

# **Kitsap County Statement of Assessments**



## **2023 Assessment for Taxes Payable in 2024**



**Philip Cook  
Assessor**

COVER PHOTO:

Poulsbo  
taken by Leah Potter

# TABLE OF CONTENTS

## ASSESSED VALUES AND LEVY RATES

Message from the Assessor .....	4
Profile of Kitsap County .....	5
Statement of Assessed Values .....	6
Major Changes from Last Year .....	7
School Levy Details .....	8
To Be Collected by District .....	9
Taxing Districts with No Levy.....	12
Voter Approved Measures .....	13
Typical Residential Taxes.....	14
New Construction by Taxing District.....	15
Assessed Values by Tax Code.....	16
Distribution of Taxes Pie Chart.....	19
Summary of Previous Years.....	20
Historical Assessment Ratios .....	21
Timber Values .....	22
Senior Citizen & Disabled Persons Exemption .....	23
Property Tax Deferral Programs.....	23
Senior Citizen & Disabled Persons Exemption Tax Shift Chart....	24
Current Use Assessment.....	25
Sales Chart .....	26
Consolidated Tax Code Key.....	27
Consolidated Tax Rates with Districts .....	28
Consolidated Tax Rates for Six Years .....	31

## GENERAL INFORMATION

Timber Excise Tax Information.....	35
Classes of Property .....	36
Property Tax Process .....	37
Property Tax Limits .....	38
Tax Relief & Appeal of Valuation .....	39
Frequently Asked Questions.....	40
Revaluation Cycle Map.....	41
Inspection Schedule for Commercial & Industrial Properties.....	42
Important Dates.....	43
How to Contact Us .....	44

The 2023 housing market experienced a slowdown in price appreciation of single-family residences (sfr) vs. prior years. The average sales price (county-wide) of a sfr for 2023 was \$659,508 vs. \$658,536 in 2022.



The biggest change for 2024 will be from the implementation of SHB 1355 which was passed during the 2023 state legislative session and went in effect on January 1<sup>st</sup>. SHB 1355 is a change in the income limits to the Senior Citizen and Disabled Persons exemption program. Previously, the qualifying household income limit to qualify for this program in Kitsap was \$48,574, however as a result of SHB 1355 that limit will increase to \$65,000. The office has been preparing for the implementation of this legislation by rolling out an online application tool as well as producing information that is readily available to the public. If you are interested in learning more about this change, please visit: [kcowa.us/tax-relief](http://kcowa.us/tax-relief).

In 2023, the office rolled out its new subscriber-based newsletter. This tool will allow for the office to directly communicate with the public about all things related to the Assessment process. If you have not signed up for the electronic newsletter, please do so on the website at: [www.kitsap.gov/assessor](http://www.kitsap.gov/assessor). Look on the right side of the page.

In 2023, voters approved a lid lift for South Kitsap Fire, resulting in a 30% increase in their levy for 2024.

As a reminder, state law requires that the office inspect all property in the county at least once every six years (RCW 84.41.030). During the first quarter of 2024 our residential appraisers will complete physical inspections of Poulsbo (area 2, see page 41). In the fall of 2024, residential appraisers will begin inspections of North Kitsap (area 3) including Kingston and Hansville. They will also be conducting inspections of the City of Port Orchard. That work will conclude in the spring of 2025. During the late spring/summer months, the focus is on the appraisal of new construction county-wide.

As always, if there is anything our office can do to be of assistance, please do not hesitate to contact us at 360-337-7160, or email: [assessor@kitsap.gov](mailto:assessor@kitsap.gov). You may also find additional information on our website at: [www.kitsap.gov/assessor](http://www.kitsap.gov/assessor)

A handwritten signature in blue ink that reads "Phil Cook". The signature is fluid and cursive.

Phil Cook  
Kitsap County Assessor

# PROFILE OF KITSAP COUNTY

Established: 1857

## GEOGRAPHY

395 square land miles in Kitsap, 119 square miles tax exempt  
236 miles of shore line  
123,415 real property tax parcels  
5,178 personal property accounts

## POPULATION

282,955 (2023)

## TOP EMPLOYERS

Naval Base Kitsap	36,905
St. Michael Medical Center	2,477
Central Kitsap School District	1,865
Kitsap County	1,358
South Kitsap School District	1,341
Olympic College	988
North Kitsap School District	885
Bremerton School District	850
Port Madison Enterprises	785
Haselwood Auto Group	681

(Published 12/31/2022 - Sources: Kitsap Economic Development Alliance, The US Census Bureau & Office of Financial Management)

## TAXING DISTRICTS

There are currently 40 taxing districts in Kitsap County. Several active districts do not levy property tax (see page 12). A property will not be in every district but is in some combination of the following:

### County-Wide Districts

Kitsap County	1
Public Utility District (PUD) =	1
Regional Library District =	1
State School =	1

### Local Districts

Cities =	4
Fire Protection Districts =	6
Metropolitan Park District =	2
Port Districts =	12
School Districts =	6
Sewer Districts =	1
Utility District =	1
Water Districts =	4

**STATEMENT OF ASSESSED VALUATION**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
<b>Locally Assessed</b>	<b>62,268,407,816</b>	<b>519,405,097</b>	<b>62,787,812,913</b>
<b>Centrally Assessed</b>	<b>44,169,293</b>	<b>282,224,880</b>	<b>326,394,173</b>
<b>Total</b>	<b>62,312,577,109</b>	<b>801,629,977</b>	<b>63,114,207,086</b>

Locally assessed property is valued by the Kitsap County Assessor.

Centrally assessed properties are owned by communications, transportation, or power companies doing interstate business. The values of these properties are determined by the Washington State Department of Revenue and certified to the Assessor.

# MAJOR CHANGES

<b>District / Details</b>	<b>Estimated Overall % Change</b>
<p><b>Bainbridge Island Metropolitan Parks</b> Lid lift, voter approved allows for a CPI levy limit (8/3/21) Total district increase \$467,991</p>	<p><b>+ 5.17%</b></p>
<p><b>Central Kitsap Fire &amp; EMS</b> Lid lift, voter approved allows for a 6% levy limit increase (11/6/18) &amp; using available bank capacity, increased bond levy amount Total district increase \$4,566,037</p>	<p><b>+ 17.51%</b></p>
<p><b>City of Bainbridge Island</b> Open Space bond collection ended in 2023 Total district decrease \$500,114</p>	<p><b>- 5.57%</b></p>
<p><b>City of Port Orchard</b> Amount due to new construction increased 30.83% for 2024 Total district increase \$283,219</p>	<p><b>+ 8.30%</b></p>
<p><b>City of Poulsbo</b> Amount due to new construction increased 52.41% for 2024 Total district increase \$153,098</p>	<p><b>+ 5.26%</b></p>
<p><b>South Kitsap Fire &amp; EMS</b> Voter approved lid lift (8/1/23) Total district increase \$6,773,474</p>	<p><b>+ 30.21%</b></p>
<p><b>South Kitsap School District</b> Limited to per pupil max* Total district decrease \$1,239,126</p>	<p><b>- 4.20%</b></p>
<p><b>Village Green Metropolitan Parks (Kingston)</b> Using a portion of available banked capacity Total district increase \$46,361</p>	<p><b>+ 13.45%</b></p>

\*Local School Enrichment Levies

School Districts are allowed to levy the lesser of \$3,149.69 per pupil, a rate of \$2.50 per \$1,000 of assessed value or the voter approved dollar amount.

## SCHOOL LEVY DETAILS

The 2017 Legislature passed Engrossed House Bill (EHB) 2242 to meet its obligation to fully fund basic education for public schools. This bill made significant changes to property taxes collected for state and local school levies. These are identified as State General and Local School under the General Tax Distribution on the tax statement.

### Changes by Tax Year

#### 2018 Tax Year

- The State General Levy for Education was changed from a budget-based system to a rate-based system for taxes to be collected through 2021. The fixed rate increased the Kitsap County levy rate by \$0.90 per \$1,000 of assessed value over the 2017 tax year.
- There were no changes to the Local School levies other than Maintenance & Operations Levies (M&O) are now referred to as Enrichment Levies.

#### 2019 Tax Year

- The 2018 Legislature passed ESSB 6614 which lowered the fixed rate for the State General Levy by \$0.30. This reduction only applied for taxes collected in 2019.
- Local School Enrichment Levies were limited to the lesser of a statutory rate of \$1.50 per \$1,000 of assessed value, per pupil amount determined by Superintendent of Public Instruction or the voter approved dollar amount.

#### 2020 Tax Year and Applies to the 2021 Tax Year

- The State General Levy fixed rate increased by \$0.30.
- The 2019 Legislature passed 2SSB 5313, increasing the statutory rate for Local School Enrichment Levies from \$1.50 to \$2.50, effective for taxes to be collected in 2020 and going forward. Local School Enrichment Levies are limited to the lesser of \$2.50 per \$1,000 of assessed value, per pupil amount determined by the Superintendent of Public Instruction or the voter approved dollar amount.

#### 2022 Tax Year and Future Years

- The State General Levy returns to a budget-based system instead of rate-based.

#### Local School Levy Limits for Enrichment Levies for the 2024 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	18,981,935	14,543,700	14,210,078	Voted Amount
Bainbridge 303	33,533,012	10,500,000	11,040,010	Voted Amount
North Kitsap 400	33,015,750	17,777,000	16,676,538	Per Pupil
Central Kitsap 401	34,565,630	20,000,000	34,459,404	Voted Amount
South Kitsap 402	36,428,595	33,118,717	28,267,365	Per Pupil

