pages 20 & 21, which attempts to reconcile most of these variables so that some comparative analysis can be done. Others may draw different conclusions from the data but let me offer a few:

1. Unless voters have dictated otherwise, the amount paid by individual taxpayers is going up about 1-1.5% this year regardless of any change in value. Levy rates of course are coming down as property values are going up.
2. Because of very high individual property values in the City of Bainbridge Island, those taxpayers pay two to three times more per property to the county general fund than the unincorporated property owners. Ironically these folks, because they are in an incorporated city, receive far less in the way of county services.
3. Due to anomalies in the statutes governing levy limitations it can be financially advantageous for cities such as Poulsbo (in 2001) and Port Orchard (in 2002) to get out of the fire and EMS service. These cities won't be limited by the I-747 1% limitation rule for some time because they levied at a much higher level when providing fire protection service. Bremerton is the only city in our county still providing fire protection service.
4. Properties in Port Orchard and unincorporated South Kitsap enjoy the lowest property tax rates. This is due in large part to the very low bond indebtedness and associated property tax collection in the South Kitsap School District. It has been a long time since any new schools have been built in this district.

Due to the efforts of a lot of very smart people we have just successfully completed a two-year project to replace an 18-year old tax administration and computer assisted mass appraisal (CAMA) system. Our old Assessor-Treasurer System served us well for many years but was costly to maintain and more importantly did not allow us to conduct business as efficiently as possible.

On-line parcel specific information (plus a lot of other info) is now available on our internet web site. Although my staff will miss the personal interaction with customers, there is no doubt that this is a much more efficient way to disseminate public information.

Best wishes to all; please visit our web site anytime at: www.kitsapgov.com/assr

Jim Avery
Kitsap County Assessor

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
 112,087 real property tax parcels
 4,377 personal property accounts

POPULATION

	1990	Est. 2002
Total	189,731	234,700
Unincorporated	138,676	161,345
Incorporated	51,055	73,355
➤ Bainbridge Island	3,081	20,920
➤ Bremerton	38,142	37,530
➤ Port Orchard	4,984	7,900
➤ Poulsbo	4,848	7,005

Source: Kitsap Regional Economic Development Council

KITSAP COUNTY'S TOP TEN CIVILIAN EMPLOYERS

Puget Sound Naval Shipyard	8,096
Naval Submarine Base Bangor	2,293
Harrison Memorial Hospital	1,740
Central Kitsap School District	1,353
Naval Undersea Warfare Center Keyport	1,315
Kitsap County	1,178
Olympic College	1,153
South Kitsap School District	1,070
Johnson Controls World Services	1,006
North Kitsap School District	878

Source: Kitsap Regional Economic Development Council

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
2002 ASSESSMENT FOR TAXES PAYABLE IN 2003**

Assessed value is 100% of market value

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally assessed	15,814,918,920	356,574,430	16,171,493,350
Centrally assessed	25,917,450	296,680,338	322,597,788
Total	15,840,836,370	653,254,768	16,494,091,138

Locally assessed property is valued by the Kitsap County Assessor

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

2002 KITSAP COUNTY TAX LEVIES TO BE COLLECTED IN THE YEAR 2003

Elected officials or registered voters have approved the following taxes

	VALUATION	RATE	TAXES	TMBR EXC. DISTRIB.	TOTALS
STATE SCHOOL	16,490,527,600	2.9267	48,262,397		48,262,397
LOCAL SCHOOLS					
Bremerton - 100	2,053,380,192				
Bonds (four)	2,017,611,665	1.6356	3,299,484	516	3,300,000
Special M&O	2,017,601,046	3.2028	6,461,023	977	6,462,000
Total		4.8384	9,760,507	1,493	9,762,000
Bainbridge - 303	3,622,228,144				
Bonds (three)	3,594,606,916	1.4828	5,329,723	277	5,330,000
Special M&O	3,595,362,162	1.4701	5,284,002	1,385	5,285,387
Total		2.9528	10,613,725	1,662	10,615,387
North Kitsap - 400	3,542,319,800				
Bonds (five)	3,504,453,807	1.7621	6,166,865	8,270	6,175,135
Special M&O	3,503,058,557	2.6590	9,306,033	8,770	9,314,803
Total		4.4211	15,472,897	17,041	15,489,938
Central Kitsap - 401	3,692,379,409				
Bonds (six)	3,664,240,860	2.4562	8,987,074	12,926	9,000,000
Special M&O	3,662,260,917	2.7306	9,991,037	8,963	10,000,000
Total		5.1867	18,978,111	21,889	19,000,000
South Kitsap- 402	3,556,091,460				
Bonds (one)	3,516,353,513	0.3057	1,073,191	1,809	1,075,000
Special M&O	3,515,591,679	3.2185	11,298,408	16,592	11,315,000
Total		3.5242	12,371,599	18,401	12,390,000
North Mason- 403	27,692,133				
Bonds (one)	27,868,586	0.4504	12,342	211	12,553
Special M&O	27,687,962	2.0942	57,381	602	57,983
Total		2.5446	69,723	813	70,536
TOTAL LOCAL	16,494,091,138		67,266,561	61,300	67,327,861
Local bonds	16,325,135,347		24,868,678	24,010	24,892,688
Local specials	16,321,562,323		42,397,882	37,291	42,435,173
TOTAL SCHOOLS			115,528,958	61,300	115,590,258

**2002 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2003**

	VALUATION	RATE	TAXES	TIMBER EXC. DISTRIB.	TOTALS
COUNTY					
Current Expense	16,494,091,138	1.3475	22,226,522	22,698	22,249,220
Mental Health	16,494,091,138	0.0250	412,358	421	412,779
Veterans Relief	16,494,091,138	0.0113	186,384	190	186,574
Subtotal		1.3838	22,825,264	23,310	22,848,574
County 911/Emer Ctr	16,494,091,138	0.1600	2,639,055	2,695	2,641,750
Total Current Expense		1.5438	25,464,319	26,005	25,490,324
County Conservation Fut.	16,494,091,138	0.0579	954,939	975	955,914
Roads	10,270,009,293	1.6922	17,378,989	27,717	17,406,706
Tax Diversion - Sheriff	10,270,009,293	0.1881	1,932,000	3,081	1,935,081
Tax Diversion - Pros.	10,270,009,293	0.0386	396,892	633	397,525
Tax Diversion - Clerks	10,270,009,293	0.0055	56,000	89	56,089
Total County Roads		1.9244	19,763,881	31,521	19,795,402
TOTAL COUNTY	16,494,091,138		46,183,139	58,501	46,241,640
CITIES					
Bremerton	1,585,140,396	3.2022	5,075,858	890	5,076,748
Emergency Medical	1,585,140,396	0.4815	763,222	134	763,356
Bonds (two)	1,559,506,027	0.7510	1,170,908	209	1,171,117
Total		4.4346	7,009,988	1,232	7,011,221
Port Orchard*	426,339,282	2.1670	923,856	0	923,856
Poulsbo	590,374,023	1.7532	1,035,054	0	1,035,054
Bonds	583,749,204	0.2742	160,063	0	160,063
Total		2.0274	1,195,117	0	1,195,117
Bainbridge Island	3,622,228,144	1.4306	5,181,955	267	5,182,222
Bond	3,594,606,916	0.0576	206,989	11	207,000
Total		1.4882	5,388,944	278	5,389,222
Total Cities Regular	6,224,081,845		12,216,723	1,157	12,217,880
Total Cities EMS	1,585,140,396		763,222	134	763,356
Total Cities Bonds	5,737,862,147		1,537,961	219	1,538,180
TOTAL CITIES	6,224,081,845		14,517,906	1,510	14,519,416

