

Kitsap County Statement of Assessments



Howe Farm Painting

2003 Assessment for Taxes Payable in 2004

**Jim Avery
Assessor**

Artwork by Peter Juvenon, donated to Howe Farm Barn Restoration project

TABLE OF CONTENTS

ASSESSED VALUES AND LEVY RATES

Message from the Assessor	3
Profile of Kitsap County.....	4
Statement of Assessed Values	5
Tax Levies by District.....	6
Taxing Districts with No Levy	11
Major Changes in Property Tax Rates.....	12
Typical Residential Taxes	13
Timber Excise Tax Information	14
Timber Values	15
New Construction by Taxing District	16
Summary of Previous Years	17
Historical Assessment Ratios.....	18
Senior Citizen Exemption.....	19
Current Use Assessment	20
District Comparison of 2003 and 2004 Taxes	21
Distribution of Taxes (Pie Chart).....	23
Consolidated Levy Code Key	24
Consolidated Levy Rates with Districts.....	25
Consolidated Levy Rates for Six Years	29

GENERAL INFORMATION

Property Tax Process	34
Classes of Property.....	35
Property Tax Limits	36
Tax Relief.....	37
Appeal of Valuation.....	37
Important Dates	38
Frequently Asked Questions	39
Revaluation Cycle Map	40
How to Contact Us	41

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



2003 was quite an exciting year for all of us here in the Kitsap County Assessor Department. In February 2003 when the County Treasurer mailed out tax statements we saw the culmination of a three-year project to replace our twenty-year old property tax administration system. It was exciting and gratifying to be a part of the team that accomplished this. Functional expertise merged with technical expertise while public sector employees merged with private sector employees to do something truly remarkable. Kitsap County now owns its own state of the art Land Information System, which fully integrates our tax admin; computer assisted mass appraisal, geographic information and permit systems into an easy to use relational database. I am very appreciative of the way in which my staff adapted to the many business process changes made as a result of the increased functionality offered in the new system. Efficiencies realized by this new system have already allowed us to overcome a 15% staffing reduction with no measurable reduction in the quality of our work or level of service.

Kitsap County taxpayers should be pleased to hear that the cost of our Land Information System was less than what we would have paid for an off-the-shelf system three years ago. Because we now own the system and because it is a very flexible table-driven design we are able to market it to planning and taxation jurisdictions across the country. Kitsap County has entered into a marketing contract with InterLocking Software Corporation, a spin-off from our software developer partner (Paladin Data Systems). Marketing efforts are underway. Permit systems have already been sold to planning jurisdictions outside of Kitsap County. With every sale Kitsap County is able to offset some of the development cost. We may even realize a profit on this venture. Each of our Kitsap County cities also benefit directly from the new LIS system. They have all been offered the opportunity to use the new permit module at virtually no cost. Bremerton, Poulsbo and Port Orchard are now doing so and Bainbridge Island is expected to take advantage of this soon. Not only are these cities and the county Department of Community Development finding the LIS permit system to be a big improvement over their previous permits systems, but also data on all new construction is now passed seamlessly between planning jurisdictions and the county assessor. By electronically passing permit data between offices and eliminating manual data entry, greater accuracy and efficiency is achieved.

We are proud of our new system. I am convinced it better allows us to equitably distribute the property tax burden amongst all property owners in Kitsap County. To see publicly visible results of our new system or any other property tax related information I direct you to our website: www.kitsapgov.com/assr. Hint: click on *Parcel Search* to see maps and parcel specific information.

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
 112,397 real property tax parcels
 4,016 personal property accounts

POPULATION

	1995	Est. 2003
Total	220,600	237,000
Unincorporated	158,740	162,000
Incorporated	69,535	75,000
➤ Bainbridge Island	18,920	21,350
➤ Bremerton	38,610	38,730
➤ Port Orchard	6,240	7,910
➤ Poulsbo	5,765	7,010

KITSAP COUNTY'S TOP TEN CIVILIAN EMPLOYERS

Puget Sound Naval Shipyard	9,302
Naval Submarine Base Bangor	2,293
Central Kitsap School District	1,605
Kitsap County	1,587
Naval Undersea Warfare Center Keyport	1,540
Harrison Memorial Hospital	1,513
South Kitsap School District	1,198
Johnson Controls World Services	1,030
North Kitsap School District	878
Naval Station Brem. (Includes Fleet Ind. Supply Center)	862

(Source: Kitsap Regional Economic Development Council)

TAXING DISTRICTS

6	School districts (Including part of No. Mason)	1	Public Utility District
10	Water Districts	5	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
2003 ASSESSMENT FOR TAXES PAYABLE IN 2004**

Assessed value is 100% of market value

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally assessed	16,783,067,156	323,408,609	17,106,475,765
Centrally assessed	25,654,945	277,320,146	302,975,091
Total	16,808,722,101	600,728,755	17,409,450,856

Locally assessed property is valued by the Kitsap County Assessor

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

**2003 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2004**

	Assessed Value	Rate	Taxes	T.E.D.*	Total	
8300 STATE SCHOOL	17,406,552,806	3.07972	53,607,308		53,607,308 (1)	
LOCAL SCHOOLS -						
	BREMERTON - 100					
8610	SPECIAL M&O	2,223,566,382	3.07238	6,719,063	937	6,720,000
	BOND (three)	2,187,230,631	1.50870	3,299,418	582	3,300,000
	Total	2,187,311,647	4.58108	10,018,481	1,519	10,020,000
	BAINBRIDGE ISL - 303					
8633	SPECIAL M&O	3,674,200,371	1.53072	5,584,082	1,442	5,585,524 (2)
	BOND (two)	3,648,956,479	1.45275	5,299,668	332	5,300,000
	Total	3,648,242,922	2.98347	10,883,750	1,774	10,885,524
	NORTH KITSAP - 400					
8640	SPECIAL M&O	3,818,171,613	2.57197	9,710,140	8,483	9,718,623
	BOND (five)	3,778,676,463	1.71906	6,490,108	9,892	6,500,000
	Total	3,781,132,355	4.29103	16,200,248	18,375	16,218,623
	CENTRAL KITSAP - 401					
8641	SPECIAL M&O	3,920,618,884	2.64799	10,291,308	8,692	10,300,000
	BOND (seven)	3,889,739,603	2.38903	9,284,869	15,131	9,300,000
	Total	3,892,790,532	5.03702	19,576,177	23,823	19,600,000
	SOUTH KITSAP - 402					
8642	SPECIAL M&O	3,744,223,723	3.16128	11,683,703	16,297	11,700,000
	BOND (Paid in full)	3,701,036,305	0.00000	0	0	0
	Total	3,703,087,764	3.16128	11,683,703	16,297	11,700,000
	NORTH MASON - 403 (portion)					
8643	SPECIAL M&O	28,669,883	2.24275	63,645	645	64,290 (2)
	BOND (one)	28,665,712	0.44462	12,617	255	12,872
	Total	28,950,875	2.68736	76,262	900	77,162
	TOTAL Local specials	17,234,305,193		44,051,941	36,496	44,088,437
	TOTAL Local bonds	17,241,516,095		24,386,680	26,192	24,412,872
TOTAL SCHOOLS		17,409,450,856		122,045,929	62,688	122,108,617

