

# Kitsap County Statement of Assessments



Photo taken by Denise Anderson

## 2006 Assessment for Taxes Payable in 2007

**Jim Avery**  
**Assessor**

# TABLE OF CONTENTS

## ASSESSED VALUES AND LEVY RATES

Message from the Assessor .....	3
Profile of Kitsap County.....	4
Statement of Assessed Values .....	5
To Be Collected by District .....	6
Taxing Districts with No Levy .....	9
Major Changes .....	10
Typical Residential Taxes .....	11
Timber Excise Tax Information .....	12
Timber Values .....	13
New Construction by Taxing District .....	14
Summary of Previous Years .....	15
Historical Assessment Ratios.....	16
Senior Citizen Exemption.....	17
Current Use Assessment .....	18
Distribution of Taxes Pie Chart .....	19
Consolidated Levy Code Key .....	20
Consolidated Tax Rates with Districts .....	21
Consolidated Tax Rates for Six Years .....	25

## GENERAL INFORMATION

Classes of Property.....	29
Property Tax Process .....	30
Property Tax Limits .....	31
Tax Relief.....	32
Frequently Asked Questions .....	33
Important Dates .....	34
Revaluation Cycle Map .....	35
<b>How to Contact Us</b> .....	<b>36</b>

Another year of double-digit valuation increases for Kitsap County is behind us. The good news is that the rest of the state seems to be catching up to us when it comes to an appreciating real estate market. Our tax roll grew by 22.5% (3% attributable to new construction) this year compared to the statewide average of 15%. While this means that we again assume a larger share of the statewide school levy the shift is nowhere near as large as it has been in the past several years.



This past year was remarkable for the amount of new construction added to our tax roll. Nearly \$736 million of new construction took place in Kitsap County from 8/1/2005 to 7/31/2006. This is up a staggering 25% over the previous year when adjusted for our market value increase. It was obviously a busy year for our staff appraisers as well as the county's DCD and City planning offices. In addition to the appraising, permitting, and inspecting done by our government officials there were certainly a great many local jobs created by this much construction activity. I'm no economist but our local economy must be doing well as a result.

I am asked many times how long real estate prices will continue to increase at the current rates. If you go to the chart on our website you will see that the market cooled off considerably early last summer. My friends in the real estate industry confirm what this graph suggests. Our more detailed analysis of all 2006 sales is just beginning but I think when it's done in May and we mail out our 2007 change of value notices the average increase will be less than 10%.

If you looked at the graph on the website you can see that real estate price trends have been similar throughout the county. This means that very little tax shifting within the county will occur and that your tax bill will not change dramatically unless voters in a particular district authorize increases next year.

It should be noted that voters did approve some significant increases last year (2006), which will cause taxpayers in those districts to see significant increases this year. Those specifics can be found on page 10 of this document. You will also see on that page where the Port of Bremerton is exercising a little used taxing authority, which will impact their constituent taxpayers for at least the next six years. The Industrial Development levy authorized by the Port of Bremerton Commissioners, to pay for the marina expansion in downtown Bremerton, is one of the rare exceptions where tax increases of more than 1% do not have to be approved by voters.

I would like to once again direct your attention to our website. In addition to a wealth of assessment related information and forms you will find our popular parcel search feature very helpful in verifying your property characteristics. Those characteristics are crucial to our annual valuation process. You will also find a link to allow for the on-line filing of personal property listings. This new feature was used by about 35% of filers in 2006, saving us time and money, and I hope making it easier for those using the service.

Jim Avery, Kitsap County Assessor

# PROFILE OF KITSAP COUNTY

Established: 1857

## GEOGRAPHY

113,483 real property tax parcels  
5,053 personal property accounts

## POPULATION

	Est. 2004	Est. 2006
<b>Total</b>	<b>239,500</b>	<b>240,400</b>

## 2006 TOP EMPLOYERS

Naval Base Kitsap is the largest employer in Kitsap County at approximately 27,000 military and civilian employees

Harrison Hospital	1,795
Central Kitsap School District	1,610
Kitsap County	1,225
South Kitsap School District	1,196
Olympic College	1,007
North Kitsap School District	996
Walmart	979
Port Madison Enterprises (Clearwater Casino/Suquamish Tribe)	768
Bremerton School District	732
Safeway	713

*(Source: Kitsap Regional Economic Development Council)*

## TAXING DISTRICTS

Cities = 4	Port Districts = 12
County = 1	School districts = 6
Fire Protection Districts = 5	Water Districts = 9
Library District = 1	Sewer Districts = 2
Library Facility Area = 1	Public Utility District = 1
Metropolitan Park District = 1	Park Districts = 2

**STATEMENT OF ASSESSED VALUATION  
2006 ASSESSMENT FOR TAXES PAYABLE IN 2007**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
<b>Locally assessed</b>	<b>27,857,923,392</b>	<b>433,990,888</b>	<b>28,291,914,280</b>
<b>Centrally assessed</b>	<b>29,890,962</b>	<b>257,682,353</b>	<b>287,573,315</b>
<b>Total</b>	<b>27,887,814,354</b>	<b>691,673,241</b>	<b>28,579,487,595</b>

Locally assessed property is valued by the Kitsap County Assessor

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

**TO BE COLLECTED IN THE YEAR 2007**

	<b>Assessed Value</b>	<b>Rate</b>	<b>Taxes</b>	<b>T.E.D.*</b>	<b>Total</b>
<b><u>COUNTY:</u></b>					
1000 <b>COUNTY CURRENT EXPENSE</b>	28,579,487,595	0.889029	25,407,993	48,649	25,456,642
MENTAL HEALTH	28,579,487,595	0.025000	714,487	1,157	715,645
VETERANS RELIEF	28,579,487,595	0.010000	285,795	463	286,258
<b>TOTAL CURRENT EXPENSE</b>	28,579,487,595	0.924029	26,408,275	50,269	26,458,545
1001 <b>COUNTY CONSERVATION FUTURES</b>	28,579,487,595	0.038477	1,099,653	2,098	1,101,751
2000 <b>COUNTY ROAD</b>	18,308,934,997	1.169676	21,415,522	59,132	21,474,654
ROAD TAX DIVER - SHERIFF	18,308,934,997	0.050904	931,998	2,689	934,687
ROAD TAX DIVER - PROS ATTY	18,308,934,997	0.023253	425,738	1,228	426,966
ROAD TAX DIVER - CLERK	18,308,934,997	0.003059	56,007	162	56,169
<b>TOTAL COUNTY ROADS</b>	18,308,934,997	1.246892	22,829,265	63,212	22,892,476
<b><u>SCHOOLS:</u></b>					
8300 <b>STATE SCHOOL</b>	28,579,407,093	2.295758	65,611,402		65,611,402
8610 <b>SCHOOL DIST NO 100 - BREM</b>					
SPECIAL M&O	3,519,200,356	2.405789	8,465,346	1,107	8,466,454
BOND	3,519,634,677	0.972364	3,421,340	1,026	3,422,366
<b>TOTAL</b>		3.378153	11,886,687	2,133	11,888,820
8633 <b>SCHOOL DIST NO 303 - BAINBRIDGE ISL.</b>					
SPECIAL M&O	5,629,450,668	1.173943	6,607,417	1,237	6,608,654
BOND	5,628,928,487	1.298476	7,308,546	480	7,309,026
CAPITAL PROJECT (NEW 2007)	5,628,928,487	0.270921	1,525,000	0	1,525,000
<b>TOTAL</b>		2.743340	15,440,963	1,717	15,442,680
8640 <b>SCHOOL DIST NO 400 - NORTH KITSAP</b>					
SPECIAL M&O	6,346,701,916	1.749439	11,090,952	12,216	11,103,168
BOND	6,352,395,320	1.086231	6,884,786	15,382	6,900,169
<b>TOTAL</b>		2.835670	17,975,738	27,598	18,003,337
8641 <b>SCHOOL DIST NO 401 - CENTRAL KITSAP</b>					
SPECIAL M&O	6,581,044,625	1.919977	12,618,315	17,140	12,635,454
BOND	6,589,559,520	1.475498	9,692,538	30,344	9,722,882
<b>TOTAL</b>		3.395475	22,310,853	47,483	22,358,336
8642 <b>SCHOOL DIST NO 402 - SOUTH KITSAP</b>					
SPECIAL M&O	6,244,760,207	2.103853	13,118,756	19,301	13,138,057
8643 <b>SCHOOL DIST NO 403 - NORTH MASON</b>					
SPECIAL M&O	47,648,507	1.623996	76,091	1,290	77,381
BOND	48,226,338	0.225084	10,661	194	10,855
<b>TOTAL</b>		1.849080	86,752	1,484	88,236
TOTAL Local specials			51,976,878	52,290	52,029,168
TOTAL Local bonds			27,317,871	47,426	27,365,298
TOTAL Local Capital Projects			1,525,000	0	1,525,000
<b>TOTAL SCHOOLS</b>			146,431,152	99,716	146,530,868

