

Kitsap County Statement of Assessments



2025 Assessment for Taxes Payable in 2026



**Philip Cook
Assessor**

Cover photo: City of Port Orchard

Photo by Perry Robertson, in memory of our former colleague and friend.

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Thank you for taking the time to read the 2026 Assessment Book. Each year the office publishes this book in hopes of providing open transparency regarding the assessment process and office core responsibilities.

In 2025, NACO, the National Association of Counties recognized the office for the work that was done by staff to streamline the application intake and processing of Senior and Disabled citizen property tax exemptions. The changes in the process allowed staff to absorb the 77% increase in application volume and maintain application review times all without any additional staffing or funding. It was a tremendous improvement and allows the office to maintain the highest levels of service that our customers deserve.



2025 saw a few property tax increase requests approved by voters. A levy lid lift to \$.39 from \$.27 for the Kitsap Regional Library was approved and impacts all parcels throughout the county. This resulted in a 44% increase to the library tax collection in 2026 over the 2025 amount. Bainbridge Island School District had a voter approved supplemental enrichment levy pass in November that resulted in a 7.78% increase. Bainbridge Island Fire had a voter approved lid lift to \$.72 for collection in 2026.

For 2026, staffing will be reduced for the Assessor's Office. The Board of County Commissioners (BOCC) has requested each department and office to make cutbacks in order to align with projected revenue declines. Our office met the request by reducing 1 staff position bringing the office down to 23. This office is already one of the leanest in the state based on workload, however we were able to accommodate the board's request because of the tremendous people that work in the office. There may be times when our customer service response may be impacted due to this cutback, however staff will do everything they can to continue providing the exceptional service that you all have grown accustomed to over the years.

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 2026 our residential appraisers will complete physical inspections of unincorporated South Kitsap (area 4, see page 41). In the fall of 2026, residential appraisers will begin inspections of Bremerton (area 5). That work should conclude in the spring of 2027. 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 360-337-5777, 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".

Phil Cook
Kitsap County Assessor

PROFILE OF KITSAP COUNTY

Established: 1857

GEOGRAPHY

395 square land miles in Kitsap, 120 square miles tax exempt
236 miles of shore line
124,906 real property tax parcels
5,414 personal property accounts

POPULATION

285,143 (2025)

TOP EMPLOYERS

Naval Base Kitsap	39,440
St. Michael Medical Center	2,007
Central Kitsap School District	1,532
South Kitsap School District	1,372
Kitsap County	1,366
Olympic College	1,057
North Kitsap School District	954
Port Madison Enterprises	810
Bremerton School District	692
Haselwood Auto Group	644

(Published 12/31/2024 - 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	64,681,990,316	566,270,951	65,248,261,267
Centrally Assessed	45,394,193	273,133,732	318,527,925
Total	64,727,384,509	839,404,683	65,566,789,192

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 FOR TY2026

<u>District / Details</u>	<u>Estimated Overall % Change</u>
Bainbridge Island Fire 2 & EMS Voter approved Lid Lift to \$0.72 for the regular fire levy (11/4/2025) Total district increase \$2,212,500	+ 17.15%
Bainbridge Island School District 303 Voter approved supplement to Enrichment levy (11/4/2025) Total district increase \$2,039,467	+ 7.78%
City of Bremerton No longer collecting the approved Fire Apparatus Bond levy Total district decrease \$312,923	- 2.26%
Kitsap Regional Library Voter approved lid lift to \$0.39 (8/5/2025) Total district increase \$7,921,682	+ 44.84%
North Kitsap School District 400 Voter approved Enrich. and Cap. Proj. levies (2/8/2022 & 11/5/2024) Total district increase \$3,076,074	+ 9.65%
North Mason School District 403 Voters did not approve a renewal of the Enrichment levy (11/4/2025) Kitsap County portion decrease \$92,893	- 52.41%
Port of Indianola Using a portion of available banked capacity Total district increase \$3,598	+ 5.29%
Village Green Metropolitan Parks (Kingston) Using a portion of available banked capacity Total district increase \$38,331	+ 9.18%