*City of Port Orchard annexed to So. Kitsap Fire 7

**2002 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2003**

	VALUATION	RATE	TAXES	TIMBER EXC. DISTRIB.	TOTALS
FIRE DISTRICTS					
1 Central Kitsap	3,736,865,118	1.4224	5,315,342	688	5,316,030
Emergency Medical	3,780,982,100	0.4792	1,811,915	2,074	1,813,989
Total		1.9016	7,127,257	2,762	7,130,019
2 Bainbridge Island	3,622,228,144	1.0083	3,652,184	189	3,652,373
Total		1.0083	3,652,184	189	3,652,373
7 South Kitsap*	3,732,859,884	1.4331	5,349,385	2,979	5,352,364
Emergency Medical*	3,751,172,191	0.4770	1,789,193	2,906	1,792,099
Total		1.9100	7,138,578	5,885	7,144,463
10 North Kitsap	1,578,196,480	1.3505	2,131,382	2,156	2,133,538
Emergency Medical	1,580,332,687	0.5000	790,167	1,184	791,351
Bond (two) old fire 10	1,138,178,737	0.4173	474,512	488	475,000
Total		2.2679	3,396,061	3,827	3,399,889
12 Unnamed (Chico Area)	343,590,348	1.4290	490,996	429	491,425
Emergency Medical	346,523,171	0.4789	165,964	233	166,197
Total		1.9080	656,960	662	657,622
18 Poulsbo	1,802,982,482	1.3845	2,496,180	726	2,496,906
Emergency Medical	1,806,969,870	0.5000	903,485	1,154	904,639
Total		1.8845	3,399,665	1,880	3,401,545
Total Fire Regular	14,816,722,456		19,435,469	7,167	19,442,636
Total Fire EMS	11,265,980,019		5,460,724	7,551	5,468,275
Total Fire Bond	1,138,178,737		474,512	488	475,000
TOTAL FIRE DISTRICTS			25,370,705	15,206	25,385,911

*City of Port Orchard annexed to So. Kitsap Fire 7

**2002 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2003**

	VALUATION	RATE	TAXES	TIMBER EXC. DISTRIB.	TOTALS
PORTS					
Bremerton	5,429,857,520	0.3847	2,088,674	4,524	
Limited Bond	5,429,857,520	0.1059	575,100	1,246	
Total		0.4906	2,663,774	5,769	2,669,543
Brownsville	741,875,462	0.3939	292,218	16	292,234
Eglon	113,431,845	0.1711	19,405	102	19,507
Illahee	279,388,988	0.0440	12,300	0	12,300
Indianola	128,672,970	0.1882	24,220	1	24,221
Keyport	76,864,269	0.2515	19,332	0	19,332
Kingston	520,469,687	0.2516	130,966	189	131,155
Manchester	327,337,185	0.2346	76,793	0	76,793
Poulsbo	533,802,765	0.3705	197,764	0	197,764
Silverdale	1,554,958,946	0.2908	452,210	43	452,253
Tracyton	188,922,740	0.0000	0	0	0
Waterman	140,978,663	0.2461	34,691	0	34,691
Total Ports	10,036,561,040		3,923,673	6,121	3,929,794
OTHER					
Public Utility District	16,494,091,138	0.1018	1,679,420	1,715	1,681,135
Bainbridge Isl Parks	3,622,228,144				
Special -M&O	3,594,606,916	1.3693	4,922,000	256	4,922,256
Bond (four)	3,594,606,916	0.1391	499,974	26	500,000
Total		1.5084	5,421,974	282	5,422,256
Regional Library	16,067,751,856	0.4623	7,428,289	0	7,428,289
Poulsbo Library Fac.	2,398,245,621				
Bond	2,373,450,654	0.0716	169,804	196	170,000
Water District-Rocky Pt	90,521,910				
Bond	88,323,776	1.0303	91,000	0	91,000
Total Other			14,790,487	2,194	14,792,680
TOTAL TAXES			220,314,867	144,831	220,459,699
Forest Fire Patrol					95,312

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

TAXING DISTRICTS WITH NO LEVY FOR 2003

WATER DISTRICTS	ASSESSED VALUE
Annapolis	836,811,313
Crystal Springs	10,987,481
Manchester	409,364,517
North Perry	982,677,107
Old Bangor	7,544,615
Silverdale	1,300,694,198
Sunnyslope	49,181,679
Tracyton	174,960,556
West Hill	41,300,354

SEWER DISTRICTS

Sewer District 5 (Annapolis)	544,537,903
Sewer District 7 (So. Bainbridge Island)	95,710,378

MISCELLANEOUS DISTRICTS

North Kitsap Hospital District 2	429,876,627
South Kitsap Park & Recreation District	3,588,361,854
North Kitsap Park & Recreation Service	3,542,319,800

DISTRICTS ANNEXED FOR 2003

City of Port Orchard to South Kitsap Fire 7

**MAJOR CHANGES IN PROPERTY TAX RATES
FOR TAXES PAYABLE IN 2003**

District / Issue	Election	2002 Rate	2003 Rate
Bainbridge Island Park & Rec.			
Maintenance & Operation	Sept. 17, 2002	0.0000	1.3693
Bainbridge Island School District			
Bond <u>collection</u> decreased		2.6356	1.4828
City of Bainbridge Island			
Open Space Bond	Nov. 6, 2001	0.0000	.0576
City of Bremerton			
Public Safety Bond	Sept. 17,2002	0.1502	0.7510
City of Port Orchard			
Annex to So. Kit. Fire #7	Nov. 6, 2001		
City regular levy		3.3750	2.1670
City EMS levy		.5000	0.0000
Fire 7 regular levy		0.0000	1.4331
Fire 7 EMS levy		0.0000	.4770
No. Kitsap Fire & Rescue # 10			
EMS Lid Lift	Nov. 5, 2002	.4715	.5000
Poulsbo Fire Dist. # 18			
EMS Lid Lift	Nov. 5, 2002	.4702	.5000

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
North Kitsap Unincorporated					
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	2,449
Typical for 2003	186,000	13.3941	1,697	794	2,491
Central Kitsap Unincorporated					
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
Typical for 2003	156,000	14.3961	1,442	804	2,246
South Kitsap Unincorporated					
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
Typical for 2003	151,500	12.9418	1,841	120	1,961
City of Bremerton					
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
Typical for 2003	96,000	14.8561	936	490	1,426
City of Bainbridge Island					
Typical for 2000	236,000	14.2912	2,067	1,306	3,373
Typical for 2001	270,500	12.0502	1,986	1,274	3,260
Typical for 2002	296,000	12.5512	2,406	1,310	3,715
Typical for 2003	339,500	12.0502	2,685	1,406	4,091
City of Poulsbo					
Typical for 2000	133,500	14.7933	1,298	677	1,975
Typical for 2001	144,000	13.8676	1,330	667	1,997
Typical for 2002	157,000	14.1245	1,455	762	2,218
Typical for 2003	159,000	13.8676	1,447	758	2,205
City of Port Orchard					
Typical for 2000	91,000	13.6133	869	370	1,239
Typical for 2001	93,500	12.7220	1,112	77	1,190
Typical for 2002	97,000	13.0892	902	367	1,270
Typical for 2003	103,000	12.7220	931	379	1,310

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.

TIMBER VALUES

	2002 Forest Land Assessed Value (FLAV)	2003 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	133,566	315,683	305,064
School District 303 (Bainbridge Island)	79,102	186,958	942,204
School District 400 (North Kitsap)	1,985,823	4,693,496	3,298,246
School District 401 (Central Kitsap)	2,226,612	5,262,601	3,282,658
School District 402 (South Kitsap)	2,503,516	5,917,064	5,155,230
School District 403 (Part of North Maso)	198,148	468,323	287,699
County Current Expense	7,126,767	16,844,126	
Conservation Futures	7,126,767	16,844,126	
County 911/Emer Center	7,126,767	16,844,126	
County Road	6,930,096	16,379,294	
Regional Library	7,126,767	16,844,126	
Public Utility District	7,126,767	16,844,126	
Port of Bremerton	4,975,865	11,760,465	
Port of Brownsville	17,311	40,915	
Port of Eglon	252,996	597,956	
Port of Indianola	3,317	7,840	
Port of Kingston	317,771	751,052	
Port of Silverdale	61,979	146,487	
Fire District 1 (Central Kitsap)	204,645	483,679	
Fire District 2 (Bainbridge Island)	79,102	186,958	
Fire District 7 (South Kitsap)	879,609	2,078,957	
Fire District 10 (North Kitsap)	675,297	1,596,066	
Fire District 12 (Chico)	127,142	300,500	
Fire District 18 (Poulsbo)	221,965	524,615	
Fire District 10 Bond (Original district)	494,324	1,168,336	
Fire District 1 Emergency Med	1,831,506	4,328,768	
Fire District 7 Emergency Med	2,577,610	6,092,186	
Fire District 10 Emergency Med	1,001,899	2,367,990	
Fire District 12 Emergency Med	205,695	486,160	
Fire District 18 Emergency Med	976,432	2,307,799	
City of Bainbridge Island	79,102	186,958	
City of Bremerton	117,569	277,875	
City of Bremerton Emergency Med	117,569	277,875	
North Kitsap Hospital	507,575	1,199,654	
Island Park & Recreation	79,102	186,958	
South Kitsap Park	2,701,664	6,385,387	
North Kitsap Park	1,985,823	4,693,496	
Poulsbo Library Facility	1,160,477	2,742,789	