**TO BE COLLECTED IN THE YEAR 2007**

	<b>Assessed Value</b>	<b>Rate</b>	<b>Taxes</b>	<b>T.E.D.*</b>	<b>Total</b>
<b><u>CITIES:</u></b>					
<b>8700 CITY OF BREMERTON</b>					
REG	2,692,388,791	2.103159	5,662,522	7,343	5,669,865
BOND	2,669,516,232	0.395883	1,055,387	1,429	1,056,816
8701 EMS	2,692,388,791	0.348053	937,094	1,215	938,309
<b>8710 CITY OF PORT ORCHARD</b>	726,921,614	2.076774	1,509,652	0	1,509,652
<b>8720 CITY OF POULSBO</b>	1,195,103,182	1.428017	1,706,628	51	1,706,678
BOND	1,186,580,733	0.132818	157,594	5	157,599
<b>8730 CITY OF BAINBRIDGE ISLAND</b>					
REG	5,656,139,011	1.055666	5,970,994	508	5,971,502
BOND	5,628,928,487	0.098696	555,503	50	555,553
TOTAL Cities Regular			14,849,795	7,851	14,857,646
TOTAL Cities EMS			937,094	1,215	938,309
TOTAL Cities Bonds			1,768,484	1,479	1,769,968
<b>TOTAL CITIES</b>			<b>17,555,373</b>	<b>10,545</b>	<b>17,565,923</b>
<b><u>PORTS:</u></b>					
<b>8800 PORT OF BREMERTON</b>					
REG	9,636,966,004	0.259402	2,499,848	10,285	2,510,134
LTBOND	9,636,966,004	0.059332	571,780	2,474	574,254
IDD	9,636,966,004	0.450000	4,336,635	0	4,336,635
TOTAL	9,636,966,004	0.768734	7,408,263	12,759	7,421,023
8805 PORT OF BROWNSVILLE	1,354,809,769	0.233538	316,400	28	316,428
8810 PORT OF EGLON	202,348,936	0.095899	19,405	214	19,619
8815 PORT OF ILLAHEE	505,644,444	0.069347	35,065	0	35,065
8820 PORT OF INDIANOLA	214,120,117	0.128218	27,454	3	27,457
8825 PORT OF KEYPORT	144,054,414	0.185562	26,731	0	26,731
8830 PORT OF KINGSTON	942,263,288	0.168819	159,072	363	159,435
8835 PORT OF MANCHESTER	571,024,412	0.154983	88,499	0	88,499
8840 PORT OF POULSBO	939,843,406	0.248819	233,851	0	233,851
8845 PORT OF SILVERDALE	2,643,014,912	0.188789	498,972	80	499,052
8850 PORT OF TRACYTON	333,202,752	0.036824	12,270	0	12,270
8855 PORT OF WATERMAN	266,116,420	0.145053	38,601	0	38,601
<b>TOTAL PORTS</b>			<b>8,864,583</b>	<b>13,447</b>	<b>8,878,030</b>
<b><u>FIRE DISTRICTS:</u></b>					
9001 1 CENTRAL KITSAP	7,300,222,183	1.366337	9,974,564	5,924	9,980,487
9026 EMS	7,383,096,019	0.361229	2,666,988	6,207	2,673,195
Total		1.727566	0	12,130	12,653,682
9002 2 BAINBRIDGE ISLAND	5,656,139,011	0.813620	4,601,948	391	4,602,339
9007 7 SOUTH KITSAP	6,640,593,799	1.166795	7,748,212	5,174	7,753,386
9030 EMS	6,673,301,360	0.334194	2,230,177	5,473	2,235,650
Total		1.500989	0	10,647	9,989,036

**TO BE COLLECTED IN THE YEAR 2007**

	<b>Assessed Value</b>	<b>Rate</b>	<b>Taxes</b>	<b>T.E.D.*</b>	<b>Total</b>
<b><u>FIRE DISTRICTS (Continued):</u></b>					
9010 <b>10 NORTH KITSAP</b>	2,781,640,906	1.285388	3,575,488	5,015	3,580,503
9033 EMS	2,784,860,046	0.338834	943,605	2,177	945,782
9020 BOND	2,008,473,160	0.224062	449,348	675	450,023
Total		1.848284	0	7,866	4,976,307
9018 <b>18 POULSBO</b>	3,314,972,190	0.886593	2,939,031	1,576	2,940,608
9037 EMS	3,320,241,214	0.321288	1,066,754	2,298	1,069,051
Total		1.207881	4,005,785	3,874	4,009,659
TOTAL Fire Regular			28,839,242	18,081	28,857,323
TOTAL Fire EMS			6,907,525	16,154	6,923,678
TOTAL Fire Bond			449,348	675	450,023
<b>TOTAL FIRE DISTRICTS</b>			36,196,114	34,909	36,231,024
 <b><u>OTHER:</u></b>					
8935 <b>WATER DIST ROCKY POINT - BOND</b>	158,250,288	0.633724	100,287	0	100,287
9301 <b>PUBLIC UTILITY DIST NO 1</b>	28,579,487,595	0.067820	1,938,261	3,690	1,941,951
9410 <b>PARKS - BAINBRIDGE ISLAND</b>					
BOND	5,628,928,487	0.093827	528,067	79	528,145
Total		0.093827	528,067	79	528,145
9420 <b>METRO PARK - BAINBRIDGE ISLAND</b>	5,656,139,011	0.654478	3,701,819	315	3,702,134
9600 <b>REGIONAL LIBRARY</b>	27,852,565,981	0.307651	8,568,870	16,741	8,585,611
9606 <b>POULSBO LIBRARY FACILITY - BOND</b>	4,283,269,434	0.035021	147,032	2,972	150,004
<b>TOTAL OTHER</b>			14,984,336	23,797	15,008,132
 <b>TOTAL TAXES</b>			274,368,750	308,641	284,655,785

NOTE: 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.



