

Kitsap County Statement of Assessments



2021 Assessment for Taxes Payable in 2022



**Philip Cook
Assessor**

COVER PHOTO:

The Japanese Sand & Stone Garden at the Bloedel Reserve on Bainbridge Island
taken by Holly Becksted

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

When I wrote the introduction for last year's book it was difficult to contemplate how long our office would remain closed to in person citizen interactions. When all was said and done, we did not reopen to the public until June 2021. In total, the office front counter (and building for that matter) was closed to the public from March 2020 through June 2021. We were fortunate to have the technology needed that allowed our operation to continue providing services to the public with minimal interruption along the way. I was impressed with the adaptability of our staff throughout when facing such headwinds and am greatly appreciative to all of their efforts to maintain a consistent level of customer service.



2021 saw continued strength in the real estate market. The combination of a shortage of supply and a large demand for homes throughout the county, coupled with continued low interest rates were the norm. Kitsap saw significant real estate appreciation throughout 2021 and it will be interesting to see if this level of price appreciation continues in 2022.

The 2021 legislature passed HB-1438 which impacts the income calculation of the senior citizen & disabled persons exemption. Starting in 2022, applicants of this exemption will be allowed deductions for certain common healthcare related expenses. As a result of this legislation, our office expects more applicants to qualify for the exemption in 2022 and beyond.

Many taxing districts passed voter approved increases in 2021 that go into effect for the 2022 tax year. North Mason and South Kitsap School Districts had voter approved increases to their Enrichment levies that go into effect for 2022. Both Central Kitsap and South Kitsap Fire Districts had voter approved EMS levy lid lifts in August 2021 that will also begin collection in 2022. Lastly, Bainbridge Island voters approved a lid lift increase for their Metropolitan Parks district for 2022.

State law requires that our office inspect all property in the county at least once every six years (RCW 84.41.030). During the first quarter of 2022 our residential appraisers will complete physical inspections of Bainbridge Island. In the fall of 2022, residential appraisers will begin inspections of Central Kitsap that will conclude in the spring of 2023. 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. You may also find additional information on our website at: 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 miles in Kitsap, 116.5 square miles tax exempt
 236 miles of shore line
 121,441 real property tax parcels
 5,248 personal property accounts

POPULATION

275,611 (2020)

TOP EMPLOYERS

Naval Base Kitsap	30,440
St Michael Medical Center	1,869
Kitsap County	1,554
Olympic College	1,554
Central Kitsap School District	1,550
South Kitsap School District	1,306
North Kitsap School District	879
Washington State	716
Bremerton School District	662
Port Madison Enterprises	628

(Published 12/31/2020 & 4/1/2020 - 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>
Locally Assessed	49,179,503,408	454,202,564	49,633,705,972
Centrally Assessed	40,422,641	346,689,220	387,111,861
Total	49,219,926,049	800,891,784	50,020,817,833

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

<u>District / Details</u>	<u>Estimated Overall % Change</u>
<p>Bainbridge Island Metropolitan Parks Voter approved lid lift 8/3/21 Total district increase \$2,024,517</p>	<p>+32.6%</p>
<p>Bremerton School District Voter approved Enrichment & Capital Project Levies Total district increase \$840,759 - *See Local School Enrichment Levies</p>	<p>+4.4%</p>
<p>Central Kitsap Fire District Voter approved Levy Limit 6% & EMS Levy Renewal voter approved 8/3/21 Total district increase \$3,359,387</p>	<p>+14.4%</p>
<p>Central Kitsap School District Voter approved Enrichment & Bond Levies Total district increase \$1,602,701 - *See Local School Enrichment Levies</p>	<p>+5.4%</p>
<p>North Kitsap School District Voter approved Enrichment & Capital Project Levies. Total district increase \$1,143,082 - *See Local School Enrichment Levies</p>	<p>+5.0%</p>
<p>North Mason School District Voter approved Enrichment Levy 11/2/21 (no enrichment levy in 2021) Total district increase \$2,890,922 - *See Local School Enrichment Levies</p>	<p>+98.3%</p>
<p>Poulsbo Fire District Voter approved CPI Levy Limit Total district increase \$458,701</p>	<p>+4.8%</p>
<p>South Kitsap Fire & EMS Voter approved CPI Levy Limit & EMS Levy Renewal voter approved 8/3/21 Total district decrease \$3,291,715</p>	<p>+19.2%</p>
<p>South Kitsap School District Voter approved Enrichment Levy 2/9/21 & Capital Projects Levy Total district increase \$1,826,857 - *See Local School Enrichment Levies</p>	<p>+5.9%</p>
<p>*Local School Enrichment Levies School Districts are allowed to levy the lesser of \$2,741.58 per pupil, a rate of \$2,50 per \$1,000 of assesses value or the voter approved dollar amount.</p>	

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 2022 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	15,397,090	13,466,996	13,652,904	Voted Amount
Bainbridge 303	25,573,042	10,000,000	10,343,543	Voted Amount
North Kitsap 400	26,661,712	13,203,423	16,031,745	Voted Amount
Central Kitsap 401*	27,586,737	18,000,000	31,885,261	Voted Amount
South Kitsap 402	28,573,870	27,880,220	27,070,443	Per Pupil

* Central Kitsap 401 requested to levy at a rate of \$1.50 for a total of \$16,552,043 rather than the \$18,000,000 voted amount.

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>
<u>COUNTY:</u>					
CURRENT EXPENSE	50,020,817,833	0.700856	35,057,437	50,157	35,107,594
MENTAL HEALTH	50,020,817,833	0.025000	1,250,521	1,789	1,252,310
VETERANS RELIEF	50,020,817,833	0.011300	565,236	809	566,045
<u>TOTAL CURRENT EXPENSE</u>		<u>0.737156</u>	<u>36,873,194</u>	<u>52,755</u>	<u>36,925,949</u>
<u>CONSERVATION FUTURES</u>	50,020,817,833	<u>0.030762</u>	<u>1,538,744</u>	<u>2,201</u>	<u>1,540,945</u>
ROADS	29,803,450,638	0.947371	28,234,930	58,095	28,293,025
ROADS - SHERIFF	29,803,450,638	0.097304	2,900,000	5,967	2,905,967
<u>TOTAL ROADS</u>		<u>1.044675</u>	<u>31,134,930</u>	<u>64,062</u>	<u>31,198,992</u>
<u>SCHOOLS:</u>					
STATE SCHOOL					
PART 1	50,017,694,383	1.803779	90,220,911	0	90,220,911
PART 2	49,557,590,981	0.971453	48,142,872	0	48,142,872
<u>TOTAL</u>		<u>2.775232</u>	<u>138,363,783</u>	<u>0</u>	<u>138,363,783</u>
100 - BREMERTON					
SPECIAL ENRICHMENT M&O*	6,158,835,935	2.193368	13,506,876	1,721	13,508,597
CAPITAL PROJ - NEW 2021*	6,159,620,354	1.029446	6,339,385	1,615	6,341,000
<u>TOTAL</u>		<u>3.222814</u>	<u>19,846,261</u>	<u>3,336</u>	<u>19,849,597</u>
303 - BAINBRIDGE ISLAND					
SPECIAL ENRICHMENT M&O*	10,229,216,682	0.977722	10,000,414	921	10,001,335
BOND*	10,228,737,054	1.016743	10,399,530	470	10,400,000
CAPITAL PROJECT*	10,228,737,054	0.488818	4,999,774	226	5,000,000
<u>TOTAL</u>		<u>2.483283</u>	<u>25,399,718</u>	<u>1,617</u>	<u>25,401,335</u>
400 - NORTH KITSAP					
SPECIAL ENRICHMENT M&O*	10,664,684,738	1.238868	13,205,703	6,436	13,212,139
CAPITAL PROJECT*	10,669,880,165	1.005925	10,722,653	10,452	10,733,105
<u>TOTAL</u>		<u>2.244793</u>	<u>23,928,356</u>	<u>16,888</u>	<u>23,945,244</u>
401 - CENTRAL KITSAP					
SPECIAL ENRICHMENT M&O*	11,034,694,802	1.500000	16,527,510	24,533	16,552,043
BOND	11,051,049,917	1.322019	14,566,462	43,244	14,609,706
<u>TOTAL</u>		<u>2.822019</u>	<u>31,093,972</u>	<u>67,777</u>	<u>31,161,749</u>
402 - SOUTH KITSAP					
SPECIAL ENRICHMENT M&O*	11,429,548,116	2.369036	27,047,552	29,468	27,077,020
CAPITAL PROJ	11,441,987,120	0.488179	5,573,599	12,145	5,585,744
<u>TOTAL</u>		<u>2.857215</u>	<u>32,621,151</u>	<u>41,613</u>	<u>32,662,764</u>
403 - NORTH MASON					
SPECIAL ENRICHMENT M&O*	80,227,449	1.243988	98,835	967	99,802
BOND*	81,004,570	0.646259	51,346	1,004	52,350
<u>TOTAL</u>		<u>1.890247</u>	<u>150,181</u>	<u>1,971</u>	<u>152,152</u>
TOTAL LOCAL SCHOOLS			133,039,639	133,202	133,172,841
<u>TOTAL SCHOOLS</u>			<u>271,403,422</u>	<u>133,202</u>	<u>271,536,624</u>