Legislative Toll-Free Hotline: 1-800-562-6000



## TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE*</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b><u>COUNTY:</u></b>					
<b>CURRENT EXPENSE</b>	63,114,207,086	0.578615	36,518,850	15,763	36,534,613
MENTAL HEALTH	63,114,207,086	0.025000	1,577,860	681	1,578,541
VETERANS RELIEF	63,114,207,086	0.013000	820,500	354	820,854
<b><u>TOTAL CURRENT EXPENSE</u></b>		<b><u>0.616615</u></b>	<b><u>38,917,210</u></b>	<b><u>16,798</u></b>	<b><u>38,934,008</u></b>
<b><u>CONSERVATION FUTURES</u></b>	63,114,207,086	<b><u>0.025731</u></b>	<b><u>1,624,040</u></b>	<b><u>701</u></b>	<b><u>1,624,741</u></b>
<b>ROADS</b>	37,010,328,198	0.803179	29,725,934	17,197	29,743,131
ROADS - SHERIFF	37,010,328,198	0.078356	2,900,000	1,678	2,901,678
<b><u>TOTAL ROADS</u></b>		<b><u>0.881535</u></b>	<b><u>32,625,934</u></b>	<b><u>18,875</u></b>	<b><u>32,644,809</u></b>
<b><u>SCHOOLS:</u></b>					
<b>STATE SCHOOL</b>					
PART 1	63,111,645,549	1.518165	95,813,943	0	95,813,943
PART 2	62,694,463,076	0.812093	50,913,742	0	50,913,742
<b><u>TOTAL</u></b>		<b><u>2.330258</u></b>	<b><u>146,727,685</u></b>	<b><u>0</u></b>	<b><u>146,727,685</u></b>
<b>100 - BREMERTON</b>					
SPECIAL ENRICHMENT M&O**	7,592,073,202	1.855431	14,086,002	566	14,086,568
CAPITAL PROJ**	7,592,290,200	1.119556	8,499,416	584	8,500,000
<b><u>TOTAL</u></b>		<b><u>2.974987</u></b>	<b><u>22,585,418</u></b>	<b><u>1,150</u></b>	<b><u>22,586,568</u></b>
<b>303 - BAINBRIDGE ISLAND</b>					
SPECIAL ENRICHMENT M&O**	13,411,348,637	0.783291	10,504,116	876	10,504,992
BOND**	13,412,467,547	0.797765	10,698,215	1,785	10,700,000
CAPITAL PROJECT**	13,412,467,547	0.372786	4,999,166	834	5,000,000
<b><u>TOTAL</u></b>		<b><u>1.953842</u></b>	<b><u>26,201,497</u></b>	<b><u>3,495</u></b>	<b><u>26,204,992</u></b>
<b>400 - NORTH KITSAP</b>					
SPECIAL ENRICHMENT M&O**	13,203,778,632	1.263926	16,684,443	4,169	16,688,612
CAPITAL PROJECT*	13,204,370,539	1.075022	14,190,818	4,182	14,195,000
<b><u>TOTAL</u></b>		<b><u>2.338948</u></b>	<b><u>30,875,261</u></b>	<b><u>8,351</u></b>	<b><u>30,883,612</u></b>
<b>401 - CENTRAL KITSAP</b>					
SPECIAL ENRICHMENT M&O**	13,826,243,433	1.446524	19,991,628	8,372	20,000,000
BOND **	13,832,031,059	1.132982	15,658,337	13,115	15,671,452
<b><u>TOTAL</u></b>		<b><u>2.579506</u></b>	<b><u>35,649,965</u></b>	<b><u>21,487</u></b>	<b><u>35,671,452</u></b>
<b>402 - SOUTH KITSAP</b>					
SPECIAL ENRICHMENT M&O**	14,571,819,781	1.940174	28,261,875	10,002	28,271,877
<b><u>TOTAL</u></b>		<b><u>1.940174</u></b>	<b><u>28,261,875</u></b>	<b><u>10,002</u></b>	<b><u>28,271,877</u></b>
<b>403 - NORTH MASON</b>					
SPECIAL ENRICHMENT M&O**	107,713,704	0.918239	98,643	264	98,907
BOND* **	107,931,961	0.691481	74,283	350	74,633
<b><u>TOTAL</u></b>		<b><u>1.609720</u></b>	<b><u>172,926</u></b>	<b><u>614</u></b>	<b><u>173,540</u></b>
TOTAL LOCAL SCHOOLS			143,746,942	45,099	143,792,041
<b><u>TOTAL SCHOOLS</u></b>			<b><u>290,474,627</u></b>	<b><u>45,099</u></b>	<b><u>290,519,726</u></b>

## TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE*</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b><u>CITIES:</u></b>					
<b>BAINBRIDGE ISLAND</b>					
REG	13,460,238,119	0.629612	8,474,735	1,409	8,476,144
TOTAL		0.629612	8,474,735	1,409	8,476,144
<b>BREMERTON</b>					
REG	6,211,981,987	1.445790	8,981,223	5,023	8,986,246
BOND**	6,175,560,961	0.234795	1,449,184	816	1,450,000
EMS	6,211,981,987	0.370203	2,299,698	1,286	2,300,984
TOTAL		2.050788	12,730,105	7,125	12,737,230
<b>PORT ORCHARD</b>					
	3,443,682,394	1.072807	3,694,410	91	3,694,501
<b>POULSBO</b>					
	2,987,976,388	1.025095	3,062,961	36	3,062,997
<b><u>TOTAL CITIES</u></b>			<b><u>27,962,211</u></b>	<b><u>8,661</u></b>	<b><u>27,970,872</u></b>
<b><u>PORTS:</u></b>					
<b>BREMERTON</b>					
	21,878,413,967	0.193189	4,226,685	4,029	4,230,714
<b>BROWNSVILLE</b>					
	2,836,792,397	0.158060	448,384	4	448,388
<b>EGLON</b>					
	427,734,024	0.117243	50,149	100	50,249
<b>ILLAHEE</b>					
	958,167,324	0.099423	95,264	0	95,264
<b>INDIANOLA</b>					
	602,093,990	0.111107	66,897	1	66,898
<b>KEYPORT</b>					
	263,406,861	0.136446	35,941	0	35,941
<b>KINGSTON</b>					
	1,953,687,890	0.119229	232,938	51	232,989
<b>MANCHESTER</b>					
	1,281,802,519	0.099758	127,871	0	127,871
<b>POULSBO</b>					
	1,852,538,000	0.178632	330,924	0	330,924
<b>SILVERDALE</b>					
	5,507,512,762	0.139303	767,214	17	767,231
<b>TRACYTON</b>					
	1,543,747,129	0.025012	38,613	0	38,613
<b>WATERMAN</b>					
	525,656,881	0.113368	59,593	2	59,595
<b><u>TOTAL PORTS</u></b>			<b><u>6,320,652</u></b>	<b><u>4,204</u></b>	<b><u>6,324,856</u></b>

**TO BE COLLECTED**

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE*</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b><u>FIRE:</u></b>					
<b>1 CENTRAL KITSAP</b>	15,353,685,982	1.341932	20,603,606	7,781	20,611,387
BOND **	15,299,240,536	0.229023	3,502,562	1,328	3,503,890
EMS	15,391,631,892	0.424163	6,528,562	4,159	6,532,721
TOTAL		1.995118	30,634,730	13,268	30,647,998
<b>2 BAINBRIDGE ISLAND</b>	13,460,238,119	0.566191	7,621,077	1,267	7,622,344
BOND**	13,412,467,547	0.824440	1,105,604	184	1,105,788
EMS	13,460,238,119	0.295782	3,981,303	662	3,981,965
TOTAL		1.686413	12,707,984	2,113	12,710,097
<b>7 SOUTH KITSAP</b>	15,171,467,881	1.500000	22,757,202	2,651	22,759,853
EMS	15,185,346,051	0.423725	6,434,418	2,310	6,436,728
TOTAL		1.923725	29,191,620	4,961	29,196,581
<b>10 NORTH KITSAP</b>	5,655,544,219	1.499999	8,483,316	2,138	8,485,454
EMS	5,655,768,319	0.373962	2,115,045	789	2,115,834
TOTAL		1.873961	10,598,361	2,927	10,601,288
<b>18 POULSBO</b>	7,080,568,013	1.499999	10,620,852	2,130	10,622,982
EMS	7,084,091,003	0.379563	2,688,861	691	2,689,552
TOTAL		1.879562	13,309,713	2,821	13,312,534
<b>NORTH MASON REGIONAL</b>	107,986,122	0.812706	87,761	411	88,172
BOND	107,931,961	0.178862	19,214	91	19,305
EMS	108,175,722	0.286173	30,957	145	31,102
TOTAL		1.277741	137,932	647	138,579
<b><u>TOTAL FIRE DISTRICTS</u></b>			<b><u>96,580,340</u></b>	<b><u>26,737</u></b>	<b><u>96,607,077</u></b>
<b><u>OTHER:</u></b>					
<b>PUBLIC UTILITY DISTRICT #1</b>	63,114,207,086	0.044089	2,782,700	1,201	2,783,901
<b>METRO PARK - BAINBRIDGE ISL</b>	13,460,238,119	0.669160	9,007,057	1,497	9,008,554
BOND**	13,412,467,547	0.038693	518,888	87	518,975
TOTAL		0.707853	9,525,945	1,584	9,527,529
<b>METRO PARK - VILLAGE GREEN</b>	2,534,829,253	0.154314	391,160	84	391,244
<b>REGIONAL LIBRARY</b>	63,114,207,086	0.272242	17,182,354	7,417	17,189,771
<b><u>TOTAL OTHER</u></b>			<b><u>29,882,159</u></b>	<b><u>10,286</u></b>	<b><u>29,892,445</u></b>
<b><u>TOTAL TAXES</u></b>			<b><u>524,387,173</u></b>	<b><u>131,361</u></b>	<b><u>524,518,534</u></b>

T.E.D.= Timber Excise Distribution - more information available on page 35

\*Rates are rounded to the sixth digit

\*\* Voted Bonds & School M&O - taxes are reduced by the T.E.D.

## TAXING DISTRICTS WITH NO LEVY

<b>WATER DISTRICTS</b>	<b>ASSESSED VALUE</b>
Manchester	1,492,046,973
North Perry	3,184,489,284
Silverdale	4,529,636,662
Sunnyslope	168,965,833

<b>MISCELLANEOUS DISTRICTS</b>	<b>ASSESSED VALUE</b>
Kitsap County Sewer District No. 7	414,057,373
Westsound Utility District	3,401,732,859

## ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES

<u>District</u>	<u>Levy Type</u>	<u>Passed</u>	<u>Purpose</u>	<u>Years</u>	<u>Rate</u>	<u>Amount</u>	<u>Start</u>	<u>End</u>
<b><u>Schools</u></b>								
Bremerton 100	Enrichment	2/11/20	Educational Programs & Operations	4		\$54,649,830	2021	2024
Bremerton 100	Capital Projects	2/8/22	Facilities & Technology	2		\$17,000,000	2023	2024
Bainbridge 303	Enrichment	2//2021	Educational Programs & Operations	2		\$30,800,000	2022	2024
Bainbridge 303	Bond	3/14/06	Capital Improvements	20		\$45,000,000	2007	2026
Bainbridge 303	Bond	11/3/09	Capital Improvements	20		\$42,000,000	2010	2029
Bainbridge 303	Bond	2/9/16	Capital Improvements	20		\$81,200,000	2017	2036
Bainbridge 303	Capital Projects	2/12/19	Facilities & Technology	6		\$15,000,000	2020	2025
Bainbridge 303	Capital Projects	2/9/21	Facilities & Technology	3		\$7,500,000	2022	2024
North Kitsap 400	Enrichment	2/8/22	Educational Programs & Operations	4		\$73,014,500	2023	2026
North Kitsap 400	Capital Projects	2/8/22	Facilities & Technology	4		\$35,687,500	2023	2026
Central Kitsap 401	Enrichment	2/8/22	Educational Programs & Operations	2		\$40,000,000	2023	2024
Central Kitsap 401	Bond	2/9/16	Capital Improvements	20		\$220,000,000	2017	2036
South Kitsap 402	Enrichment	2/9/21	Educational Programs & Operations	4		\$127,482,255	2022	2025
North Mason 403	Bond	4/23/13	Capital Improvements	25		\$49,000,000	2014	2039
North Mason 403	Enrichment	11/2/21	Educational Programs & Operations	4		\$15,324,500	2022	2025
<b><u>Cities</u></b>								
Bremerton	Bond	9/17/02	Capital Improvements	25		\$12,979,000	2003	2027
Bremerton	Bond	11/3/15	Upgrade Fire Apparatus	10		\$4,500,000	2016	2025
Bremerton EMS	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
<b><u>Parks</u></b>								
Bainbridge Island	Bond	2/10/15	Acquisition Land for Park	20		\$5,900,000	2016	2025
Bainbridge Island	Multi Yr Lid Lift	8/3/21	Levy Limit CPI-W	6	\$0.75		2022	2027
<b><u>Fire</u></b>								
Central Kitsap 1	EMS	8/3/21	Renewal	6	\$0.50		2022	2027
Central Kitsap 1	Multi Yr Lid Lift	11/6/18	Levy Limit up to 6%	6	\$1.50		2019	2024
Central Kitsap 1	Bond	11/3/20	Capital Improvements	20		\$58,300,000	2021	2040
Bainbridge 2	Bond	2/10/15	Capital Improvements	20		\$16,000,000	2016	2035
South Kitsap 7	Multi Yr Lid Lift	8/1/23	Levy Limit greater of 1% or CPI	6	\$1.50		2024	2029
South Kitsap 7	EMS	8/3/21	Renewal	6	\$0.50		2022	2027
North Kitsap 10	Multi Yr Lid Lift	11/8/22	Levy Limit greater of 1% or CPI	6	\$1.50		2023	2028
North Kitsap 10	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
Poulsbo 18	Multi Yr Lid Lift	11/8/22	Levy Limit greater of 1% or CPI	6	\$1.50		2023	2028
Poulsbo 18	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
NM Regional Fire	Bond	11/5/19	Capital Improvements	25		\$10,000,000	2020	2044

# TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

Area	Assessed Value	Total Levy rate	Regular Taxes	Voted Taxes	Total Taxes
<b>North Kitsap Unincorporated</b>					
Typical for 2021	456,430	9.7237	3,332	1,106	4,438
Typical for 2022	510,760	8.9795	2,944	1,643	4,586
Typical for 2023	626,600	8.5333	3,895	1,452	5,347
Typical for 2024	628,710	8.3889	3,804	1,470	5,274
<b>Central Kitsap Unincorporated</b>					
Typical for 2021	379,525	10.6475	2,797	1,244	4,041
Typical for 2022	411,970	10.1238	2,489	1,681	4,171
Typical for 2023	486,090	8.9257	2,999	1,339	4,339
Typical for 2024	509,720	8.8843	3,097	1,431	4,529
<b>South Kitsap Unincorporated</b>					
Typical for 2021	377,900	10.3363	2,757	1,149	3,906
Typical for 2022	424,260	9.7657	2,519	1,625	4,143
Typical for 2023	524,700	8.1776	3,185	1,106	4,291
Typical for 2024	525,870	8.2275	3,306	1,020	4,327
<b>City of Bremerton</b>					
Typical for 2021	276,650	10.6859	1,890	1,067	2,956
Typical for 2022	317,435	9.7813	1,682	1,423	3,105
Typical for 2023	382,280	8.7938	2,101	1,260	3,362
Typical for 2024	384,050	8.5078	2,035	1,232	3,267
<b>City of Bainbridge Island</b>					
Typical for 2021	801,620	9.7029	5,489	2,289	7,778
Typical for 2022	863,920	9.2474	4,816	3,173	7,989
Typical for 2023	1,112,720	7.8706	6,294	2,464	8,758
Typical for 2024	1,122,405	7.5246	6,116	2,329	8,446
<b>City of Poulsbo</b>					
Typical for 2021	377,630	10.0535	2,882	915	3,796
Typical for 2022	421,510	9.3174	2,572	1,356	3,927
Typical for 2023	500,230	8.8601	3,273	1,159	4,432
Typical for 2024	500,335	8.7111	3,188	1,170	4,358
<b>City of Port Orchard</b>					
Typical for 2021	337,600	10.5414	2,532	1,026	3,559
Typical for 2022	374,865	9.9922	2,310	1,435	3,746
Typical for 2023	457,005	8.4116	2,958	886	3,844
Typical for 2024	469,750	8.4188	3,044	911	3,955

## 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>2022</u>	<u>2023</u>	<u>2024</u>
County Current Expense	631,379,507	810,687,345	979,152,946
County Road	322,186,947	361,518,401	448,094,980
State School	631,379,507	810,687,345	979,152,946
School Dist #100 (Bremerton)	128,075,040	130,363,319	79,675,054
School Dist #303 (Bainbridge Island)	63,475,100	105,888,715	115,050,150
School Dist #400 (North Kitsap)	102,426,170	127,550,316	204,085,561
School Dist #401 (Central Kitsap)	145,144,355	185,233,395	241,363,602
School Dist #402 (South Kitsap)	191,674,682	260,949,200	337,993,969
School Dist #403 (Ptn of North Mason)	584,160	1,002,400	984,610
City of Bainbridge Island	63,475,100	105,888,715	115,050,150
City of Bremerton	129,797,660	123,597,089	73,617,054
City of Port Orchard	84,294,890	154,249,650	228,826,269
City of Poulsbo	31,624,910	65,433,490	113,564,493
Port of Bremerton	320,795,057	396,892,914	430,696,273
Port of Brownsville	14,496,490	23,294,100	36,574,960
Port of Eglon	4,552,390	3,077,100	1,401,750
Port of Illahee	2,864,200	1,710,830	3,749,580
Port of Indianola	3,464,690	3,274,540	3,342,540
Port of Keyport	433,530	1,416,390	1,103,650
Port of Kingston	19,692,350	19,256,980	25,741,030
Port of Manchester	6,728,460	9,323,610	6,888,440
Port of Poulsbo	2,622,540	5,551,490	5,750,812
Port of Silverdale	87,940,350	96,617,860	124,271,637
Port of Tracyton	7,179,180	17,203,230	36,435,200
Port of Waterman	1,634,580	2,363,580	4,025,610
Fire Dist #1 (Central Kitsap)	149,451,835	188,262,605	247,583,452
Fire Dist #2 (Bainbridge Island)	63,475,100	105,888,715	115,050,150
Fire Dist #7 (South Kitsap)	185,979,252	264,422,410	340,811,089
Fire Dist #10 (North Kitsap)	51,313,270	41,209,780	49,535,010
Fire Dist #18 (Poulsbo)	50,778,230	86,304,346	151,571,581
North Mason Regional Fire Authority	584,160	1,002,400	984,610
Public Utility District #1	631,379,507	810,687,345	979,152,946
Metro Parks District - Bainbridge Island	63,475,100	105,888,715	115,050,150
Metro Parks District - Village Green	23,255,840	21,905,110	28,132,440
Regional Library	631,379,507	810,687,345	979,152,946

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
0010	4,638,451,412	122,196,435	4,760,647,847
0060	946,902,191	16,971,590	963,873,781
0065	45,792,640	133,575	45,926,215
0165	83,868,864	205,704	84,074,568
0167	84,023,852	234,207	84,258,059
0175	42,309,790	1,948,983	44,258,773
0190	5,107,960	139,699	5,247,659
0195	162,282,551	61,412,534	223,695,085
0215	12,972,709,140	73,454,966	13,046,164,106
0216	0	16,640	16,640
0220	411,166,431	377,474	411,543,905
0221	0	2,513,468	2,513,468
0415	1,805,061,063	47,476,937	1,852,538,000
0420	1,116,976,082	18,462,306	1,135,438,388
0805	2,789,016,162	45,817,623	2,834,833,785
0810	582,477,182	26,371,427	608,848,609
1150	133,960	8,073	142,033
1159	0	0	0
1170	716,832,188	4,709,810	721,541,998
1270	434,097,513	3,684,406	437,781,919
1330	240,436,417	1,439,647	241,876,064
1370	0	0	0
1450	8,699,130	134,688	8,833,818
1460	431,790,167	1,430,595	433,220,762
1550	35,033,898	95,949	35,129,847
4030	0	118,474	118,474
4050	0	3,220,625	3,220,625
4060	0	82,710	82,710
4090	0	1,507,890	1,507,890
4130	6,363,160	33,436	6,396,596
4160	1,087,172,254	4,328,043	1,091,500,297
4169	112,790	0	112,790
4170	113,512,694	383,506	113,896,200
4180	54,705,078	257,322	54,962,400
4190	92,546,878	493,493	93,040,371
4230	1,935,872,792	17,815,098	1,953,687,890
4240	542,289,698	932,725	543,222,423
4241	0	0	0
4250	58,149,612	721,955	58,871,567
4260	291,517,494	1,419,698	292,937,192