## TAXING DISTRICTS WITH NO LEVY FOR 2007

### WATER DISTRICTS

### ASSESSED VALUE

Annapolis	1,561,051,830
Crystal Springs	16,179,927
Manchester	706,243,675
North Perry	1,621,893,985
Old Bangor	13,693,771
Silverdale	2,175,678,958
Sunnyslope	83,409,494
West Hill	60,514,139

### SEWER DISTRICTS

Sewer District 5 (Karcher Creek)	1,075,183,867
Sewer District 7 (So. Bainbridge Island)	169,285,255

### MISCELLANEOUS DISTRICTS

South Kitsap Park & Recreation District	6,354,157,832
---	---------------

## MAJOR CHANGES IN PROPERTY TAX RATES

### Taxes Payable in 2007

District / Issue	Election Date	% of Increase
<b>City of Port Orchard</b> Used Banked Capacity from SK Fire Annexation	N/A	18%
<b>Central Kitsap Fire District #1</b> Voter Approved Lid Lift	Sept 19, 2006	57%
<b>South Kitsap Fire District #7</b> Voter Approved Temporary Lid Lift	May 16, 2006	30%
<b>Port of Bremerton</b> *New Industrial Development District	N/A	149%
<b>Port of Illahee</b> Used a portion of Banked Capacity	N/A	38%
<b>Bainbridge School District 303</b> Voter Approved Capital Projects & Bond Levy	March 14, 2006	63%
<b>Bremerton School District 100</b> Voter Approved Maintenance & Operation Levy	February 7, 2006	15%
<b>Central Kitsap School District 401</b> Voter Approved Maintenance & Operation Levy	February 7, 2006	15%
<b>North Kitsap School District 400</b> Voter Approved Maintenance & Operation Levy	February 7, 2006	3%

\* Port of Bremerton Industrial Development levy is a new levy with a statutory limit of 45 cents per thousand dollars of assessed value. The increase percentage is based on a comparison with last years Port of Bremerton levy.

## TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

Area	Assessed Value	Total Levy rate	Reg. Taxes	Voted Taxes	Total Taxes
<b>North Kitsap Unincorporated</b>					
Typical for 2004	204,000	13.0936	1,784	887	2,671
Typical for 2005	221,730	12.2282	1,814	897	2,711
Typical for 2006	259,880	10.6633	1,851	920	2,771
Typical for 2007	323,735	8.9592	1,971	929	2,900
<b>Central Kitsap Unincorporated</b>					
Typical for 2004	166,000	14.0811	1,501	836	2,337
Typical for 2005	182,740	13.1006	1,556	838	2,394
Typical for 2006	219,300	11.1217	1,607	832	2,439
Typical for 2007	262,080	10.1925	1,781	890	2,671
<b>South Kitsap Unincorporated</b>					
Typical for 2004	159,000	12.4573	1,478	503	1,981
Typical for 2005	176,340	11.4495	1,524	495	2,019
Typical for 2006	210,080	10.0404	1,584	525	2,109
Typical for 2007					
- Inside Port of Bremerton	259,410	9.2542	1,855	546	2,401
- Outside Port of Bremerton	241,325	8.4855	1,540	508	2,048
<b>City of Bremerton</b>					
Typical for 2004	103,000	14.2532	932	536	1,468
Typical for 2005	114,150	13.3777	975	552	1,527
Typical for 2006	142,795	11.6241	1,059	601	1,660
Typical for 2007	172,240	10.6277	1,181	650	1,831
<b>City of Bainbridge Island</b>					
Typical for 2004	345,000	10.7610	2,596	1,117	3,713
Typical for 2005	368,860	10.8751	2,637	1,374	4,011
Typical for 2006	443,245	9.8244	3,131	1,224	4,355
Typical for 2007	503,700	9.0934	3,101	1,479	4,580
<b>City of Poulsbo</b>					
Typical for 2004	176,500	13.5369	1,577	812	2,389
Typical for 2005	192,590	12.9997	1,682	821	2,504
Typical for 2006	226,580	11.3797	1,736	843	2,578
Typical for 2007	268,565	9.5220	1,751	807	2,557
<b>City of Port Orchard</b>					
Typical for 2004	108,500	12.3141	993	343	1,336
Typical for 2005	128,860	11.1112	1,070	362	1,432
Typical for 2006	152,590	10.3315	1,195	382	1,576
Typical for 2007	183,910	9.7764	1,411	387	1,798

## 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.

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 for the Bainbridge Island School District. All other school districts will use one-half school district 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

Districts	2006 Forest Land Assessed Value (FLAV)	2007 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	130,620	868,642	305,064
School District 303 (Bainbridge Island)	63,160	420,023	942,204
School District 400 (North Kitsap)	1,712,264	11,386,808	3,298,246
School District 401 (Central Kitsap)	2,560,814	17,029,791	3,282,658
School District 402 (South Kitsap)	2,321,416	15,437,761	5,155,230
School District 403 (Part of North Mason)	173,780	1,155,663	287,699
County Current Expense	6,962,053	46,298,689	
Conservation Futures	6,962,053	46,298,689	
County Road	6,445,584	42,864,092	
Regional Library	6,962,053	46,298,689	
Public Utility District	6,962,053	46,298,689	
Port of Bremerton	\$5,093,016	33,869,316	
Port of Brownsville	15,180	100,949	
Port of Eglon	276,626	1,839,607	
Port of Indianola	2,900	19,285	
Port of Kingston	274,904	1,828,151	
Port of Silverdale	56,161	373,480	
Fire District 1 (Central Kitsap)	849,565	5,649,732	
Fire District 2 (Bainbridge Island)	63,160	420,023	
Fire District 7 (South Kitsap)	696,081	4,629,041	
Fire District 10 (North Kitsap)	502,739	3,343,289	
Fire District 18 (Poulsbo)	218,744	1,454,679	
Fire District 10 Bond (Original district)	502,739	3,343,289	
Fire District 1 Emergency Med	2,228,455	14,819,555	
Fire District 7 Emergency Med	2,061,291	13,707,890	
Fire District 10 Emergency Med	825,784	5,491,585	
Fire District 18 Emergency Med	879,874	5,851,292	
City of Bainbridge Island	63,160	420,023	
City of Bremerton	448,861	2,984,989	
City of Bremerton Emergency Med	448,861	2,984,989	
Island Park & Recreation Bond	63,160	420,023	
Metropolitan Parks Bainbridge Island	63,160	420,023	
Poulsbo Library Facility	1,008,854	6,709,027	

## 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>2005</u>	<u>2006</u>	<u>2007</u>
County Current Expense	368,963,069	499,921,482	730,403,137
County Road	232,414,948	307,546,643	453,649,385
State School	368,963,069	499,921,482	730,403,137
School Dist #100 (Bremerton)	21,442,012	37,757,411	65,415,405
School Dist #303 (Bainbridge Island)	89,819,299	109,053,572	139,896,968
School Dist #400 (North Kitsap)	66,101,123	146,692,848	224,373,980
School Dist #401 (Central Kitsap)	82,328,700	75,530,620	147,531,772
School Dist #402 (South Kitsap)	108,608,575	103,635,401	152,133,462
School Dist #403 (Ptn North Mason)	663,360	251,630	1,051,550
City of Bremerton	16,015,597	31,190,709	51,875,217
City of Port Orchard	10,797,416	14,185,847	13,552,194
City of Poulsbo	19,915,809	37,944,711	71,429,373
City of Bainbridge Island	89,819,299	109,053,572	139,896,968
Port of Bremerton	135,399,168	163,461,718	236,141,586
Port of Brownsville	19,925,335	19,810,999	49,543,247
Port of Eglon	3,317,474	7,446,950	7,001,830
Port of Illahee	7,931,310	5,910,524	7,115,900
Port of Indianola	1,752,060	3,478,830	4,295,070
Port of Keyport	1,512,120	1,424,290	3,940,355
Port of Kingston	5,537,824	36,411,537	32,400,330
Port of Manchester	5,982,023	11,463,827	10,312,844
Port of Poulsbo	15,577,993	25,118,893	24,276,974
Port of Silverdale	25,336,070	19,959,014	33,610,369
Port of Tracyton	6,116,389	3,120,960	5,528,950
Port of Waterman	4,952,776	6,547,690	5,395,904
Water District - Rocky Point	684,690	854,683	2,971,074
Fire Dist #1 (Central Kitsap)	83,655,001	87,298,865	157,809,527
Fire Dist #2 (Bainbridge Island)	89,819,299	109,053,572	139,896,968
Fire Dist #7 (South Kitsap)	106,936,105	132,812,013	159,492,241
Fire Dist #10 (North Kitsap)	22,316,758	74,216,489	88,333,531
Fire Dist #18 (Poulsbo)	37,578,769	63,653,434	123,830,126
Public Utility District #1	368,963,069	499,921,482	730,403,137
Parks - Bainbridge Island	89,819,299	109,053,572	139,896,968
Metro Parks District - Bainbridge Islan	0	109,053,572	139,896,968
Regional Library	358,165,653	485,735,635	716,850,943
Poulsbo Library Facility	42,646,099	80,336,426	156,472,722