**2003 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2004**

		Assessed Value	Rate	Taxes	T.E.D.*	Total
COUNTY -						
1000	COUNTY CURRENT EXPENSE	17,409,450,856	1.32022	22,984,324	27,041	23,011,365
	MENTAL HEALTH	17,409,450,856	0.02500	435,236	512	435,748
	VETERANS RELIEF	17,409,450,856	0.01125	195,856	230	196,086
	Total Current Expense		1.35647	23,615,416	27,783	23,643,199 (3)
1001	COUNTY CONSERVATION FUT	17,409,450,856	0.05673	987,682	1,162	988,844
2000	COUNTY ROAD	10,943,328,090	1.69808	18,582,606	33,815	18,616,421
	ROAD TAX DIVER - SHERIFF	10,943,328,090	0.13086	1,432,000	2,606	1,434,606
	ROAD TAX DIVER - PROS ATTY	10,943,328,090	0.03887	425,374	774	426,148
	ROAD TAX DIVER - CLERK	10,943,328,090	0.00512	56,000	102	56,102
	Total County Roads		1.87292	20,495,980	37,297	20,533,277
TOTAL COUNTY		17,409,450,856		45,099,078	66,242	45,165,320
CITIES -						
8700	CITY OF BREMERTON	1,713,798,770	3.02778	5,189,012	1,029	5,190,041
	BOND	1,688,691,086	0.62376	1,053,127	212	1,053,339
8701	EMER MEDICAL	1,713,798,770	0.50000	856,899	170	857,069 (4)
	Total		4.15155	7,099,038	1,411	7,100,449
8710	CITY OF PORT ORCHARD	437,821,777	2.18240	955,504	0	955,504
8720	CITY OF POULSBO	640,301,848	1.70879	1,094,140	0	1,094,140
	BONDS	632,101,997	0.25144	158,934	0	158,934
	Total		1.96023	1,253,074	0	1,253,074
8730	CITY OF BAINBRIDGE ISLAND	3,674,200,371	1.45407	5,342,556	332	5,342,888
	BONDS	3,648,242,922	0.11348	413,982	26	414,008
	Total		1.56755	5,756,538	358	5,756,896
	TOTAL Cities Regular	6,466,122,766		12,581,212	1,361	12,582,573
	TOTAL Cities EMS	1,713,798,770		856,899	170	857,069
	TOTAL Cities Bonds	5,969,036,005		1,626,043	238	1,626,281
TOTAL CITIES		6,466,122,766		15,064,154	1,769	15,065,923

**2003 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2004**

		Assessed Value	Rate	Taxes	T.E.D.*	Total
FIRE DISTRICTS -						
9001	1 CENTRAL KITSAP	4,341,189,498	1.37754	5,980,157	1,309	5,981,466 (5)
9026	EMER MEDICAL	4,393,920,139	0.46397	2,038,630	2,685	2,041,315
	Total		1.84151	8,018,787	3,994	8,022,781
9002	2 BAINBRIDGE ISL	3,674,200,371	1.02481	3,765,366	234	3,765,600
9007	7 SOUTH KITSAP	3,938,690,694	1.40251	5,524,035	3,483	5,527,518
9030	EMER MEDICAL	3,958,261,713	0.50000	1,979,131	3,711	1,982,842 (4)
	Total		1.90251	7,503,166	7,194	7,510,360
9010	10 NORTH KITSAP	1,700,310,630	1.32376	2,250,809	2,579	2,253,388
9033	EMER MEDICAL	1,702,744,412	0.49073	835,590	1,418	837,008
9020	BOND Orig Fire 10 (two)	1,231,283,059	0.36547	449,479	521	450,000
	Total		2.17997	3,535,878	4,518	3,540,396
9018	18 POULSBO	1,944,069,536	1.34054	2,606,098	900	2,606,998
9037	EMER MEDICAL	1,948,191,863	0.48529	945,433	1,380	946,813
	Total		1.82582	3,551,531	2,280	3,553,811
	TOTAL Fire Regular	15,598,460,729		20,126,465	8,505	20,134,970
	TOTAL Fire EMS	12,003,118,127		5,798,784	9,194	5,807,978
	TOTAL Fire Bond	1,231,283,059		449,479	521	450,000
TOTAL FIRE DISTRICTS				26,374,728	18,220	26,392,948

**2003 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2004**

		Assessed Value	Rate	Taxes	T.E.D.*	Total
PORTS -						
8800	PORT OF BREMERTON	5,779,841,363	0.37595	2,172,940	5,358	2,178,298
	LMT Bond	5,779,841,363	0.09925	573,650	1,414	575,064
	Total		0.47520	2,746,590	6,772	2,753,362
8805	PORT OF BROWNSVILLE	790,914,640	0.37299	295,000	19	295,019
8810	PORT OF EGLON	128,216,446	0.15135	19,405	110	19,515
8815	PORT OF ILLAHEE	306,812,753	0.03911	12,000	0	12,000
8820	PORT OF INDIANOLA	130,780,014	0.19164	25,062	2	25,064
8825	PORT OF KEYPORT	83,278,373	0.29190	24,309	0	24,309
8830	PORT OF KINGSTON	554,088,545	0.24846	137,670	228	137,898
8835	PORT OF MANCHESTER	347,671,574	0.22624	78,656	0	78,656
8840	PORT OF POULSBO	578,442,114	0.35607	205,964	0	205,964
8845	PORT OF SILVERDALE	1,625,912,280	0.28425	462,163	51	462,214
8850	PORT OF TRACYTON	208,825,389	0.05352	11,176	0	11,176
8855	PORT OF WATERMAN	148,723,024	0.23534	35,000	0	35,000
TOTAL PORTS		10,683,506,515		4,052,995	7,182	4,060,177
OTHER -						
9301	PUBLIC UTILITY DIST NO 1	17,409,450,856	0.09978	1,737,093	2,044	1,739,137
	PARKS - BAINBRIDGE ISL	3,674,200,371				
9410	BOND (four)	3,648,242,922	0.13979	509,968	32	510,000
	M&O	3,648,242,922	0.00000	0	0	0
	Total		0.13979	509,968	32	510,000

**2003 KITSAP COUNTY TAX LEVIES
TO BE COLLECTED IN THE YEAR 2004**

		Assessed Value	Rate	Taxes	T.E.D.*	Total
8935	WATER DIST - ROCKY POINT	97,934,421				
	BOND	95,365,543	0.99617	95,000	0	95,000
9600	REGIONAL LIBRARY	16,971,629,079	0.45270	7,683,128	9,272	7,692,400
9606	POULSBO LIBRARY FAC	2,594,440,228				
	BOND	2,569,873,199	0.05837	149,803	197	150,000
TOTAL OTHER				10,174,992	11,545	10,186,537
TOTAL TAXES				222,811,876	167,646	222,979,522