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>CITIES:</u>					
BAINBRIDGE ISLAND					
REG	10,285,196,057	0.791245	8,138,115	366	8,138,481
BOND*	10,228,737,054	0.059909	612,772	28	612,800
TOTAL		0.851154	8,750,887	394	8,751,281
BREMERTON					
REG	5,034,577,765	1.684651	8,481,509	15,825	8,497,334
BOND*	5,004,096,583	0.289761	1,447,278	2,722	1,450,000
EMS	5,034,577,765	0.431360	2,171,717	4,052	2,175,769
TOTAL		2.405772	12,100,504	22,599	12,123,103
PORT ORCHARD	2,503,880,075	1.271190	3,182,909	324	3,183,233
POULSBO	2,393,713,298	1.174204	2,810,710	157	2,810,867
<u>TOTAL CITIES</u>			<u>26,845,010</u>	<u>23,474</u>	<u>26,868,484</u>
<u>PORTS:</u>					
BREMERTON	17,303,107,547	0.231532	4,006,232	13,875	4,020,107
BROWNSVILLE	2,275,620,135	0.187704	427,144	16	427,160
EGLON	364,133,247	0.131270	47,800	330	48,130
ILLAHEE	808,919,446	0.114669	92,758	0	92,758
INDIANOLA	478,854,841	0.136364	65,299	5	65,304
KEYPORT	207,852,048	0.165372	34,373	0	34,373
KINGSTON	1,588,595,160	0.140080	222,531	249	222,780
MANCHESTER	1,034,814,937	0.119171	123,320	2	123,322
POULSBO	1,543,958,830	0.208440	321,823	0	321,823
SILVERDALE	4,438,261,246	0.162106	719,470	58	719,528
TRACYTON	1,240,133,639	0.029298	36,334	0	36,334
WATERMAN	420,801,979	0.141617	59,593	13	59,606
<u>TOTAL PORTS</u>			<u>6,156,677</u>	<u>14,548</u>	<u>6,171,225</u>

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>FIRE:</u>					
1 CENTRAL KITSAP	12,300,056,078	1.386809	17,057,840	21,680	17,079,520
BOND	12,258,305,864	0.286968	3,509,745	8,005	3,517,750
EMS	12,336,197,648	0.500000	6,168,099	13,947	6,182,046
TOTAL		2.173777	26,735,684	43,632	26,779,316
2 BAINBRIDGE ISLAND	10,285,196,057	0.711433	7,317,234	329	7,317,563
BOND*	10,228,737,054	0.108081	1,105,488	50	1,105,538
EMS	10,285,196,057	0.371643	3,822,424	172	3,822,596
TOTAL		1.191157	12,245,146	551	12,245,697
7 SOUTH KITSAP	11,954,664,575	1.211015	14,477,280	6,403	14,483,683
EMS	11,966,772,685	0.500000	5,983,387	8,298	5,991,685
TOTAL		1.711015	20,460,667	14,701	20,475,368
10 NORTH KITSAP	4,612,264,757	0.970855	4,477,841	4,569	4,482,410
SPECIAL M&O	4,566,963,908	0.354644	1,619,650	2,404	1,622,054
EMS	4,612,554,047	0.435285	2,007,778	2,951	2,010,729
TOTAL		1.760784	8,105,269	9,924	8,115,193
18 POULSBO	5,687,254,571	1.331313	7,571,520	3,305	7,574,825
EMS	5,690,313,760	0.437475	2,489,375	1,635	2,491,010
TOTAL		1.768788	10,060,895	4,940	10,065,835
NORTH MASON REGIONAL	80,256,130	1.058810	84,976	1,513	86,489
BOND	81,004,570	0.244689	19,441	380	19,821
EMS	80,351,360	0.376882	30,283	586	30,869
TOTAL		1.680381	134,700	2,479	137,179
<u>TOTAL FIRE DISTRICTS</u>			<u>77,742,361</u>	<u>76,227</u>	<u>77,818,588</u>
<u>OTHER:</u>					
PUBLIC UTILITY DISTRICT #1	50,020,817,833	0.052708	2,636,534	3,772	2,640,306
METRO PARK - BAINBRIDGE ISL	10,285,196,057	0.750000	7,713,898	347	7,714,245
BOND*	10,228,737,054	0.050556	517,103	23	517,126
TOTAL		0.800556	8,231,001	370	8,231,371
METRO PARK - VILLAGE GREEN	2,060,190,663	0.131263	270,427	279	270,706
REGIONAL LIBRARY	50,020,817,833	0.325361	16,274,861	23,284	16,298,145
<u>TOTAL OTHER</u>			<u>27,412,823</u>	<u>27,705</u>	<u>27,440,528</u>
<u>TOTAL TAXES</u>			<u>479,107,161</u>	<u>394,174</u>	<u>479,501,335</u>

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

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

TAXING DISTRICTS WITH NO LEVY

WATER DISTRICTS	ASSESSED VALUE
Manchester	1,212,943,553
North Perry	2,603,835,736
Silverdale	3,778,385,648
Sunnyslope	135,489,736

MISCELLANEOUS DISTRICTS	ASSESSED VALUE
Sewer District 7 (So. Bainbridge Island)	313,220,548
Westsound Utility District	2,748,895,467