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>2001</u>	<u>2002</u>	<u>2003</u>
County Current Expense	342,948,207	343,119,194	300,148,900
County Road	212,704,500	211,830,914	163,286,442
State School	342,948,207	343,119,194	300,148,900
School Dist #100 (Bremerton)	13,879,460	20,764,531	15,894,222
School Dist #303 (Bainbridge Island)	87,770,880	88,140,635	97,574,476
School Dist #400 (North Kitsap)	97,297,732	94,335,790	79,307,712
School Dist #401 (Central Kitsap)	51,575,810	57,698,438	52,778,429
School Dist #402 (South Kitsap)	92,195,695	81,471,660	54,213,351
School Dist #403 (Ptn North Mason)	228,630	708,140	380,710
City of Bremerton	8,693,350	13,825,824	10,064,717
City of Port Orchard	12,620,390	9,057,159	9,146,206
City of Poulsbo	21,159,087	20,264,662	20,077,059
City of Bainbridge Island	87,770,880	88,140,635	97,574,476
Port of Bremerton	111,140,025	93,742,001	75,894,734
Port of Brownsville	7,180,550	13,821,439	10,243,655
Port of Eglon	2,290,640	2,681,220	1,611,265
Port of Illahee	3,792,660	5,866,887	5,615,754
Port of Indianola	2,511,690	2,288,133	3,310,061
Port of Keyport	2,647,020	1,153,720	1,532,550
Port of Kingston	14,117,796	18,237,758	11,752,607
Port of Manchester	4,398,870	8,189,992	2,690,012
Port of Poulsbo	19,806,717	19,382,682	20,026,629
Port of Silverdale	18,861,690	14,235,576	13,395,530
Port of Tracyton	3,740,420	11,020,150	6,474,490
Port of Waterman	2,325,680	3,722,290	2,056,770
Water District - Rocky Point	757,280	616,440	481,900
Fire Dist #1 (Central Kitsap)	54,498,740	60,660,720	56,614,250
Fire Dist #2 (Bainbridge Island)	87,770,880	88,140,635	97,574,476
Fire Dist #7 (South Kitsap)	80,660,815	73,559,251	55,572,548
Fire Dist #10 (North Kitsap)	33,975,746	42,042,663	30,778,862
Fire Dist #12 (Chico)	4,587,590	4,899,350	5,228,062
Fire Dist #18 (Poulsbo)	59,790,916	50,324,032	44,238,750
Public Utility District #1	342,948,207	343,119,194	300,148,900
Parks - Bainbridge Island	87,770,880	88,140,635	97,574,476
Regional Library	330,327,817	334,062,035	291,002,694
Poulsbo Library Facility	70,322,146	63,885,026	56,257,050

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	13,863,631	22,834,746
1974	482,571,594	17,333,400	35,514,411
1975	1,033,793,823	16,411,585	36,088,389
1980	2,495,310,692	28,982,370	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	126,956,109	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	170,078,457	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	187,840,241	342,948,207
2002	15,327,587,518	211,955,149	343,119,194
2003	16,494,091,138	220,459,699	300,148,900

Bold = decrease

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

1971 Assessed value changed to 50% of market value

1972 Rollback of Value

1975 Assessed value changed to 100% of market value

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
2003	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	1,424	99,249,489	1,500,513
\$18,001 - \$24,000	994	58,552,674	1,024,378
\$24,001 - \$30,000	1,013	20,802,588	754,676
Total	3,431	178,604,751	3,279,568

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.

	Parcels	Acres	Market Value	Current Use Value	Reduction	Tax Saved (shifted)
Chapter 84.34 RCW						
Agricultural	220	2,248.32	28,947,142	2,222,022	26,725,120	357,208
Open space	222	1,978.82	49,989,416	18,815,654	31,173,762	416,669
Timber Land	164	1,738.10	16,435,088	253,155	16,181,933	216,288
Total:	606	5,965.24	95,371,646	21,290,831	74,080,815	990,165
Chapter 84.33 RCW						
Forest Land	1,292	47,933.56	*215,701,020	6,781,472	208,919,548	2,792,419
Grand total	1,898	53,898.80	311,072,666	28,072,303	283,000,363	3,782,584

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.

Property Tax Comparison of 2002 to 2003

Taxing District	AV Change (excl NC) 2002-2003	2002 Levy Rate	2003 Levy Rate	Tax Pd on \$200,000 home in 2002	Typical Val of \$200,000 home in 2003	2003 Tax Pd/Due	Typical Tax Increase 2002-2003	Percent Increase in Tax Pd 2002-2003
Kitsap County								
Current Expense	5.6%	\$ 1.445	\$ 1.384	\$ 288.96	\$ 211,290	\$ 292.38	\$ 3.42	1.2%
Current Exp 911	5.7%	\$ 0.160	\$ 0.160	\$ 32.00	\$ 211,303	\$ 33.76	\$ 1.76	5.5%
Cons. Futures	5.6%	\$ 0.060	\$ 0.058	\$ 12.06	\$ 211,290	\$ 12.23	\$ 0.17	1.4%
County Road Fund	4.0%	\$ 1.973	\$ 1.924	\$ 394.61	\$ 207,948	\$ 400.17	\$ 5.56	1.4%
Cities								
Bainbridge Island	13.0%	\$ 1.596	\$ 1.431	\$ 319.12	\$ 225,957	\$ 323.25	\$ 4.13	1.3%
Bremerton	4.4%	\$ 3.300	\$ 3.202	\$ 660.00	\$ 208,743	\$ 668.44	\$ 8.44	1.3%
Bremerton EMS	4.4%	\$ 0.496	\$ 0.482	\$ 99.24	\$ 208,743	\$ 100.51	\$ 1.27	1.3%
Port Orchard	2.3%	\$ 3.375	\$ 3.600	\$ 675.00	\$ 204,535	\$ 736.35	\$ 61.35	9.1%
Poulsbo	-0.1%	\$ 1.633	\$ 1.753	\$ 326.60	\$ 199,773	\$ 350.24	\$ 23.64	7.2%
Fire Districts								
Central Kitsap FD#1	4.4%	\$ 1.470	\$ 1.422	\$ 293.92	\$ 208,882	\$ 297.11	\$ 3.19	1.1%
Central Kitsap FD #1 EMS	4.4%	\$ 0.495	\$ 0.479	\$ 98.98	\$ 208,764	\$ 100.04	\$ 1.06	1.1%
Bainbridge Is FD #2	13.0%	\$ 1.125	\$ 1.008	\$ 224.92	\$ 225,957	\$ 227.83	\$ 2.91	1.3%
South Kitsap FD #7	2.0%	\$ 1.439	\$ 1.433	\$ 287.88	\$ 203,995	\$ 292.35	\$ 4.47	1.6%
South Kitsap FD #7 EMS	2.0%	\$ 0.479	\$ 0.477	\$ 95.86	\$ 204,051	\$ 97.33	\$ 1.47	1.5%
North Kitsap FD #10	6.1%	\$ 1.417	\$ 1.351	\$ 283.36	\$ 212,180	\$ 286.55	\$ 3.19	1.1%
North Kitsap FD # 10 EMS	6.1%	\$ 0.472	\$ 0.500	\$ 94.30	\$ 212,143	\$ 106.07	\$ 11.77	12.5%
Fire District #12 (Chico)	6.3%	\$ 1.500	\$ 1.429	\$ 300.00	\$ 212,685	\$ 303.93	\$ 3.93	1.3%
Fire District #12 EMS	6.3%	\$ 0.500	\$ 0.479	\$ 100.00	\$ 212,694	\$ 101.86	\$ 1.86	1.9%
Fire District #18 (Poulsbo)	2.8%	\$ 1.410	\$ 1.385	\$ 282.08	\$ 205,626	\$ 284.69	\$ 2.61	0.9%
Fire District #18 EMS	2.8%	\$ 0.470	\$ 0.500	\$ 94.04	\$ 205,619	\$ 102.81	\$ 8.77	9.3%
Ports								
Port of Bremerton	3.6%	\$ 0.503	\$ 0.491	\$ 100.50	\$ 207,104	\$ 101.61	\$ 1.11	1.1%
Port of Brownsville	4.7%	\$ 0.411	\$ 0.394	\$ 82.20	\$ 209,404	\$ 82.48	\$ 0.28	0.3%
Port of Eglon	4.0%	\$ 0.181	\$ 0.171	\$ 36.10	\$ 207,973	\$ 35.58	\$ (0.52)	-1.4%
Port of Illahee	4.0%	\$ 0.046	\$ 0.044	\$ 9.14	\$ 207,939	\$ 9.15	\$ 0.01	0.1%
Port of Indianola	14.4%	\$ 0.181	\$ 0.188	\$ 36.26	\$ 228,894	\$ 43.08	\$ 6.82	18.8%
Port of Keyport	2.4%	\$ 0.257	\$ 0.252	\$ 51.46	\$ 204,702	\$ 51.48	\$ 0.02	0.0%
Port of Kingston	4.1%	\$ 0.252	\$ 0.252	\$ 50.44	\$ 208,159	\$ 52.37	\$ 1.93	3.8%
Port of Manchester	2.1%	\$ 0.240	\$ 0.235	\$ 47.92	\$ 204,139	\$ 47.89	\$ (0.03)	-0.1%
Port of Poulsbo	-0.1%	\$ 0.347	\$ 0.371	\$ 69.36	\$ 199,782	\$ 74.02	\$ 4.66	6.7%
Port of Silverdale	3.6%	\$ 0.299	\$ 0.291	\$ 59.74	\$ 207,178	\$ 60.25	\$ 0.51	0.8%
Port of Waterman	1.8%	\$ 0.251	\$ 0.246	\$ 50.12	\$ 203,551	\$ 50.09	\$ (0.03)	-0.1%
Misc. Districts								
Rocky Pt WD Bond	5.2%	\$ 1.090	\$ 1.030	\$ 218.00	\$ 210,470	\$ 216.78	\$ (1.22)	-0.6%
PUD #1	5.7%	\$ 0.106	\$ 0.102	\$ 21.28	\$ 211,304	\$ 21.51	\$ 0.23	1.1%
BI Parks M&O	13.0%	\$ -	\$ 1.369	\$ -	\$ 226,003	\$ 309.47	\$ 309.47	n/a
BI Parks Bond	13.0%	\$ 0.186	\$ 0.139	\$ 37.20	\$ 226,003	\$ 31.44	\$ (5.76)	-15.5%
Regional Library	5.7%	\$ 0.483	\$ 0.462	\$ 96.68	\$ 211,492	\$ 97.77	\$ 1.09	1.1%
Poulsbo Libr Bond	5.8%	\$ 0.077	\$ 0.072	\$ 15.30	\$ 211,519	\$ 15.14	\$ (0.16)	-1.0%
Schools								
State School/General Fund	5.6%	\$ 3.148	\$ 2.927	\$ 629.50	\$ 211,256	\$ 618.28	\$ (11.22)	-1.8%