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

- (1) Increase due to 2003 under levy
- (2) Voted M&O
- (3) Co 911/Emer Ctr levy rescinded
- (4) Voted Lid Lift
- (5) Fire 12 merged to Fire 1

TAXING DISTRICTS WITH NO LEVY FOR 2004

WATER DISTRICTS		ASSESSED VALUE
8900	Annapolis	882,901,546
8905	Crystal Springs	10,893,879
8930	Manchester	432,170,522
8940	North Perry	1,057,851,382
8945	Old Bangor	7,617,494
8950	Silverdale	1,351,275,183
8960	Sunnyslope	51,152,363
8965	Tracyton	194,201,009
8970	West Hill	40,913,193

SEWER DISTRICTS

9105	Sewer District 5 (Karcher Creek)	573,208,729
9107	Sewer District 7 (So. Bainbridge Island)	100,701,857

MISCELLANEOUS DISTRICTS

9202	North Kitsap Hospital District 2	460,473,248
9430	South Kitsap Park & Recreation District	3,777,415,091
9440	North Kitsap Park & Recreation Service	3,818,171,613

DISTRICTS ANNEXED/DISSOLVED FOR 2004

Fire Dist no. 12 merged to Fire Dist no. 1

MAJOR CHANGES IN PROPERTY TAX RATES

Taxes Payable in 2004

District / Issue	Election Date	2003 Rate	2004 Rate
Bainbridge Island Park & Rec. Maintenance & Operation		1.3693	.0000
County 911/Emergency Center Temporary Lid Lift Rescinded	Apr. 22, 2003	.1600	.0000
South Kitsap School District Bond	Paid in full	.3076	.0000
North Mason School District Maintenance & Operation	Feb. 4, 2003	2.0942	2.2427
State School Correction of 2003 under levy		2.9267	3.0797

(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 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
Typical for 2004	204,000	13.0936	1,784	887	2,671
Central Kitsap Unincorporated					
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
Typical for 2004	166,000	14.0811	1,501	836	2,337
South Kitsap Unincorporated					
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
Typical for 2004	159,000	12.4573	1,478	503	1,981
City of Bremerton					
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
Typical for 2004	103,000	14.2532	932	536	1,468
City of Bainbridge Island					
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
Typical for 2004	345,000	10.7610	2,596	1,117	3,713
City of Poulsbo					
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
Typical for 2004	176,500	13.5369	1,577	812	2,389
City of Port Orchard					
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
Typical for 2004	108,500	12.3141	993	343	1,336

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 Kitsap County the school M&O levy calculation will use the 1983 timber roll value. 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

Districts	2003 Forest Land Assessed Value (FLAV)	2004 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	130,004	386,080	305,064
School District 303 (Bainbridge Island)	76,992	228,647	942,204
School District 400 (North Kitsap)	1,937,581	5,754,138	3,298,246
School District 401 (Central Kitsap)	2,132,698	6,333,587	3,282,658
School District 402 (South Kitsap)	2,426,696	7,206,689	5,155,230
School District 403 (Part of North Mason)	192,899	572,862	287,699
County Current Expense	6,896,870	20,482,003	
Conservation Futures	6,896,870	20,482,003	
County Road	6,705,470	19,913,592	
Regional Library	6,896,870	20,482,003	
Public Utility District	6,896,870	20,482,003	
Port of Bremerton	4,798,599	14,250,656	
Port of Brownsville	16,846	50,028	
Port of Eglon	245,320	728,540	
Port of Indianola	3,228	9,586	
Port of Kingston	308,683	916,712	
Port of Silverdale	60,353	179,234	
Fire District 1 (Central Kitsap)	320,015	950,366	
Fire District 2 (Bainbridge Island)	76,992	228,647	
Fire District 7 (South Kitsap)	836,297	2,483,596	
Fire District 10 (North Kitsap)	655,944	1,947,992	
Fire District 18 (Poulsbo)	226,104	671,473	
Fire District 10 Bond (Original district)	480,239	1,426,191	
Fire District 1 Emergency Med	1,948,331	5,786,063	
Fire District 7 Emergency Med	2,498,890	7,421,087	
Fire District 10 Emergency Med	972,803	2,888,985	
Fire District 18 Emergency Med	957,508	2,843,563	
City of Bainbridge Island	76,992	228,647	
City of Bremerton	114,408	339,764	
City of Bremerton Emergency Med	114,408	339,764	
Island Park & Recreation	76,992	228,647	
Poulsbo Library Facility	1,136,334	3,374,632	

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>2002</u>	<u>2003</u>	<u>2004</u>
County Current Expense	343,119,194	300,148,900	394,942,898
County Road	211,830,914	163,286,442	269,226,456
State School	343,119,194	300,148,900	394,942,898
School Dist #100 (Bremerton)	20,764,531	15,894,222	31,126,306
School Dist #303 (Bainbridge Island)	88,140,635	97,574,476	75,152,687
School Dist #400 (North Kitsap)	94,335,790	79,307,712	128,498,991
School Dist #401 (Central Kitsap)	57,698,438	52,778,429	76,370,998
School Dist #402 (South Kitsap)	81,471,660	54,213,351	83,740,476
School Dist #403 (Ptn North Mason)	708,140	380,710	53,440
City of Bremerton	13,825,824	10,064,717	21,069,792
City of Port Orchard	9,057,159	9,146,206	9,610,244
City of Poulsbo	20,264,662	20,077,059	19,883,719
City of Bainbridge Island	88,140,635	97,574,476	75,152,687
Port of Bremerton	93,742,001	75,894,734	117,292,673
Port of Brownsville	13,821,439	10,243,655	10,993,564
Port of Eglon	2,681,220	1,611,265	3,933,760
Port of Illahee	5,866,887	5,615,754	15,483,546
Port of Indianola	2,288,133	3,310,061	3,099,375
Port of Keyport	1,153,720	1,532,550	1,529,700
Port of Kingston	18,237,758	11,752,607	20,761,608
Port of Manchester	8,189,992	2,690,012	7,549,071
Port of Poulsbo	19,382,682	20,026,629	17,940,137
Port of Silverdale	14,235,576	13,395,530	19,170,570
Port of Tracyton	11,020,150	6,474,490	9,552,390
Port of Waterman	3,722,290	2,056,770	3,152,740
Water District - Rocky Point	616,440	481,900	2,762,051
Fire Dist #1 (Central Kitsap)	65,560,070	61,842,312	80,983,360
Fire Dist #2 (Bainbridge Island)	88,140,635	97,574,476	75,152,687
Fire Dist #7 (South Kitsap)	73,559,251	55,572,548	85,862,858
Fire Dist #10 (North Kitsap)	42,042,663	30,778,862	72,227,491
Fire Dist #18 (Poulsbo)	50,324,032	44,238,750	51,330,085
Public Utility District #1	343,119,194	300,148,900	394,942,898
Parks - Bainbridge Island	88,140,635	97,574,476	75,152,687
Regional Library	334,062,035	291,002,694	385,332,654
Poulsbo Library Facility	63,885,026	56,257,050	94,675,997