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>
<u>Schools</u>								
Bremerton 100	M & O	2/11/20	Maintenance & Operations	4		\$54,649,830	2021	2024
Bremerton 100	Capital Projects	2/11/20	Facilities & Techology	2		\$12,556,000	2021	2022
Bainbridge 303	M & O	2/9/21	Maintenance & Operations	3		\$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	2/9/21	Facilities & Techology	3		\$7,500,000	2022	2024
Bainbridge 303	Capital Projects	2/12/19	Facilities & Techology	6		\$15,000,000	2020	2025
North Kitsap 400	M & O	2/13/18	Maintenance & Operations	4		\$49,159,618	2019	2022
North Kitsap 400	Capital Projects	2/13/18	Facilities & Techology	4		\$39,962,013	2019	2022
Central Kitsap 401	M & O	2/12/19	Maintenance & Operations	3		\$54,000,000	2020	2022
Central Kitsap 401	Bond	2/9/16	Capital Improvements	20		\$220,000,000	2017	2036
South Kitsap 402	M & O	2/9/21	Maintenance & Operations	4		\$127,482,255	2022	2025
South Kitsap 402	Capital Projects	11/6/18	Facilities & Techology	4		\$21,694,378	2019	2022
North Mason 403	Bond	4/23/13	Capital Improvements	25		\$49,000,000	2014	2039
North Mason 403	M & O	11/2/21	Maintenance & Operations	4		\$15,324,500	2022	2025
<u>Cities</u>								
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
Bainbridge Island	Bond	11/6/01	Open Space	20		\$8,000,000	2003	2022
<u>Parks</u>								
Bainbridge Island	Bond	2/10/15	Acquistion Land for Park	20		\$5,900,000	2016	2035
Bainbridge Island	Multi Yr Lid Lift	8/3/21	Levy Limit CPI-W	6	\$0.75		2022	2027
<u>Fire</u>								
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	8/1/17	Levy Limit greater of 1% or CPI	6	\$1.50		2018	2023
South Kitsap 7	EMS	8/3/21	Renewal	6	\$0.50		2022	2027
North Kitsap 10	M & O	11/6/18	Maintenance & Operations	4		\$6,478,368	2019	2022
North Kitsap 10	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
Poulsbo 18	Multi Yr Lid Lift	11/6/18	Levy Limit greater of 1% or CPI	6	\$1.50		2019	2024
Poulsbo 18	EMS	11/5/19	Renewal	6	\$0.50		2020	2025

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
North Kitsap Unincorporated					
Typical for 2019	407,500	9.9012	2,653	1,382	4,035
Typical for 2020	436,455	9.8744	3,248	1,062	4,310
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
Central Kitsap Unincorporated					
Typical for 2019	325,055	10.8509	2,175	1,352	3,527
Typical for 2020	351,960	10.5091	2,610	1,089	3,699
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
South Kitsap Unincorporated					
Typical for 2019	325,540	9.6751	2,184	966	3,150
Typical for 2020	351,240	10.6463	2,620	1,120	3,739
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
City of Bremerton					
Typical for 2019	232,790	10.3209	1,420	983	2,403
Typical for 2020	258,145	10.6947	1,812	948	2,761
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
City of Bainbridge Island					
Typical for 2019	732,730	9.6419	4,401	2,663	7,065
Typical for 2020	787,680	9.3890	5,189	2,206	7,396
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
City of Poulsbo					
Typical for 2019	340,120	10.2339	2,328	1,153	3,481
Typical for 2020	362,570	10.2328	2,828	882	3,710
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
City of Port Orchard					
Typical for 2019	280,660	9.9278	1,954	833	2,786
Typical for 2020	315,200	10.8700	2,422	1,005	3,426
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

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>2020</u>	<u>2021</u>	<u>2022</u>
County Current Expense	744,551,161	553,509,352	631,379,507
County Road	435,198,903	307,664,738	322,186,947
State School	744,551,161	553,509,352	631,379,507
School Dist #100 (Bremerton)	62,082,760	94,562,420	128,075,040
School Dist #303 (Bainbridge Island)	140,950,890	75,960,430	63,475,100
School Dist #400 (North Kitsap)	127,487,310	84,771,537	102,426,170
School Dist #401 (Central Kitsap)	273,947,274	173,477,052	145,144,355
School Dist #402 (South Kitsap)	139,005,437	124,299,063	191,674,682
School Dist #403 (Ptn of North Mason)	1,077,490	438,850	584,160
City of Bainbridge Island	140,950,890	75,960,430	63,475,100
City of Bremerton	62,158,140	102,364,060	129,797,660
City of Port Orchard	51,543,988	44,157,430	84,294,890
City of Poulsbo	54,699,240	23,362,694	31,624,910
Port of Bremerton	183,431,887	188,968,928	320,795,057
Port of Brownsville	19,111,590	12,923,030	14,496,490
Port of Eglon	6,984,710	5,715,540	4,552,390
Port of Illahee	3,150,350	1,415,950	2,864,200
Port of Indianola	3,669,360	2,844,290	3,464,690
Port of Keyport	507,230	835,340	433,530
Port of Kingston	19,899,320	19,689,350	19,692,350
Port of Manchester	8,846,370	6,740,680	6,728,460
Port of Poulsbo	9,961,280	19,176,784	2,622,540
Port of Silverdale	215,262,764	123,262,422	87,940,350
Port of Tracyton	16,760,990	10,272,510	7,179,180
Port of Waterman	1,796,080	3,756,395	1,634,580
Fire Dist #1 (Central Kitsap)	276,959,844	171,282,862	149,451,835
Fire Dist #2 (Bainbridge Island)	140,950,890	75,960,430	63,475,100
Fire Dist #7 (South Kitsap)	137,123,657	118,789,963	185,979,252
Fire Dist #10 (North Kitsap)	53,690,900	41,969,890	51,313,270
Fire Dist #18 (Poulsbo)	72,238,820	42,674,797	50,778,230
North Mason Regional Fire Authority	1,077,490	438,850	584,160
Public Utility District #1	744,551,161	553,509,352	631,379,507
Metro Parks District - Bainbridge Island	140,950,890	75,960,430	63,475,100
Metro Parks District - Village Green	23,097,730	21,413,310	23,255,840
Regional Library	744,551,161	553,509,352	631,379,507

ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
0010	3,731,458,907	115,391,774	3,846,850,681
0060	758,573,017	16,511,384	775,084,401
0065	39,401,339	185,820	39,587,159
0165	70,020,618	286,514	70,307,132
0167	71,694,564	349,800	72,044,364
0175	37,548,340	2,352,174	39,900,514
0190	4,674,830	134,005	4,808,835
0195	137,051,834	48,942,845	185,994,679
0215	9,892,872,272	78,858,375	9,971,730,647
0216	0	244,862	244,862
0220	309,780,046	595,357	310,375,403
0221	0	2,845,145	2,845,145
0415	1,501,466,895	42,491,935	1,543,958,830
0420	835,093,582	14,660,886	849,754,468
0805	1,966,047,138	45,199,558	2,011,246,696
0810	469,787,199	22,846,180	492,633,379
1150	120,910	14,275	135,185
1159	0	0	0
1170	588,651,746	5,596,101	594,247,847
1270	365,126,582	3,758,372	368,884,954
1330	195,503,251	1,859,361	197,362,612
1370	0	0	0
1450	7,208,020	224,462	7,432,482
1460	357,380,945	1,884,574	359,265,519
1550	29,354,538	141,874	29,496,412
4020	0	369,874	369,874
4030	0	113,348	113,348
4050	0	1,605,319	1,605,319
4060	0	102,585	102,585
4090	0	1,680,194	1,680,194
4130	5,737,700	52,015	5,789,715
4160	886,172,875	4,155,616	890,328,491
4169	180,920	0	180,920
4170	90,323,072	421,789	90,744,861
4180	44,494,364	254,882	44,749,246
4190	69,975,601	702,146	70,677,747
4230	1,572,020,972	16,574,188	1,588,595,160
4240	431,502,908	1,046,688	432,549,596
4241	0	0	0
4250	45,676,712	628,533	46,305,245