Property Tax Comparison of 2002 to 2003

Taxing District	AV Change (excl NC) 2002-2003	2002 Levy Rate	2003 Levy Rate	Tax Pd on \$200,000 home in 2002	Typical Val of \$200,000 home in 2003	2003 Tax Pd/Due	Typical Tax Increase 2002-2003	Percent Increase in Tax Pd 2002-2003
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Schools - Voted Levies

Bremerton-M&O	4.7%	\$ 3.090	\$ 3.203	\$ 617.92	\$ 209,468	\$ 670.88	\$ 52.96	8.6%
Bremerton-Bond	4.7%	\$ 1.726	\$ 1.636	\$ 345.26	\$ 209,399	\$ 342.49	\$ (2.77)	-0.8%
Bainbridge-M&O	13.0%	\$ 1.602	\$ 1.470	\$ 320.48	\$ 226,023	\$ 332.28	\$ 11.80	3.7%
Bainbridge-Bonds	13.0%	\$ 2.636	\$ 1.483	\$ 527.12	\$ 226,003	\$ 335.12	\$ (192.00)	-36.4%
North Kitsap-M&O	4.3%	\$ 2.700	\$ 2.659	\$ 540.06	\$ 208,504	\$ 554.41	\$ 14.35	2.7%
North Kitsap-Bonds	4.0%	\$ 1.794	\$ 1.762	\$ 358.84	\$ 207,981	\$ 366.48	\$ 7.64	2.1%
Central Kitsap-M&O	4.4%	\$ 2.777	\$ 2.731	\$ 555.46	\$ 208,841	\$ 570.26	\$ 14.80	2.7%
Central Kitsap-Bonds	4.2%	\$ 2.397	\$ 2.456	\$ 479.48	\$ 208,314	\$ 511.66	\$ 32.18	6.7%
South Kitsap-M&O	2.1%	\$ 3.229	\$ 3.219	\$ 645.70	\$ 204,204	\$ 657.23	\$ 11.53	1.8%
South Kitsap-Bonds	1.8%	\$ 0.559	\$ 0.306	\$ 111.88	\$ 203,520	\$ 62.22	\$ (49.66)	-44.4%

Note 1: City of Port Orchard 2003 levy rate adjusted to include FD7 rate. Large increase in taxes in 2003 is due to \$.225 bonus levy rate limit following Fire Dist. Annex.

Note 2: FD7 2003 AV adjusted to exclude annexation of City of Port Orchard in order to make comparisons

Note 3: Voter approved lid lift increases

Note 4: District used banked levy capacity to increase amount collected in 2003

Note 5: 2002 annexation to FD18 annexation allows for higher levy limits

Note 6: 1st year of new levy

	Typical Values	County Services Tax	City Services or County Road Tax	Fire & EMS Svcs Tax	Port Services Tax	Misc Services Tax	School Services Tax	Total Property Tax Paid
Bremerton home in 2002	\$ 120,000	\$ 200	\$ 456	n/a	\$ 60	\$ 71	\$ 956	\$ 1,742
Bremerton Home in 2003	\$ 125,246	\$ 209	\$ 461	n/a	\$ 61	\$ 71	\$ 973	\$ 1,775
								\$ -
Bainbridge Is. Home in 2002	\$ 370,000	\$ 616	\$ 590	\$ 416	\$ -	\$ 287	\$ 2,733	\$ 4,642
Bainbridge Is. Home in 2003	\$ 418,020	\$ 669	\$ 598	\$ 421	\$ -	\$ 866	\$ 2,458	\$ 5,013
								\$ -
Port Orchard Home in 2002	\$ 120,000	\$ 200	\$ 405	n/a	\$ 60	\$ 13	\$ 832	\$ 1,510
Port Orchard Home in 2003	\$ 122,721	\$ 204	\$ 442	n/a	\$ 60	\$ 12	\$ 792	\$ 1,511
								\$ -
Poulsbo Home in 2002	\$ 160,000	\$ 266	\$ 261	\$ 301	\$ 55	\$ 107	\$ 1,223	\$ 2,213
Poulsbo Home in 2003	\$ 159,818	\$ 256	\$ 280	\$ 301	\$ 59	\$ 102	\$ 1,174	\$ 2,173
Unincorp. CK Home in 2002	\$ 160,000	\$ 266	\$ 316	\$ 314	\$ 48	\$ 94	\$ 1,332	\$ 2,370
Unincorp. CK Home in 2003	\$ 167,073	\$ 268	\$ 322	\$ 318	\$ 49	\$ 94	\$ 1,356	\$ 2,405
								\$ -
Unincorp. NK Home in 2002	\$ 160,000	\$ 266	\$ 316	\$ 302	\$ 40	\$ 94	\$ 1,223	\$ 2,242
Unincorp. NK Home in 2003	\$ 166,803	\$ 267	\$ 321	\$ 309	\$ 42	\$ 94	\$ 1,226	\$ 2,258
								\$ -
Unincorp. SK Home in 2002	\$ 160,000	\$ 266	\$ 316	\$ 307	\$ 38	\$ 94	\$ 1,110	\$ 2,131
Unincorp. SK Home in 2003	\$ 163,364	\$ 262	\$ 314	\$ 312	\$ 38	\$ 92	\$ 1,054	\$ 2,072

COMPARISON OF DISTRICT TAXES

	<u>2002</u>	<u>2003</u>	<u>Change</u>	<u>Change %</u> (less NC)*
State Schools	48,243,905	48,262,397	18,492	
Local Schools				
Bremerton	9,205,000	9,762,000	557,000	6.1%
Bainbridge Island	13,115,558	10,615,387	-2,500,171	-19.1%
North Kitsap	14,769,550	15,489,938	720,388	4.9%
Central Kitsap	17,900,000	19,000,000	1,100,000	6.2%
South Kitsap	12,845,000	12,390,000	-455,000	-3.5%
North Mason	76,662	70,536	-6,126	-8.0%
Total	67,911,770	67,327,861	-583,909	
County				
Current Expense	22,273,583	22,848,574	574,991	1.0%
911/Cencom Facility	2,452,425	2,641,750	189,325	7.7% (1)
Conserv. Futures	927,639	955,914	28,275	1.0%
Roads	19,305,271	19,795,402	490,131	1.0%
Total	44,958,918	46,241,640	1,282,722	
Ports				
Bremerton	2,610,753	2,669,543	58,790	1.0%
Brownsville	287,204	292,234	5,030	0.0%
Eglon	19,640	19,507	-133	0.0%
Illahee	12,026	12,300	274	0.0%
Indianola	19,866	24,221	4,355	18.6% (3)
Keyport	18,938	19,332	394	0.0%
Kingston	123,674	131,155	7,481	6.1% (3)
Manchester	76,196	76,793	597	0.0%
Poulsbo	178,368	197,764	19,396	7.5% (3)
Silverdale	444,613	452,253	7,640	1.0%
Tracyton	10,494	0	-10,494	-100.0%
Waterman	34,211	34,691	480	0.0%
Total	3,835,983	3,929,794	93,811	