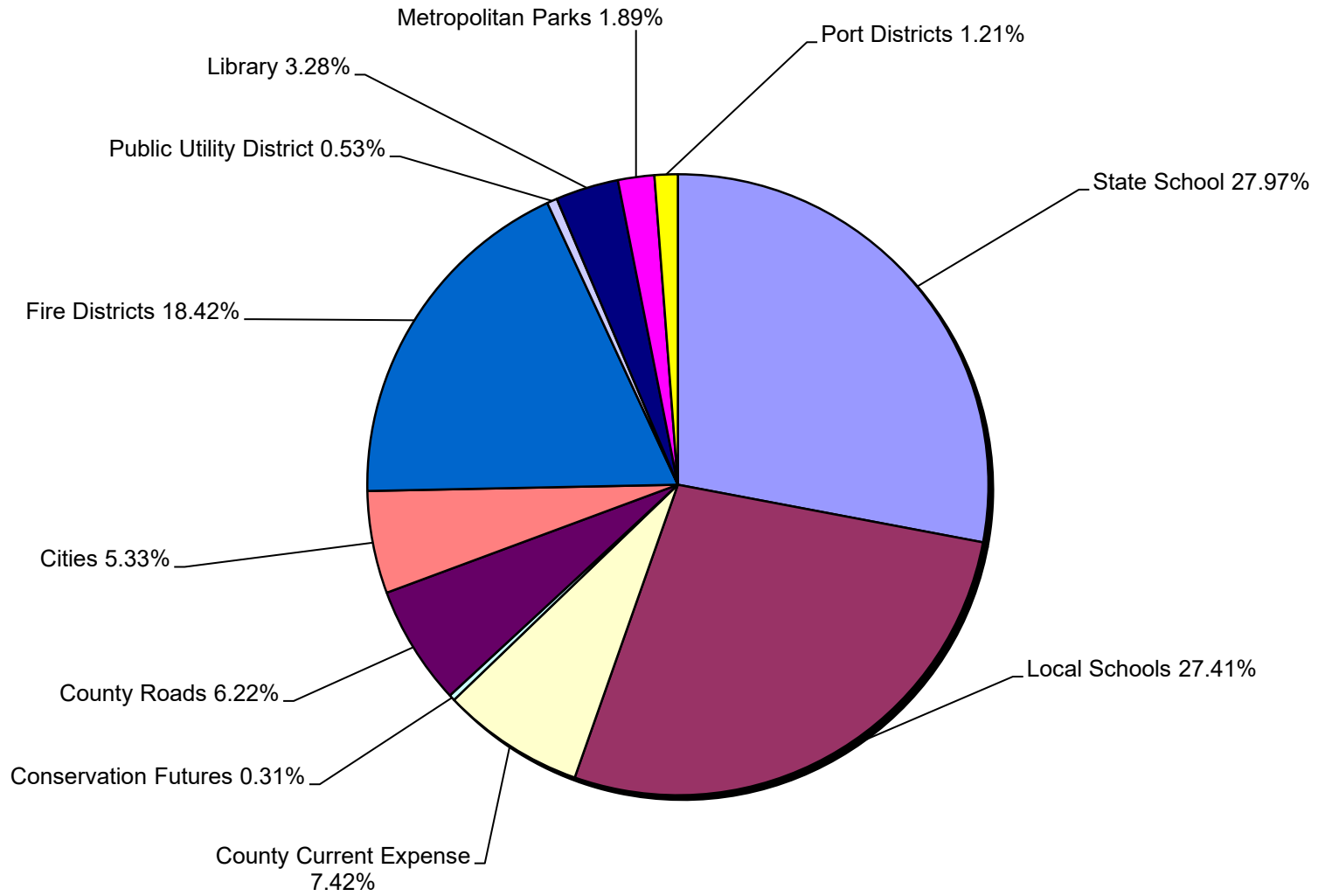
## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
4270	9,666,872	95,893	9,762,765
4280	54,568,264	97,924	54,666,188
4290	85,545,314	690,070	86,235,384
4300	176,635,290	535,162	177,170,452
4320	455,129,060	6,402,514	461,531,574
4330	1,052,260,182	9,329,975	1,061,590,157
4331	0	0	0
4340	60,596,550	141,672	60,738,222
4360	23,848,290	55,943	23,904,233
4370	3,678,870,983	58,542,074	3,737,413,057
4371	0	31,429	31,429
4379	3,522,990	0	3,522,990
4410	421,473,775	2,928,314	424,402,089
4419	111,310	0	111,310
6010	0	9,672,303	9,672,303
6020	982,650	1,055,731	2,038,381
6070	3,234,245,906	18,135,635	3,252,381,541
6079	37,945,910	0	37,945,910
6200	914,196,906	3,685,626	917,882,532
6201	0	0	0
6220	1,382,674,091	11,461,942	1,394,136,033
6290	0	23,297	23,297
6310	509,058,317	7,031,130	516,089,447
6380	1,459,226,864	18,409,588	1,477,636,452
6383	268,640	0	268,640
6410	3,924,648,369	98,831,345	4,023,479,714
6480	342,995,516	5,599,419	348,594,935
6500	1,060,112,402	4,586,878	1,064,699,280
6580	251,227,839	1,072,760	252,300,599
6630	4,162,850	1,108	4,163,958
6640	177,148,168	1,928,009	179,076,177
6780	207,455,698	830,627	208,286,325
7180	107,821,737	164,385	107,986,122
7189	189,600	0	189,600
8030	57,816	133,761	191,577
8040	2,246,426,910	15,613,719	2,262,040,629
8110	309,509,626	536,950	310,046,576
8130	159,687,951	1,238,423	160,926,374
8139	2,791,800	0	2,791,800
8170	5,597,378,520	46,250,470	5,643,628,990

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
8171	0	0	0
8179	11,086,370	0	11,086,370
8320	637,813,895	5,221,446	643,035,341
8321	0	0	0
8330	38,645,022	72,764	38,717,786
8340	138,128,932	2,259,461	140,388,393
8360	133,703,040	385,275	134,088,315
8370	3,840,594	590,999	4,431,593
8400	1,137,818,565	5,464,046	1,143,282,611
8430	385,968,540	55,095	386,023,635
8440	137,718,142	1,915,104	139,633,246
<b><u>TOTAL</u></b>	<b><u>62,312,577,109</u></b>	<b><u>801,629,977</u></b>	<b><u>63,114,207,086</u></b>

**PROPERTY TAX DISTRIBUTION**  
**Tax Year 2024**



## SUMMARY OF PREVIOUS YEARS

<b>Tax Year</b>	<b>Value</b>	<b>% Increase</b>	<b>Taxes</b>	<b>% Increase</b>	<b>New Construction</b>	<b>% Increase</b>
1988	5,551,918,267	2%	66,155,733	3%	123,967,256	-3%
1989	5,710,662,156	3%	74,299,159	12%	155,794,020	26%
1990	5,947,069,239	4%	77,044,842	4%	181,708,713	17%
1991	6,661,235,888	12%	88,751,179	15%	212,090,287	17%
1992	8,251,019,186	24%	100,789,127	14%	282,725,242	33%
1993	9,236,571,898	12%	123,329,936	22%	230,438,529	-18%
1994	10,190,219,955	10%	134,007,483	9%	366,895,359	59%
1995	10,670,426,158	5%	126,956,109	-5%	343,270,812	-6%
1996	11,113,588,514	4%	156,350,540	23%	322,336,324	-6%
1997	11,835,972,852	7%	170,653,435	9%	300,333,982	-7%
1998	12,196,558,191	3%	170,078,457	0%	268,497,085	-11%
1999	12,543,512,909	3%	183,411,515	8%	236,871,770	-12%
2000	13,187,033,175	5%	193,210,204	5%	308,655,411	30%
2001	14,291,868,100	8%	187,840,241	-3%	342,948,207	11%
2002	15,327,587,518	7%	211,955,149	13%	343,119,194	0%
2003	16,494,091,138	8%	220,459,699	4%	300,148,900	-13%
2004	17,409,450,856	6%	222,979,522	1%	394,942,898	32%
2005	19,385,082,483	11%	242,715,022	9%	368,963,069	-7%
2006	23,320,361,965	20%	252,638,220	4%	499,921,482	35%
2007	28,579,487,595	23%	274,473,658	9%	730,403,137	46%
2008	32,652,262,207	14%	285,806,410	4%	823,172,433	13%
2009	32,597,300,794	0%	295,276,425	3%	591,074,806	-28%
2010	30,196,632,984	-7%	305,068,776	3%	282,461,226	-52%
2011	28,434,461,783	-6%	303,549,828	0%	196,730,737	-30%
2012	27,132,483,757	-5%	316,406,292	4%	174,774,579	-11%
2013	26,119,626,948	-4%	318,684,126	1%	173,502,555	-1%
2014	25,910,905,304	-1%	321,425,616	1%	184,237,126	6%
2015	27,160,214,034	5%	326,279,529	2%	202,981,074	10%
2016	28,330,184,232	4%	346,524,854	6%	235,488,426	16%
2017	31,270,221,792	10%	355,073,268	2%	343,344,659	46%
2018	34,177,711,244	9%	398,502,329	12%	418,760,647	22%
2019	38,274,084,068	12%	385,998,483	-3%	462,586,710	10%
2020	42,148,185,885	10%	434,023,184	12%	744,551,161	61%
2021	44,867,088,950	6%	457,729,226	5%	553,509,352	-26%
2022	50,020,817,833	11%	479,501,335	5%	631,379,507	14%
2023	60,628,527,471	21%	511,631,228	7%	810,687,345	28%
2024	63,114,207,086	4%	524,518,534	3%	979,152,946	21%

## 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>
2003	87.6	100.0	88.0
2004	87.6	100.0	88.0
2005	87.6	100.0	88.0
2006	89.9	100.0	90.1
2007	87.6	100.0	87.9
2008	87.6	97.9	87.9
2009	86.0	96.9	86.2
2010	85.9	98.8	86.2
2011	88.2	98.6	88.4
2012	88.5	98.4	88.8
2013	92.0	97.4	92.1
2014	90.9	95.5	91.0
2015	94.0	99.3	94.1
2016	88.7	97.3	88.9
2017	89.0	97.1	89.2
2018	89.0	96.5	89.1
2019	90.3	97.8	90.4
2020	90.7	98.6	90.8
2021	90.3	98.4	90.4
2022	88.6	97.5	88.7
2023	88.0	96.9	88.1
2024	87.3	95.8	87.4

## TIMBER VALUES

<u>Districts</u>	<u>2023 Forest Land Assessed Value (FLAV)</u>	<u>2024 Timber Assessed Value (TAV)</u>	<u>1983 Timber Roll (80%)</u>
School District 100 (Bremerton)	166,259	522,062	305,064
School District 303 (Bainbridge Island)	712,670	2,237,821	942,204
School District 400 (North Kitsap)	1,238,882	3,890,153	3,298,246
School District 401 (Central Kitsap)	3,686,324	11,575,252	3,282,658
School District 402 (South Kitsap)	2,710,614	8,511,471	5,155,230
School District 403 (North Mason, portion)	161,130	505,956	287,699
County Current Expense	8,675,879	27,242,716	
Conservation Futures	8,675,879	27,242,716	
County Road	6,818,839	21,411,512	
City of Bainbridge Island	712,670	2,237,821	
City of Bremerton	1,106,370	3,474,061	
City of Bremerton Emergency Med	1,106,370	3,474,061	
City of Port Orchard	26,920	84,530	
City of Poulsbo	11,080	34,792	
Port of Bremerton	6,642,376	20,857,408	
Port of Brownsville	9,000	28,260	
Port of Eglon	272,436	855,462	
Port of Indianola	3,810	11,964	
Port of Kingston	137,216	430,866	
Port of Manchester	580	1,821	
Port of Silverdale	39,762	124,856	
Port of Waterman	6,760	21,227	
Fire District 1 (Central Kitsap)	1,846,564	5,798,307	
Fire District 2 (Bainbridge Island)	712,670	2,237,821	
Fire District 7 (South Kitsap)	562,816	1,767,271	
Fire District 10 (North Kitsap)	453,915	1,425,318	
Fire District 18 (Poulsbo)	452,146	1,419,762	
North Mason Regional Fire Auth (portion)	161,130	505,956	
Fire District 1 Emergency Med	3,122,524	9,804,889	
Fire District 2 Emergency Med	712,670	2,237,821	
Fire District 7 Emergency Med	1,736,476	5,452,625	
Fire District 10 Emergency Med	672,045	2,110,258	
Fire District 18 Emergency Med	579,946	1,821,061	
North Mason Regional Fire EMS (portion)	161,130	505,956	
Public Utility District	8,675,879	27,242,716	
Metropolitan Parks Bainbridge Island	712,670	2,237,821	
Metropolitan Parks Village Green	173,731	545,524	
Regional Library	8,675,879	27,242,716	

# SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

*RCW 84.36, WAC 458-16A*

**More citizens will likely qualify in 2024.** The maximum income is based on the median income for Kitsap County, see new levels listed in **red** below.