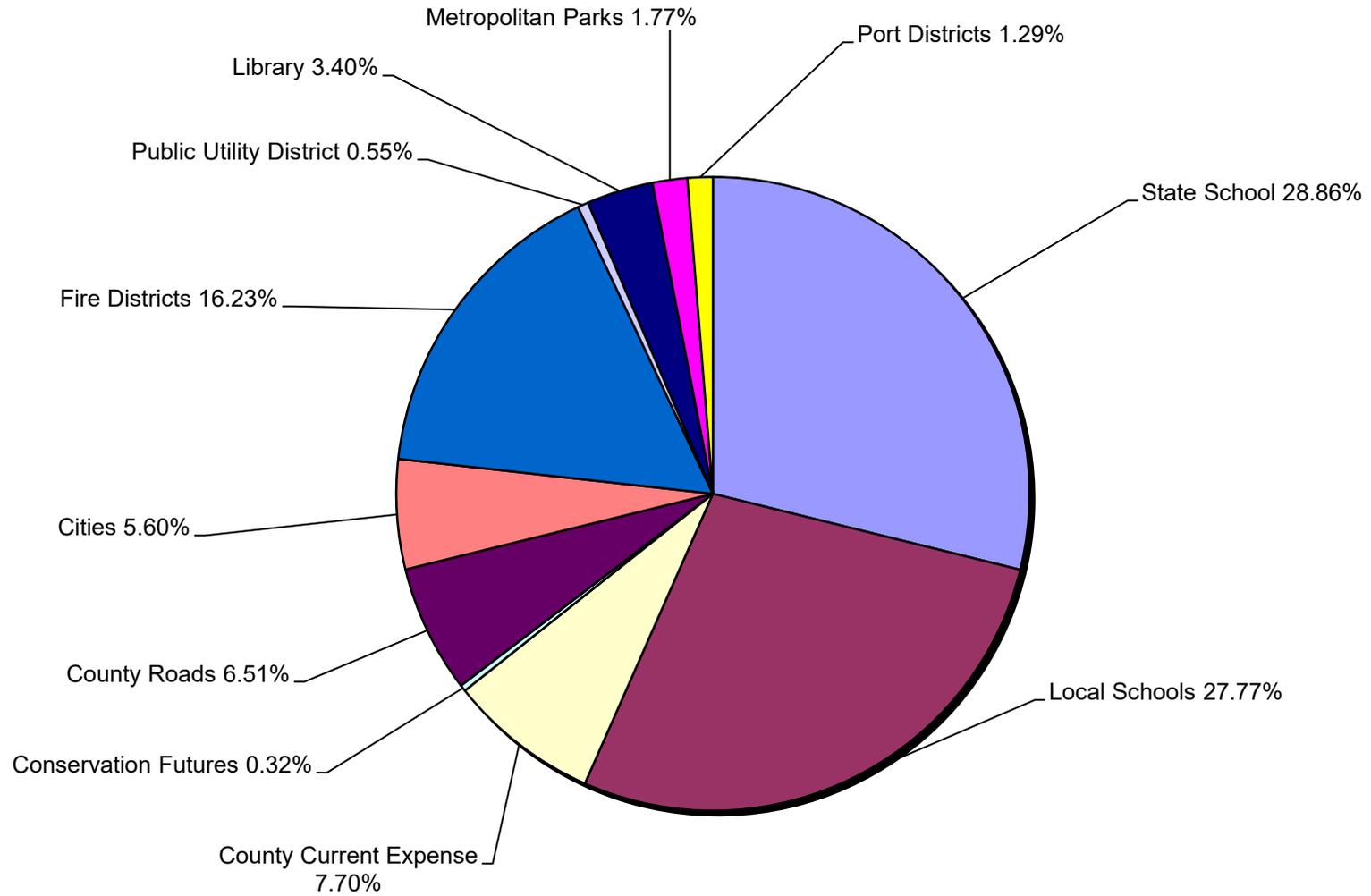
ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
4260	232,000,065	1,802,367	233,802,432
4270	7,891,492	113,273	8,004,765
4280	42,858,224	151,384	43,009,608
4290	69,449,156	722,177	70,171,333
4300	142,676,936	667,134	143,344,070
4320	369,099,970	6,497,950	375,597,920
4330	858,297,037	8,849,286	867,146,323
4331	0	0	0
4340	49,577,100	115,238	49,692,338
4360	18,976,760	72,008	19,048,768
4370	2,961,145,129	64,108,695	3,025,253,824
4371	0	33,443	33,443
4379	3,056,540	2,649	3,059,189
4410	358,022,524	4,027,160	362,049,684
4419	108,370	0	108,370
6010	0	8,581,617	8,581,617
6020	1,085,470	1,335,904	2,421,374
6070	2,497,937,243	22,174,696	2,520,111,939
6079	36,141,570	0	36,141,570
6200	703,268,178	4,814,006	708,082,184
6201	0	0	0
6220	1,135,215,815	12,166,026	1,147,381,841
6290	0	31,640	31,640
6310	432,003,276	10,186,529	442,189,805
6370	0	0	0
6380	1,046,793,313	17,076,803	1,063,870,116
6383	222,010	795	222,805
6410	3,271,091,480	97,509,935	3,368,601,415
6480	238,267,506	4,836,503	243,104,009
6500	878,144,044	7,031,258	885,175,302
6580	193,997,745	1,535,271	195,533,016
6630	2,985,380	1,724	2,987,104
6640	128,054,038	2,367,229	130,421,267
6780	167,411,150	1,032,093	168,443,243
7180	80,005,593	250,537	80,256,130
7189	95,230	0	95,230
8030	63,418	151,471	214,889
8040	1,812,898,043	16,842,861	1,829,740,904
8110	254,038,660	784,034	254,822,694
8130	126,915,649	1,338,352	128,254,001

ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
8139	2,426,900	0	2,426,900
8170	4,475,719,337	52,712,744	4,528,432,081
8171	0	0	0
8179	9,681,210	0	9,681,210
8320	508,084,597	5,496,166	513,580,763
8321	0	0	0
8330	31,853,124	109,058	31,962,182
8340	111,362,613	2,764,499	114,127,112
8360	104,078,202	548,642	104,626,844
8370	3,092,644	936,772	4,029,416
8400	920,343,375	5,815,302	926,158,677
8430	308,304,326	60,330	308,364,656
8440	110,283,910	2,153,413	112,437,323
<u>TOTAL</u>	<u>49,219,926,049</u>	<u>800,891,784</u>	<u>50,020,817,833</u>

PROPERTY TAX DISTRIBUTION



SUMMARY OF PREVIOUS YEARS

Tax Year	Value	% Increase	Taxes	% Increase	New Construction	% Increase
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%
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%

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
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
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

TIMBER VALUES

<u>Districts</u>	<u>2021 Forest Land Assessed Value (FLAV)</u>	<u>2022 Timber Assessed Value (TAV)</u>	<u>1983 Timber Roll (80%)</u>
School District 100 (Bremerton)	165,066	1,568,838	305,064
School District 303 (Bainbridge Island)	48,670	462,576	942,204
School District 400 (North Kitsap)	1,093,276	10,390,854	3,298,246
School District 401 (Central Kitsap)	3,441,613	32,710,230	3,282,658
School District 402 (South Kitsap)	2,617,544	24,878,008	5,155,230
School District 403 (North Mason, portion)	163,530	1,554,243	287,699
County Current Expense	7,529,698	71,564,749	
Conservation Futures	7,529,698	71,564,749	
County Road	6,451,988	61,321,840	
City of Bainbridge Island	48,670	462,576	
City of Bremerton	988,353	9,393,638	
City of Bremerton Emergency Med	988,353	9,393,638	
City of Port Orchard	26,850	255,191	
City of Poulsbo	14,070	133,726	
Port of Bremerton	6,305,199	59,926,709	
Port of Brownsville	9,000	85,539	
Port of Eglon	264,279	2,511,791	
Port of Indianola	3,810	36,212	
Port of Kingston	187,270	1,779,877	
Port of Manchester	2,030	19,294	
Port of Silverdale	37,390	355,366	
Port of Waterman	9,870	93,808	
Fire District 1 (Central Kitsap)	1,644,858	15,633,275	
Fire District 2 (Bainbridge Island)	48,670	462,576	
Fire District 7 (South Kitsap)	556,284	5,287,109	
Fire District 10 (North Kitsap)	495,148	4,706,055	
Fire District 18 (Poulsbo)	261,197	2,482,504	
North Mason Regional Fire Auth (portion)	150,370	1,429,166	
Fire District 1 Emergency Med	2,934,938	27,894,624	
Fire District 2 Emergency Med	48,670	462,576	
Fire District 7 Emergency Med	1,746,194	16,596,409	
Fire District 10 Emergency Med	713,178	6,778,285	
Fire District 18 Emergency Med	393,207	3,737,171	
North Mason Regional Fire EMS (portion)	163,530	1,554,243	
Public Utility District	7,529,698	71,564,749	
Metropolitan Parks Bainbridge Island	48,670	462,576	
Metropolitan Parks Village Green	223,767	2,126,756	
Regional Library	7,529,698	71,564,749	

SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16A

The maximum income is now based on the median income for Kitsap County, see levels listed 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	Income up to \$33,628	Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
B	Income of \$33,629 – \$41,101	Exempt from voted levies and either a \$50,000 or 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
C	Income of \$41,102 – \$48,574	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

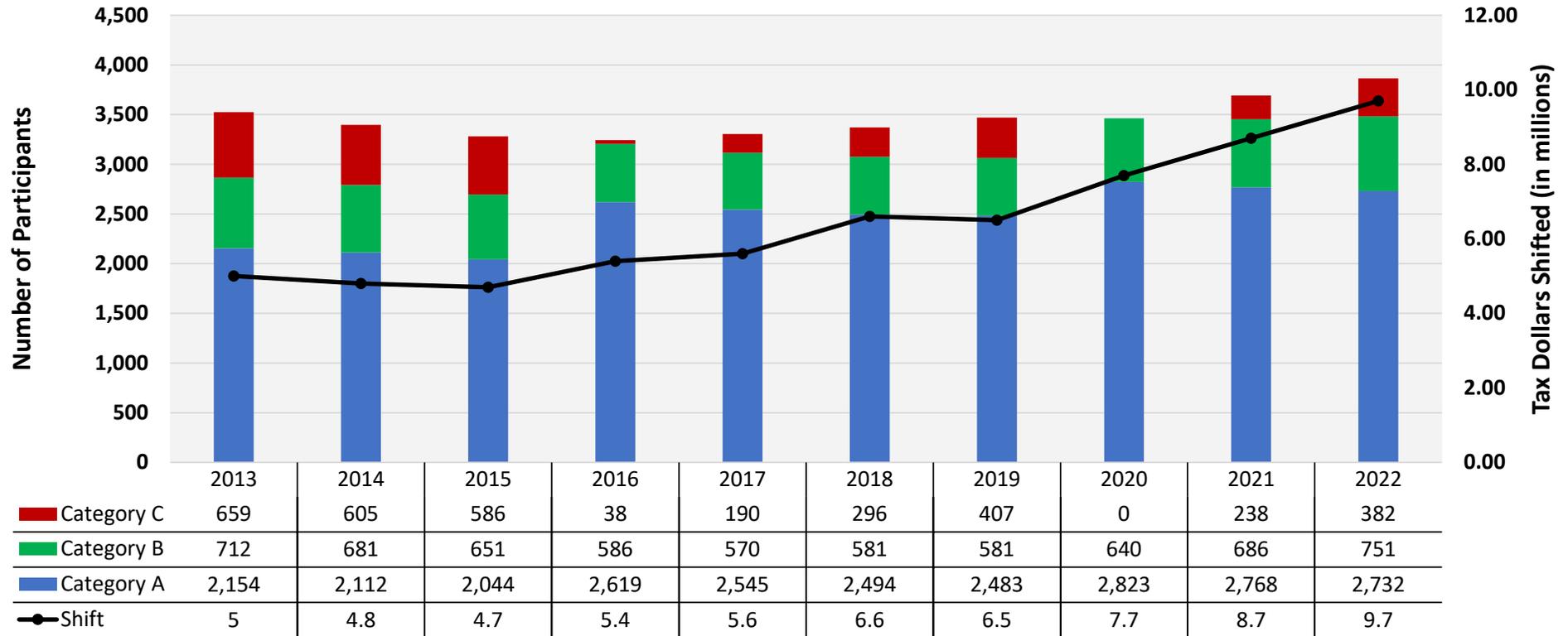
	Income Level	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$33,628	2,732	658,316,492	7,142,855
B	\$33,629 – \$41,101	751	133,352,609	1,808,838
C	\$41,102 – \$48,574	382	28,293,512	738,464
	Total	3,865	819,962,613	9,690,157

DEFERRAL PROGRAMS

Senior Citizen & Disabled Persons Deferral Program - If you are at least 60 years old or disabled and your income is \$56,047 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 2nd half that is due in October. The state would pay the 2nd 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; 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)
Chapter 84.34 RCW						
Agricultural	221	2,082	107,754,310	63,433,400	44,320,910	414,799
Open Space	353	2,468	213,147,140	167,544,650	45,602,490	435,843
Total:	574	4,550	320,901,450	230,978,050	89,923,400	850,642
Chapter 84.33 RCW						
Forest Land*	2,258	40,897	194,823,450	119,973,573	74,849,877	1,522,931
Grand total	2,832	45,447	515,724,900	350,951,623	164,773,277	2,373,573

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.

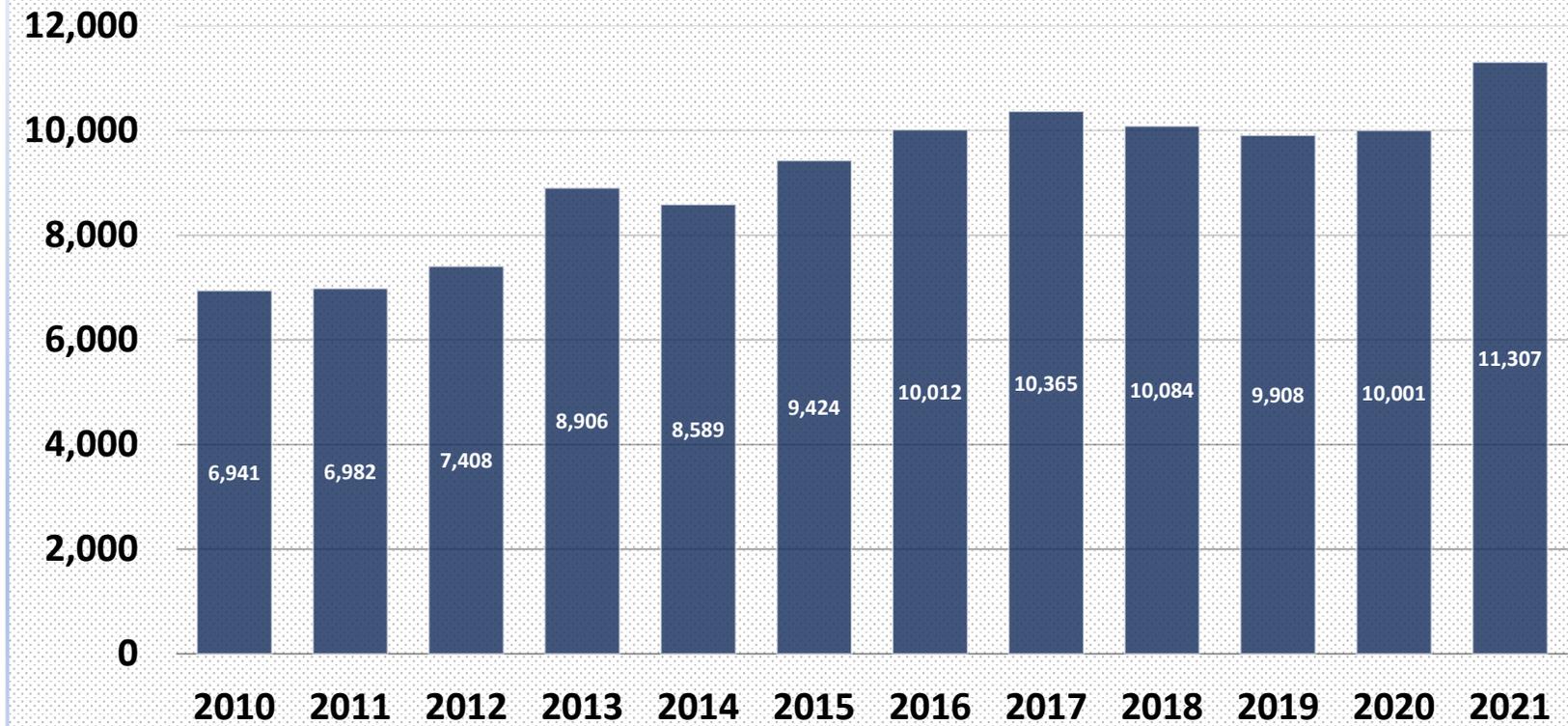
Forest Land is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type.