## SUMMARY OF PREVIOUS YEARS

<b>Tax Year</b>	<b>Value</b>	<b>% of Increase</b>	<b>Taxes</b>	<b>% of Increase</b>	<b>New Construction</b>	<b>% of Increase</b>
1970	138,421,602	-	10,716,676	-	-	-
1971	368,119,781	166%	12,163,903	14%	17,251,870	-
1972	386,130,132	5%	15,139,004	24%	24,851,825	44%
1973	447,146,234	16%	13,863,631	-8%	22,834,746	-8%
1974	482,571,594	8%	17,333,400	25%	35,514,411	56%
1975	1,033,793,823	114%	16,411,585	-5%	36,088,389	2%
1981	3,118,580,776	202%	31,807,064	94%	134,091,602	272%
1982	3,733,931,702	20%	33,646,206	6%	117,355,991	-12%
1983	4,337,059,981	16%	39,069,814	16%	108,309,040	-8%
1984	4,745,120,022	9%	43,506,425	11%	97,009,516	-10%
1985	5,066,663,138	7%	50,652,286	16%	150,766,270	55%
1986	5,290,741,386	4%	54,088,299	7%	161,050,622	7%
1987	5,439,186,378	3%	63,943,592	18%	127,597,955	-21%
1988	5,551,918,267	2%	66,155,733	3%	123,967,256	-3%
1989	5,710,662,156	3%	74,299,159	12%	155,794,020	26%
1990	5,947,069,239	4%	77,044,842	4%	181,708,713	17%
1991	6,661,235,888	12%	88,751,179	15%	212,090,287	17%
1992	8,251,019,186	24%	100,789,127	14%	282,725,242	33%
1993	9,236,571,898	12%	123,329,936	22%	230,438,529	-18%
1994	10,190,219,955	10%	134,007,483	9%	366,895,359	59%
1995	10,670,426,158	5%	126,956,109	-5%	343,270,812	-6%
1996	11,113,588,514	4%	156,350,540	23%	322,336,324	-6%
1997	11,835,972,852	7%	170,653,435	9%	300,333,982	-7%
1998	12,196,558,191	3%	170,078,457	0%	268,497,085	-11%
1999	12,543,512,909	3%	183,411,515	8%	236,871,770	-12%
2000	13,187,033,175	5%	193,210,204	5%	308,655,411	30%
2001	14,291,868,100	8%	187,840,241	-3%	342,948,207	11%
2002	15,327,587,518	7%	211,955,149	13%	343,119,194	0%
2003	16,494,091,138	8%	220,459,699	4%	300,148,900	-13%
2004	17,409,450,856	6%	222,979,522	1%	394,942,898	32%
2005	19,385,082,483	11%	242,715,022	9%	368,963,069	-7%
2006	23,320,361,965	20%	252,638,220	4%	499,921,482	35%
2007	28,579,487,595	23%	274,473,658	9%	730,403,137	46%

1965 Assessed Value changed to 25% of market value

1971 Assessed Value changed to 50% of market value

1972 Rollback of Value

1975 Assessed Value changed to 100% of market value

2001 & 2002 Tax difference because no South Kitsap School Dist. O & M Levy for 2001

2004 & 2005 Tax difference because no Bainbridge Island Parks levy in 2004.

# HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

<b>Tax Year</b>	<b>Real Property Ratio</b>	<b>Personal Property Ratio</b>	<b>Combined County Ratio</b>
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
2005	86.7	100.0	87.0
2006	89.9	100.0	90.1
2007	87.6	100.0	87.9



# SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16A

Tax relief for qualifying senior citizens and disabled persons is based upon the applicant's disposable income. In 2004 the legislature amended the senior citizen and disabled persons exemption to provide the following levels of reduction for taxes payable in 2005 and thereafter:

Income up to \$25,000	Exempt from voted levies <u>and</u> either a \$60,000 or 60% reduction in assessed value, whichever is greater.
Income of \$25,001 - \$30,000	Exempt from voted levies <u>and</u> either a \$50,000 or a 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
Income of \$30,001 - \$35,000	Exempt from voted levies only.

**"Income"** is the combined disposable income of all co-tenants. It includes, for example, social security, retirement, disability pension, interest, and wages. It does not include lump sum settlements, non-reimbursed costs for prescription drugs, in-home care, nursing-home expenses for either spouse, or Medicare (Part B) premiums.

**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 - \$25,000	2,528	372,491,885	6,998,486
\$25,001 - \$30,000	889	116,131,061	2,546,003
\$30,001 - \$35,000	519	34,921,932	1,121,286
<b>Total</b>	<b>3,936</b>	<b>523,544,878</b>	<b>10,665,775</b>

## SENIOR CITIZEN AND DISABLED PERSONS DEFERRAL PROGRAM

RCW 84.38, WAC 458-18

If you are age 60 or disabled and your income is \$40,000 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, or at time of ownership transfer.

## CURRENT USE ASSESSMENT

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

	<b>Parcels</b>	<b>Acres</b>	<b>Market Value</b>	<b>Current Use Value</b>	<b>Reduction</b>	<b>Tax Saved (shifted)</b>
<b>Chapter 84.34 RCW</b>						
Agricultural	219	2,269	71,568,410	30,883,900	40,684,510	381,265
Open Space	278	2,513	150,864,400	101,211,490	49,652,910	469,603
Timber Land	190	2,011	60,174,940	28,017,940	32,157,000	307,758
<b>Total:</b>	<b>687</b>	<b>6,793</b>	<b>282,607,750</b>	<b>160,113,330</b>	<b>122,494,420</b>	<b>1,158,626</b>
<b>Chapter 84.33 RCW</b>						
Forest Land	1,245	44,251	<b>*199,128,780</b>	5,528,830	193,599,950	1,721,752
<b>Grand total</b>	<b>1,932</b>	<b>51,044</b>	<b>481,736,530</b>	<b>165,642,160</b>	<b>316,094,370</b>	<b>2,880,378</b>