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
2004	17,409,450,856	222,979,522	394,942,898

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

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
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
2004	85.7	100.0	86.1

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	1,443	81,282,856	1,374,579
\$18,001 - \$24,000	1,000	55,970,075	943,809
\$24,001 - \$30,000	1,026	59,224,101	979,422
Total	3,469	196,477,032	3,297,810

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	227	2,340.16	47,234,860	21,624,565	25,610,295	316,437
Open space	236	2,247.49	88,028,270	60,428,835	27,599,435	314,258
Timber Land	186	2,062.43	32,050,380	14,505,352	17,544,728	221,464
Total:	649	6,650.08	167,313,510	96,558,752	70,754,458	852,159
Chapter 84.33 RCW						
Forest Land	1,297	47,235.29	*212,648,805	6,515,617	206,133,188	2,539,192
Grand total	1,946	53,885.37	379,962,315	103,074,369	276,887,646	3,391,351

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 DISTRICT TAXES

	<u>2003</u>	<u>2004</u>	<u>Change</u>	<u>Change %</u> (less NC)*
State Schools	48,262,397	53,607,308	5,344,911	11.1% (1)
Local Schools				
Bremerton	9,762,000	10,020,000	258,000	2.6%
Bainbridge Island	10,615,387	10,885,524	270,137	2.5% (2)
North Kitsap	15,489,938	16,218,623	728,685	4.7%
Central Kitsap	19,000,000	19,600,000	600,000	3.2%
South Kitsap	12,390,000	11,700,000	-690,000	-5.6% (3)
North Mason (Ptn)	70,536	77,162	6,626	9.4% (2)
Total	67,327,861	68,501,309	1,173,448	
County				
Current Expense	25,490,324	23,643,199	-1,847,125	1.0% (4)
Conserv. Futures	955,914	988,844	32,930	1.0%
Roads	19,795,402	20,533,277	737,875	1.0%
Total	46,241,640	45,165,320	-1,076,320	
Ports				
Bremerton	2,669,543	2,753,362	83,819	1.0%
Brownsville	292,234	295,019	2,785	0.0%
Eglon	19,507	19,515	8	0.0%
Illahee	12,300	12,000	-300	0.0%
Indianola	24,221	25,064	843	1.0%
Keyport	19,332	24,309	4,977	20.5%
Kingston	131,155	137,898	6,743	1.0%
Manchester	76,793	78,656	1,863	0.0%
Poulsbo	197,764	205,964	8,200	1.0%
Silverdale	452,253	462,214	9,961	1.0%
Tracyton	0	11,176	11,176	100.0%
Waterman	34,691	35,000	309	0.0%
Total	3,929,794	4,060,177	130,383	

COMPARISON OF DISTRICT TAXES

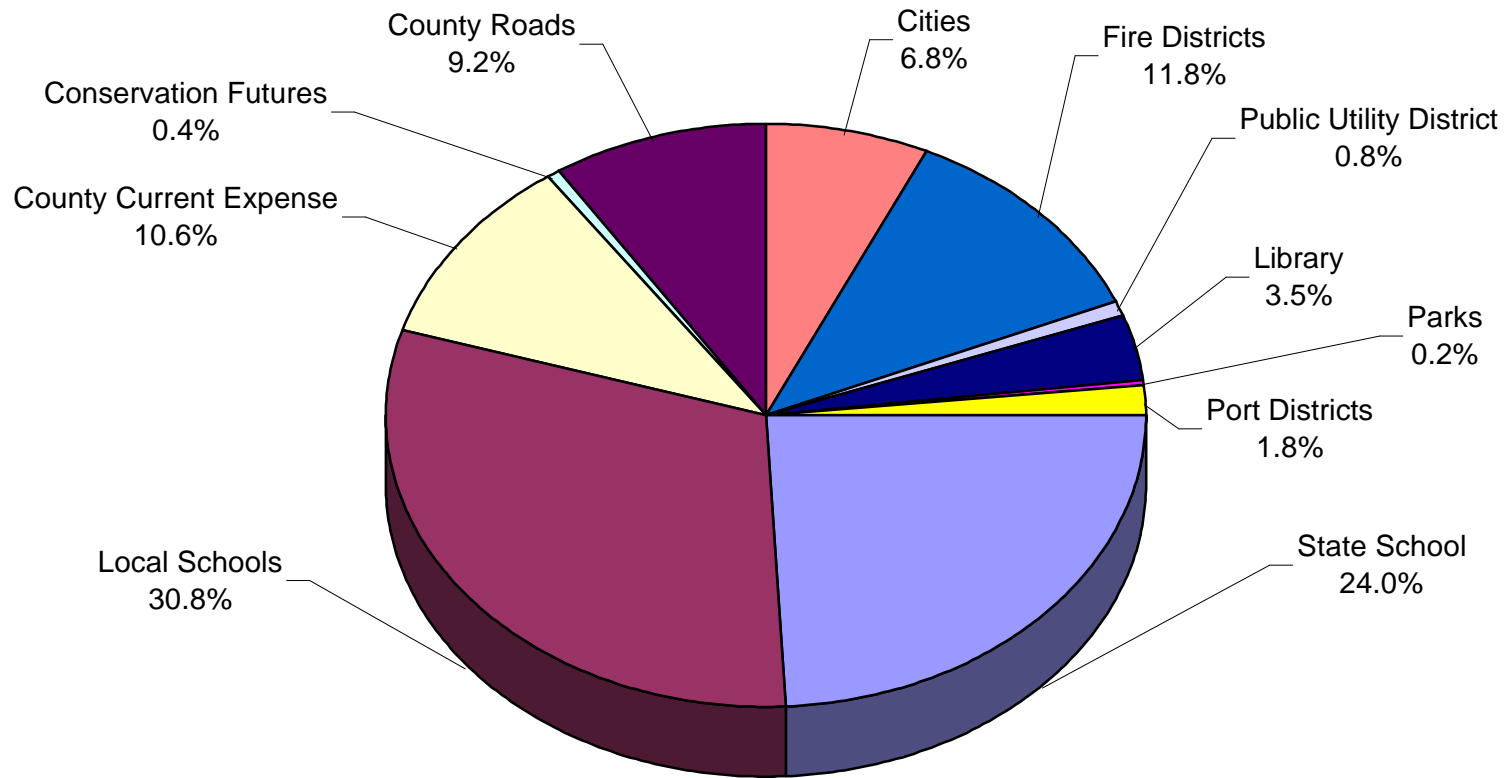
	<u>2003</u>	<u>2003</u>	<u>Change</u>	<u>Change %</u> (less NC)
Cities				
Bainbridge Island	5,389,222	5,756,896	367,674	1.0%
Bremerton	7,011,221	7,100,449	89,228	1.0% (2)
Port Orchard	923,856	955,504	31,648	1.0%
Poulsbo	1,195,117	1,253,074	57,957	2.0%
Total	14,519,416	15,065,923	546,507	
Fire Districts				
1 - Central Kitsap	7,787,641	8,022,781	235,140	1.0% (5)
2 - Bainbridge Island	3,652,373	3,765,600	113,227	1.0%
7 - South Kitsap	7,144,463	7,510,360	365,897	1.0% (2)
10 - North Kitsap	3,399,889	3,540,396	140,507	1.0%
18 - Poulsbo	3,401,545	3,553,811	152,266	1.0%
Total	25,385,911	26,392,948	1,007,037	
Other				
Public Utility District #1	1,681,135	1,739,137	58,002	1.0%
Bainbridge Island Parks	5,422,256	510,000	-4,912,256	-90.6% (6)
Kitsap Regional Library	7,428,289	7,692,400	264,111	1.0%
Poulsbo Library Fac. Bor	170,000	150,000	-20,000	-11.8%
Rocky Point Water Bond	91,000	95,000	4,000	4.4%
Total	14792680	10,186,537	-4,606,143	
GRAND TOTAL	220,459,698	222,979,522	2,519,824	