***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.

SALES

Real Estate Excise Tax Affidavits Processed



Visit our website at www.kitsapgov.com/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 BI	Sewer District 7 S Bainbridge Island		

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					9.781337	35.91	0010
0011	BREMERTON	100	Y	7	City	BREMERTON					9.781337	35.91	0011
0060	BREMERTON	100	Y		City						9.549805	36.78	0060
0065	BREMERTON	100	Y		City	TRACYTON					9.579103	36.67	0065
0165	BREMERTON	401	Y		City						9.149010	34.01	0165
0167	BREMERTON	401	Y		City	TRACYTON					9.178308	33.91	0167
0175	BREMERTON	401	Y		City	BREMERTON					9.380542	33.17	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				9.415738	33.42	0190
0195	BREMERTON	402	Y		City	BREMERTON					9.415738	33.42	0195
0215	BAINBRIDGE IS.	303	Y	2	2					BI	9.247369	29.21	0215
0216 F	BAINBRIDGE IS.	303		2	2					BI	6.472137	26.74	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 BI	BI	9.247369	29.21	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 BI	BI	6.472137	26.74	0221 F
0415	POULSBO	400	Y	18	18	POULSBO					9.317444	24.09	0415
0420	POULSBO	400	Y	18	18						9.109004	24.65	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					9.992171	28.60	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			9.992171	28.60	0810
1150	UNINCORP.	100	Y			BREMERTON					8.420240	38.27	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON					10.131255	31.81	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				10.594017	33.13	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					10.594017	33.13	1330
1450	UNINCORP.	100	Y	1	1	ILLAHEE					10.477154	33.50	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				10.477154	33.50	1460
1550	UNINCORP.	100	Y	1	1						10.362485	33.87	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					10.131255	31.81	1810*
4020	UNINCORP.	400	Y	18	18	EGLON					9.110745	24.64	4020
4030	UNINCORP.	400	Y								7.210687	31.13	4030
4050	UNINCORP.	400	Y			EGLON					7.341957	30.58	4050
4060	UNINCORP.	400	Y								7.210687	31.13	4060
4090	UNINCORP.	400	Y			KEYPORT					7.376059	30.43	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				9.546570	26.52	4130
4160	UNINCORP.	400	Y	10	10						8.971471	28.97	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						8.000616	32.49	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					9.549836	26.51	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					9.144847	24.55	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					9.144847	24.55	4190
4199	UNINCORP.	400	Y		18	KEYPORT					7.813534	28.73	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON				VG	9.242814	28.12	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA					9.107835	28.54	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA					6.332603	25.71	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA				VG	9.239098	28.14	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					9.572168	26.45	4260
4270	UNINCORP.	400	Y	1	1						9.384464	26.98	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				9.572168	26.45	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				9.384464	26.98	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				9.572168	26.45	4300
4320	UNINCORP.	400	Y	10	10					VG	9.102734	28.56	4320
4330	UNINCORP.	400	Y	10	10						8.971471	28.97	4330
4331 F	UNINCORP.	400		10	10						6.196239	26.27	4331 F
4340	UNINCORP.	400	Y	10	10					VG	9.102734	28.56	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE				8.979475	25.00	4360
4370	UNINCORP.	400	Y	18	18						8.979475	25.00	4370
4371 F	UNINCORP.	400		18	18						6.204243	20.52	4371 F
4379	UNINCORP.	400	Y		18						7.648162	29.35	4379
4410	UNINCORP.	400	Y	10	10	EGLON					9.102741	28.56	4410
4411 F	UNINCORP.	400		10	10	EGLON					6.327509	25.73	4411 F
4419	UNINCORP.	400	Y		10	EGLON					8.131886	31.96	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					9.187915	24.44	4815*
4820*	UNINCORP.	400	Y	18	18						8.979475	25.00	4820*
4825*	UNINCORP.	400	Y	18	18						8.979475	25.00	4825*
6010	UNINCORP.	401	Y								7.787913	36.24	6010
6020	UNINCORP.	401	Y			BREMERTON					8.019445	35.19	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON					10.193222	30.50	6070
6079	UNINCORP.	401	Y		1	BREMERTON					8.806413	35.30	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					10.149394	30.63	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE					7.374162	28.99	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				10.149394	30.63	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					10.076359	30.86	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				10.076359	30.86	6310
6370	UNINCORP.	401	Y			SILVERDALE					7.950019	35.50	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE					10.123796	30.71	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON					9.990988	31.12	6383
6389	UNINCORP.	401	Y		1	SILVERDALE					8.736987	35.58	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				10.123796	30.71	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				8.736987	35.58	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				9.990988	31.12	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					9.990988	31.12	6500
6580	UNINCORP.	401	Y	1	1						9.961690	31.21	6580
6630	UNINCORP.	401	Y	18	18		SILVERDALE				9.556701	29.52	6630
6640	UNINCORP.	401	Y	18	18						9.556701	29.52	6640
6649	UNINCORP.	401	Y		18						8.225388	34.31	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				10.193222	30.50	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				8.806413	35.30	6789
7180	UNINCORP.	403	Y	NM	NM	BREMERTON					8.768054	24.35	7180
7189	UNINCORP.	403	Y		NM	BREMERTON					7.709244	27.69	7189
8030	UNINCORP.	402	Y			BREMERTON					8.054641	35.47	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			9.765656	29.26	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				9.765656	29.26	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				9.765656	29.26	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				8.554641	33.40	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					9.765656	29.26	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					6.990424	26.97	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					8.554641	33.40	8179
8320	UNINCORP.	402	Y	7	7						9.534124	29.97	8320
8321 F	UNINCORP.	402		7	7						6.758892	27.90	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER				9.534124	29.97	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			9.534124	29.97	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					9.653295	29.60	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			9.653295	29.60	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				9.653295	29.60	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			9.675741	29.53	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					9.675741	29.53	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					9.765656	29.26	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			9.765656	29.26	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