COMPARISON OF DISTRICT TAXES

	<u>2002</u>	<u>2003</u>	<u>Change</u>	<u>Change %</u> (less NC)
Cities				
Bainbridge Island	4,978,599	5,182,222	203,623	1.0%
Bond	0	207,000	207,000	100.0% (1)
Bremerton	5,729,883	5,840,104	110,221	1.0%
Bonds	222,888	1,171,117	948,229	425.4% (1)
Port Orchard	1,376,810	923,856	-452,954 *	0.0%
Poulsbo	932,522	1,035,054	102,532	6.6% (2)
Bond	161,072	160,063	-1,009	0.0%
Total	13,401,774	14,519,416	1,117,642	
				*Merged to Fire 7
Fire Districts				
1 - Central Kitsap	6,951,358	7,130,019	178,661	1.0%
2 - Bainbridge Island	3,508,749	3,652,373	143,624	1.0%
7 - South Kitsap	6,137,250	7,144,463	1,007,213	1.0%
10 - North Kitsap	2,762,730	2,924,889	162,159	1.0%
Bond (old fire 10)	475,000	475,000	0	0.0%
12 - Chico area	639,231	657,622	18,391	1.0%
18 - Poulsbo	3,222,741	3,401,545	178,804	1.0%
Total	23,697,059	25,385,910	1,688,851	
Other				
Public Utility District #1	1,634,113	1,681,135	47,022	1.0%
Bainbridge Island Parks	575,000	5,422,256	4,847,256	843.0% (1)
Kitsap Regional Library	7,229,498	7,428,289	198,791	1.0%
Poulsbo Library Fac. Bond	170,000	170,000	0	0.0%
Rocky Point Water Bond	91,000	91,000	0	0.0%
Total	9,699,611	14,792,680	5,093,069	
GRAND TOTAL	211,749,020	220,459,698	8,710,678	

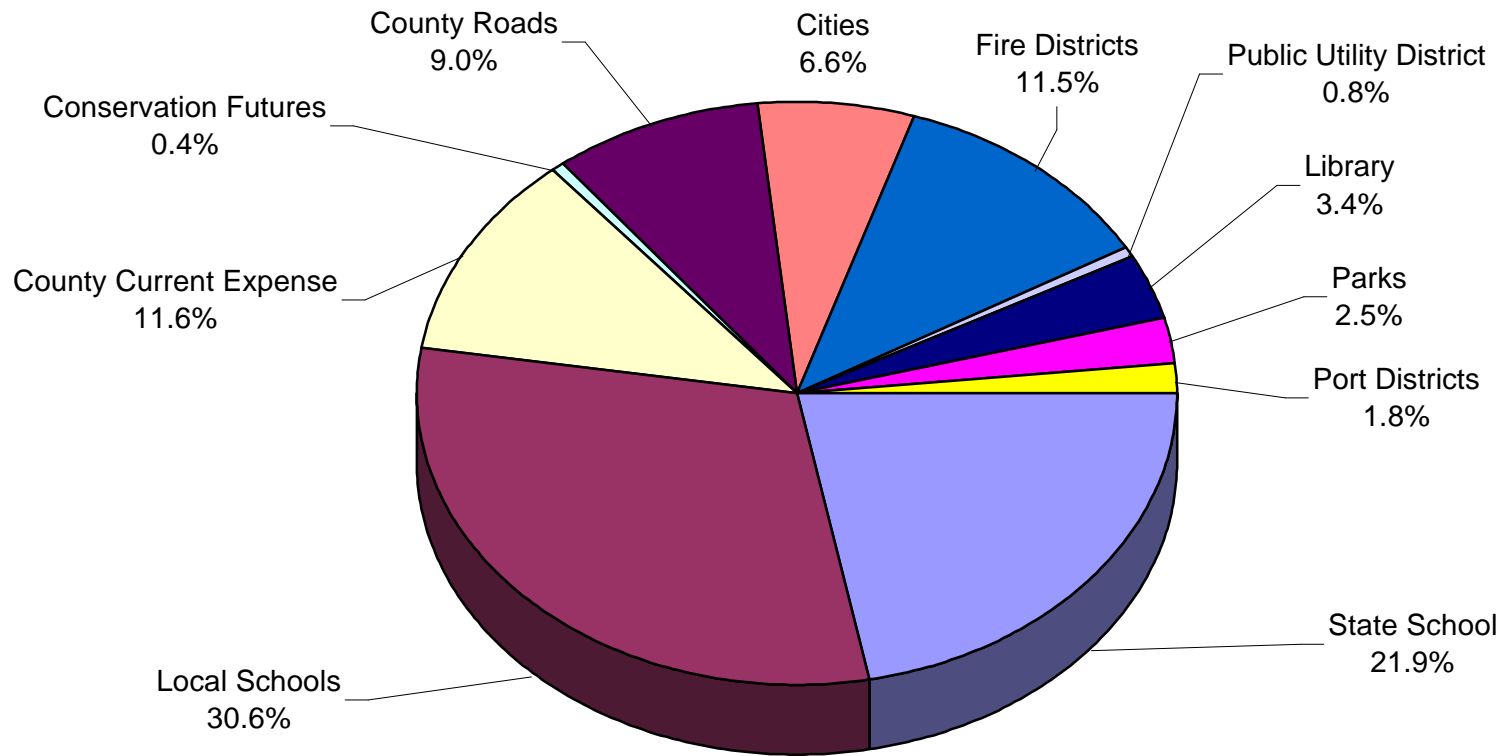
*The percent is calculated before the add-ons of new construction, increases in the value of state assessed property, annexations & timber excise tax distributions. The voted issues are increases over the previous year's levy and are not affected by the add-ons.

(1) Voter approved

(3) Portion of banked used

(2) Additional capacity due to merge to Fire 18

PROPERTY TAX DISTRIBUTION FOR THE YEAR 2003



CONSOLIDATED TAX CODE KEY

In addition to the districts shown on the following table, taxable property in Kitsap County is subject to levies for the state school fund*, county current expense, county conservation futures, 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		

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	0400 - 0499
Port Orchard	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
Silverdale	6410

* RCW 84.36.630 removes the state school fund levy rate from personal property accounts for "farm equipment and machines" beginning in tax year 2003.