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 and 2021 Tax Years

- 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 and Future Tax Years

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

2026 Tax Year's Local School Limits for Enrichment Levies

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	19,259,132	15,415,483	17,185,438	Voted Amount
Bainbridge 303	34,126,378	13,353,828	13,250,010	Per Pupil
North Kitsap 400	34,745,134	19,558,500	20,009,903	Voted Amount
Central Kitsap 401	35,394,467	22,000,000	41,930,844	Voted Amount
South Kitsap 402	37,996,541	30,990,823	35,177,668	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	65,566,789,192	0.585989	38,421,441	15,711	38,437,152
MENTAL HEALTH	65,566,789,192	0.025000	1,639,200	670	1,639,870
VETERANS RELIEF	65,566,789,192	0.013000	852,360	349	852,709
<u>TOTAL CURRENT EXPENSE</u>		<u>0.623990</u>	<u>40,913,001</u>	<u>16,730</u>	<u>40,929,731</u>
<u>CONSERVATION FUTURES</u>	65,566,789,192	<u>0.025858</u>	<u>1,695,401</u>	<u>693</u>	<u>1,696,094</u>
ROADS	38,345,506,499	0.808536	31,003,711	18,454	31,022,165
ROADS - SHERIFF	38,345,506,499	0.075628	2,900,000	1,726	2,901,726
<u>TOTAL ROADS</u>		<u>0.884164</u>	<u>33,903,711</u>	<u>20,180</u>	<u>33,923,891</u>
<u>SCHOOLS:</u>					
STATE SCHOOL					
PART 1	65,566,724,309	1.549938	101,624,345	0	101,624,345
PART 2	64,701,634,082	0.834979	54,024,526	0	54,024,526
<u>TOTAL</u>		<u>2.384917</u>	<u>155,648,871</u>	<u>0</u>	<u>155,648,871</u>
100 - BREMERTON					
SPECIAL ENRICHMENT M&O*	7,703,652,841	2.010959	15,491,108	622	15,491,730
BOND*	7,703,962,336	1.064394	8,199,391	659	8,200,050
<u>TOTAL</u>		<u>3.075353</u>	<u>23,690,499</u>	<u>1,281</u>	<u>23,691,780</u>
303 - BAINBRIDGE ISLAND					
SPECIAL ENRICHMENT M&O*	13,650,551,168	0.971106	13,255,213	915	13,256,128
BOND*	13,649,764,553	0.804629	10,982,875	125	10,983,000
CAPITAL PROJECT*	13,649,764,553	0.293045	3,999,954	46	4,000,000
<u>TOTAL</u>		<u>2.068780</u>	<u>28,238,042</u>	<u>1,086</u>	<u>28,239,128</u>
400 - NORTH KITSAP					
SPECIAL ENRICHMENT M&O*	13,898,053,630	1.407283	19,553,858	4,642	19,558,500
CAPITAL PROJECT*	13,898,456,203	0.827430	11,496,938	3,062	11,500,000
CAPITAL PROJECT*	13,898,456,203	0.280859	3,902,461	1,039	3,903,500
<u>TOTAL</u>		<u>2.234713</u>	<u>34,953,257</u>	<u>8,743</u>	<u>34,962,000</u>
401 - CENTRAL KITSAP					
SPECIAL ENRICHMENT M&O*	14,157,786,705	1.553915	21,990,746	9,254	22,000,000
BOND *	14,163,741,867	1.027836	14,545,758	12,242	14,558,000
<u>TOTAL</u>		<u>2.581751</u>	<u>36,536,504</u>	<u>21,496</u>	<u>36,558,000</u>
402 - SOUTH KITSAP					
SPECIAL ENRICHMENT M&O*	15,198,616,239	2.039419	30,985,828	10,514	30,996,342
<u>TOTAL</u>		<u>2.039419</u>	<u>30,985,828</u>	<u>10,514</u>	<u>30,996,342</u>
403 - NORTH MASON					
SPECIAL ENRICHMENT M&O**	0	0.000000	0	0	0
BOND*	109,307,798	0.771608	3,422,296	470	3,422,766
<u>TOTAL</u>		<u>0.771608</u>	<u>3,422,296</u>	<u>470</u>	<u>3,422,766</u>
TOTAL LOCAL SCHOOLS			157,826,426	43,590	157,870,016
<u>TOTAL SCHOOLS</u>			<u>313,475,297</u>	<u>43,590</u>	<u>313,518,887</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	13,752,970,564	0.637824	8,771,970	99	8,772,069
TOTAL		0.637824	8,771,970	99	8,772,069
BREMERTON					
REG	6,394,975,759	1.477734	9,450,072	5,483	9,455,555
BOND*	6,322,504,122	0.142349	900,000	528	900,528
EMS	6,394,975,759	0.500000	3,197,488	393	3,197,881
TOTAL		2.120082	13,547,560	6,404	13,553,964
PORT ORCHARD	3,844,615,473	1.101179	4,233,609	87	4,233,696
POULSBO	3,228,720,897	1.028673	3,321,297	43	3,321,340
<u>TOTAL CITIES</u>			<u>29,874,437</u>	<u>6,633</u>	<u>29,881,070</u>
<u>FIRE:</u>					
1 CENTRAL KITSAP	15,803,428,596	1.496327	23,647,090	7,731	23,654,821
BOND *	15,643,649,782	0.234568	3,667,148	2,352	3,669,500
EMS	15,839,900,156	0.440152	6,971,966	4,414	6,976,380
TOTAL		2.171047	34,286,204	14,497	34,300,701
2 BAINBRIDGE ISLAND	13,752,970,564	0.718873	9,886,645	112	9,886,757
BOND*	13,649,764,553	0.081231	1,108,775	13	1,108,788
EMS	13,752,970,564	0.299635	4,120,877	47	4,120,924
TOTAL		1.099740	15,116,297	172	15,116,469
7 SOUTH KITSAP	15,902,579,607	1.500000	23,853,869	3,124	23,856,993
EMS	15,915,877,347	0.438973	6,986,637	2,873	6,989,510
TOTAL		1.938973	30,840,507	5,997	30,846,504
10 NORTH KITSAP	6,069,717,270	1.464291	8,887,834	2,407	8,890,241
EMS	6,069,941,370	0.500000	3,034,970	1,237	3,036,207
TOTAL		1.964291	11,922,804	3,644	11,926,448
18 POULSBO	7,463,299,112	1.500000	11,194,948	1,207	11,196,155
EMS	7,468,022,562	0.500000	3,734,011	638	3,734,649
TOTAL		2.000000	14,928,959	1,845	14,930,804
NORTH MASON REGIONAL	109,449,574	1.080521	118,263	619	118,882
BOND*	109,307,798	0.168030	18,367	102	18,469
EMS	109,582,024	0.279515	30,630	170	30,800
TOTAL		1.528066	167,259	891	168,150
<u>TOTAL FIRE DISTRICTS</u>			<u>107,262,030</u>	<u>27,046</u>	<u>107,289,076</u>

<u>DISTRICTS</u>	TO BE COLLECTED				
	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>PORTS:</u>					
BREMERTON	22,833,365,109	0.194891	4,450,021	4,422	4,454,443
BROWNSVILLE	2,879,872,878	0.162534	468,078	6	468,084
EGLON	467,129,403	0.111214	51,951	110	52,061
ILLAHEE	990,454,223	0.101268	100,301	0	100,301
INDIANOLA	612,444,450	0.116850	71,564	2	71,566
KEYPORT	271,821,426	0.136405	37,078	0	37,078
KINGSTON	2,159,162,585	0.114635	247,516	56	247,572
MANCHESTER	1,298,881,800	0.101820	132,252	0	132,252
POULSBO	1,937,075,220	0.175875	340,684	0	340,684
SILVERDALE	5,729,254,253	0.142636	817,196	18	817,214
TRACYTON	1,609,943,910	0.025405	40,900	0	40,900
WATERMAN	532,585,448	0.111894	59,593	3	59,596
<u>TOTAL PORTS</u>			<u>6,817,133</u>	<u>4,617</u>	<u>6,821,750</u>
<u>OTHER:</u>					
PUBLIC UTILITY DISTRICT #1	65,566,789,192	0.044617	2,925,402	1,196	2,926,598
METRO PARK - BAINBRIDGE ISL	13,752,970,564	0.706931	9,722,401	110	9,722,511
BOND*	13,649,764,553	0.033339	455,070	5	455,075
TOTAL		0.740270	10,177,471	115	10,177,586
METRO PARK - VILLAGE GREEN	2,773,766,856	0.164433	456,098	103	456,201
REGIONAL LIBRARY	65,566,789,192	0.390255	25,587,784	10,463	25,598,247
<u>TOTAL OTHER</u>			<u>39,146,755</u>	<u>11,877</u>	<u>39,158,632</u>
<u>TOTAL TAXES</u>			<u>573,087,764</u>	<u>131,366</u>	<u>573,219,130</u>

