



# Overview of the Assessor's Office

Kitsap County Assessor's Office  
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## Mission Statement

The Assessor Office is committed to serving the citizens of Kitsap County by fairly and equitably assessing property, setting the levies based on those values, administering tax relief programs, as well as maintaining all property tax related records, and ensuring public access to those records. It is also our commitment to accomplish these mandated responsibilities in a courteous, efficient and understandable manner.

## The Assessor's Role

The role of the Assessor's office is to establish a value for all real & personal property for tax purposes and to maintain real and personal property records as required by RCW 84.40.030. The Assessor is required by law to set value at 100% of market value and to assure that all values are in equalization. The Assessor does not create market values. Market value is the price a willing buyer and seller would agree to under ordinary circumstances. This does not mean that an individual sale will automatically establish the value of a property. The Assessor uses data from the local real estate market to determine assessed values.

## Frequency of Valuation

State law (RCW 84.41.030 & 84.41.041) requires that the Assessor maintain a systematic 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 an area consistently sells for more or less than the assessed value, the assessment roll will be adjusted to reflect the real estate market conditions in that area. If the character of property changes because of remodeling, additions, subdivisions, etc., a new value is determined.

## Appeal of Valuation

If you think an error has been made in the valuation of your property, call the Assessor's office at (360) 337-7160 and talk to an appraiser. The appraiser will examine the valuation of your property and may initiate further review. If you are still not satisfied, you may appeal the valuation to the Kitsap County Board of Equalization (Phone 360-337-4424). Appeal forms must be submitted by July 1st, or within 60 days of the date the valuation notice was mailed, whichever is later. You do not need a value notice to file an appeal.

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## **Appeal of Valuation (continued)**

The appeal process does not require an attorney. However, you are required to submit proof that the Assessor's value is incorrect. Sales used in the valuation process are available online or can be obtained from the Assessor's Office. If you are not satisfied with the decision made by the Board of Equalization, you may then appeal to the State Board of Tax Appeals.

## **Property Tax**

The Assessor does not raise property values in order to increase taxes. The cost of providing public services determines your property tax. Local Government consists of various taxing districts including fire districts, regional library, cities, county government, roads, ports, etc. A portion of the tax is distributed to the state for local school support. In addition, taxes are collected to pay for special voter-approved levies, such as school bonds and emergency medical levies. The Assessor sets the levy rates based on taxing district budget requests and property values. Rates are expressed in dollars per thousand dollars of assessed value.

## **Levy Limits**

The "levy limit" was introduced in the 1970's, restricting the growth of regular levies without a vote of the people. As a result of the passage of I-747 in 2001, allowable annual increases in levy amounts were reduced from 6% to 1%. Now a tax district can levy an increase of 1% or the implicit price deflator (IPD), 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 state-assessed utility values are added to the allowed percentage increase. This law applies to each taxing district's budget and not to individual properties. *RCW 84.55.010*

## **Exemptions**

There are several exemptions provided by Washington State Law; including farm & agricultural land, forest land, open space, residential improvements, destroyed property, senior citizens, disabled persons, and non-profit organizations. Please contact our office or visit our website for information on the qualifications and applications.

## **Cadastral Mapping**

The Assessor's Office is responsible for creating new tax parcel numbers, mapping for new subdivisions and property boundary lines.