CONSOLIDATED LEVY RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		YES	BREMERTON					KRL	14.856117	37.62	0010
0035	BREMERTON	100	Y		YES	BREMERTON	NORTH PERRY				KRL	14.856117	37.62	0035
0060	BREMERTON	100	Y		YES						KRL	14.365539	38.92	0060
0085	BREMERTON	100	Y		YES		NORTH PERRY				KRL	14.365539	38.92	0085
0095	BREMERTON	100	Y		YES	BREMERTON				SK	KRL	14.856117	37.62	0095
0165	BREMERTON	401	Y		YES						KRL	14.713852	40.35	0165
0170	BREMERTON	401	Y		YES		NORTH PERRY				KRL	14.713852	40.35	0170
0175	BREMERTON	401	Y		YES	BREMERTON					KRL	15.204430	39.05	0175
0190	BREMERTON	402	Y		YES	BREMERTON	SUNNYSLOPE			SK	KRL	13.541940	31.58	0190
0195	BREMERTON	402	Y		YES	BREMERTON				SK	KRL	13.541940	31.58	0195
0215	BAINBRIDGE IS.	303	Y	2	NO					BI	KRL	12.050197	37.50	0215
0216	BAINBRIDGE IS.	303		2	NO					BI	KRL	9.123524	49.52	0216
0220	BAINBRIDGE IS.	303	Y	2	NO			7		BI	KRL	12.050197	37.50	0220
0221	BAINBRIDGE IS.	304		2	NO			7		BI	KRL	9.123524	49.52	0221
0225	BAINBRIDGE IS.	303	Y	2	NO		WEST HILL			BI	KRL	12.050197	37.50	0225
0230	BAINBRIDGE IS.	303	Y	2	NO		CRYSTAL SPRINGS			BI	KRL	12.050197	37.50	0230
0235	BAINBRIDGE IS.	303	Y	2	NO					BI	KRL	12.050197	37.50	0235
0415	POULSBO	400	Y	18	18	POULSBO				NK	KRLP	13.867664	34.38	0415
0420	POULSBO	400	Y	18	18					NK	KRLP	13.497183	35.32	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON				SK		12.722013	27.70	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON	ANNAPOLIS			SK		12.722013	27.70	0810
0811	PT. ORCHARD	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK		12.722013	27.70	0811
0815	PT. ORCHARD	402	Y	7	7	BREMERTON		5		SK		12.722013	27.70	0815
1130	UNINCORP.	100	Y			BREMERTON				SK	KRL	12.345953	39.19	1130
1150	UNINCORP.	100	Y			BREMERTON					KRL	12.345953	39.19	1150
1159	UNINCORP.	100	Y			BREMERTON					KRL	12.345953	39.19	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON					KRL	14.255974	33.94	1170
1260	UNINCORP.	100	Y	1	1	BREMERTON					KRL	14.247577	33.96	1260
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				KRL	14.247577	33.96	1270
1330	UNINCORP.	100	Y	12	12	BREMERTON					KRL	14.253908	33.94	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT				KRL	15.286274	38.39	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE					KRL	13.801023	35.06	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				KRL	13.801023	35.06	1460
1520	UNINCORP.	100	Y	1	1		NORTH PERRY				KRL	13.756999	35.17	1520

CONSOLIDATED LEVY RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
1550	UNINCORP.	100	Y	1	1						KRL	13.756999	35.17	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					KRL	14.255974	33.94	1810
4020	UNINCORP.	400	Y	18	18	EGLON				NK	KRLP	13.565263	33.12	4020
4030	UNINCORP.	400	Y							NK	KRLP	11.509720	39.03	4030
4039	UNINCORP.	400	Y							NK	KRLP	11.509720	39.03	4039
4040	UNINCORP.	400	Y			POULSBO				NK	KRL	11.808576	37.44	4040
4050	UNINCORP.	400	Y			EGLON			NK	NK	KRL	11.609166	38.08	4050
4060	UNINCORP.	400	Y						NK	NK	KRL	11.438095	38.66	4060
4090	UNINCORP.	400	Y			KEYPORT				NK	KRL	11.689603	37.82	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE			NK	KRL	13.630536	32.44	4130
4160	UNINCORP.	400	Y	10	10				NK	NK	KRL	13.288612	33.27	4160
4169	UNINCORP.	400	Y		10				NK	NK	KRL	11.938095	37.03	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT				NK	KRL	13.591227	32.52	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT				NK	KRL	13.574075	32.57	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT				NK	KRLP	13.645700	32.92	4190
4199	UNINCORP.	400	Y		18	KEYPORT				NK	KRL	12.261228	36.64	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON				NK	KRL	13.957575	34.66	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA				NK	KRLP	13.965799	35.16	4240
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE				NK	KRL	13.733609	32.19	4260
4270	UNINCORP.	400	Y	1	1					NK	KRLP	13.411344	33.50	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY			NK	KRL	13.733609	32.19	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE			NK	KRLP	13.411344	33.50	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE			NK	KRL	13.733609	32.19	4300
4330	UNINCORP.	400	Y	10B	10					NK	KRL	13.777570	35.64	4330
4331	UNINCORP.	400		10B	10					NK	KRL	10.850897	45.26	4331
4340	UNINCORP.	400	Y	10B	10					NK	KRLP	13.705945	35.30	4340
4370	UNINCORP.	400	Y	18	18					NK	KRLP	13.394192	33.54	4370
4371	UNINCORP.	400		18	18					NK	KRLP	10.467519	42.91	4371
4379	UNINCORP.	400	Y		18					NK	KRLP	12.009720	37.41	4379
4380	UNINCORP.	400	Y	18	18	POULSBO				NK	KRL	13.764673	32.64	4380
4389	UNINCORP.	400	Y		18	POULSBO				NK	KRL	12.380201	36.29	4389
4400	UNINCORP.	400	Y	1	1	SILVERDALE				NK	KRL	13.630536	32.44	4400
4410	UNINCORP.	400	Y	10	10	EGLON			NK	NK	KRL	13.459683	32.85	4410
4411	UNINCORP.	401		10	10	EGLON			NK	NK	KRL	10.533010	41.97	4411
4419	UNINCORP.	400	Y		10	EGLON			NK	NK	KRL	12.109166	36.51	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO				NK	KRL	13.693048	32.29	4815
4820*	UNINCORP.	400	Y	18	18					NK	KRL	13.322567	33.19	4820

CONSOLIDATED LEVY RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
6010	UNINCORP.	401	Y								KRL	12.203688	42.50	6010
6019	UNINCORP.	401	Y								KRL	12.203688	42.50	6019
6020	UNINCORP.	401	Y			BREMERTON					KRL	12.694266	40.86	6020
6029	UNINCORP.	401	Y			BREMERTON					KRL	12.694266	40.86	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON					KRL	14.595890	35.54	6070
6079	UNINCORP.	401	Y		1	BREMERTON					KRL	13.173484	39.37	6079
6110	UNINCORP.	401	Y	12	12	BREMERTON					KRL	14.602221	35.52	6110
6119	UNINCORP.	401	Y		12	BREMERTON					KRL	13.173206	39.38	6119
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					KRLP	14.499202	35.77	6200
6201	UNINCORP.	401		1	1	BROWNSVILLE					KRLP	11.572529	44.82	6201
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				KRL	14.499202	35.77	6220
6240	UNINCORP.	401	Y	1	1	BROWNSVILLE	TRACYTON				KRL	14.499202	35.77	6240
6290	UNINCORP.	401	Y	1	1	ILLAHEE					KRL	14.149336	36.66	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY				KRL	14.149336	36.66	6310
6370	UNINCORP.	401	Y			SILVERDALE					KRL	12.494505	41.51	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE					KRLP	14.396129	36.03	6380
6389	UNINCORP.	401	Y		1	SILVERDALE					KRL	12.973723	39.98	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				KRL	14.396129	36.03	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				KRL	12.973723	39.98	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				KRL	14.105312	36.77	6480
6490	UNINCORP.	401	Y	1	1	TRACYTON	TRACYTON				KRL	14.105312	36.77	6490
6500	UNINCORP.	401	Y	1	1	TRACYTON					KRL	14.105312	36.77	6500
6560	UNINCORP.	401	Y	1	1		TRACYTON				KRL	14.105312	36.77	6560
6580	UNINCORP.	401	Y	1	1						KRL	14.105312	36.77	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR				KRL	14.105312	36.77	6590
6640	UNINCORP.	401	Y	18	18						KRL	14.088160	36.81	6640
6649	UNINCORP.	401	Y		18						KRL	12.703688	40.82	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY				KRL	14.105312	36.77	6690
6780	UNINCORP.	401	Y	12	12	BREMERTON	SILVERDALE				KRL	14.602221	35.52	6780
6789	UNINCORP.	401	Y		12	BREMERTON	SILVERDALE				KRL	13.173206	39.38	6789
7030	UNINCORP.	403	Y			BREMERTON				SK	KRL	10.529106	24.17	7030
7170	UNINCORP.	403	Y	7	7	BREMERTON				SK	KRL	11.962158	21.28	7170
8030	UNINCORP.	402	Y			BREMERTON				SK	KRL	11.031776	31.95	8030
8039	UNINCORP.	402	Y			BREMERTON				SK	KRL	11.031776	31.95	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS			SK	KRL	12.941797	27.23	8040
8050	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	12.941797	27.23	8050
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER			SK	KRL	12.941797	27.23	8110