Tax relief for the primary residence of qualifying senior citizens and disabled persons is based upon the applicant’s annual disposable income:

Category	Income Level	Reduction
A	<b>Income up to \$46,000 for 2024</b> Income up to \$33,628 for 2023	Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
B	<b>Income of \$46,001 - \$56,000 for 2024</b> Income of \$33,629 - \$41,101 for 2023	Exempt from voted levies and either a \$50,000 or 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
C	<b>Income of \$56,001 - \$65,000 for 2024</b> Income of \$41,102 - \$48,574 for 2023	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. Some out-of-pocket expenses may be deducted from your income, such as Medicare premiums, non-reimbursed costs for prescription drugs and in-home care, etc.

**Applicants must also be** at least 61 years old as of December 31st of the year prior to the exemption **or** disabled from employment **or** 80% service-connected disabled from the military. Verification is required. Applicants must also occupy their home at least 6 months of the year.

## COUNTY-WIDE IMPACT OF THE EXEMPTION

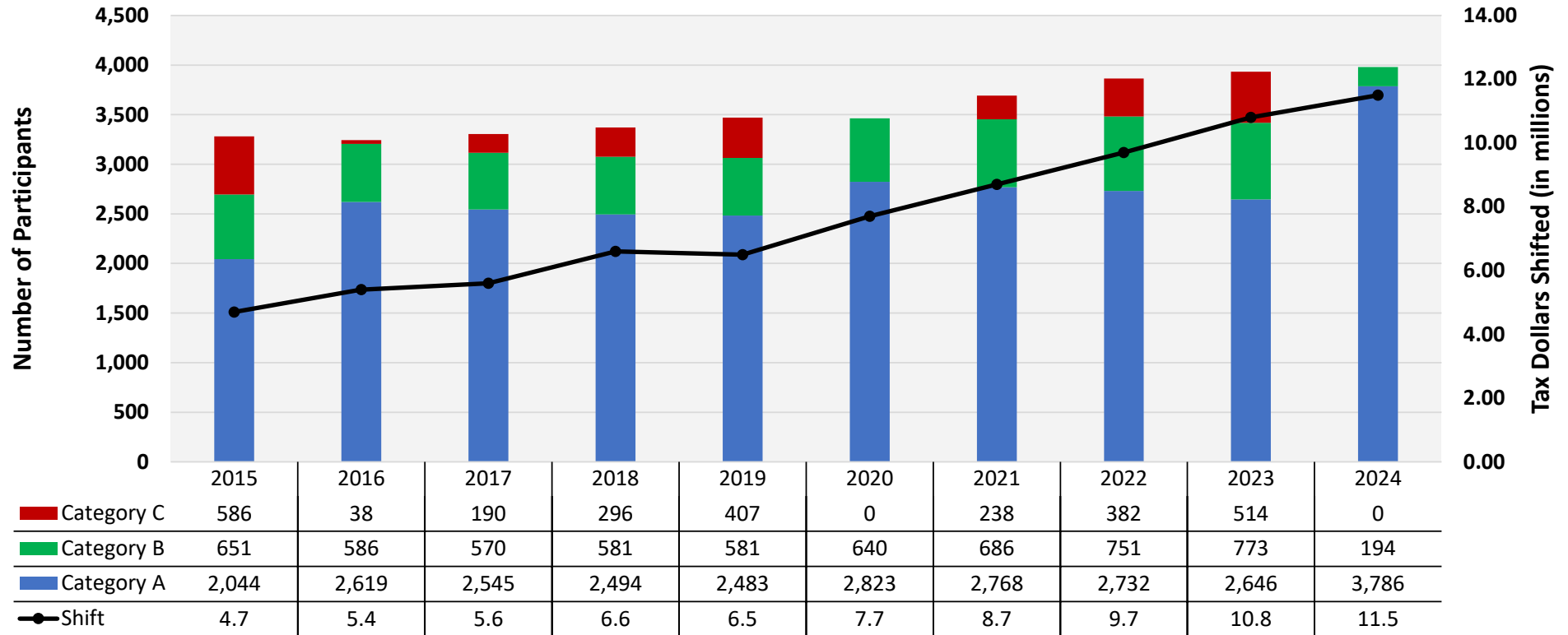
	Income Level	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$46,000	3786	1,181,813,606	11,078,808
B	\$46,001 – \$56,000	194	38,855,079	506,633
C	\$56,001 – \$65,000	0	0	0
	<b>Total</b>	<b>3,980</b>	<b>1,220,668,685</b>	<b>11,585,441</b>

## DEFERRAL PROGRAMS

**Senior Citizen & Disabled Persons Deferral Program** - If you are at least 60 years old or disabled and your income is **\$68,803** (\$56,047 in 2023) or less; you may qualify for the property tax deferral program. Unlike the exemption program, this program is not a reduction of your taxes but a postponement. If qualified, the state will pay your taxes. When you sell your home or die, those taxes become due.

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

## Senior Citizen & Disabled Persons Exemptions Total Taxes Shifted & Total Number of Participants



Category C: Exempt from all voter approved excess levies

Category B: Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000

Category A: Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$60,000 or 60% of valuation

*\*WA State Legislature passed new income levels for this exemption program for 1992, 1999, 2005, 2016 and 2020, 2024; increasing the maximum allowable income to qualify.*



## CURRENT USE ASSESSMENT

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

	Parcels	Acres	Market Value	Current Use Value	Reduction	Tax Saved (Shifted)
<b>Chapter 84.34 RCW</b>						
Agricultural	223	2,109	132,297,010	78,640,642	53,656,368	438,076
Open Space	348	2,455	260,130,180	206,030,402	54,099,778	437,681
<b>Total:</b>	<b>571</b>	<b>4,563</b>	<b>392,427,190</b>	<b>284,671,044</b>	<b>107,756,146</b>	<b>875,758</b>
<b>Chapter 84.33 RCW</b>						
Forest Land*	2,245	40,435	181,957,500	164,126,581	17,830,919	1,744,220
<b>Grand total</b>	<b>2,816</b>	<b>44,998</b>	<b>574,384,690</b>	<b>448,797,625</b>	<b>125,587,065</b>	<b>2,619,978</b>

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

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

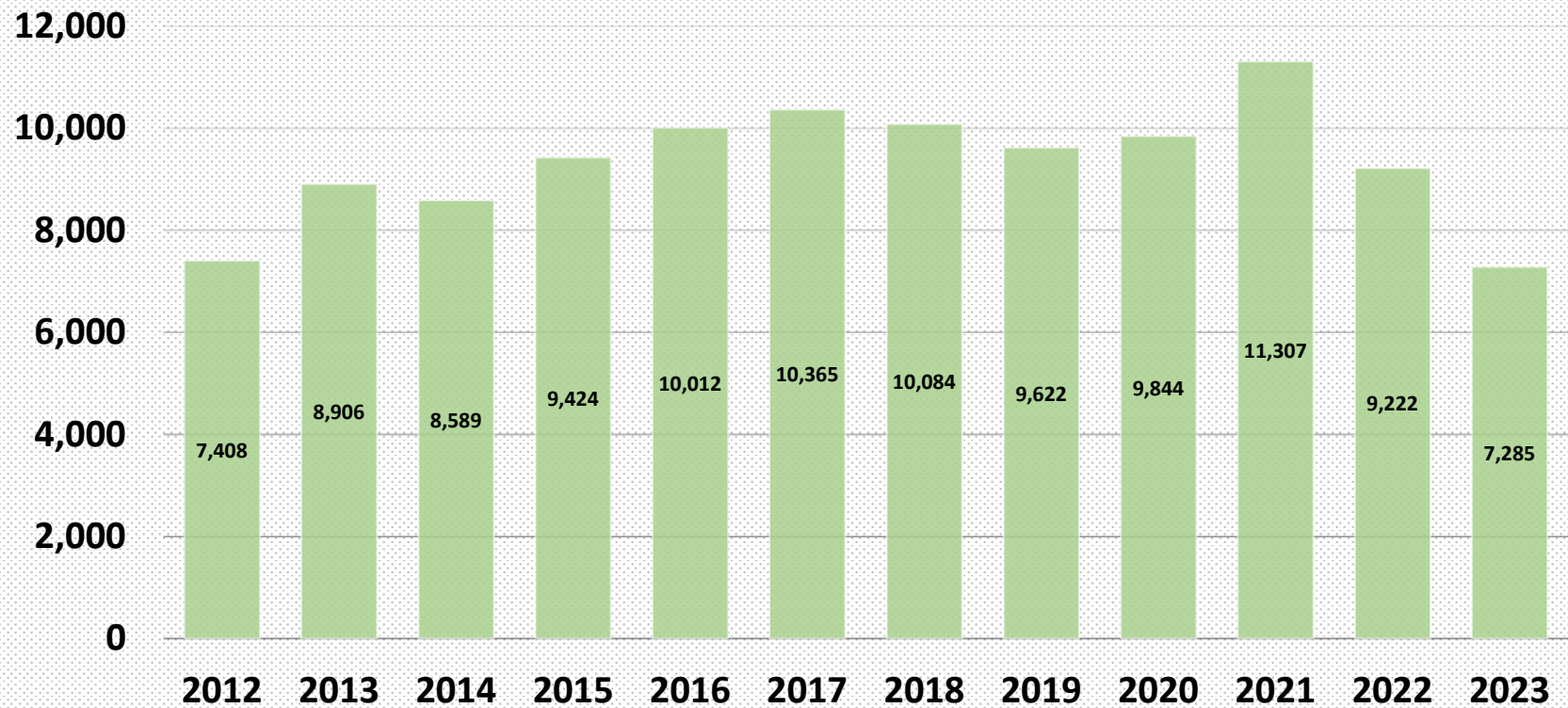
**Forest Land** is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type.

**\*The market value for most forest land is not listed on the assessment roll.**

An estimated \$4,500 per acre is used for those parcels in this summary. Also, the tax shifted is an estimate based on the market value. Some forest land accounts include a fully taxable portion in the current use value.

# SALES

## Real Estate Excise Tax Affidavits Processed



Visit our website at [www.kitsap.gov/assessor](http://www.kitsap.gov/assessor) for additional charts & graphs related to "Sales Trends"

## CONSOLIDATED TAX CODE KEY

In addition to the districts shown on the following pages, taxable property in Kitsap County is subject to levies for the state school fund\*, county current expense, county conservation futures, Kitsap Regional Library and Public Utility District #1. Parcels situated in unincorporated areas also pay a county road levy. The rates shown apply to fully taxable property. A lesser rate will apply to parcels, which are subject to the senior citizen and/or disabled persons property tax exemption.