NOTES:

T.E.D.= Timber Excise Distribution (see page 35 for more information)

M&O = Maintenance & Operations

Rates are rounded to the sixth digit for tax purposes

NK School District (400): Capital projects levy was split into 2 line items this year for tracking purposes

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

** = NM School District (403): Voters did not renew the Enrichment/M&O Levy for collection in 2026

TAXING DISTRICTS WITH NO LEVY

WATER DISTRICTS	ASSESSED VALUE
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Manchester	1,507,557,961
North Perry	3,268,515,464
Silverdale	4,567,371,452
Sunnyslope	178,539,407

MISCELLANEOUS DISTRICTS	ASSESSED VALUE
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Kitsap County Sewer District No. 7	417,747,343
Westsound Utility District	3,616,905,371

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	Enrichment	2/13/24	Educational Programs & Operations	2		\$30,238,071	2025	2026
Bremerton 100	Bond	2/13/24	Facilities & Technology	25		\$150,000,000	2025	2049
Bainbridge 303	Enrichment	2/13/24	Educational Programs & Operations	4		\$49,700,000	2025	2028
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	2/13/24	Facilities & Technology	4		\$16,000,000	2025	2028
Bainbridge 303	Enrichment	11/4/25	Supplement Enrichment & Operations	3		\$4,679,626	2026	2028
North Kitsap 400	Enrichment	2/8/22	Educational Programs & Operations	4		\$73,014,500	2023	2026
North Kitsap 400	Capital Projects	11/5/24	Facilities & Technology	6		\$31,959,250	2025	2030
Central Kitsap 401	Enrichment	4/23/24	Educational Programs & Operations	3		\$66,000,000	2025	2027
Central Kitsap 401	Bond	2/9/16	Capital Improvements	20		\$220,000,000	2017	2036
South Kitsap 402	Enrichment	2/11/25	Educational Programs & Operations	4		\$132,945,445	2026	2029
North Mason 403	Bond	4/23/13	Capital Improvements	25		\$49,000,000	2014	2038
<u>Cities</u>								
Bremerton	Bond	9/17/02	Capital Improvements	25		\$12,979,000	2003	2027
Bremerton EMS	EMS	8/6/24	Renewal	6	\$0.50		2025	2030
<u>Parks</u>								
Bainbridge Island	Bond	2/10/15	Acquisition 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	8/6/24	Levy Limit up to 6%	6	\$1.50		2025	2030
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
Bainbridge 2	Multi Yr Lid Lift	11/4/25	Levy Limit greater of 1% or CPI-W	6	\$0.72		2026	2031
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	8/6/24	Renewal	6	\$0.50		2025	2030
Poulsbo 18	Multi Yr Lid Lift	11/8/22	Levy Limit greater of 1% or CPI	6	\$1.50		2023	2028
Poulsbo 18	EMS	8/6/24	Renewal	6	\$0.50		2025	2030
NM Regional Fire	Bond	11/5/19	Capital Improvements	25		\$10,000,000	2020	2044
NM Regional Fire	Single Yr Lid Lift	8/6/24	Maintenance & Operations	1	\$1.11		2025	N/A
<u>Library</u>								
Regional Library	Lid Lift	8/5/25	Lid lift - base for subsequent levies		\$0.39		2026	

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 2023	626,600	8.5333	3,895	1,452	5,347
Typical for 2024	628,710	8.3889	3,804	1,470	5,274
Typical for 2025	639,185	8.6687	4,045	1,495	5,541
Typical for 2026	639,090	8.6966	3,981	1,577	5,558
Central Kitsap Unincorporated					
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
Typical for 2025	509,440	9.1365	3,262	1,392	4,654
Typical for 2026	512,465	9.2495	3,297	1,443	4,740
South Kitsap Unincorporated					
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
Typical for 2025	526,485	8.4868	3,405	1,063	4,468
Typical for 2026	528,330	8.5306	3,429	1,078	4,507
City of Bremerton					
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
Typical for 2025	386,340	8.8167	2,167	1,239	3,406
Typical for 2026	388,070	8.8606	2,190	1,249	3,439
City of Bainbridge Island					
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
Typical for 2025	1,123,520	7.8766	6,328	2,521	8,850
Typical for 2026	1,131,940	8.8606	7,299	2,731	10,030
City of Poulsbo					
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
Typical for 2025	531,515	8.9702	3,524	1,244	4,768
Typical for 2026	531,515	9.1900	3,548	1,337	4,885
City of Port Orchard					
Typical for 2023	457,005	8.4116	2,958	886	3,844
Typical for 2024	469,750	8.4188	3,044	911	3,955
Typical for 2025	482,110	8.7216	3,231	974	4,205
Typical for 2026	490,940	8.7554	3,297	1,001	4,298

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>2024</u>	<u>2025</u>	<u>2026</u>
County Current Expense	979,152,946	942,768,857 *	833,260,734 *
County Road	448,094,980	446,161,080	407,544,400
State School	979,152,946	942,768,857	833,260,734
School Dist #100 (Bremerton)	79,675,054 *	72,737,478 *	63,622,169 *
School Dist #303 (Bainbridge Island)	115,050,150 *	69,917,259 *	96,827,595
School Dist #400 (North Kitsap)	204,085,561	197,756,330	156,962,840
School Dist #401 (Central Kitsap)	241,363,602	261,014,154	228,650,330
School Dist #402 (South Kitsap)	337,993,969 *	340,476,156 *	286,808,280 *
School Dist #403 (Ptn of North Mason)	984,610	867,480	389,520
City of Bainbridge Island	115,050,150	69,917,259 *	96,827,595
City of Bremerton	73,617,054	78,046,968 *	85,849,849 *
City of Port Orchard	228,826,269	225,759,970 *	182,480,980 *
City of Poulsbo	113,564,493	122,883,580	60,557,910
Port of Bremerton	430,696,273	395,381,518 *	355,040,779 *
Port of Brownsville	36,574,960	24,170,430	38,053,390
Port of Eglon	1,401,750	1,968,670	2,431,170
Port of Illahee	3,749,580	24,513,590	6,319,160
Port of Indianola	3,342,540	4,670,680	8,376,540
Port of Keyport	1,103,650	1,179,050	894,090
Port of Kingston	25,741,030	20,015,630	50,037,720
Port of Manchester	6,888,440	7,930,720	7,545,040
Port of Poulsbo	5,750,812	9,869,140	9,697,740
Port of Silverdale	124,271,637	139,145,166	130,122,630
Port of Tracyton	36,435,200	44,788,788	18,653,720
Port of Waterman	4,025,610	2,826,440	3,467,910
Fire Dist #1 (Central Kitsap)	247,583,452	265,282,034	233,814,520
Fire Dist #2 (Bainbridge Island)	115,050,150	69,917,259 *	96,827,595
Fire Dist #7 (South Kitsap)	340,811,089	332,919,876 *	260,791,240 *
Fire Dist #10 (North Kitsap)	49,535,010	47,885,630	78,293,100
Fire Dist #18 (Poulsbo)	151,571,581	147,849,610	77,294,910
North Mason Regional Fire Authority	984,610	867,480	389,520
Public Utility District #1	979,152,946	942,768,857	833,260,734
Metro Parks District - Bainbridge Island	115,050,150	69,917,259	96,827,595
Metro Parks District - Village Green	28,132,440	25,196,890	59,614,050
Regional Library	979,152,946	942,768,857	833,260,734