TAX CODE	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
0010	9.781337	10.685889	10.694743	10.320944	13.149974	13.081768
0011	9.781337	10.685889	10.796187	10.445709	13.291333	-
0060	9.549805	10.4291	10.421219	10.026639	12.822985	12.731223
0065	9.579103	10.461522	10.455414	10.063426	12.863064	12.773956
0165	9.149010	9.859443	10.090340	9.967519	12.375339	12.043167
0167	9.178308	9.891865	10.124535	10.004306	12.415418	12.085900
0175	9.380542	10.116232	10.363864	10.261824	12.702328	12.393712
0190	9.415738	10.201318	10.470879	9.295843	11.346714	10.794617
0191	-	-	-	9.295843	11.346714	10.794617
0195	9.415738	10.201318	10.470879	9.295843	11.346714	10.794617
0196	-	-	-	9.295843	11.346714	10.794617
0215	9.247369	9.702929	9.838995	9.641912	10.806431	10.165060
0216 *	6.472137	6.694403	6.859242	6.98018	7.785157	8.048325
0220	9.247369	9.702929	9.838995	9.641912	10.806431	10.165060
0221 *	6.472137	6.694403	6.859242	6.98018	7.785157	8.048325
0230	-	-	-	-	10.806431	10.165060
0415	9.317444	10.05346	10.232805	10.233913	10.950847	11.486411
0420	9.109004	9.830136	9.997963	9.990622	10.681429	11.202608
0805	9.992171	10.541432	10.869954	9.927839	11.819937	10.949207
0810	9.992171	10.541432	10.869954	9.927839	11.819937	10.949207
1150	8.420240	9.197783	9.064190	8.776513	11.282553	11.003740
1159	8.420240	9.197783	9.064190	8.776513	11.282553	11.003740
1170	10.131255	10.820879	10.870150	10.700199	13.354183	12.965752
1270	10.594017	11.304278	10.944643	11.025648	13.423559	13.288650
1330	10.594017	11.304278	10.944643	11.025648	13.423559	13.288650
1370	10.131255	10.820879	10.870150	10.700199	13.354183	12.965752
1450	10.477154	11.171857	10.801040	10.871775	13.234536	13.089213
1460	10.477154	11.171857	10.801040	10.871775	13.234536	13.089213
1550	10.362485	11.047489	10.671119	10.731343	13.096570	12.938105
1810 **	10.131255	10.820879	10.870150	10.700199	13.354183	12.965752
4020	9.110745	9.874217	10.022283	10.072127	10.748445	11.309961
4030	7.210687	7.838822	7.913943	7.870469	8.624712	9.049442
4050	7.341957	7.989385	8.061869	8.041377	8.812653	9.246121

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
4060	7.210687	7.838822	7.913943	7.870469	8.624712	9.049442
4090	7.376059	8.022751	8.111479	8.071748	8.849310	9.289255
4130	9.546570	10.114968	9.963264	10.298233	10.958076	11.536005
4160	8.971471	9.834313	9.958291	9.958751	10.572217	11.125549
4169	8.000616	8.739142	8.413942	8.258495	9.046226	9.497988
4170	9.549836	10.129246	9.991932	10.320883	10.990316	11.574165
4180	9.144847	9.907583	10.071893	10.102498	10.785102	11.353095
4190	9.144847	9.907583	10.071893	10.102498	10.785102	11.353095
4199	7.813534	8.502799	8.611479	8.469575	9.283260	9.750710
4230	9.242814	10.141258	10.270896	10.270917	11.052478	11.733225
4240	9.107835	9.986174	10.115862	10.120045	10.896506	11.580487
4241 *	6.332603	6.977648	7.136109	7.458313	7.875232	-
4250	9.239098	10.134689	10.267963	10.252574	11.026618	11.718729
4260	9.572168	10.152428	10.010673	10.355611	11.023411	11.611667
4270	9.384464	9.945317	9.794396	10.119604	10.765718	11.334352
4280	9.572168	10.152428	10.010673	10.355611	11.023411	11.611667
4290	9.384464	9.945317	9.794396	10.119604	10.765718	11.334352
4300	9.572168	10.152428	10.010673	10.355611	11.023411	11.611667
4320	9.102734	9.982828	10.110392	10.09128	10.853614	11.526805
4330	8.971471	9.834313	9.958291	9.958751	10.723502	11.388563
4331 *	6.196239	6.825787	6.978538	7.297019	7.702228	9.271828
4340	9.102734	9.982828	10.110392	10.09128	10.853614	11.526805
4360	8.979475	9.723654	9.874357	9.901219	10.560504	11.113282
4370	8.979475	9.723654	9.874357	9.901219	10.560504	11.113282
4371 *	6.204243	6.715128	6.894604	7.239487	7.539230	8.996547
4379	7.648162	8.31887	8.413943	8.268296	9.058662	9.510897
4410	9.102741	9.984876	10.106217	10.129659	10.760158	11.322228
4411 *	6.327509	6.97635	7.126464	7.467927	7.738884	9.205493
4419	8.131886	8.889705	8.561868	8.429403	9.234167	9.694667
4815 **	9.187915	9.946978	10.109199	10.14451	10.829922	11.397085
4820 **	8.979475	9.723654	9.874357	9.901219	10.560504	11.113282
4825	8.979475	9.723654	9.874357	9.901219	10.560504	11.113282
6010	7.787913	8.371337	8.459787	8.423088	10.507918	9.965139
6020	8.019445	8.628126	8.733311	8.717393	10.834907	10.315684
6070	10.193222	10.734621	10.613764	10.966528	12.975913	12.600594
6079	8.806413	9.313555	9.107220	9.116572	11.268425	10.776319

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
6200	10.149394	10.684943	10.556517	10.90823	12.906617	12.527364
6201 *	7.374162	7.676417	7.576764	8.246498	9.885343	10.410629
6220	10.149394	10.684943	10.556517	10.90823	12.906617	12.527364
6290	10.076359	10.6022	10.470161	10.812655	12.786890	12.401157
6310	10.076359	10.6022	10.470161	10.812655	12.786890	12.401157
6370	7.950019	8.540988	8.628655	8.601717	10.700276	10.166792
6380	10.123796	10.647483	10.509108	10.850852	12.841282	12.451702
6383	9.990988	10.510254	10.374435	10.70901	12.689003	12.292782
6389	8.736987	9.226417	9.002564	9.000896	11.133794	10.627427
6410	10.123796	10.647483	10.509108	10.850852	12.841282	12.451702
6419	8.736987	9.226417	9.002564	9.000896	11.133794	10.627427
6480	9.990988	10.510254	10.374435	10.70901	12.689003	12.292782
6500	9.990988	10.510254	10.374435	10.70901	12.689003	12.292782
6580	9.961690	10.477832	10.340240	10.672223	12.648924	12.250049
6590	-	-	-	10.672223	12.648924	12.250049
6630	9.556701	10.256169	10.420201	10.453838	12.443710	12.028979
6640	9.556701	10.256169	10.420201	10.453838	12.443710	12.028979
6649	8.225388	8.851385	8.959787	8.820915	10.941868	10.426594
6780	10.193222	10.734621	10.613764	10.966528	12.975913	12.600594
6789	8.806413	9.313555	9.107220	9.116572	11.268425	10.776319
7170	-	-	10.434497	10.071043	11.480893	11.087280
7180	8.768054	8.611264	-	-	-	-
7189	7.709244	7.430151	-	-	-	-
8030	8.054641	8.713212	8.840326	7.751412	9.479293	8.716589
8040	9.765656	10.336308	10.646286	9.675098	11.550923	10.678601
8110	9.765656	10.336308	10.646286	9.675098	11.550923	10.678601
8130	9.765656	10.336308	10.646286	9.675098	11.550923	10.678601
8139	8.554641	9.065648	9.212999	8.149017	9.917134	9.180082
8170	9.765656	10.336308	10.646286	9.675098	11.550923	10.678601
8171 *	6.990424	7.327782	7.666533	7.013366	8.529649	8.561866
8179	8.554641	9.065648	9.212999	8.149017	9.917134	9.180082
8320	9.534124	10.079519	10.372762	9.380793	11.223934	10.328056
8321 *	6.758892	7.070993	7.393009	6.719061	8.202660	8.211321

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
8330	9.534124	10.079519	10.372762	9.380793	11.223934	10.328056
8340	9.534124	10.079519	10.372762	9.380793	11.223934	10.328056
8360	9.653295	10.213795	10.514280	9.530185	11.387909	10.508079
8370	9.653295	10.213795	10.514280	9.530185	11.387909	10.508079
8400	9.653295	10.213795	10.514280	9.530185	11.387909	10.508079
8430	9.675741	10.234867	10.546030	9.562113	11.428479	10.544997
8440	9.675741	10.234867	10.546030	9.562113	11.428479	10.544997
8805 **	9.765656	10.336308	10.646286	9.675098	11.550923	10.678601
8811 **	9.765656	10.336308	10.646286	9.675098	11.550923	10.678601