### KEY TO ABBREVIATIONS

100	Bremerton School District	VG	Village Green Metro Park
303	Bainbridge Island School District	1	Central Kitsap Fire 1
400	North Kitsap School District	2	Bainbridge Island Fire 2
401	Central Kitsap School District	7	South Kitsap Fire 7
402	South Kitsap School District	10	North Kitsap Fire 10
403	North Mason School District	18	Poulsbo Fire 18
NM	North Mason Regional Fire Authority	BI	Bainbridge Island
7 KC	Kitsap County Sewer District 7		

### TAX CODE RANGES

#### INSIDE CITIES

Bremerton	0 - 0199
Located within School District 100	0010 - 0095
Located within School District 401	0165 - 0175
Located within School District 402	0190 - 0199
Bainbridge Island (School District 303)	0200 - 0299
Poulsbo (School District 400)	0400 - 0499
Port Orchard (School District 402)	0800 - 0899

#### OUTSIDE CITIES BY SCHOOL DISTRICT

Bremerton School District 100	1000 - 1999
North Kitsap School District 400	4000 - 5999
Central Kitsap School District 401	6000 - 6999
North Mason School District 403	7000 - 7999
South Kitsap School District 402	8000 - 8999

\* RCW 84.36.630 removes the state school fund levy rates from personal property accounts for "farm equipment and machines".

**CONSOLIDATED TAX RATES WITH DISTRICTS**

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON					8.507899	37.72	0010
0011	BREMERTON	100	Y	7	City	BREMERTON					8.507899	37.72	0011
0060	BREMERTON	100	Y		City						8.314710	38.60	0060
0065	BREMERTON	100	Y		City	TRACYTON					8.339722	38.49	0065
0165	BREMERTON	401	Y		City						7.919229	35.54	0165
0167	BREMERTON	401	Y		City	TRACYTON					7.944241	35.43	0167
0175	BREMERTON	401	Y		City	BREMERTON					8.112418	34.69	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				7.473086	29.10	0190
0195	BREMERTON	402	Y		City	BREMERTON					7.473086	29.10	0195
0215	BAINBRIDGE IS.	303	Y	2	2					BI	7.524659	27.58	0215
0216 F	BAINBRIDGE IS.	303		2	2					BI	5.194401	24.32	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 KC	BI	7.524659	27.58	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 KC	BI	5.194401	24.32	0221 F
0415	POULSBO	400	Y	18	18	POULSBO					8.711172	26.85	0415
0420	POULSBO	400	Y	18	18						8.532540	27.41	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					8.418830	23.04	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			8.418830	23.04	0810
1150	UNINCORP.	100	Y			BREMERTON					7.338646	40.53	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON					9.262371	32.12	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				9.333764	34.33	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					9.333764	34.33	1330
1450	UNINCORP.	100	Y	1	1	ILLAHEE					9.239998	34.67	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				9.239998	34.67	1460
1550	UNINCORP.	100	Y	1	1						9.140575	35.06	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					9.262371	32.12	1810*
4030	UNINCORP.	400	Y								6.509418	35.93	4030
4050	UNINCORP.	400	Y			EGLON					6.626661	35.30	4050
4060	UNINCORP.	400	Y								6.509418	35.93	4060
4090	UNINCORP.	400	Y			KEYPORT					6.645864	35.19	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				8.643839	29.70	4130
4160	UNINCORP.	400	Y	10	10						8.383379	27.90	4160

**CONSOLIDATED TAX RATES WITH DISTRICTS**

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
4169	UNINCORP.	400	Y		10						6.883380	33.98	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					8.640982	29.72	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					8.525426	27.43	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					8.525426	27.43	4190
4199	UNINCORP.	400	Y		18	KEYPORT					7.025427	33.29	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON				VG	8.656922	27.02	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA					8.494486	27.54	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA					6.164228	24.77	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA				VG	8.648800	27.04	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					8.662596	29.65	4260
4270	UNINCORP.	400	Y	1	1						8.504536	30.19	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				8.662596	29.65	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				8.504536	30.19	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				8.662596	29.65	4300
4320	UNINCORP.	400	Y	10	10					VG	8.537693	27.40	4320
4330	UNINCORP.	400	Y	10	10						8.383379	27.90	4330
4331 F	UNINCORP.	400		10	10						6.053121	25.22	4331 F
4340	UNINCORP.	400	Y	10	10					VG	8.537693	27.40	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE				8.388980	27.88	4360
4370	UNINCORP.	400	Y	18	18						8.388980	27.88	4370
4371 F	UNINCORP.	400		18	18						6.058722	25.20	4371 F
4379	UNINCORP.	400	Y		18						6.888981	33.95	4379
4410	UNINCORP.	400	Y	10	10	EGLON					8.500622	27.52	4410
4411 F	UNINCORP.	400		10	10	EGLON					6.170364	24.75	4411 F
4419	UNINCORP.	400	Y		10	EGLON					7.000623	33.41	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					8.567612	27.30	4815*
4820*	UNINCORP.	400	Y	18	18						8.388980	27.88	4820*
4825*	UNINCORP.	400	Y	18	18						8.388980	27.88	4825*
6010	UNINCORP.	401	Y								6.749976	38.22	6010
6020	UNINCORP.	401	Y			BREMERTON					6.943165	37.15	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON					8.938283	31.42	6070
6079	UNINCORP.	401	Y		1	BREMERTON					7.596351	36.97	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					8.903154	31.55	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE					6.572896	30.37	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				8.903154	31.55	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					8.844517	31.76	6290

**CONSOLIDATED TAX RATES WITH DISTRICTS**

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY				8.844517	31.76	6310
6380	UNINCORP.	401	Y	1	1	SILVERDALE					8.884397	31.61	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON					8.770106	32.02	6383
6389	UNINCORP.	401	Y		1	SILVERDALE					7.542465	37.23	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				8.884397	31.61	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				7.542465	37.23	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				8.770106	32.02	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					8.770106	32.02	6500
6580	UNINCORP.	401	Y	1	1						8.745094	32.11	6580
6630	UNINCORP.	401	Y	18	18		SILVERDALE				8.629538	29.89	6630
6640	UNINCORP.	401	Y	18	18						8.629538	29.89	6640
6649	UNINCORP.	401	Y		18						7.129539	36.18	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				8.938283	31.42	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				7.596351	36.97	6789
7180	UNINCORP.	403	Y	NM	NM	BREMERTON					7.251120	24.67	7180
7189	UNINCORP.	403	Y		NM	BREMERTON					6.438414	27.78	7189
8030	UNINCORP.	402	Y			BREMERTON					6.303833	30.78	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.227558	23.58	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				8.227558	23.58	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				8.227558	23.58	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				6.727558	28.84	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					8.227558	23.58	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					5.897300	19.13	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					6.727558	28.84	8179
8320	UNINCORP.	402	Y	7	7						8.034369	24.15	8320
8321 F	UNINCORP.	402		7	7						5.704111	19.77	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER				8.034369	24.15	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			8.034369	24.15	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					8.134127	23.86	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			8.134127	23.86	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				8.134127	23.86	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			8.147737	23.81	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					8.147737	23.81	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					8.227558	23.58	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.227558	23.58	8811*

\* = Temporary tax codes      F = Farm equip/machinery for personal property = excludes state school in levy rate

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>0010</b>	8.507899	8.793816	9.781337	10.685889	10.694743	10.320944
<b>0011</b>	8.507899	8.793816	9.781337	10.685889	10.796187	10.445709
<b>0060</b>	8.314710	8.596730	9.549805	10.4291	10.421219	10.026639
<b>0065</b>	8.339722	8.621717	9.579103	10.461522	10.455414	10.063426
<b>0165</b>	7.919229	8.203105	9.149010	9.859443	10.090340	9.967519
<b>0167</b>	7.944241	8.228092	9.178308	9.891865	10.124535	10.004306
<b>0175</b>	8.112418	8.400191	9.380542	10.116232	10.363864	10.261824
<b>0190</b>	7.473086	7.849049	9.415738	10.201318	10.470879	9.295843
<b>0191</b>	-	-	-	-	-	9.295843
<b>0195</b>	7.473086	7.849049	9.415738	10.201318	10.470879	9.295843
<b>0196</b>	-	-	-	-	-	9.295843
<b>0215</b>	7.524659	7.870563	9.247369	9.702929	9.838995	9.641912
<b>0216</b> *	5.194401	5.388148	6.472137	6.694403	6.859242	6.98018
<b>0220</b>	7.524659	7.870563	9.247369	9.702929	9.838995	9.641912
<b>0221</b> *	5.194401	5.388148	6.472137	6.694403	6.859242	6.98018
<b>0230</b>	-	-	-	-	-	-
<b>0415</b>	8.711172	8.860091	9.317444	10.05346	10.232805	10.233913
<b>0420</b>	8.532540	8.677157	9.109004	9.830136	9.997963	9.990622
<b>0805</b>	8.418830	8.411554	9.992171	10.541432	10.869954	9.927839
<b>0810</b>	8.418830	8.411554	9.992171	10.541432	10.869954	9.927839
<b>1150</b>	7.338646	7.591434	8.420240	9.197783	9.064190	8.776513
<b>1159</b>	7.338646		8.420240	9.197783	9.064190	8.776513
<b>1170</b>	9.262371	9.122405	10.131255	10.820879	10.870150	10.700199
<b>1270</b>	9.333764	9.373516	10.594017	11.304278	10.944643	11.025648
<b>1330</b>	9.333764	9.373516	10.594017	11.304278	10.944643	11.025648
<b>1370</b>	-	-	10.131255	10.820879	10.870150	10.700199
<b>1450</b>	9.239998	9.275081	10.477154	11.171857	10.801040	10.871775
<b>1460</b>	9.239998	9.275081	10.477154	11.171857	10.801040	10.871775
<b>1550</b>	9.140575	9.176430	10.362485	11.047489	10.671119	10.731343
<b>1810</b> **	9.262371	9.122405	10.131255	10.820879	10.870150	10.700199
<b>4020</b>	-	8.646203	9.110745	9.874217	10.022283	10.072127
<b>4030</b>	6.509418	6.659013	7.210687	7.838822	7.913943	7.870469
<b>4050</b>	6.626661	6.771956	7.341957	7.989385	8.061869	8.041377