*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) Increase due to 2003 under levy
- (2) New voter approved
- (3) All bonds paid in full

- (4) CO 911/Emer Center rescinded
- (5) Fire 12 merged to Fire 1
- (6) M&O voted every other year

PROPERTY TAX DISTRIBUTION FOR THE YEAR 2004



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 and Public Utility District #1. Parcels situated in unincorporated areas also pay a county road levy. The rates shown apply to fully taxable property. A lesser rate will apply to parcels, which are subject to the senior citizen and/or disabled persons property tax exemption.

KEY TO ABBREVIATIONS

100	Bremerton School District	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 rates from personal property accounts for "farm equipment and machines".

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	14.253232	36.52	0010
0035	BREMERTON	100	Y		YES	BREMERTON	NORTH PERRY				KRL	14.253232	36.52	0035
0060	BREMERTON	100	Y		YES						KRL	13.778031	37.78	0060
0085	BREMERTON	100	Y		YES		NORTH PERRY				KRL	13.778031	37.78	0085
0095	BREMERTON	100	Y		YES	BREMERTON				SK	KRL	14.253232	36.52	0095
0165	BREMERTON	401	Y		YES						KRL	14.233976	39.77	0165
0170	BREMERTON	401	Y		YES		NORTH PERRY				KRL	14.233976	39.77	0170
0175	BREMERTON	401	Y		YES	BREMERTON					KRL	14.709177	38.48	0175
0190	BREMERTON	402	Y		YES	BREMERTON	SUNNYSLOPE			SK	KRL	12.833430	29.49	0190
0195	BREMERTON	402	Y		YES	BREMERTON				SK	KRL	12.833430	29.49	0195
0215	BAINBRIDGE IS.	303	Y	2	NO					BI	KRL	10.761038	30.08	0215
0216	BAINBRIDGE IS.	303		2	NO					BI	KRL	7.681318	42.14	0216
0220	BAINBRIDGE IS.	303	Y	2	NO			7		BI	KRL	10.761038	30.08	0220
0221	BAINBRIDGE IS.	304		2	NO			7		BI	KRL	7.681318	42.14	0221
0225	BAINBRIDGE IS.	303	Y	2	NO		WEST HILL			BI	KRL	10.761038	30.08	0225
0230	BAINBRIDGE IS.	303	Y	2	NO		CRYSTAL SPRINGS			BI	KRL	10.761038	30.08	0230
0235	BAINBRIDGE IS.	303	Y	2	NO					BI	KRL	10.761038	30.08	0235
0415	POULSBO	400	Y	18	18	POULSBO				NK	KRLP	13.536919	33.99	0415
0420	POULSBO	400	Y	18	18					NK	KRLP	13.180852	34.91	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON				SK		12.314090	25.67	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON	ANNAPOLIS			SK		12.314090	25.67	0810
0811	PT. ORCHARD	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK		12.314090	25.67	0811
0815	PT. ORCHARD	402	Y	7	7	BREMERTON		5		SK		12.314090	25.67	0815
1130	UNINCORP.	100	Y			BREMERTON				SK	KRL	11.974607	38.26	1130
1150	UNINCORP.	100	Y			BREMERTON					KRL	11.974607	38.26	1150
1159	UNINCORP.	100	Y			BREMERTON					KRL	11.974607	38.26	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON					KRL	13.877112	33.01	1170
1260	UNINCORP.	100	Y	1	1	BREMERTON					KRL	13.816112	33.16	1260
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				KRL	13.816112	33.16	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					KRL	13.816112	33.16	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT				KRL	14.873279	37.50	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE					KRL	13.380023	34.24	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				KRL	13.380023	34.24	1460

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
1520	UNINCORP.	100	Y	1	1		NORTH PERRY				KRL	13.340911	34.34	1520
1550	UNINCORP.	100	Y	1	1						KRL	13.340911	34.34	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					KRL	13.877112	33.01	1810
4020	UNINCORP.	400	Y	18	18	EGLON				NK	KRLP	13.244893	32.84	4020
4030	UNINCORP.	400	Y							NK	KRLP	11.267723	38.60	4030
4039	UNINCORP.	400	Y							NK	KRLP	11.267723	38.60	4039
4040	UNINCORP.	400	Y			POULSBO				NK	KRL	11.565421	37.10	4040
4050	UNINCORP.	400	Y			EGLON			NK	NK	KRL	11.360700	37.77	4050
4060	UNINCORP.	400	Y						NK	NK	KRL	11.209354	38.28	4060
4090	UNINCORP.	400	Y			KEYPORT				NK	KRL	11.501255	37.31	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE			NK	KRL	13.335107	32.18	4130
4160	UNINCORP.	400	Y	10	10				NK	NK	KRL	13.023848	32.95	4160
4169	UNINCORP.	400	Y		10				NK	NK	KRL	11.700085	36.68	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT				NK	KRL	13.342760	32.16	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT				NK	KRL	13.327079	32.20	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT				NK	KRLP	13.385448	32.49	4190
4199	UNINCORP.	400	Y		18	KEYPORT				NK	KRLP	12.044911	36.11	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON				NK	KRL	13.637782	34.14	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA				NK	KRLP	13.639324	34.57	4240
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE				NK	KRL	13.423845	31.97	4260
4270	UNINCORP.	400	Y	1	1					NK	KRLP	13.109228	33.18	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY			NK	KRL	13.423845	31.97	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE			NK	KRLP	13.109228	33.18	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE			NK	KRL	13.423845	31.97	4300
4330	UNINCORP.	400	Y	10B	10					NK	KRLP	13.447689	35.06	4330
4331	UNINCORP.	400		10B	10					NK	KRLP	10.367969	45.48	4331
4340	UNINCORP.	400	Y	10B	10					NK	KRL	13.389320	34.78	4340
4370	UNINCORP.	400	Y	18	18					NK	KRLP	13.093547	33.22	4370
4371	UNINCORP.	400		18	18					NK	KRLP	10.013827	43.43	4371
4379	UNINCORP.	400	Y		18					NK	KRLP	11.753010	37.01	4379
4380	UNINCORP.	400	Y	18	18	POULSBO				NK	KRLP	13.449614	32.34	4380
4389	UNINCORP.	400	Y		18	POULSBO				NK	KRLP	12.109077	35.92	4389
4400	UNINCORP.	400	Y	1	1	SILVERDALE				NK	KRL	13.335107	32.18	4400
4410	UNINCORP.	400	Y	10	10	EGLON			NK	NK	KRL	13.175194	32.57	4410
4411	UNINCORP.	400		10	10	EGLON			NK	NK	KRL	10.095474	42.50	4411
4419	UNINCORP.	400	Y		10	EGLON			NK	NK	KRL	11.851431	36.21	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO				NK	KRL	13.391245	32.04	4815