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

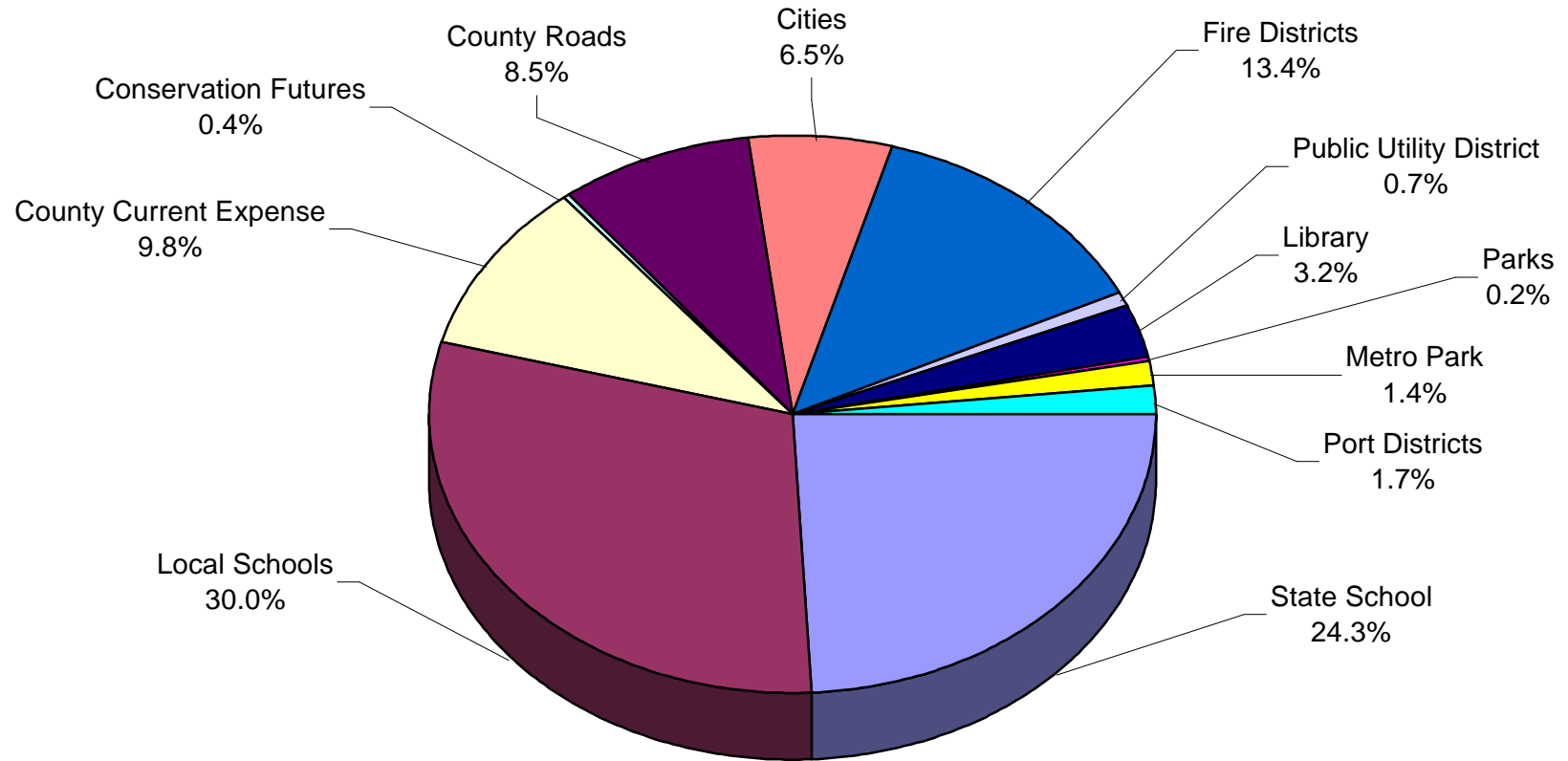
**Open Space** lands include properties whose present use enhances scenic, recreational, natural, or historic resources. The current use value of open space is a percentage of highest and best use value, determined on a case-by case basis by a public benefit rating system that is part of Kitsap County's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

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

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

**\*Forest Land market value is not listed on the assessment roll. An estimated \$4500 per acre is used for this summary.**

## PROPERTY TAX DISTRIBUTION FOR THE YEAR 2007



## 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	10.627717	35.51	0010
0035	BREMERTON	100	Y		YES	BREMERTON	NORTH PERRY				KRL	10.627717	35.51	0035
0060	BREMERTON	100	Y		YES						KRL	9.858983	38.28	0060
0085	BREMERTON	100	Y		YES		NORTH PERRY				KRL	9.858983	38.28	0085
0095	BREMERTON	100	Y		YES	BREMERTON				SK	KRL	10.627717	35.51	0095
0165	BREMERTON	401	Y		YES						KRL	9.876305	38.39	0165
0170	BREMERTON	401	Y		YES		NORTH PERRY				KRL	9.876305	38.39	0170
0175	BREMERTON	401	Y		YES	BREMERTON					KRL	10.645039	35.62	0175
0190	BREMERTON	402	Y		YES	BREMERTON	SUNNYSLOPE			SK	KRL	9.353417	26.73	0190
0195	BREMERTON	402	Y		YES	BREMERTON				SK	KRL	9.353417	26.73	0195
0215	BAINBRIDGE IS.	303	Y	2	NO					BI	KRL	9.093362	32.29	0215
0216**	BAINBRIDGE IS.	303		2	NO					BI	KRL	6.797604	43.19	0216
0220	BAINBRIDGE IS.	303	Y	2	NO			7		BI	KRL	9.093362	32.29	0220
0221**	BAINBRIDGE IS.	304		2	NO			7		BI	KRL	6.797604	43.19	0221
0225	BAINBRIDGE IS.	303	Y	2	NO		WEST HILL			BI	KRL	9.093362	32.29	0225
0230	BAINBRIDGE IS.	303	Y	2	NO		CRYSTAL SPRINGS			BI	KRL	9.093362	32.29	0230
0235	BAINBRIDGE IS.	303	Y	2	NO					BI	KRL	9.093362	32.29	0235
0415	POULSBO	400	Y	18	18	POULSBO				NK	KRLP	9.521961	31.54	0415
0420	POULSBO	400	Y	18	18					NK	KRLP	9.273142	32.39	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON				SK		9.776434	21.52	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON	ANNAPOLIS			SK		9.776434	21.52	0810
0811	PT. ORCHARD	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK		9.776434	21.52	0811
0815	PT. ORCHARD	402	Y	7	7	BREMERTON		5		SK		9.776434	21.52	0815
1130	UNINCORP.	100	Y			BREMERTON				SK	KRL	9.027514	37.42	1130
1150	UNINCORP.	100	Y			BREMERTON					KRL	9.027514	37.42	1150
1159	UNINCORP.	100	Y			BREMERTON					KRL	9.027514	37.42	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON					KRL	10.528503	32.09	1170
1260	UNINCORP.	100	Y	1	1	BREMERTON					KRL	10.755080	31.41	1260
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				KRL	10.755080	31.41	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					KRL	10.755080	31.41	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT				KRL	11.162227	35.94	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE					KRL	10.055693	33.59	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				KRL	10.055693	33.59	1460
1470	UNINCORP.	100	Y	1	1		NORTH PERRY				KRL	9.986346	33.83	1470
1550	UNINCORP.	100	Y	1	1						KRL	9.986346	33.83	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					KRL	10.528503	32.09	1810
4020	UNINCORP.	400	Y	18	18	EGLON				NK	KRLP	9.055098	31.70	4020
4030	UNINCORP.	400	Y							NK	KRLP	7.751318	37.03	4030