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>4060</b>	6.509418	6.659013	7.210687	7.838822	7.913943	7.870469
<b>4090</b>	6.645864	9.799891	7.376059	8.022751	8.111479	8.071748
<b>4130</b>	8.643839	8.583982	9.546570	10.114968	9.963264	10.298233
<b>4160</b>	8.383379	8.529103	8.971471	9.834313	9.958291	9.958751
<b>4169</b>	6.883380	7.029103	8.000616	8.739142	8.413942	8.258495
<b>4170</b>	8.640982	8.581973	9.549836	10.129246	9.991932	10.320883
<b>4180</b>	8.525426	8.674138	9.144847	9.907583	10.071893	10.102498
<b>4190</b>	8.525426	8.674138	9.144847	9.907583	10.071893	10.102498
<b>4199</b>	7.025427	7.174138	7.813534	8.502799	8.611479	8.469575
<b>4230</b>	8.656922	8.790831	9.242814	10.141258	10.270896	10.270917
<b>4240</b>	8.494486	8.639125	9.107835	9.986174	10.115862	10.120045
<b>4241</b> *	6.164228	6.156710	6.332603	6.977648	7.136109	7.458313
<b>4250</b>	8.648800	8.780147	9.239098	10.134689	10.267963	10.252574
<b>4260</b>	8.662596	8.599905	9.572168	10.152428	10.010673	10.355611
<b>4270</b>	8.504536	8.441095	9.384464	9.945317	9.794396	10.119604
<b>4280</b>	8.662596	8.599905	9.572168	10.152428	10.010673	10.355611
<b>4290</b>	8.504536	8.441095	9.384464	9.945317	9.794396	10.119604
<b>4300</b>	8.662596	8.599905	9.572168	10.152428	10.010673	10.355611
<b>4320</b>	8.537693	8.670125	9.102734	9.982828	10.110392	10.09128
<b>4330</b>	8.383379	8.529103	8.971471	9.834313	9.958291	9.958751
<b>4331</b> *	6.053121	6.046688	6.196239	6.825787	6.978538	7.297019
<b>4340</b>	8.537693	8.670125	9.102734	9.982828	10.110392	10.09128
<b>4360</b>	8.388980	8.533260	8.979475	9.723654	9.874357	9.901219
<b>4370</b>	8.388980	8.533260	8.979475	9.723654	9.874357	9.901219
<b>4371</b> *	6.058722	8.050845	6.204243	6.715128	6.894604	7.239487
<b>4379</b>	6.888981	7.033260	7.648162	8.31887	8.413943	8.268296
<b>4410</b>	8.500622	8.642046	9.102741	9.984876	10.106217	10.129659
<b>4411</b> *	6.170364	6.159631	6.327509	6.97635	7.126464	7.467927
<b>4419</b>	7.000623	7.142046	8.131886	8.889705	8.561868	8.429403
<b>4815</b> **	8.567612	8.716194	9.187915	9.946978	10.109199	10.14451
<b>4820</b> **	8.388980	8.533260	8.979475	9.723654	9.874357	9.901219
<b>4825</b>	8.388980	8.533260	8.979475	9.723654	9.874357	9.901219
<b>6010</b>	6.749976	7.000723	7.787913	8.371337	8.459787	8.423088
<b>6020</b>	6.943165	7.197809	8.019445	8.628126	8.733311	8.717393
<b>6070</b>	8.938283	8.979891	10.193222	10.734621	10.613764	10.966528
<b>6079</b>	7.596351	7.727227	8.806413	9.313555	9.107220	9.116572



## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>6200</b>	8.903154	8.941615	10.149394	10.684943	10.556517	10.90823
<b>6201</b> *	6.572896	6.459200	7.374162	7.676417	7.576764	8.246498
<b>6220</b>	8.903154	8.941615	10.149394	10.684943	10.556517	10.90823
<b>6290</b>	8.844517	8.881456	10.076359	10.6022	10.470161	10.812655
<b>6310</b>	8.844517	8.881456	10.076359	10.6022	10.470161	10.812655
<b>6370</b>	-	7.143610	7.950019	8.540988	8.628655	8.601717
<b>6380</b>	8.884397	8.925692	10.123796	10.647483	10.509108	10.850852
<b>6383</b>	8.770106	8.807792	9.990988	10.510254	10.374435	10.70901
<b>6389</b>	7.542465	7.673028	8.736987	9.226417	9.002564	9.000896
<b>6410</b>	8.884397	8.925692	10.123796	10.647483	10.509108	10.850852
<b>6419</b>	7.542465	7.673028	8.736987	9.226417	9.002564	9.000896
<b>6480</b>	8.770106	8.807792	9.990988	10.510254	10.374435	10.70901
<b>6500</b>	8.770106	8.807792	9.990988	10.510254	10.374435	10.70901
<b>6580</b>	8.745094	8.782805	9.961690	10.477832	10.340240	10.672223
<b>6590</b>	-	-	-	-	-	10.672223
<b>6630</b>	8.629538	8.874970	9.556701	10.256169	10.420201	10.453838
<b>6640</b>	8.629538	8.874970	9.556701	10.256169	10.420201	10.453838
<b>6649</b>	7.129539	7.374970	8.225388	8.851385	8.959787	8.820915
<b>6780</b>	8.938283	8.979891	10.193222	10.734621	10.613764	10.966528
<b>6789</b>	7.596351	7.727227	8.806413	9.313555	9.107220	9.116572
<b>7170</b>	-	-	-	-	10.434497	10.071043
<b>7180</b>	7.251120	7.969066	8.768054	8.611264	-	-
<b>7189</b>	6.438414	7.031460	7.709244	7.430151	-	-
<b>8030</b>	6.303833	6.646667	8.054641	8.713212	8.840326	7.751412
<b>8040</b>	8.227558	8.177638	9.765656	10.336308	10.646286	9.675098
<b>8110</b>	8.227558	8.177638	9.765656	10.336308	10.646286	9.675098
<b>8130</b>	8.227558	8.177638	9.765656	10.336308	10.646286	9.675098
<b>8139</b>	6.727558	7.070346	8.554641	9.065648	9.212999	8.149017
<b>8170</b>	8.227558	8.177638	9.765656	10.336308	10.646286	9.675098
<b>8171</b> *	5.897300	5.695223	6.990424	7.327782	7.666533	7.013366
<b>8179</b>	6.727558	7.070346	8.554641	9.065648	9.212999	8.149017
<b>8320</b>	8.034369	7.980552	9.534124	10.079519	10.372762	9.380793
<b>8321</b> *	5.704111	5.498137	6.758892	7.070993	7.393009	6.719061

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<u>TAX CODE</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>8330</b>	8.034369	7.980552	9.534124	10.079519	10.372762	9.380793
<b>8340</b>	8.034369	7.980552	9.534124	10.079519	10.372762	9.380793
<b>8360</b>	8.134127	8.079238	9.653295	10.213795	10.514280	9.530185
<b>8370</b>	8.134127	8.079238	9.653295	10.213795	10.514280	9.530185
<b>8400</b>	8.134127	8.072380	9.653295	10.213795	10.514280	9.530185
<b>8430</b>	8.147737	8.094645	9.675741	10.234867	10.546030	9.562113
<b>8440</b>	8.147737	8.094645	9.675741	10.234867	10.546030	9.562113
<b>8805</b> **	8.227558	8.177638	9.765656	10.336308	10.646286	9.675098
<b>8811</b> **	8.227558	8.177638	9.765656	10.336308	10.646286	9.675098

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

\*\* Temporary tax codes

## TIMBER EXCISE TAX INFORMATION

### RCW 84.33

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

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

During the levy calculations, the TAV is used as part of the district's assessed valuation for the voted bonds and enrichment levies. By using the TAV, the budget amount is being partly paid by the timber excise revenues.

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

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

In the case of voted bonds, capital project and school enrichment levies, the amount of property tax to be collected is reduced by the amount of the timber excise distribution. In all other cases, the timber excise distribution is added to the budgeted amount.

## CLASSES OF PROPERTY

**Property Subject to Taxation** - *RCW 84.36.005 All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes...*

Taxable property is divided into two classes. Real property includes land and all buildings, structures, and improvements to the land. Personal property includes machinery and equipment, fixtures, furniture, and other items that are movable in nature. Personal effects, which are not held for sale or commercial use, are not taxable.

### REAL PROPERTY

#### Frequency of Valuation

State law requires that the Assessor maintain a systematic real property revaluation program. All property in Kitsap County is physically inspected at least once every six years. In addition, values are updated countywide on an annual basis by statistical analysis. If property in a particular area consistently sells for more or less than the assessed value, the assessment roll will be adjusted to reflect real estate market conditions in that area. If the character of property changes because of remodeling, additions, subdivisions, etc., a new valuation is determined.

#### Method of Valuation

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

- The *MARKET APPROACH* involves comparison of a property with the characteristics of similar properties, which have recently been sold.
- The *COST APPROACH* involves estimating the replacement cost of a structure, and adjusting that estimate to account for depreciation.
- The *INCOME APPROACH* is an analysis of a property's value based on its capacity to generate revenue for the owner.

The appraiser may use all approaches that apply to a particular property. The taxpayer may appeal the value to the Board of Equalization.

### PERSONAL PROPERTY

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

A penalty for late filing or failure to file may be applied. A notice of valuation is mailed to the taxpayer. The taxpayer may appeal the value to the Board of Equalization.

# **THE PROPERTY TAX PROCESS**

## **DETERMINATION OF ASSESSED VALUES**

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

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

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

## **ADOPTION OF TAXING DISTRICT BUDGETS**

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

## **CERTIFICATION**

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

## **TAX EXTENSION**

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

## **COLLECTION**

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

## PROPERTY TAX LIMITS

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

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

County Current Expense	1.800	Local School Enrichment Levy	2.500
County Road	2.250	Metropolitan Park	.750
Cities*	3.600	Parks	.600
Emergency Medical	0.500	Port	.450
Fire	1.500	Public Utility District	.450
Hospital	.750	State School (Statewide rate)	3.60
Library	.500	State School (Local rate)	Varies

\*Minus annexed Library and/or Fire District rates if 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), Enrichment or for construction of buildings or other facilities. M&O levies are generally limited to one year except for fire districts which are permitted to vote on two to four-year levies. Enrichment levies for school districts are permitted to vote on two to four-year levies as well and are limited to a statutory rate of \$2.50. Levies to finance general obligation bonds for capital improvement purposes usually obligate the voters to pay annual principal and interest costs over a period of several years. Voter approved excess or special levies are over and above the statutory and constitutional limitations. Qualified senior/disabled persons are exempt from these levies. *RCW 84.52.052*

**Capital Fund Levies** - The use of school district capital projects was expanded to include technology. There is no limit on how many capital fund levies for technology a school district may impose at one time, but they are limited to six years. *RCW 84.52.053*

## **TAX RELIEF**

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

- Current use exemption:
  - Commercial farm & agricultural land – income producing farms.
  - Open space - nature preserves & traditional farm land.
- Designated forest land exemption - parcels that are five acres or more and primarily devoted to the growth and harvest of timber.
- Destroyed property.
- Full or partial property tax exemptions and/or tax deferrals for:
  - Senior citizens who meet the minimum income requirements.
  - Disabled persons who meet the minimum income requirements.
- Limited income deferral of the second half of property taxes due.
- Nonprofit - qualifying property owned by nonprofit organizations and approved by the WA State Department of Revenue.
- Residential improvement exemption.