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
4820*	UNINCORP	400	Y	18	18					NK	KRL	13.035178	32.92	4820
6010	UNINCORP.	401	Y								KRL	11.955351	42.13	6010
6019	UNINCORP.	401	Y								KRL	11.955351	42.13	6019
6020	UNINCORP.	401	Y			BREMERTON					KRL	12.430552	40.52	6020
6029	UNINCORP.	401	Y			BREMERTON					KRL	12.430552	40.52	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON					KRL	14.272057	35.29	6070
6079	UNINCORP.	401	Y		1	BREMERTON					KRL	12.894518	39.06	6079
6110	UNINCORP.	401	Y	1	1	BREMERTON					KRL	14.272057	35.29	6110
6119	UNINCORP.	401	Y		1	BREMERTON					KRL	12.894518	39.06	6119
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					KRL	14.169842	35.55	6200
6201	UNINCORP.	401		1	1	BROWNSVILLE					KRL	11.090122	45.42	6201
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				KRL	14.169842	35.55	6220
6240	UNINCORP.	401	Y	1	1	BROWNSVILLE	TRACYTON				KRL	14.169842	35.55	6240
6290	UNINCORP.	401	Y	1	1	ILLAHEE					KRL	13.835968	36.41	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY				KRL	13.835968	36.41	6310
6370	UNINCORP.	401	Y			SILVERDALE					KRL	12.239599	41.15	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE					KRL	14.081104	35.77	6380
6389	UNINCORP.	401	Y		1	SILVERDALE					KRL	12.703565	39.65	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				KRL	14.081104	35.77	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				KRL	12.703565	39.65	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				KRL	13.850374	36.37	6480
6490	UNINCORP.	401	Y	1	1	TRACYTON	TRACYTON				KRL	13.850374	36.37	6490
6500	UNINCORP.	401	Y	1	1	TRACYTON					KRL	13.850374	36.37	6500
6560	UNINCORP.	401	Y	1	1		TRACYTON				KRL	13.796856	36.51	6560
6580	UNINCORP.	401	Y	1	1						KRL	13.796856	36.51	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR				KRL	13.796856	36.51	6590
6640	UNINCORP.	401	Y	18	18						KRL	13.781175	36.55	6640
6649	UNINCORP.	401	Y		18						KRL	12.440638	40.49	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY				KRL	13.796856	36.51	6690
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				KRL	14.272057	35.29	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				KRL	12.894518	39.06	6789
7030	UNINCORP.	403	Y		7	BREMERTON				SK	KRL	10.580892	25.40	7030
7170	UNINCORP.	403	Y	7	7	BREMERTON				SK	KRL	11.983397	22.43	7170
8030	UNINCORP.	402	Y			BREMERTON				SK	KRL	10.554805	29.95	8030
8039	UNINCORP.	402	Y			BREMERTON				SK	KRL	10.554805	29.95	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS			SK	KRL	12.457310	25.38	8040
8050	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	12.457310	25.38	8050

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
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER			SK	KRL	12.457310	25.38	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE			SK	KRL	12.457310	25.38	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE			SK	KRL	11.054805	28.60	8139
8150	UNINCORP.	402	Y	7	7	BREMERTON		5		SK	KRL	12.457310	25.38	8150
8170	UNINCORP.	402	Y	7	7	BREMERTON				SK	KRL	12.457310	25.38	8170
8171	UNINCORP.	402		7	7	BREMERTON				SK	KRL	9.377590	33.71	8171
8179	UNINCORP.	402	Y		7	BREMERTON				SK	KRL	11.054805	28.60	8179
8320	UNINCORP.	402	Y	7	7					SK	KRL	11.982109	26.38	8320
8325	UNINCORP.	402	Y	7	7		ANNAPOLIS	5		SK	KRL	11.982109	26.38	8325
8330	UNINCORP.	402	Y	7	7		MANCHESTER			SK	KRL	11.982109	26.38	8330
8340	UNINCORP.	402	Y	7	7		ANNAPOLIS			SK	KRL	11.982109	26.38	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER				SK	KRL	12.208345	25.89	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER	ANNAPOLIS			SK	KRL	12.208345	25.89	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER			SK	KRL	12.208345	25.89	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		5		SK	KRL	12.217446	25.88	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN				SK	KRL	12.217446	25.88	8440
8450	UNINCORP.	402	Y	7	7	WATERMAN	ANNAPOLIS			SK	KRL	12.217446	25.88	8450
8460	UNINCORP.	402	Y	7	7	WATERMAN	ANNAPOLIS	5		SK	KRL	12.217446	25.88	8460
8805*	UNINCORP.	402	Y	7	7	BREMERTON				SK	KRL	12.457310	25.38	8805
8811*	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	12.457310	25.38	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	2004	2003	2002	2001	2000	1999
0010	14.253232	14.856117	14.672049	14.446419	15.215597	15.393159
0035	14.253232	14.856117	14.672049	14.446419	15.215597	15.393159
0060	13.778031	14.365539	14.169546	13.959941	14.714974	14.911801
0085	13.778031	14.365539	14.169546	13.959941	14.714974	14.911801
0095	14.253232	14.856117	14.672049	14.446419	15.215597	15.393159
0165	14.233976	14.713852	14.528286	14.434717	15.057226	15.282228
0170	14.233976	14.713852	14.528286	14.434717	15.057226	15.282228
0175	14.709177	15.204430	15.030789	14.921195	15.557849	15.763586
0190	12.833430	13.541940	13.644004	10.269345	14.288323	14.358545
0195	12.833430	13.541940	13.644004	10.269345	14.288323	14.358545
0215	10.761038	12.050197	12.551179	13.333582	14.291188	14.249884
0216*	7.681318	9.123524				
0220	10.761038	12.050197	12.551179	13.333582	14.291188	14.249884
0221*	7.681318	9.123524				
0225	10.761038	12.050197	12.551179	13.333582	14.291188	14.249884
0230	10.761038	12.050197	12.551179	13.333582	14.291188	14.249884
0235	10.761038	12.050197	12.551179	13.333582	14.291188	14.249884
0415	13.536919	13.867664	14.124457	13.736470	14.793239	14.850173
0420	13.180852	13.497183	13.777666	13.383213	14.391648	14.486090
0805	12.314090	12.722013	13.089169	9.703505	13.613397	13.387429
0810	12.314090	12.722013	13.089169	9.703505	13.613397	13.387429
0811	12.314090	12.722013	13.089169	9.703505	13.613397	13.387429
0815	12.314090	12.722013	13.089169	9.703505	13.613397	13.387429
1130	11.974607	12.345953	12.704555	12.488031	13.230479	13.290355
1150	11.974607	12.345953	12.704555	12.488031	13.230479	13.290355
1159	11.974607	12.345953	12.704555	12.488031	13.230479	13.290355
1170	13.877112	14.255974	14.623245	14.488031	15.230480	15.288072
1260	13.816112	14.247577	14.669079	14.468281	15.213581	15.230485
1270	13.816112	14.247577	14.669079	14.468281	15.213581	15.230485
1330	13.816112	14.253908	14.704556	14.488032	15.230481	15.290357