CONSOLIDATED LEVY RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE			SK	KRL	12.941797	27.23	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE			SK	KRL	11.508745	30.63	8139
8150	UNINCORP.	402	Y	7	7	BREMERTON		5		SK	KRL	12.941797	27.23	8150
8170	UNINCORP.	402	Y	7	7	BREMERTON				SK	KRL	12.941797	27.23	8170
8171	UNINCORP.	402		7	7	BREMERTON				SK	KRL	10.015124	35.19	8171
8179	UNINCORP.	402	Y		7	BREMERTON				SK	KRL	11.508745	30.63	8179
8320	UNINCORP.	402	Y	7	7					SK	KRL	12.451219	28.31	8320
8325	UNINCORP.	402	Y	7	7		ANNAPOLIS	5		SK	KRL	12.451219	28.31	8325
8330	UNINCORP.	402	Y	7	7		MANCHESTER			SK	KRL	12.451219	28.31	8330
8340	UNINCORP.	402	Y	7	7		ANNAPOLIS			SK	KRL	12.451219	28.31	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER				SK	KRL	12.685818	27.78	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER	ANNAPOLIS			SK	KRL	12.685818	27.78	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER			SK	KRL	12.685818	27.78	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		5		SK	KRL	12.697291	27.76	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN				SK	KRL	12.697291	27.76	8440
8450	UNINCORP.	402	Y	7	7	WATERMAN	ANNAPOLIS			SK	KRL	12.697291	27.76	8450
8460	UNINCORP.	402	Y	7	7	WATERMAN	ANNAPOLIS	5		SK	KRL	12.697291	27.76	8460
8805*	UNINCORP.	402	Y	7	7	BREMERTON				SK	KRL	12.941797	27.23	8805
8811*	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	12.941797	27.23	8811

* Temporary tax codes

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

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2003	2002	2001	2000	1999	1998
0010	14.856117	14.672049	14.446419	15.215597	15.393159	15.534644
0035	14.856117	14.672049	14.446419	15.215597	15.393159	15.534644
0060	14.365539	14.169546	13.959941	14.714974	14.911801	15.072208
0085	14.365539	14.169546	13.959941	14.714974	14.911801	15.072208
0095	14.856117	14.672049	14.446419	15.215597	15.393159	15.534644
0165	14.713852	14.528286	14.434717	15.057226	15.282228	15.504615
0170	14.713852	14.528286	14.434717	15.057226	15.282228	15.504615
0175	15.204430	15.030789	14.921195	15.557849	15.763586	15.967051
0190	13.541940	13.644004	10.269345	14.288323	14.358545	11.220829
0195	13.541940	13.644004	10.269345	14.288323	14.358545	11.220829
0215	12.050197	12.551179	13.333582	14.291188	14.249884	14.333245
0216*	9.123524					
0220	12.050197	12.551179	13.333582	14.291188	14.249884	14.333245
0221*	9.123524					
0225	12.050197	12.551179	13.333582	14.291188	14.249884	14.333245
0230	12.050197	12.551179	13.333582	14.291188	14.249884	14.333245
0235	12.050197	12.551179	13.333582	14.291188	14.249884	14.333245
0415	13.867664	14.124457	13.736470	14.793239	14.850173	14.818898
0420	13.497183	13.777666	13.383213	14.391648	14.486090	14.454814
0805	12.722013	13.089169	9.703505	13.613397	13.387429	10.548995
0810	12.722013	13.089169	9.703505	13.613397	13.387429	10.548995
0811	12.722013	13.089169	9.703505	13.613397	13.387429	10.548995
0815	12.722013	13.089169	9.703505	13.613397	13.387429	10.548995
1130	12.345953	12.704555	12.488031	13.230479	13.290355	13.320025
1150	12.345953	12.704555	12.488031	13.230479	13.290355	13.320025
1159	12.345953	12.704555	12.488031	13.230479	13.290355	13.320025
1170	14.255974	14.623245	14.488031	15.230480	15.288072	15.320025
1260	14.247577	14.669079	14.468281	15.213581	15.230485	15.131620
1270	14.247577	14.669079	14.468281	15.213581	15.230485	15.131620
1330	14.253908	14.704556	14.488032	15.230481	15.290357	15.320028
1370	15.286274	15.713427	15.621355	16.427190	16.533107	16.528282
1450	13.801023	14.212247	14.014454	14.775815	14.868046	14.802625
1460	13.801023	14.212247	14.014454	14.775815	14.868046	14.802625
1520	13.756999	14.166576	13.981803	14.712958	14.749127	14.669184
1550	13.756999	14.166576	13.981803	14.712958	14.749127	14.669184
1810**	14.255974	14.623245	14.488031	15.230480	15.288072	15.320025
4020	13.565263	14.018078	13.624441	14.489615	14.430654	12.699964
4029				12.989615	12.478949	12.699964
4030	11.509720	11.957076	11.473948	12.440192	12.460985	12.402074
4039	11.509720	11.957076	11.473948	12.440192	12.460985	12.402074

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2003	2002	2001	2000	1999	1998
4040	11.808576	12.227381	11.744376	12.747774	12.735756	12.766158
4050	11.609166	12.061046	11.593733	12.395606	12.389637	12.699964
4060	11.438095	11.880590	11.391119	12.346183	12.371673	12.402074
4090	11.689603	12.137890	11.672882	12.649734	12.681637	12.743570
4099				12.649734	12.681637	12.743570
4130	13.630536	14.143819	13.671357	14.589687	14.589900	14.586570
4160	13.288612	13.768898	13.391119	13.785427	13.780569	13.755036
4169	11.938095	12.352111	11.891119	12.846184	12.871674	12.902076
4170	13.591227	14.102414	13.653132	14.632836	14.621767	14.555165
4180	13.574075	14.018436	13.620761	14.649734	14.633342	
4190	13.645700	14.094922	13.703590	14.743743	14.722654	14.675808
4199	12.261228	12.684564	12.242702	13.243743	13.270949	13.243571
4230	13.957575	14.476866	13.984729	14.977372	14.540501	14.495361
4240	13.965799	14.482480	14.096800	15.103469	14.614918	14.475523
4260	13.733609	14.256099	13.755739	14.773541	14.755936	14.633852
4270	13.411344	13.921600	13.454198	14.423294	14.401115	14.213669
4280	13.733609	14.256099	13.755739	14.773541	14.755936	14.633852
4290	13.411344	13.921600	13.454198	14.423294	14.401115	14.213669
4300	13.733609	14.256099	13.755739	14.773541	14.755936	14.633852
4330	13.777570	14.301156	13.907394	14.900665	14.404972	14.262098
4331*	10.850897					
4340	13.705945	14.224670	13.824565	14.806656	14.315660	
4370	13.394192	13.837622	13.421827	14.440192	14.412690	14.334312
4371*	10.467519					
4379	12.009720	12.427264	11.960939	12.940192	12.960985	12.902075
4380	13.764673	14.184413	13.775084	14.841783	14.776773	14.698396
4389	12.380201	12.774055	12.314196	13.341783	13.235756	13.266159
4400	13.630536	14.143819	13.671357	14.589687	14.589900	14.488164
4410	13.459683	13.949354	13.593733	13.834850	13.798533	14.052926
4411*	10.533010					
4419	12.109166	12.532567	12.093733	12.895607	12.889638	13.199966
4815**	13.693048	14.107927	13.692255	14.747774	14.687461	14.698396
4820**	13.322567	13.761136	13.338998	14.346183	14.323378	14.334312
6010	12.203688	12.560792	12.476329	13.072108	13.179424	13.289996
6019	12.203688	12.560792	12.476329	13.072108	13.179424	13.289996
6020	12.694266	13.063295	12.962807	13.572731	13.660782	13.752432
6029	12.694266	13.063295	12.962807	13.572731	13.660782	13.752432
6070	14.595890	15.027819	14.943057	15.555833	15.600912	15.662433
6079	13.173484	13.558243	13.462807	14.072731	14.160782	14.252433
6110	14.602221	15.063296	14.962808	15.572733	15.660784	15.752435