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
4039	UNINCORP.	400	Y							NK	KRLP	7.751318	37.03	4039
4050	UNINCORP.	400	Y			EGLON			NK	NK	KRL	7.812196	36.30	4050
4060	UNINCORP.	400	Y						NK	NK	KRL	7.716297	36.75	4060
4090	UNINCORP.	400	Y			KEYPORT				NK	KRL	7.901859	35.89	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE			NK	KRL	9.632652	29.44	4130
4160	UNINCORP.	400	Y	10	10				NK	NK	KRL	9.340519	30.36	4160
4169	UNINCORP.	400	Y		10				NK	NK	KRL	8.055131	35.20	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT				NK	KRL	9.629425	29.45	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT				NK	KRL	9.109740	31.13	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT				NK	KRLP	9.144761	31.39	4190
4199	UNINCORP.	400	Y		18	KEYPORT				NK	KRLP	8.258168	34.76	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON				NK	KRL	9.733400	31.44	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA				NK	KRLP	9.727820	31.81	4240
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE				NK	KRL	9.677401	29.30	4260
4270	UNINCORP.	400	Y	1	1					NK	KRLP	9.478884	30.29	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY			NK	KRL	9.677401	29.30	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE			NK	KRLP	9.478884	30.29	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE			NK	KRL	9.677401	29.30	4300
4330	UNINCORP.	400	Y	10B	10					NK	KRLP	9.599602	32.24	4330
4331**	UNINCORP.	400		10B	10					NK	KRLP	7.303844	42.37	4331
4340	UNINCORP.	400	Y	10B	10					NK	KRL	9.564581	31.99	4340
4370	UNINCORP.	400	Y	18	18					NK	KRLP	8.959199	32.04	4370
4371**	UNINCORP.	400		18	18					NK	KRLP	6.663441	43.08	4371
4379	UNINCORP.	400	Y		18					NK	KRLP	8.072606	35.56	4379
4380	UNINCORP.	400	Y	18	18	POULSBO				NK	KRLP	9.208018	31.18	4380
4389	UNINCORP.	400	Y		18	POULSBO				NK	KRLP	8.321425	34.50	4389
4400	UNINCORP.	400	Y	1	1	SILVERDALE				NK	KRL	9.632652	29.44	4400
4410	UNINCORP.	400	Y	10	10	EGLON			NK	NK	KRL	9.436418	30.05	4410
4411**	UNINCORP.	400		10	10	EGLON			NK	NK	KRL	7.140660	39.71	4411
4419	UNINCORP.	400	Y		10	EGLON			NK	NK	KRL	8.151030	34.79	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO				NK	KRL	9.172997	30.91	4815
4820*	UNINCORP.	400	Y	18	18					NK	KRL	8.924178	31.78	4820
4825*	UNINCORP.	400	Y	18	18					NK	KRLP	10.663300	32.04	4825
6010	UNINCORP.	401	Y								KRL	8.276102	41.03	6010
6019	UNINCORP.	401	Y								KRL	8.276102	41.03	6019
6020	UNINCORP.	401	Y			BREMERTON					KRL	9.044836	37.54	6020
6029	UNINCORP.	401	Y			BREMERTON					KRL	9.044836	37.54	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON					KRL	10.772402	31.52	6070
6079	UNINCORP.	401	Y		1	BREMERTON					KRL	9.406065	36.10	6079
6110	UNINCORP.	401	Y	1	1	BREMERTON					KRL	10.772402	31.52	6110
6119	UNINCORP.	401	Y		1	BREMERTON					KRL	9.406065	36.10	6119
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					KRL	10.237206	33.17	6200

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
6201**	UNINCORP.	401		1	1	BROWNSVILLE					KRL	7.941448	42.76	6201
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				KRL	10.237206	33.17	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					KRL	10.073015	33.71	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY				KRL	10.073015	33.71	6310
6370	UNINCORP.	401	Y			SILVERDALE					KRL	8.464891	40.11	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE					KRL	10.192457	33.31	6380
6389	UNINCORP.	401	Y		1	SILVERDALE					KRL	8.826120	38.47	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				KRL	10.192457	33.31	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				KRL	8.826120	38.47	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				KRL	10.040492	33.82	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					KRL	10.040492	33.82	6500
6580	UNINCORP.	401	Y	1	1						KRL	10.003668	33.94	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR				KRL	10.003668	33.94	6590
6640	UNINCORP.	401	Y	18	18						KRL	9.483983	35.80	6640
6649	UNINCORP.	401	Y		18						KRL	8.597390	39.49	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY				KRL	10.003668	33.94	6690
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				KRL	10.772402	31.52	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				KRL	9.406065	36.10	6789
7030	UNINCORP.	403	Y		7	BREMERTON				SK	KRL	7.832635	23.61	7030
7170	UNINCORP.	403	Y	7	7	BREMERTON				SK	KRL	8.999430	20.55	7170
8030	UNINCORP.	402	Y			BREMERTON				SK	KRL	7.753214	27.14	8030
8039	UNINCORP.	402	Y			BREMERTON				SK	KRL	7.753214	27.14	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS			SK	KRL	9.254203	22.73	8040
8050	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	9.254203	22.73	8050
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER			SK	KRL	9.254203	22.73	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE			SK	KRL	9.254203	22.73	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE			SK	KRL	8.087408	26.01	8139
8150	UNINCORP.	402	Y	7	7	BREMERTON		5		SK	KRL	9.254203	22.73	8150
8170	UNINCORP.	402	Y	7	7	BREMERTON				SK	KRL	9.254203	22.73	8170
8171**	UNINCORP.	402		7	7	BREMERTON				SK	KRL	6.958445	30.23	8171
8175	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS			SK	KRL	10.040445	24.90	8175
8179	UNINCORP.	402	Y		7	BREMERTON				SK	KRL	8.087408	26.01	8179
8320	UNINCORP.	402	Y	7	7					SK	KRL	8.485469	24.79	8320
8325	UNINCORP.	402	Y	7	7		ANNAPOLIS	5		SK	KRL	8.485469	24.79	8325
8330	UNINCORP.	402	Y	7	7		MANCHESTER			SK	KRL	8.485469	24.79	8330
8340	UNINCORP.	402	Y	7	7		ANNAPOLIS			SK	KRL	8.485469	24.79	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER				SK	KRL	8.640452	24.35	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER	ANNAPOLIS			SK	KRL	8.640452	24.35	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER			SK	KRL	8.640452	24.35	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		5		SK	KRL	8.630522	24.38	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN				SK	KRL	8.630522	24.38	8440
8450	UNINCORP.	402	Y	7	7	WATERMAN	ANNAPOLIS			SK	KRL	8.630522	24.38	8450

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
8460	UNINCORP	402	Y	7	7	WATERMAN	ANNAPOLIS	5		SK	KRL	8.630522	24.38	8460
8805*	UNINCORP.	402	Y	7	7	BREMERTON				SK	KRL	9.254203	22.73	8805
8811*	UNINCORP.	402	Y	7	7	BREMERTON	ANNAPOLIS	5		SK	KRL	9.254203	22.73	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	2007	2006	2005	2004	2003	2002
<b>0010</b>	10.627717	11.624061	13.377674	14.253232	14.856117	14.672049
<b>0035</b>	10.627717	11.624061	13.377674	14.253232	14.856117	14.672049
<b>0060</b>	9.858983	11.247339	12.944068	13.778031	14.365539	14.169546
<b>0085</b>	9.858983	11.247339	12.944068	13.778031	14.365539	14.169546
<b>0095</b>	10.627717	11.624061	13.377674	14.253232	14.856117	14.672049
<b>0165</b>	9.876305	11.312065	13.189597	14.233976	14.713852	14.528286
<b>0170</b>	9.876305	11.312065	13.189597	14.233976	14.713852	14.528286
<b>0175</b>	10.645039	11.688787	13.623203	14.709177	15.204430	15.030789
<b>0190</b>	9.353417	10.394605	11.844634	12.833430	13.541940	13.644004
<b>0195</b>	9.353417	10.394605	11.844634	12.833430	13.541940	13.644004
<b>0215</b>	9.093362	9.824353	10.875080	10.761038	12.050197	12.551179
<b>0216*</b>	6.797604	7.225241	7.914053	7.681318	9.123524	0.000000
<b>0220</b>	9.093362	9.824353	10.875080	10.761038	12.050197	12.551179
<b>0221*</b>	6.797604	7.225241	7.914053	7.681318	9.123524	0.000000
<b>0225</b>	9.093362	9.824353	10.875080	10.761038	12.050197	12.551179
<b>0230</b>	9.093362	9.824353	10.875080	10.761038	12.050197	12.551179
<b>0235</b>	9.093362	9.824353	10.875080	10.761038	12.050197	12.551179
<b>0415</b>	9.521961	11.379718	12.999673	13.536919	13.867664	14.124457
<b>0420</b>	9.273142	11.079398	12.661603	13.180852	13.497183	13.777666
<b>0805</b>	9.776434	10.33153	11.111239	12.314090	12.722013	13.089169
<b>0810</b>	9.776434	10.33153	11.111239	12.314090	12.722013	13.089169
<b>0811</b>	9.776434	10.33153	11.111239	12.314090	12.722013	13.089169
<b>0815</b>	9.776434	10.33153	11.111239	12.314090	12.722013	13.089169
<b>1130</b>	9.027514	9.752864	11.271652	11.974607	12.345953	12.704555
<b>1150</b>	9.027514	9.752864	11.271652	11.974607	12.345953	12.704555
<b>1159</b>	9.027514	9.752864	11.271652	11.974607	12.345953	12.704555
<b>1170</b>	10.528503	11.269901	12.982588	13.877112	14.255974	14.623245
<b>1260</b>	10.75508	11.220156	13.024153	13.816112	14.247577	14.669079
<b>1270</b>	10.75508	11.220156	13.024153	13.816112	14.247577	14.669079
<b>1330</b>	10.75508	11.220156	13.024153	13.816112	14.253908	14.704556
<b>1370</b>	11.162227	12.04944	13.897685	14.873279	15.286274	15.713427
<b>1450</b>	10.055693	10.904022	12.692147	13.380023	13.801023	14.212247
<b>1460</b>	10.055693	10.904022	12.692147	13.380023	13.801023	14.212247
<b>1470</b>	9.986346	0.000000	0.000000	0.000000	0.000000	0.000000