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2004	2003	2002	2001	2000	1999
1370	14.873279	15.286274	15.713427	15.621355	16.427190	16.533107
1450	13.380023	13.801023	14.212247	14.014454	14.775815	14.868046
1460	13.380023	13.801023	14.212247	14.014454	14.775815	14.868046
1520	13.340911	13.756999	14.166576	13.981803	14.712958	14.749127
1550	13.340911	13.756999	14.166576	13.981803	14.712958	14.749127
1810**	13.877112	14.255974	14.623245	14.488031	15.230480	15.288072
4020	13.244893	13.565263	14.018078	13.624441	14.489615	14.430654
4029					12.989615	12.478949
4030	11.267723	11.509720	11.957076	11.473948	12.440192	12.460985
4039	11.267723	11.509720	11.957076	11.473948	12.440192	12.460985
4040	11.565421	11.808576	12.227381	11.744376	12.747774	12.735756
4050	11.360700	11.609166	12.061046	11.593733	12.395606	12.389637
4060	11.209354	11.438095	11.880590	11.391119	12.346183	12.371673
4090	11.501255	11.689603	12.137890	11.672882	12.649734	12.681637
4099					12.649734	12.681637
4130	13.335107	13.630536	14.143819	13.671357	14.589687	14.589900
4160	13.023848	13.288612	13.768898	13.391119	13.785427	13.780569
4169	11.700085	11.938095	12.352111	11.891119	12.846184	12.871674
4170	13.342760	13.591227	14.102414	13.653132	14.632836	14.621767
4180	13.327079	13.574075	14.018436	13.620761	14.649734	14.633342
4190	13.385448	13.645700	14.094922	13.703590	14.743743	14.722654
4199	12.044911	12.261228	12.684564	12.242702	13.243743	13.270949
4230	13.637782	13.957575	14.476866	13.984729	14.977372	14.540501
4240	13.639324	13.965799	14.482480	14.096800	15.103469	14.614918
4260	13.423845	13.733609	14.256099	13.755739	14.773541	14.755936
4270	13.109228	13.411344	13.921600	13.454198	14.423294	14.401115
4280	13.423845	13.733609	14.256099	13.755739	14.773541	14.755936
4290	13.109228	13.411344	13.921600	13.454198	14.423294	14.401115
4300	13.423845	13.733609	14.256099	13.755739	14.773541	14.755936
4330	13.447689	13.777570	14.301156	13.907394	14.900665	14.404972

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2004	2003	2002	2001	2000	1999
4331*	10.367969	10.850897				
4340	13.389320	13.705945	14.224670	13.824565	14.806656	14.315660
4370	13.093547	13.394192	13.837622	13.421827	14.440192	14.412690
4371*	10.013827	10.467519				
4379	11.753010	12.009720	12.427264	11.960939	12.940192	12.960985
4380	13.449614	13.764673	14.184413	13.775084	14.841783	14.776773
4389	12.109077	12.380201	12.774055	12.314196	13.341783	13.235756
4400	13.335107	13.630536	14.143819	13.671357	14.589687	14.589900
4410	13.175194	13.459683	13.949354	13.593733	13.834850	13.798533
4411*	10.095474	10.533010				
4419	11.851431	12.109166	12.532567	12.093733	12.895607	12.889638
4815**	13.391245	13.693048	14.107927	13.692255	14.747774	14.687461
4820**	13.035178	13.322567	13.761136	13.338998	14.346183	14.323378
6010	11.955351	12.203688	12.560792	12.476329	13.072108	13.179424
6019	11.955351	12.203688	12.560792	12.476329	13.072108	13.179424
6020	12.430552	12.694266	13.063295	12.962807	13.572731	13.660782
6029	12.430552	12.694266	13.063295	12.962807	13.572731	13.660782
6070	14.272057	14.595890	15.027819	14.943057	15.555833	15.600912
6079	12.894518	13.173484	13.558243	13.462807	14.072731	14.160782
6110	14.272057	14.602221	15.063296	14.962808	15.572733	15.660784
6119	12.894518	13.173206	13.563296	13.462808	14.072731	14.160783
6200	14.169842	14.499202	14.936301	14.840949	15.499466	15.563687
6201*	11.090122	11.572529				
6220	14.169842	14.499202	14.936301	14.840949	15.499466	15.563687
6240	14.169842	14.499202	14.936301	14.840949	15.499466	15.563687
6290	13.835968	14.149336	14.570987	14.489230	15.118067	15.238473
6310	13.835968	14.149336	14.570987	14.489230	15.118067	15.238473
6370	12.239599	12.494505	12.859497	12.776317	13.332510	13.457521
6380	14.081104	14.396129	14.824021	14.756567	15.315612	15.397651
6389	12.703565	12.973723	13.354445	13.276317	13.832510	13.957521

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2004	2003	2002	2001	2000	1999
6410	14.081104	14.396129	14.824021	14.756567	15.315612	15.397651
6419	12.703565	12.973723	13.354445	13.276317	13.832510	13.957521
6480	13.850374	14.105312	14.584832	14.516400	15.113448	15.174540
6490	13.850374	14.105312	14.584832	14.516400	15.113448	15.174540
6500	13.850374	14.105312	14.584832	14.516400	15.113448	15.174540
6560	13.796856	14.105312	14.525316	14.456579	15.055210	15.119554
6580	13.796856	14.105312	14.525316	14.456579	15.055210	15.119554
6590	13.796856	14.105312	14.525316	14.456579	15.055210	15.119554
6600					15.055210	15.119554
6640	13.781175	14.088160	14.441338	14.424208	15.072108	15.131129
6649	12.440638	12.703688	13.030980	12.963320	13.572108	13.679424
6690	13.796856	14.105312	14.525316	14.456579	15.055210	15.119554
6780	14.272057	14.602221	15.063296	14.962808	15.572733	15.660784
6789	12.894518	13.173206	13.563296	13.462808	14.072731	14.160783
7030	10.580892	10.529106	11.264721	11.285229	11.648606	11.252322
7170	11.983397	11.962158	12.704129	12.785229	13.148607	12.750039
8030	10.554805	11.031776	11.676510	8.310957	12.303205	12.255741
8039	10.554805	11.031776	11.676510	8.310957	12.303205	12.255741
8040	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458
8050	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458
8110	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458
8130	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458
8139	11.054805	11.508745	12.155792	8.810957	12.803205	12.755741
8150	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458
8170	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458
8171*	9.377590	10.015124				
8179	11.054805	11.508745	12.155792	8.810957	12.803205	12.755741
8320	11.982109	12.451219	13.092697	9.824479	13.802583	13.772100
8325	11.982109	12.451219	13.092697	9.824479	13.802583	13.772100
8330	11.982109	12.451219	13.092697	9.824479	13.802583	13.772100