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2003	2002	2001	2000	1999	1998
6119	13.173206	13.563296	13.462808	14.072731	14.160783	14.252432
6190						15.521774
6200	14.499202	14.936301	14.840949	15.499466	15.563687	15.521774
6201*	11.572529					
6220	14.499202	14.936301	14.840949	15.499466	15.563687	15.521774
6230						15.521774
6240	14.499202	14.936301	14.840949	15.499466	15.563687	15.521774
6290	14.149336	14.570987	14.489230	15.118067	15.238473	15.235032
6300						15.235032
6310	14.149336	14.570987	14.489230	15.118067	15.238473	15.235032
6340						15.235032
6370	12.494505	12.859497	12.776317	13.332510	13.457521	13.564491
6380	14.396129	14.824021	14.756567	15.315612	15.397651	15.474492
6389	12.973723	13.354445	13.276317	13.832510	13.957521	14.064492
6410	14.396129	14.824021	14.756567	15.315612	15.397651	15.474492
6419	12.973723	13.354445	13.276317	13.832510	13.957521	14.064492
6480	14.105312	14.584832	14.516400	15.113448	15.174540	15.155066
6490	14.105312	14.584832	14.516400	15.113448	15.174540	15.155066
6500	14.105312	14.584832	14.516400	15.113448	15.174540	15.155066
6560	14.105312	14.525316	14.456579	15.055210	15.119554	15.101591
6580	14.105312	14.525316	14.456579	15.055210	15.119554	15.199997
6590	14.105312	14.525316	14.456579	15.055210	15.119554	15.199997
6600				15.055210	15.119554	15.101591
6640	14.088160	14.441338	14.424208	15.072108	15.131129	15.222234
6649	12.703688	13.030980	12.963320	13.572108	13.679424	13.789997
6690	14.105312	14.525316	14.456579	15.055210	15.119554	15.101591
6780	14.602221	15.063296	14.962808	15.572733	15.660784	15.752435
6789	13.173206	13.563296	13.462808	14.072731	14.160783	14.252432
7030	10.529106	11.264721	11.285229	11.648606	11.252322	12.282865
7170	11.962158	12.704129	12.785229	13.148607	12.750039	13.782865
8030	11.031776	11.676510	8.310957	12.303205	12.255741	9.006210
8039	11.031776	11.676510	8.310957	12.303205	12.255741	9.006210
8040	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210
8050	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210
8110	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210
8130	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210
8139	11.508745	12.155792	8.810957	12.803205	12.755741	9.506210
8150	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210
8170	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210
8171*	10.015124					

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2003	2002	2001	2000	1999	1998
8179	11.508745	12.155792	8.810957	12.803205	12.755741	9.506210
8320	12.451219	13.092697	9.824479	13.802583	13.772100	10.543774
8325	12.451219	13.092697	9.824479	13.802583	13.772100	10.543774
8330	12.451219	13.092697	9.824479	13.802583	13.772100	10.543774
8340	12.451219	13.092697	9.824479	13.802583	13.772100	10.543774
8360	12.685818	13.332259	10.082979	14.051328	14.010091	10.765655
8370	12.685818	13.332259	10.082979	14.051328		
8400	12.685818	13.332259	10.082979	14.051328	14.010091	10.765655
8430	12.697291	13.343334	10.093588	14.071592	14.046459	10.818833
8440	12.697291	13.343334	10.093588	14.071592	14.046459	10.818833
8450	12.697291	13.343334	10.093588	14.071592	14.046459	10.818833
8460	12.697291	13.343334	10.093588	14.071592	14.046459	10.818833
8805**	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210
8811**	12.941797	13.595200	10.310957	14.303206	14.253458	11.006210

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

** Temporary tax 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 countywide on an annual basis by statistical analysis. If property in a particular area consistently sells for more or less than the assessed value, the assessment roll will be adjusted to reflect real estate market conditions in that area. If the character of property changes because of remodeling, additions, subdivisions, etc., a new valuation is determined.

Method of Valuation

The laws governing the tax appraisal process in Washington State are based upon the same principles and procedures that are used throughout the appraisal profession. There are three basic approaches to the valuation of real property:

The MARKET APPROACH involves comparison of a property with the characteristics of similar properties, which have recently been sold.

The COST APPROACH involves estimating the replacement cost of a structure, and adjusting that estimate to account for depreciation.

The INCOME APPROACH is an analysis of a property's value based on its capacity to generate revenue for the owner.

The appraiser may use all approaches that apply to a particular property.

PERSONAL PROPERTY

Every person, firm or corporation who owns taxable personal property must annually file 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. A hearing examiner in Port Orchard generally hears the Board of Tax Appeals' cases.

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 for 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 the city and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
- November 30** Last day for the districts to certify amount of taxes to Assessor. RCW 84.52.070
- Dec (first Mon.)** County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
- December 31** Deadline for current use assessment applications.
Forest Land - RCW 84.33.130 Open Space - RCW 84.34.030

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 2003 tax rate in Kitsap County is about \$13.3659 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: $125,000 \times 13.3659 / 1000 = \$1,671$.

What is the levy lid law?

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

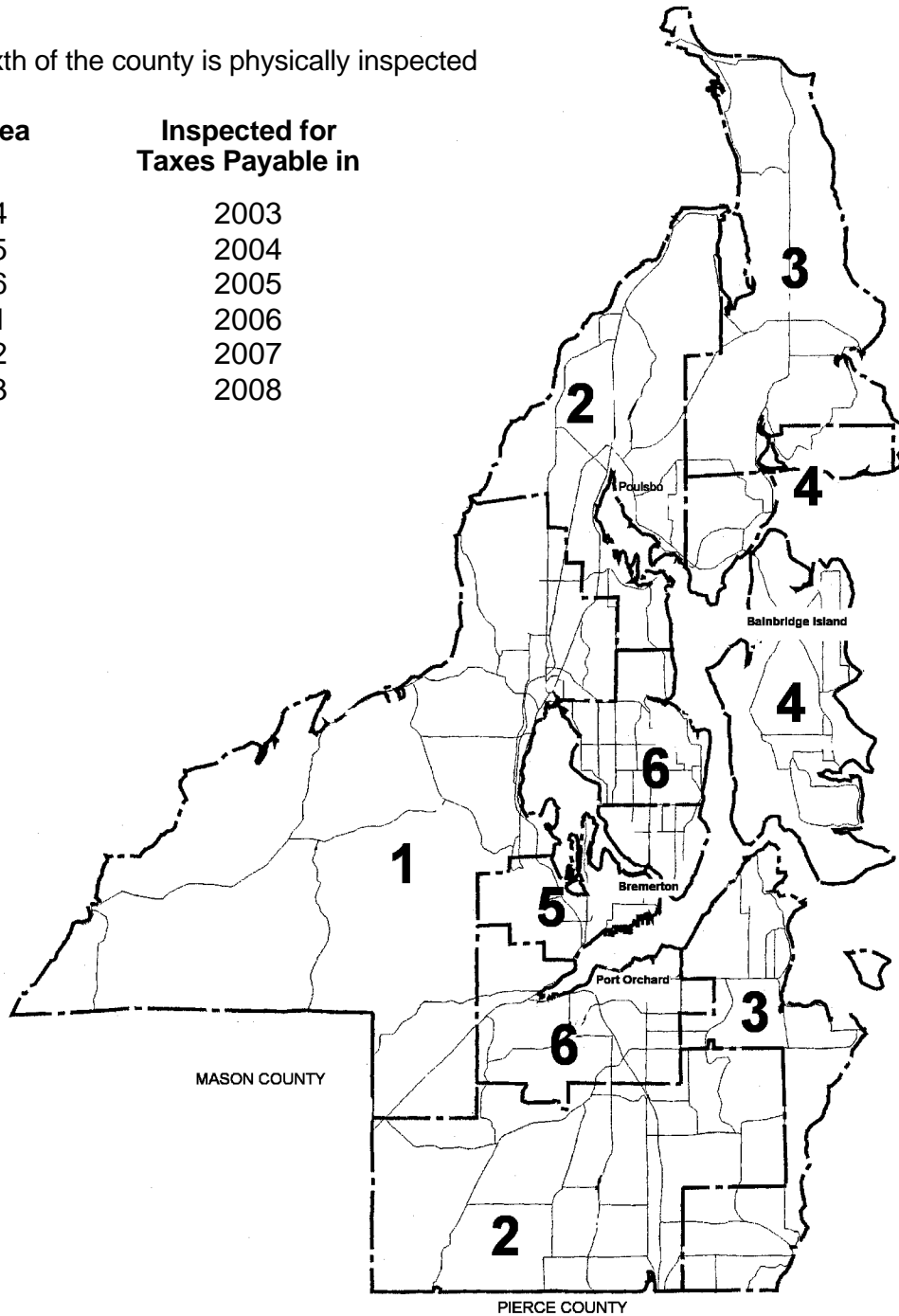
What is the personal property tax?

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
4	2003
5	2004
6	2005
1	2006
2	2007
3	2008



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

Parcel information is now available on line at: www.kitsapgov.com/assr

PHONE NUMBERS

General Information **(360) 337-7160**
FAX (360) 337-4874

Jim Avery, Assessor (javery@co.kitsap.wa.us) **(360) 337-7085**
Chief Deputy (360) 337-7084
Levy Analyst..... (360) 337-7091
Commercial Property Dept. (360) 337-7160
Residential Property Dept. (360) 337-7160
Personal Property Dept. (360) 337-7163
Senior/Disabled Exemptions..... (360) 337-4904
Other exemptions (non-profit)..... (360) 337-4511
Segregation Dept (360) 337-7096
Current Use assessment (agricultural, timber, nature preserves)..... (360) 337-4559
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
EMAIL: assessor@co.kitsap.wa.us

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