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2007	2006	2005	2004	2003	2002
1520	0.000000	0.000000	0.000000	13.340911	13.756999	14.166576
1550	9.986346	10.843434	12.590547	13.340911	13.756999	14.166576
1810**	10.528503	11.269901	12.982588	13.877112	14.255974	14.623245
4020	9.055098	10.77973	12.363861	13.244893	13.565263	14.018078
4030	7.751318	9.186979	10.544127	11.267723	11.509720	11.957076
4039	7.751318	9.186979	10.544127	11.267723	11.509720	11.957076
4040	0.000000	0.000000	0.000000	11.565421	11.808576	12.227381
4050	7.812196	9.259082	10.627051	11.360700	11.609166	12.061046
4060	7.716297	9.142682	10.491421	11.209354	11.438095	11.880590
4090	7.901859	9.381883	10.764570	11.501255	11.689603	12.137890
4130	9.632652	10.823533	12.508441	13.335107	13.630536	14.143819
4160	9.340519	11.03902	12.203687	13.023848	13.288612	13.768898
4169	8.055131	9.53902	10.954538	11.700085	11.938095	12.352111
4170	9.629425	10.849175	12.517071	13.342760	13.591227	14.102414
4180	9.10974	10.858234	12.448674	13.327079	13.574075	14.018436
4190	9.144761	10.902531	12.501380	13.385448	13.645700	14.094922
4199	8.258168	9.818837	11.265169	12.044911	12.261228	12.684564
4230	9.7334	11.493044	12.773057	13.637782	13.957575	14.476866
4240	9.72782	11.483543	12.769813	13.639324	13.965799	14.482480
4260	9.677401	10.889773	12.566218	13.423845	13.733609	14.256099
4270	9.478884	10.654271	12.296628	13.109228	13.411344	13.921600
4280	9.677401	10.889773	12.566218	13.423845	13.733609	14.256099
4290	9.478884	10.654271	12.296628	13.109228	13.411344	13.921600
4300	9.677401	10.889773	12.566218	13.423845	13.733609	14.256099
4330	9.599602	11.338696	12.592511	13.447689	13.777570	14.301156
4331*	7.303844	8.739584	9.631484	10.367969	10.850897	0.000000
4340	9.564581	11.294399	12.539805	13.389320	13.705945	14.224670
4370	8.959199	10.66333	12.228231	13.093547	13.394192	13.837622
4371*	6.663441	8.064218	9.267204	10.013827	10.467519	0.000000
4379	8.072606	9.579636	10.992020	11.753010	12.009720	12.427264
4380	9.208018	10.96365	12.566301	13.449614	13.764673	14.184413
4389	8.321425	9.879956	11.330090	12.109077	12.380201	12.774055
4400	9.632652	10.823533	12.508441	13.335107	13.630536	14.143819
4410	9.436418	11.15542	12.339317	13.175194	13.459683	13.949354
4411*	7.14066	8.556308	9.378290	10.095474	10.533010	0.000000
4419	8.15103	9.65542	11.090168	11.851431	12.109166	12.532567

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2007	2006	2005	2004	2003	2002
<b>4815**</b>	9.172997	10.919353	12.513595	13.391245	13.693048	14.107927
<b>4820**</b>	8.924178	10.619033	12.175525	13.035178	13.322567	13.761136
<b>6010</b>	8.276102	9.440868	11.083575	11.955351	12.203688	12.560792
<b>6019</b>	8.276102	9.440868	11.083575	11.955351	12.203688	12.560792
<b>6020</b>	9.044836	9.81759	11.517181	12.430552	12.694266	13.063295
<b>6029</b>	9.044836	9.81759	11.517181	12.430552	12.694266	13.063295
<b>6070</b>	10.772402	11.284882	13.269682	14.272057	14.595890	15.027819
<b>6079</b>	9.406065	10.236408	12.017181	12.894518	13.173484	13.558243
<b>6110</b>	10.772402	11.284882	13.269682	14.272057	14.602221	15.063296
<b>6119</b>	9.406065	10.236408	12.017181	12.894518	13.173206	13.563296
<b>6200</b>	10.237206	11.187959	13.158372	14.169842	14.499202	14.936301
<b>6201*</b>	7.941448	8.588847	10.197345	11.090122	11.572529	0.000000
<b>6220</b>	10.237206	11.187959	13.158372	14.169842	14.499202	14.936301
<b>6240</b>	0.000000	11.187959	13.158372	14.169842	14.499202	14.936301
<b>6290</b>	10.073015	10.968748	12.937676	13.835968	14.149336	14.570987
<b>6310</b>	10.073015	10.968748	12.937676	13.835968	14.149336	14.570987
<b>6370</b>	8.464891	9.654427	11.348094	12.239599	12.494505	12.859497
<b>6380</b>	10.192457	11.121719	13.100595	14.081104	14.396129	14.824021
<b>6389</b>	8.82612	10.073245	11.848094	12.703565	12.973723	13.354445
<b>6410</b>	10.192457	11.121719	13.100595	14.081104	14.396129	14.824021
<b>6419</b>	8.82612	10.073245	11.848094	12.703565	12.973723	13.354445
<b>6480</b>	10.040492	10.950566	12.882477	13.850374	14.105312	14.584832
<b>6490</b>	0.000000	10.950566	12.882477	13.850374	14.105312	14.584832
<b>6500</b>	10.040492	10.950566	12.882477	13.850374	14.105312	14.584832
<b>6560</b>	0.000000	10.90816	12.836076	13.796856	14.105312	14.525316
<b>6580</b>	10.003668	10.90816	12.836076	13.796856	14.105312	14.525316
<b>6590</b>	10.003668	10.90816	12.836076	13.796856	14.105312	14.525316
<b>6640</b>	9.483983	10.917219	12.767679	13.781175	14.088160	14.441338
<b>6649</b>	8.59739	9.833525	11.531468	12.440638	12.703688	13.030980
<b>6690</b>	10.003668	10.90816	12.836076	13.796856	14.105312	14.525316
<b>6780</b>	10.772402	11.284882	13.269682	14.272057	14.602221	15.063296
<b>6789</b>	9.406065	10.236408	12.017181	12.894518	13.173206	13.563296
<b>7030</b>	7.832635	8.82185	9.970125	10.580892	10.529106	11.264721