* Lowered due to multi-family tax exemptions granted late in the year
(after new construction certification) by the cities.

ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
0010	4,769,535,833	129,729,463	4,899,265,296
0060	949,891,764	17,807,588	967,699,352
0065	45,865,665	143,510	46,009,175
0165	83,979,442	217,414	84,196,856
0167	84,844,448	498,853	85,343,301
0175	43,276,260	1,887,559	45,163,819
0190	7,551,050	144,200	7,695,250
0195	195,565,586	64,037,124	259,602,710
0215	13,258,422,459	76,800,762	13,335,223,221
0220	417,385,733	361,610	417,747,343
0415	1,877,874,780	59,200,440	1,937,075,220
0420	1,272,468,448	19,177,229	1,291,645,677
0805	3,132,143,294	48,927,313	3,181,070,607
0810	636,109,730	27,435,136	663,544,866
1150	133,960	7,660	141,620
1170	721,118,926	5,066,114	726,185,040
1270	439,158,589	2,952,082	442,110,671
1330	247,667,981	1,892,144	249,560,125
1450	8,629,130	131,487	8,760,617
1460	436,936,385	1,314,981	438,251,366
1550	34,935,906	98,558	35,034,464
4030	0	121,829	121,829
4050	0	2,343,441	2,343,441
4060	0	80,505	80,505
4090	0	1,394,458	1,394,458
4130	6,350,910	33,305	6,384,215
4160	1,193,933,931	4,858,475	1,198,792,406
4169	112,790	0	112,790
4170	115,079,306	391,663	115,470,969
4180	59,661,314	203,676	59,864,990
4190	94,607,267	483,742	95,091,009
4230	2,141,218,066	17,944,519	2,159,162,585
4240	554,781,747	868,637	555,650,384
4250	56,119,570	674,496	56,794,066
4260	295,491,463	1,437,299	296,928,762
4270	9,906,982	107,102	10,014,084

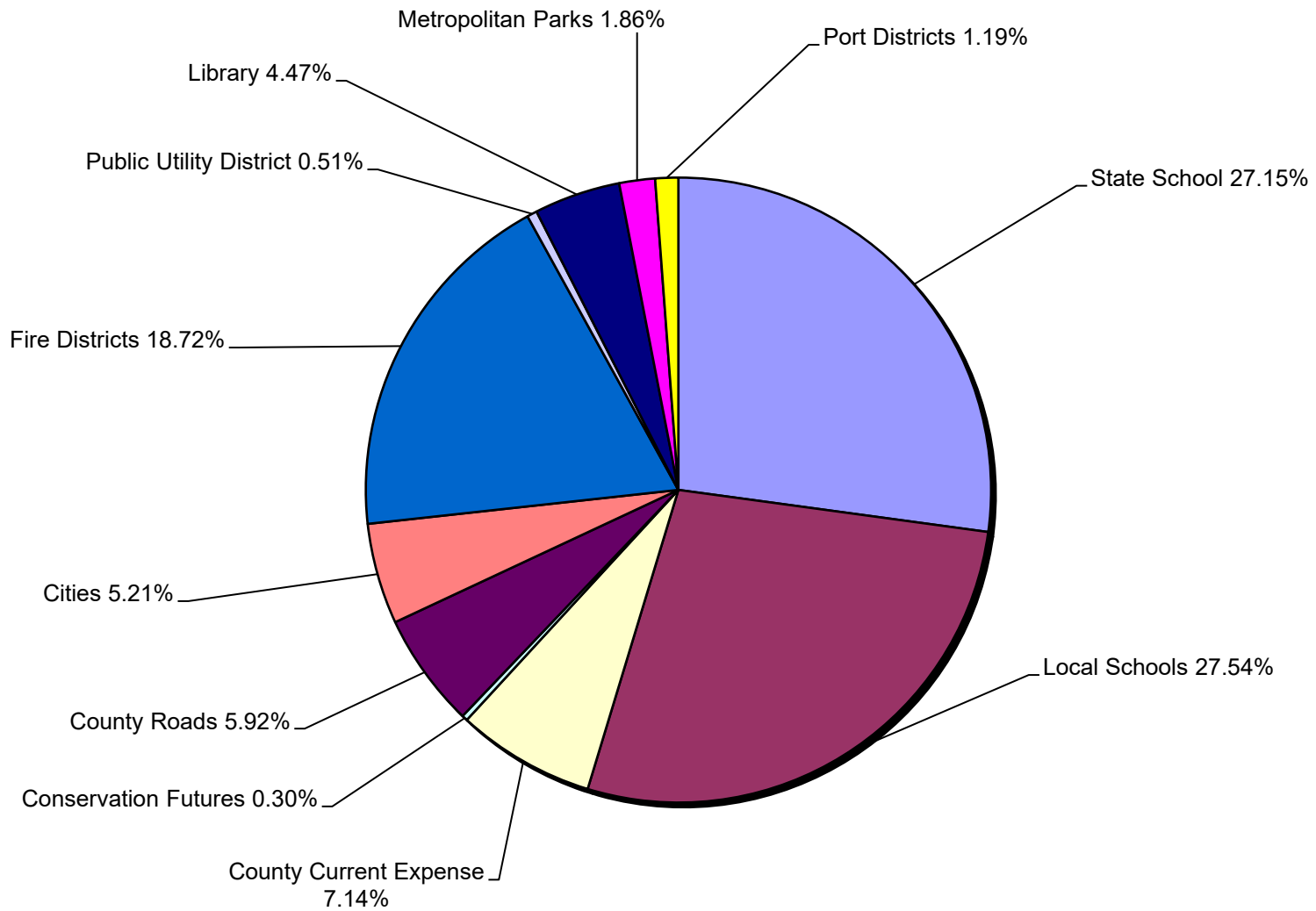
ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
4280	56,052,454	95,394	56,147,848
4290	85,594,682	738,391	86,333,073
4300	175,718,046	547,390	176,265,436
4320	488,870,681	6,481,825	495,352,506
4330	1,067,360,091	9,472,881	1,076,832,972
4340	62,339,740	117,959	62,457,699
4360	24,297,720	47,343	24,345,063
4370	3,811,796,328	60,317,563	3,872,113,891
4371	0	64,883	64,883
4379	4,723,450	0	4,723,450
4410	461,173,366	3,501,286	464,674,652
4419	111,310	0	111,310
6010	0	9,163,713	9,163,713
6020	1,166,440	888,027	2,054,467
6070	3,307,380,064	18,204,839	3,325,584,903
6079	36,471,560	0	36,471,560
6200	946,648,438	3,769,275	950,417,713
6220	1,388,637,302	11,475,817	1,400,113,119
6290	0	24,900	24,900
6310	534,439,521	8,977,819	543,417,340
6380	1,641,199,606	20,051,540	1,661,251,146
6383	268,640	0	268,640
6410	3,960,483,174	101,135,718	4,061,618,892
6480	382,867,203	5,607,917	388,475,120
6500	1,085,173,133	4,674,541	1,089,847,674
6580	251,834,849	1,089,671	252,924,520
6630	4,200,670	1,104	4,201,774
6640	177,601,820	1,294,785	178,896,605
6780	207,290,642	932,357	208,222,999
7180	109,281,505	168,069	109,449,574
7189	132,450	0	132,450
8030	57,214	162,163	219,377
8040	2,396,998,347	15,416,460	2,412,414,807
8110	314,687,238	653,544	315,340,782
8130	166,687,472	1,381,075	168,068,547
8139	2,775,610	0	2,775,610

ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
8170	5,718,963,124	48,804,775	5,767,767,899
8179	10,522,130	0	10,522,130
8320	650,170,307	5,225,381	655,395,688
8330	38,555,136	85048	38,640,184
8340	140,240,518	2443421	142,683,939
8360	140,351,676	398690	140,750,366
8370	3,975,338	579101	4,554,439
8400	1,148,827,566	4749429	1,153,576,995
8430	393,661,863	45457	393,707,320
8440	137,037,370	1840758	138,878,128
<u>TOTAL</u>	<u>64,727,384,509</u>	<u>839,404,683</u>	<u>65,566,789,192</u>

PROPERTY TAX DISTRIBUTION
Tax Year 2026



SUMMARY OF PREVIOUS YEARS

Tax Year	Value	% Increase	Taxes	% Increase	New Construction	% Increase
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%
2025	64,378,101,724	2%	553,132,292	5%	942,768,857	-4%
2026	65,566,789,192	2%	573,221,500	4%	833,260,734	-12%

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
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
2025	88.1	96.0	88.2
2026	88.0	97.3	88.1

TIMBER VALUES

<u>Districts</u>	<u>2025 Forest Land Assessed Value (FLAV)</u>	<u>2026 Timber Assessed Value (TAV)</u>	<u>1983 Timber Roll (80%)</u>
School District 100 (Bremerton)	166,892	618,990	305,064
School District 303 (Bainbridge Island)	41,950	155,589	942,204
School District 400 (North Kitsap)	997,815	3,700,819	3,298,246
School District 401 (Central Kitsap)	3,211,263	11,910,324	3,282,658
School District 402 (South Kitsap)	2,646,775	9,816,681	5,155,230
School District 403 (North Mason, portion)	164,220	609,079	287,699
County Current Expense	7,228,915	26,811,483	
Conservation Futures	7,228,915	26,811,483	
County Road	6,153,887	22,824,289	
City of Bainbridge Island	41,950	155,589	
City of Bremerton	1,000,438	3,710,545	
City of Bremerton Emergency Med	211,710	785,216	
City of Port Orchard	21,310	79,037	
City of Poulsbo	11,330	42,022	
Port of Bremerton	6,117,950	22,690,999	
Port of Brownsville	9,240	34,270	
Port of Eglon	266,808	989,571	
Port of Indianola	3,920	14,539	
Port of Kingston	131,615	488,151	
Port of Manchester	530	1,966	
Port of Silverdale	34,320	127,290	
Port of Waterman	7,930	29,412	
Fire District 1 (Central Kitsap)	1,393,005	5,166,546	
Fire District 2 (Bainbridge Island)	41,950	155,589	
Fire District 7 (South Kitsap)	561,491	2,082,526	
Fire District 10 (North Kitsap)	443,205	1,643,814	
Fire District 18 (Poulsbo)	216,920	804,539	
North Mason Regional Fire Auth (portion)	154,520	573,103	
Fire District 1 Emergency Med	2,703,565	10,027,311	
Fire District 2 Emergency Med	41,950	155,589	
Fire District 7 Emergency Med	1,764,741	6,545,286	
Fire District 10 Emergency Med	667,305	2,474,983	
Fire District 18 Emergency Med	343,970	1,275,758	
North Mason Regional Fire EMS (portion)	164,220	609,079	
Public Utility District	7,228,915	26,811,483	
Metropolitan Parks Bainbridge Island	41,950	155,589	
Metropolitan Parks Village Green	169,114	627,229	
Regional Library	7,228,915	26,811,483	

SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16A

The maximum income is 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 \$46,000	Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
B	Income of \$46,001 - \$56,000	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 \$56,001 - \$65,000	Exempt from voted levies only.

"Income" is the combined disposable income of all co-tenants. It includes, for example, social security, retirement, disability pension, interest, and wages. 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 own their home, be at least 61 years old as of December 31st of the previous year **or** be disabled from employment **or** 80% service-connected disabled from the military (verification is required). Applicants must also occupy their home for at least 6 months of the year.