For information about any of these exemptions, contact the Assessor's Office.

## **APPEAL OF VALUATION**

A property owner who feels that an error has been made in the valuation of his or her property should call the Assessor's Office and speak to an appraiser. The appraiser will examine the valuation of the property and may initiate further review. If still not satisfied, the property owner may appeal the valuation to the Kitsap County Board of Equalization. Petitions to the Board of Equalization must be submitted by July 1st of the assessment year, or within sixty days of the date a valuation notice was issued by the Assessor's Office, whichever is later.

The appeal process does not require an attorney, but evidence must be provided that the Assessor's valuation is incorrect. Property sales information is available for examination any time during our normal business hours and is also available on our website.

Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals.

## FREQUENTLY ASKED QUESTIONS

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

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

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

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

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

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

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

The average 2024 tax rate in Kitsap County is about \$8.41 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:  $400,000 \times 8.41 / 1000 = \$3,364$

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

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

### ***6. What is personal property tax?***

All machinery, equipment, supplies, etc. that belong to a business are taxable, and are assessed as personal property. Household goods, personal effects and licensed vehicles are exempt from the property tax.

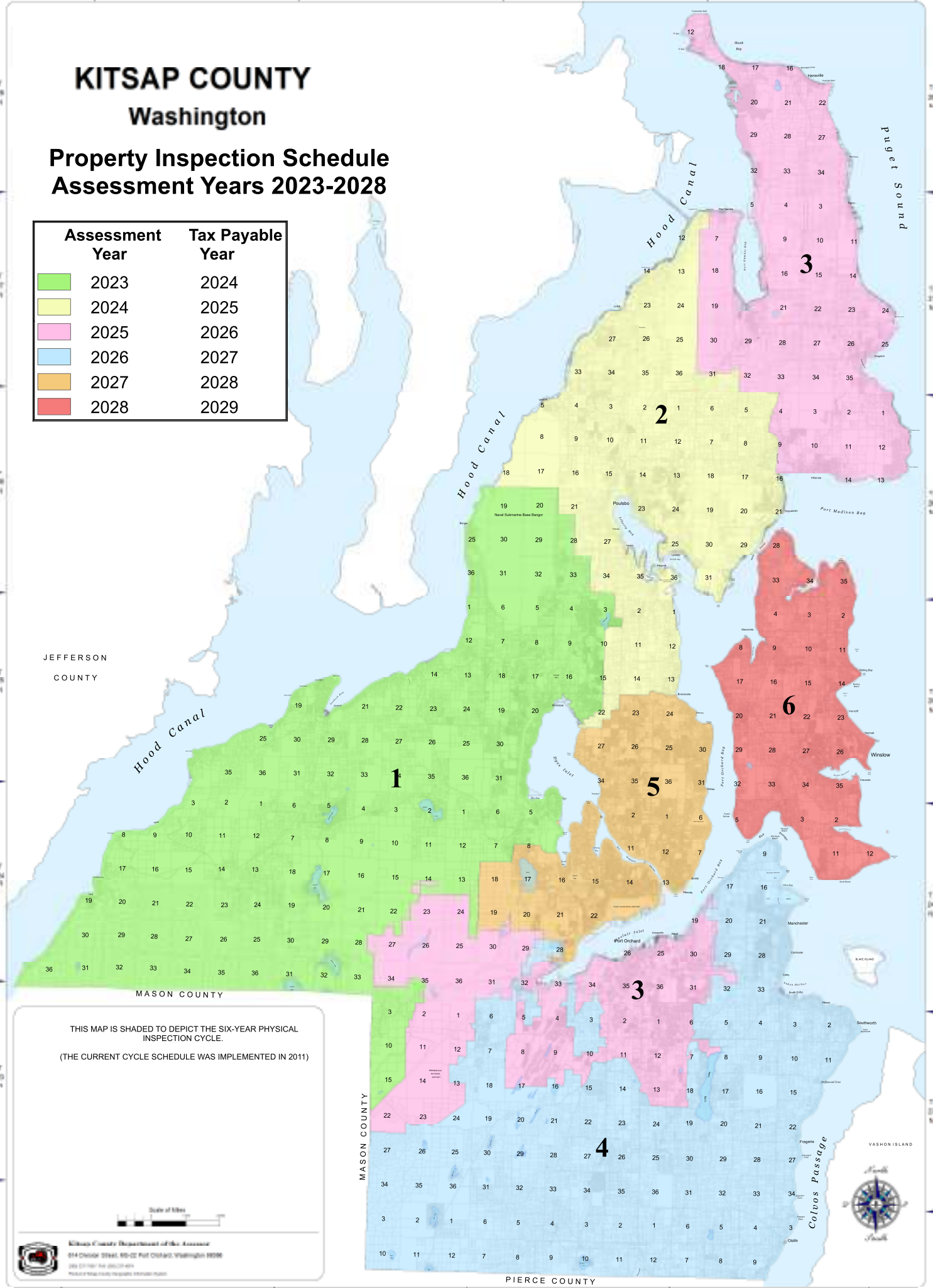


# KITSAP COUNTY

## Washington

### Property Inspection Schedule Assessment Years 2023-2028

Assessment Year	Tax Payable Year
2023	2024
2024	2025
2025	2026
2026	2027
2027	2028
2028	2029



THIS MAP IS SHADED TO DEPICT THE SIX-YEAR PHYSICAL INSPECTION CYCLE.  
(THE CURRENT CYCLE SCHEDULE WAS IMPLEMENTED IN 2011)



Kitsap County Department of the Assessor  
614 CHURCH STREET, 80-02 P.O. BOX 100, WASHINGTON 98296  
360 271-7000 FAX 360-271-4000  
WWW.KITSAPCOUNTY.WA.GOV



PIERCE COUNTY

## Physical Inspection of Commercial and Industrial Properties

The Assessor's office physical inspection cycle for the majority of commercial and industrial properties is based on property types rather than by geographic areas. A small portion of property types are still inspected on a geographic rotation in line with residential inspections.

<b>Tax Year 2024 - Apartments</b>	<b>Tax Year 2025 - Retail</b>	<b>Tax Year 2026 - Warehouse</b>
122: 3 living units	505: Retail - condos	430: Aircraft transport
123: 4 living units	530: Retail - general	503: Warehouse condos
131: 5 to 9 living units	541: Conv. store w/gas pumps	504: Hangar condos
132: 10 to 14 living units	543: Conv. store w/o gas	559: Auto wrecking yard
133: 15 to 19 living units	545: Chain type grocery	630: Business services
134: 20 to 29 living units	590: Other retail trade	637: General warehouse
135: 30 to 39 living units	591: Neighborhood center	638: Mini warehouse
136: 40 to 49 living units	592: Community center	640: Repair services
137: 50+ living units	593: Regional center	656: Convalescent centers
138: Retirement apartments		
501: Apartment condos		
<b>Tax Year 2027 - Offices</b>	<b>Tax Year 2028 - Hotels &amp; Restaurants</b>	<b>Tax Year 2029 - SFR's, MH, Duplex, Retail Automotive</b>
506: Office condos	141: Condo residential	111: Single family residence
507: Medical condos	150: Mobile home community	118: Mobile home leased land
611: Banks	160: Hotels & motels	119: Mobile home real property
651: Medical/dental offices	170: Institutional lodging	121: 2 living units
653: Hospitals	180: Other residential	485: Sanitary landfills
670: Government services	460: Parking	509: Other condos
680: Educational services	500: Commercial condos/slips	550: Retail - Automotive
690: Misc. services	502: Parking condos	551: Mobile home sales lot
740: Recreational	508: Lodging condos	
822: Veterinarian services	580: Restaurants	
	581: Fast food	
	582: Taverns	
	744: Marinas	
<b>Geographic Inspections</b>		
183: Sheds & garages	760: Parks	
459: Totally easement encumbered	830: CU Agriculture	
470: Communications	910: Undeveloped land	
483: Water systems	911: Common area	
486: Storm water retention	939: Tidelands	
624: Cemeteries	940: Current use - open space	
691: Churches	950: Forest land with mixed use	
720: Public assembly	990: Other undeveloped land	
750: Resorts/group camps		

## IMPORTANT DATES

<b>January 1</b>	Real and personal property is subject to taxation and valuation for assessment purposes as of this date. RCW 84.36.005, 84.40.020
<b>January 15</b>	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
<b>March 31</b>	Application for non-profit exemptions must be received by Department of Revenue. RCW 84.36.815 & 825
<b>April 1</b>	Senior/Disabled tax deferral applications are due. RCW 84.38.040
<b>April 30</b>	Personal property affidavits are due. RCW 84.40.020, 040, 060, 130 First half taxes are due. RCW 84.56.020
<b>July 1</b>	Deadline for filing Board of Equalization appeals. RCW 84.40.038
<b>July 15</b>	Board of Equalization meets in open session. RCW 84.48.010
<b>August 1</b>	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)
<b>August 31</b>	Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040
<b>September</b>	Department of Revenue determines assessment ratio. RCW 84.48.075 Assessor's certification of assessed values to taxing districts. RCW 84.48.130
<b>Sept. &amp; Oct.</b>	Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080
<b>Oct. (first Mon.)</b>	County begins budget hearings. RCW 36.040.070,080,090
<b>October 31</b>	Second-half property taxes are due. RCW 84.56.020
<b>November 30</b>	Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
<b>Dec (first Mon)</b>	Last day for the County Commissioners to certify amount of taxes to Assessor. Amounts for County purposes must be certified to the Assessor by December 15. RCW 84.52.070
<b>Dec (first Mon.)</b>	County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
<b>December 31</b>	Deadline for current use assessment applications. <ul style="list-style-type: none"><li>• Forest Land - RCW 84.33.130</li><li>• Open Space and Farm &amp; Agriculture - RCW 84.34.030</li></ul>

## HOW TO CONTACT US

### Assessor's Office

360-337-7160  
Fax 360-337-4874  
[assessor@kitsap.gov](mailto:assessor@kitsap.gov)

Review parcel details and other information on our website at:  
[www.kitsap.gov/assessor](http://www.kitsap.gov/assessor)

Monday - Thursday 9:00 to 4:00  
Friday 9:00 to 12:00

### Kitsap County Information

Kitsap 1  
360-337-5777  
[Kitsap1@kitsap.gov](mailto:Kitsap1@kitsap.gov)

### Property Tax Bill, Payment & Collection

Kitsap County Treasurer's Office  
360-337-7135  
[www.kitsap.gov/treasurer](http://www.kitsap.gov/treasurer)

### Recorded Documents (Liens & Deeds)

Kitsap County Auditor's Office  
360-337-4935  
[www.kitsap.gov/auditor](http://www.kitsap.gov/auditor)

### County Zoning, Permitting & Planning

Department of Community Development  
360-337-5777  
[www.kitsap.gov/dcd](http://www.kitsap.gov/dcd)