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2004	2003	2002	2001	2000	1999
8340	11.982109	12.451219	13.092697	9.824479	13.802583	13.772100
8360	12.208345	12.685818	13.332259	10.082979	14.051328	14.010091
8370	12.208345	12.685818	13.332259	10.082979	14.051328	
8400	12.208345	12.685818	13.332259	10.082979	14.051328	14.010091
8430	12.217446	12.697291	13.343334	10.093588	14.071592	14.046459
8440	12.217446	12.697291	13.343334	10.093588	14.071592	14.046459
8450	12.217446	12.697291	13.343334	10.093588	14.071592	14.046459
8460	12.217446	12.697291	13.343334	10.093588	14.071592	14.046459
8805**	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458
8811**	12.457310	12.941797	13.595200	10.310957	14.303206	14.253458

* 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*	3.600
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

*Minus any annexed Library and/or Fire District rate applicable.

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

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

TAX RELIEF

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

- Forestland designation, for parcels of twenty or more acres that are primarily used for the growing and harvesting of timber.
- Current use assessment for:
 - Agricultural land
 - Timber land
 - Nature preserves
- Three-year exemption for improvements to single-family dwellings.
- Adjustments to the valuation of destroyed property.
- Full or partial property tax exemptions and/or tax deferrals for:
 - Senior citizens
 - Disabled persons
- 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
- January 15** County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. RCW 84.52.080
- 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 2004 tax rate in Kitsap County is about \$12.8080 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: $150,000 \times 12.8080 / 1000 = \$1,921$

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

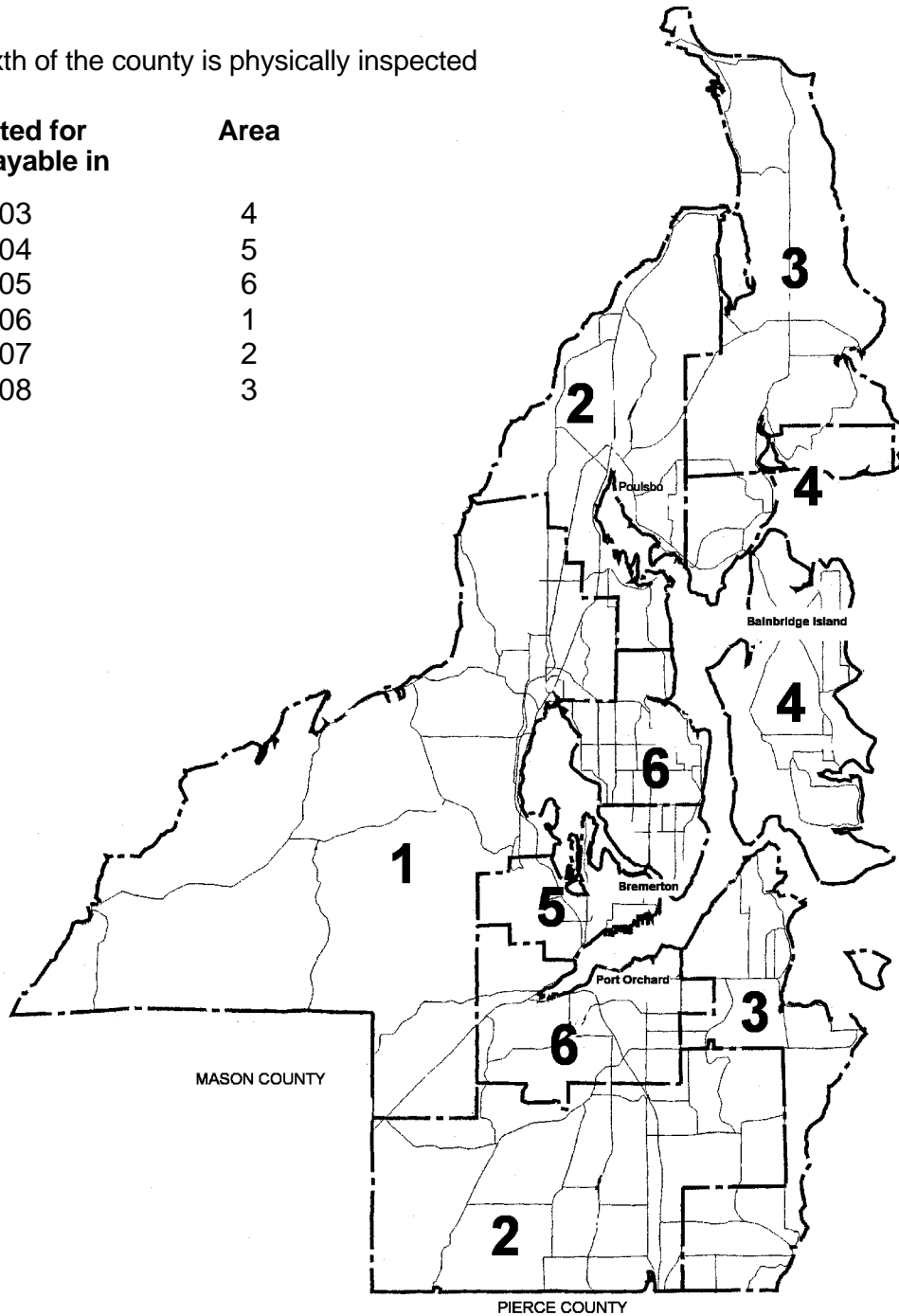
What is the personal property tax?

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

Inspected for Taxes Payable in	Area
2003	4
2004	5
2005	6
2006	1
2007	2
2008	3



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

General Information (360) 337-7160
FAX (360) 337-4874
E-Mail.....assessor@co.kitsap.wa.us

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 (personal.property@co.kitsap.wa.us)..... (360) 337-7163
Senior/Disabled Exemptions..... (360) 337-4904
Other Exemptions (360) 337-4511
Segregation Dept - Splits & Merges (360) 337-7096
Current Use Assessment - Agricultural, Timber, Nature Preserves (360) 337-4859

Direct lines are available from:

Bainbridge Island (206) 842-2061
Olalla (253) 851-4147

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