COUNTY-WIDE IMPACT OF THE EXEMPTION

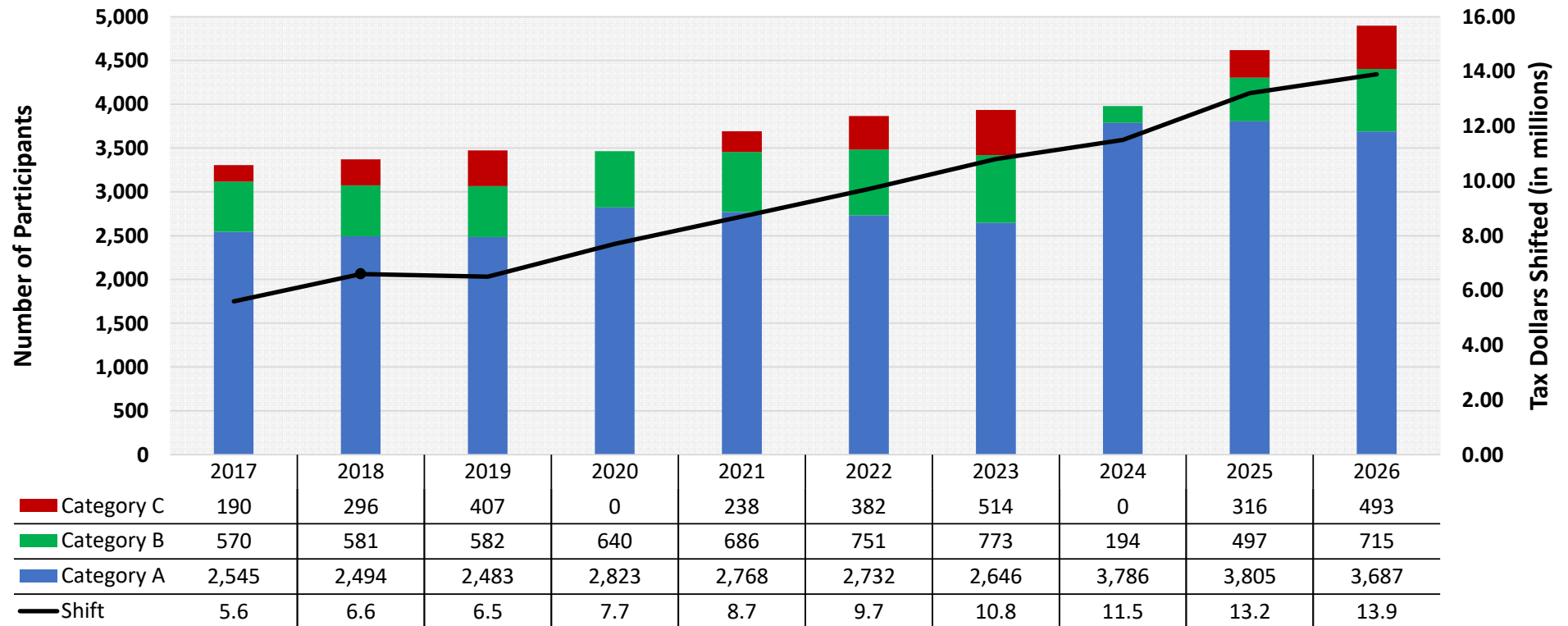
	Income Level	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$46,000	3,687	1,136,793,989	11,326,180
B	\$46,001 – \$56,000	715	107,470,805	1,718,100
C	\$56,001 – \$65,000	493	19,424,803	950,156
	Total	4,895	1,263,689,597	13,994,436

DEFERRAL PROGRAMS

Senior Citizen & Disabled Persons Deferral Program - If you are at least 60 years old or disabled and your income is \$68,803 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 place a lien on 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.

	<u>Parcels</u>	<u>Acres</u>	<u>Market Value</u>	<u>Current Use Value</u>	<u>Reduction</u>	<u>Tax Saved (Shifted)</u>
Chapter 84.34 RCW						
Agricultural	221	2,099	134,037,360	80,170,042	53,867,318	456,026
Open Space	354	2,470	264,551,800	210,550,838	54,000,962	452,120
Total:	575	4,569	398,589,160	290,720,880	107,868,280	908,146
 Chapter 84.33 RCW						
Forest Land*	2,255	40,368	428,503,060	178,036,528	250,466,532	1,787,975
 Grand total	 2,830	 44,938	 827,092,220	 468,757,408	 358,334,812	 2,696,121

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.

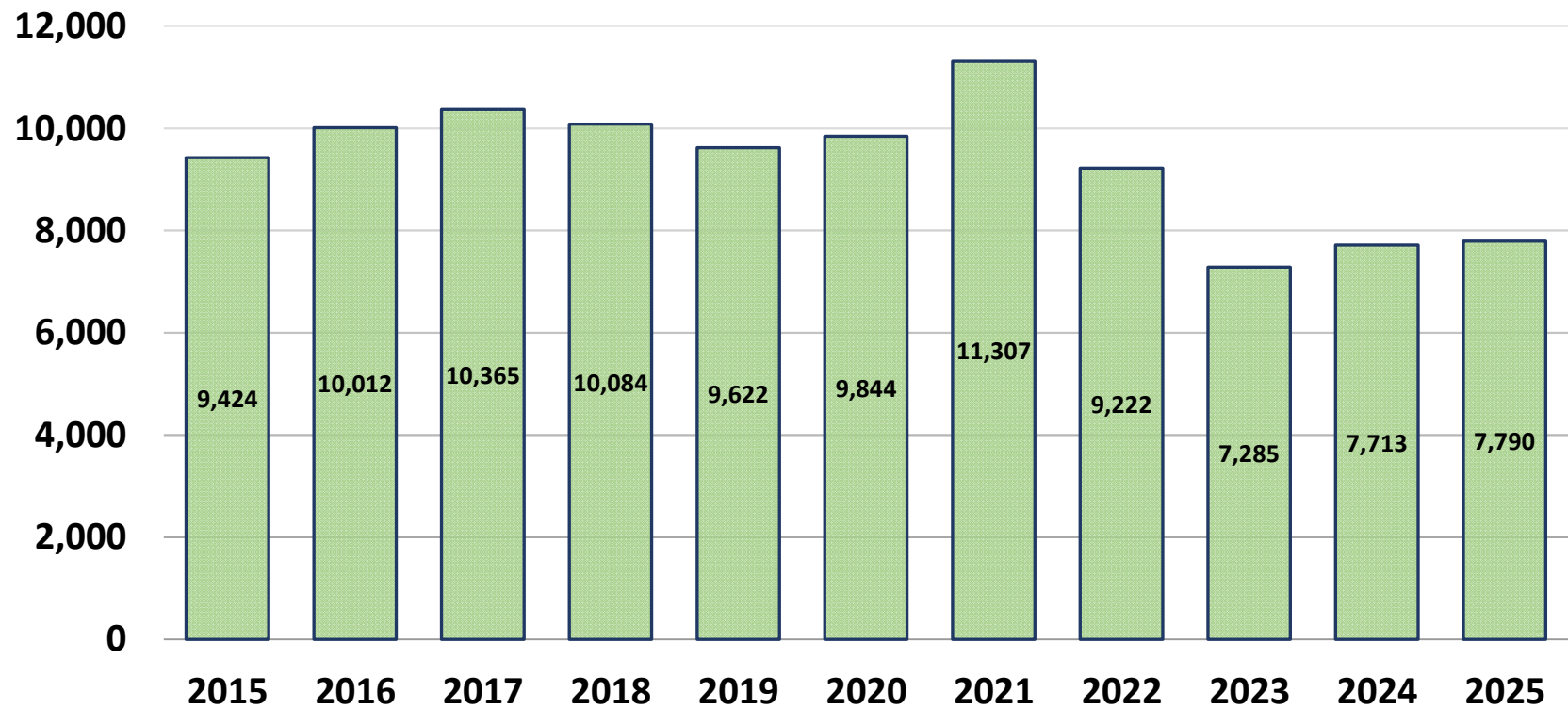
Forest Land is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type.