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2007	2006	2005	2004	2003	2002
<b>7170</b>	8.99943	9.939632	11.230895	11.983397	11.962158	12.704129
<b>8030</b>	7.753214	8.523408	9.738612	10.554805	11.031776	11.676510
<b>8039</b>	7.753214	8.523408	9.738612	10.554805	11.031776	11.676510
<b>8040</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200
<b>8050</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200
<b>8110</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200
<b>8130</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200
<b>8139</b>	8.087408	8.922663	10.188778	11.054805	11.508745	12.155792
<b>8150</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200
<b>8170</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200
<b>8171*</b>	6.958445	7.441333	8.488521	9.377590	10.015124	0.000000
<b>8179</b>	8.087408	8.922663	10.188778	11.054805	11.508745	12.155792
<b>8320</b>	8.485469	9.663723	11.015942	11.982109	12.451219	13.092697
<b>8325</b>	8.485469	9.663723	11.015942	11.982109	12.451219	13.092697
<b>8330</b>	8.485469	9.663723	11.015942	11.982109	12.451219	13.092697
<b>8340</b>	8.485469	9.663723	11.015942	11.982109	12.451219	13.092697
<b>8360</b>	8.640452	9.8463	11.224272	12.208345	12.685818	13.332259
<b>8370</b>	8.640452	9.8463	11.224272	12.208345	12.685818	13.332259
<b>8400</b>	8.640452	9.8463	11.224272	12.208345	12.685818	13.332259
<b>8430</b>	8.630522	9.844607	11.225042	12.217446	12.697291	13.343334
<b>8440</b>	8.630522	9.844607	11.225042	12.217446	12.697291	13.343334
<b>8450</b>	8.630522	9.844607	11.225042	12.217446	12.697291	13.343334
<b>8460</b>	8.630522	9.844607	11.225042	12.217446	12.697291	13.343334
<b>8805**</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200
<b>8811**</b>	9.254203	10.040445	11.449548	12.457310	12.941797	13.595200

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

\*\* Temporary tax codes

## **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 a listing with the county assessor. Listings 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.

# **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.

## 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
Metropolitan Park	.750
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.



## FREQUENTLY ASKED QUESTIONS

### *1. How often does the county appraise my property?*

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

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

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

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

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

### *4. 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 2007 tax rate in Kitsap County is about \$ 9.2542 per \$1000 of assessed value. Rates vary from area to area and from year to year, but multiplying the value or cost (per \$1000), by the average levy rate will provide a rough estimate of taxes.

Example:  $250,000 \times 9.2542 / 1000 = \$2,313.55$

### *5. 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

### *6. What is 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.

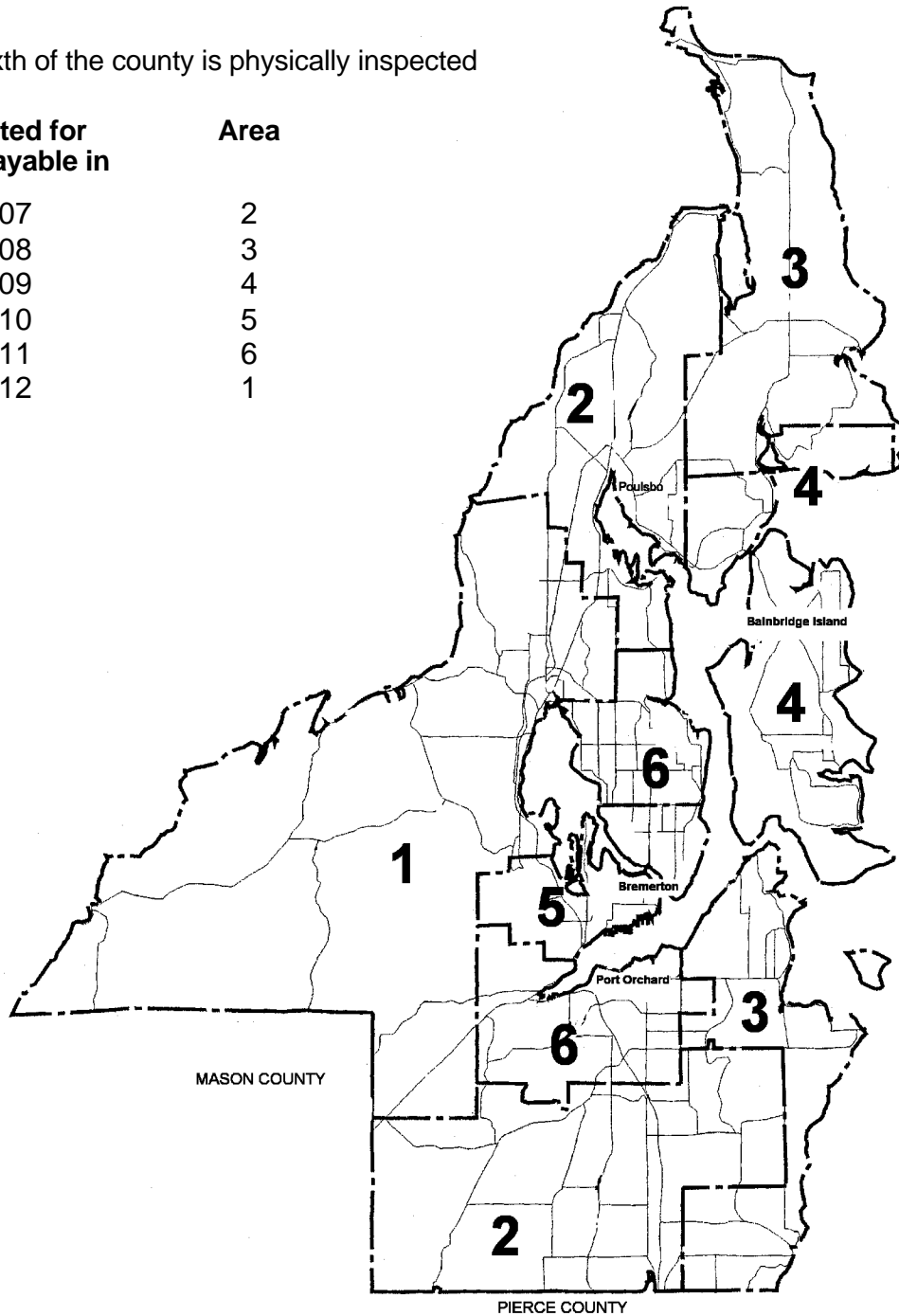
## IMPORTANT DATES

- 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 30** 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

# KITSAP COUNTY INSPECTION CYCLE

Each year one-sixth of the county is physically inspected

Inspected for Taxes Payable in	Area
2007	2
2008	3
2009	4
2010	5
2011	6
2012	1



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. We are located in the new Administration Building in Port Orchard on the second floor.

The following information is available for public inspection:

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

Assessor's parcel specific information, maps, sales data and more can be found on line at: [www.kitsapgov.com/assr](http://www.kitsapgov.com/assr)

**General Information** ..... (360) 337-7160  
**Fax** ..... (360) 337-4874  
**E-Mail**..... [assessor@co.kitsap.wa.us](mailto:assessor@co.kitsap.wa.us)

**Jim Avery, Assessor** ([javery@co.kitsap.wa.us](mailto:javery@co.kitsap.wa.us)) ..... (360) 337-7085  
Chief Deputy ..... (360) 337-7084  
Levy Analyst..... (360) 337-7094  
Commercial & Residential Property ..... (360) 337-7160  
Personal Property ([personal-property@co.kitsap.wa.us](mailto:personal-property@co.kitsap.wa.us))..... (360) 337-7094  
Senior & Disabled Exemptions ..... (360) 337-4904  
Non Profit & Tribal Exemptions ..... (360) 337-4511  
Cadastral - split & merge of property tax parcels..... (360) 337-7277  
Current Use - agricultural, timber & nature preserves ..... (360) 337-4519  
Public Disclosure Requests (Maxine Schoales or Mike Eastman) ..... (360) 337-7160

**Direct lines are available from the following locations:**

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