* 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 30th 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 2022 tax rate in Kitsap County is about \$9.65 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: $400,000 \times 9.65 / 1000 = \$3,860$

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

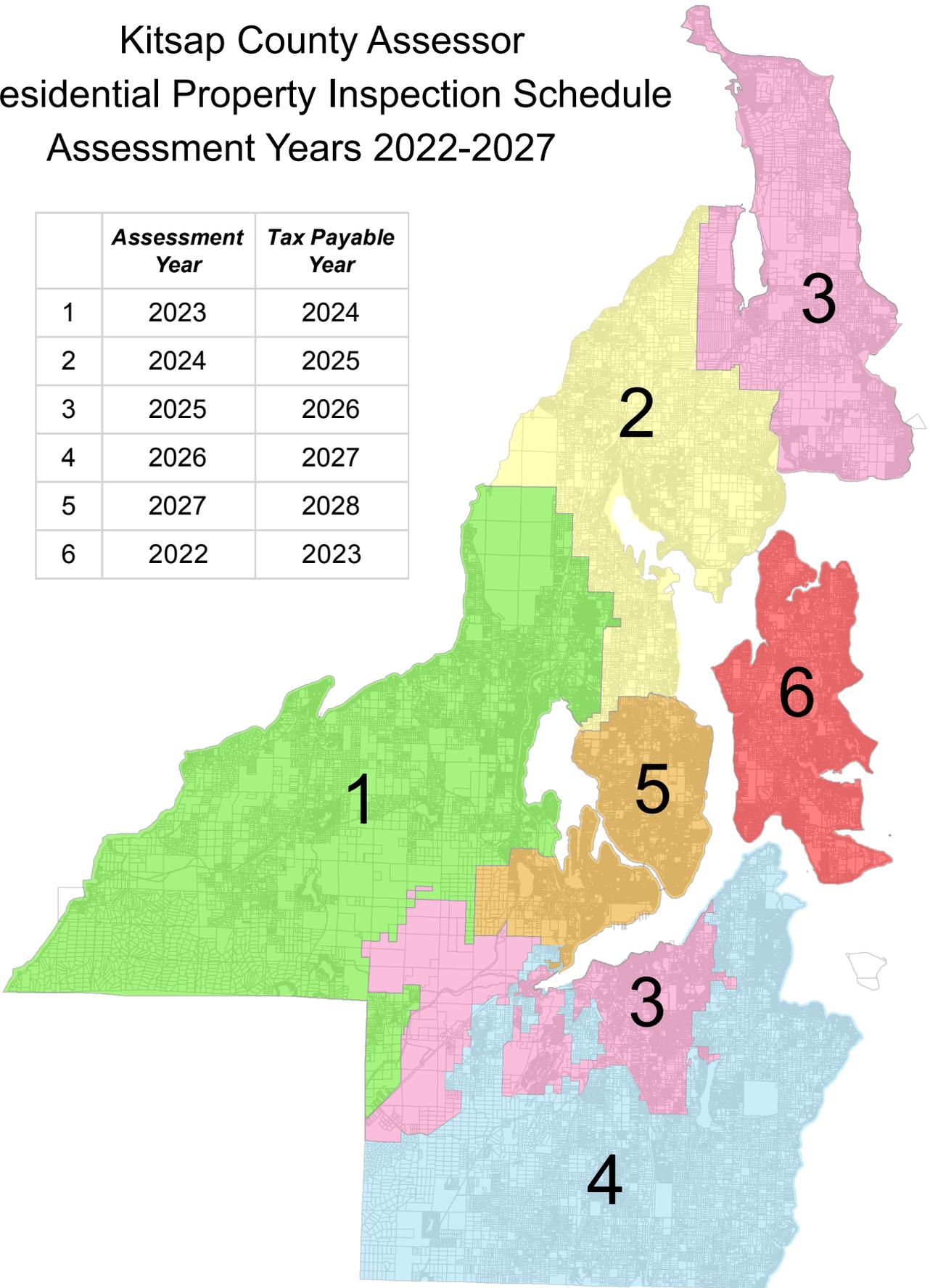
The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount that is attributable to new construction within the boundaries of the district. The lid does not apply to individual parcels. A district may have a levy limit 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 Assessor Residential Property Inspection Schedule Assessment Years 2022-2027

	<i>Assessment Year</i>	<i>Tax Payable Year</i>
1	2023	2024
2	2024	2025
3	2025	2026
4	2026	2027
5	2027	2028
6	2022	2023



Physical Inspection of Commercial and Industrial Properties

The Assessor's office is currently in the process of changing the 6-year physical inspection cycle of commercial and industrial properties. This transition to the new inspection cycle is expected to take 6 years. **The county is in the 6th year of this transition.** The inspection cycle is based upon property type rather than by geographic area, please see the schedule below.

Year 1 - Apartments	Year 2 - Retail	Year 3 - Warehouse
132: 10 to 14 living units	505: Retail - condos	430: Aircraft transport
133: 15 to 19 living units	530: Retail - general	503: Warehouse condos
134: 20 to 29 living units	541: Conv. store w/gas pumps	504: Hangar condos
135: 30 to 39 living units	543: Conv. store w/o gas	559: Auto wrecking yard
136: 40 to 49 living units	545: Chain type grocery	630: Business services
137: 50+ living units	590: Other retail trade	637: General warehouse
	591: Neighborhood center	638: Mini warehouse
	592: Community center	640: Repair services
	593: Regional center	656: Convalescent centers
Year 4 - Offices	Year 5 - Hotels & Restaurants	Year 6 - SFR's & Plexes
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	122: 3 living units
670: Government services	460: Parking	123: 4 living units
680: Educational services	500: Commercial condos/slips	131: 5 to 9 living units
690: Misc. services	502: Parking condos	138: Retirement apartments
691: Churches	508: Lodging condos	183: Sheds & garages
720: Public assembly	580: Restaurants	459: Totally easement encumbered
740: Recreational	581: Fast food	470: Communications
750: Resorts/group camps	582: Taverns	483: Water systems
760: Parks	744: Marinas	485: Sanitary landfills
822: Veterinarian services		486: Storm water retention
		501: Apartment condos
		509: Other condos
		550: Retail - Automotive
		551: Mobile home sales lot
		624: Cemeteries
		830: Current use - agriculture
		850: Mining & related services
		880: Forest land
		890: Resource production
		910: Undeveloped land
		911: Common area
		939: Tidelands
		940: Current use - open space
		950: Forest land with mixed use
		990: Other undeveloped land

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
March 31	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	Deadline for filing Board of Equalization appeals. RCW 84.40.038
July 15	Board of Equalization meets in open session. RCW 84.48.010
August 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)
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 cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
Dec (first Mon)	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
Dec (first Mon.)	County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
December 31	Deadline for current use assessment applications. <ul style="list-style-type: none">• Forest Land - RCW 84.33.130• Open Space and Farm & Agriculture - RCW 84.34.030

HOW TO CONTACT US

Assessor's Office

360-337-7160

Fax 360-337-4874

assessor@kitsap.gov

Review parcel details and other information on our website at:

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

help@kitsap1.com

Property Tax Bill, Payment & Collection

Kitsap County Treasurer's Office

360-337-7135

www.kitsap.gov/treas

Recorded Documents (Liens & Deeds)

Kitsap County Auditor's Office

360-337-4935

www.kitsap.gov/auditor

County Zoning, Permitting & Planning

Department of Community Development

360-337-5777

www.kitsap.gov/dcd