***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 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 exempts personal property farm equipment from paying the state school levy. These are identified on the next pages with an "F" following the tax code.

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					8.860599	36.32	0010
0011	BREMERTON	100	Y	7	City	BREMERTON					8.860599	36.32	0011
0060	BREMERTON	100	Y		City						8.665468	37.13	0060
0065	BREMERTON	100	Y		City	TRACYTON					8.690872	37.02	0065
0165	BREMERTON	401	Y		City						8.171867	33.33	0165
0167	BREMERTON	401	Y		City	TRACYTON					8.197271	33.23	0167
0175	BREMERTON	401	Y		City	BREMERTON					8.366998	32.56	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				7.824666	27.88	0190
0195	BREMERTON	402	Y		City	BREMERTON					7.824666	27.88	0195
0215	BAINBRIDGE IS.	303	Y	2	2					BI	8.016539	27.23	0215
0220	BAINBRIDGE IS.	303	Y	2	2				7 KC	BI	8.016539	27.23	0220
0415	POULSBO	400	Y	18	18	POULSBO					9.190045	27.37	0415
0420	POULSBO	400	Y	18	18						9.014170	27.91	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					8.755383	23.29	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			8.755383	23.29	0810
1150	UNINCORP.	100	Y			BREMERTON					7.624574	40.34	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON					9.566504	32.15	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				9.795620	33.79	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					9.795620	33.79	1330
1450	UNINCORP.	100	Y	1	1	ILLAHEE					9.698683	34.13	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				9.698683	34.13	1460
1550	UNINCORP.	100	Y	1	1						9.600489	34.47	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					9.566504	32.15	1810*
4030	UNINCORP.	400	Y								6.869663	36.62	4030
4050	UNINCORP.	400	Y			EGLON					6.980876	36.04	4050
4060	UNINCORP.	400	Y								6.869663	36.62	4060
4090	UNINCORP.	400	Y			KEYPORT					7.006068	35.90	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				9.183344	29.95	4130
4160	UNINCORP.	400	Y	10	10						8.833953	28.48	4160

* = Temporary tax codes

F = Farm equip/machinery for personal property = excludes state school in levy rate

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						7.369662	34.13	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					9.177114	29.97	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					9.006066	27.93	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					9.006066	27.93	4190
4199	UNINCORP.	400	Y		18	KEYPORT					7.506067	33.52	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON				VG	9.113020	27.61	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA					8.950802	28.10	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA					6.565886	25.59	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA				VG	9.115234	27.60	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					9.203243	29.89	4260
4270	UNINCORP.	400	Y	1	1						9.040709	30.42	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				9.203243	29.89	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				9.040709	30.42	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				9.203243	29.89	4300
4320	UNINCORP.	400	Y	10	10					VG	8.998385	27.96	4320
4330	UNINCORP.	400	Y	10	10						8.833953	28.48	4330
4331 F	UNINCORP.	400		10	10						6.449037	26.06	4331 F
4340	UNINCORP.	400	Y	10	10					VG	8.998385	27.96	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE				8.869661	28.37	4360
4370	UNINCORP.	400	Y	18	18						8.869661	28.37	4370
4371 F	UNINCORP.	400		18	18						6.484745	25.91	4371 F
4379	UNINCORP.	400	Y		18						7.369662	34.13	4379
4410	UNINCORP.	400	Y	10	10	EGLON					8.945166	28.13	4410
4419	UNINCORP.	400	Y		10	EGLON					7.480875	33.63	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					9.045536	27.81	4815*
4820*	UNINCORP.	400	Y	18	18						8.869661	28.37	4820*
4825*	UNINCORP.	400	Y	18	18						8.869661	28.37	4825*
6010	UNINCORP.	401	Y								6.935842	37.22	6010
6020	UNINCORP.	401	Y			BREMERTON					7.130973	36.20	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON					9.302019	30.27	6070
6079	UNINCORP.	401	Y		1	BREMERTON					7.805693	36.08	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					9.269422	30.38	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE					6.884506	28.78	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				9.269422	30.38	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					9.205082	30.60	6290

* = Temporary tax codes

F = Farm equip/machinery for personal property = excludes state school in levy rate

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				9.205082	30.60	6310
6380	UNINCORP.	401	Y	1	1	SILVERDALE					9.249523	30.45	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON					9.132292	30.84	6383
6389	UNINCORP.	401	Y		1	SILVERDALE					7.753197	36.32	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				9.249523	30.45	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				7.753197	36.32	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				9.132292	30.84	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					9.132292	30.84	6500
6580	UNINCORP.	401	Y	1	1						9.106888	30.92	6580
6630	UNINCORP.	401	Y	18	18		SILVERDALE				8.935840	28.90	6630
6640	UNINCORP.	401	Y	18	18						8.935840	28.90	6640
6649	UNINCORP.	401	Y		18						7.435841	34.72	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				9.302019	30.27	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				7.805693	36.08	6789
7180	UNINCORP.	403	Y	NM	NM	BREMERTON					4.549223	0.00	7180
7189	UNINCORP.	403	Y		NM	BREMERTON					4.549223	0.00	7189
8030	UNINCORP.	402	Y			BREMERTON					6.588641	30.96	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.530571	23.91	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				8.530571	23.91	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				8.530571	23.91	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				7.028359	29.02	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					8.530571	23.91	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					6.145655	19.59	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					7.028359	29.02	8179
8320	UNINCORP.	402	Y	7	7						8.335440	24.46	8320
8321 F	UNINCORP.	402		7	7						5.950524	20.24	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER				8.335440	24.46	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			8.335440	24.46	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					8.437259	24.17	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			8.437259	24.17	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				8.437259	24.17	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			8.447333	24.15	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					8.447333	24.15	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					8.530571	23.91	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.530571	23.91	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>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
0010	8.860599	8.816799	8.507899	8.793816	9.781337	10.685889
0011	8.860599	8.816799	8.507899	8.793816	9.781337	10.685889
0060	8.665468	8.621511	8.314710	8.596730	9.549805	10.429100
0065	8.690872	8.646749	8.339722	8.621717	9.579103	10.461522
0165	8.171867	8.148627	7.919229	8.203105	9.14901	9.859443
0167	8.197271	8.173865	7.944241	8.228092	9.178308	9.891865
0175	8.366998	8.343915	8.112418	8.400191	9.380542	10.116232
0190	7.824666	7.860506	7.473086	7.849049	9.415738	10.201318
0195	7.824666	7.860506	7.473086	7.849049	9.415738	10.201318
0215	8.016539	7.876639	7.524659	7.870563	9.247369	9.702929
0220	8.016539	7.876639	7.524659	7.870563	9.247369	9.702929
0415	9.190045	8.970260	8.711172	8.860091	9.317444	10.053460
0420	9.014170	8.795459	8.532540	8.677157	9.109004	9.830136
0805	8.755383	8.721692	8.418830	8.411554	9.992171	10.541432
0810	8.755383	8.721692	8.418830	8.411554	9.992171	10.541432
1150	7.624574	7.499480	7.338646	7.591434	8.42024	9.197783
1159	7.624574	7.499480	7.338646	-	8.42024	9.197783
1170	9.566504	9.443093	9.262371	9.122405	10.131255	10.820879
1270	9.795620	9.663811	9.333764	9.373516	10.594017	11.304278
1330	9.795620	9.663811	9.333764	9.373516	10.594017	11.304278
1370	-	-	-	-	10.131255	10.820879
1450	9.698683	9.569242	9.239998	9.275081	10.477154	11.171857
1460	9.698683	9.569242	9.239998	9.275081	10.477154	11.171857
1550	9.600489	9.468523	9.140575	9.176430	10.362485	11.047489
1810 *	9.566504	9.443093	9.262371	9.122405	10.131255	10.820879
4020	-	-	-	8.646203	9.110745	9.874217
4030	6.869663	6.668785	6.509418	6.659013	7.210687	7.838822
4050	6.980876	6.783813	6.626661	6.771956	7.341957	7.989385
4060	6.869663	6.668785	6.509418	6.659013	7.210687	7.838822
4090	7.006068	6.805503	6.645864	9.799891	7.376059	8.022751

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
4130	9.183344	8.974066	8.643839	8.583982	9.54657	10.114968
4160	8.833953	8.668784	8.383379	8.529103	8.971471	9.834313
4169	7.369662	7.168785	6.883380	7.029103	8.000616	8.739142
4170	9.177114	8.969834	8.640982	8.581973	9.549836	10.129246
4180	9.006066	8.805503	8.525426	8.674138	9.144847	9.907583
4190	9.006066	8.805503	8.525426	8.674138	9.144847	9.907583
4199	7.506067	7.305503	7.025427	7.174138	7.813534	8.502799
4230	9.113020	8.949525	8.656922	8.790831	9.242814	10.141258
4240	8.950802	8.778757	8.494486	8.639125	9.107835	9.986174
4241 F	6.565886	6.302703	6.164228	6.156710	6.332603	6.977648
4250	9.115234	8.939808	8.648800	8.780147	9.239098	10.134689
4260	9.203243	8.992230	8.662596	8.599905	9.572168	10.152428
4270	9.040709	8.833116	8.504536	8.441095	9.384464	9.945317
4280	9.203243	8.992230	8.662596	8.599905	9.572168	10.152428
4290	9.040709	8.833116	8.504536	8.441095	9.384464	9.945317
4300	9.203243	8.992230	8.662596	8.599905	9.572168	10.152428
4320	8.998385	8.829835	8.537693	8.670125	9.102734	9.982828
4330	8.833953	8.668784	8.383379	8.529103	8.971471	9.834313
4331 F	6.449037	6.192730	6.053121	6.046688	6.196239	6.825787
4340	8.998385	8.829835	8.537693	8.670125	9.102734	9.982828
4360	8.869661	8.668785	8.388980	8.533260	8.979475	9.723654
4370	8.869661	8.668785	8.388980	8.533260	8.979475	9.723654
4371 F	6.484745	6.192731	6.058722	8.050845	6.204243	6.715128
4379	7.369662	7.168785	6.888981	7.033260	7.648162	8.318870
4410	8.945166	8.783812	8.500622	8.642046	9.102741	9.984876
4419	7.480875	7.283813	7.000623	7.142046	8.131886	8.889705
4815 *	9.045536	8.843586	8.567612	8.716194	9.187915	9.946978
4820 *	8.869661	8.668785	8.388980	8.533260	8.979475	9.723654
4825	8.869661	8.668785	8.388980	8.533260	8.979475	9.723654
6010	6.935842	6.831308	6.749976	7.000723	7.787913	8.371337
6020	7.130973	7.026596	6.943165	7.197809	8.019445	8.628126
6070	9.302019	9.190927	8.938283	8.979891	10.193222	10.734621
6079	7.805693	7.690927	7.596351	7.727227	8.806413	9.313555
6200	9.269422	9.154753	8.903154	8.941615	10.149394	10.684943

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE		<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
6201	F	6.884506	6.678699	6.572896	6.459200	7.374162	7.676417
6220		9.269422	9.154753	8.903154	8.941615	10.149394	10.684943
6290		9.205082	9.096358	8.844517	8.881456	10.076359	10.602200
6310		9.205082	9.096358	8.844517	8.881456	10.076359	10.602200
6370		-	-	-	7.143610	7.950019	8.540988
6380		9.249523	9.136589	8.884397	8.925692	10.123796	10.647483
6383		9.132292	9.020877	8.770106	8.807792	9.990988	10.510254
6389		7.753197	7.636589	7.542465	7.673028	8.736987	9.226417
6410		9.249523	9.136589	8.884397	8.925692	10.123796	10.647483
6419		7.753197	7.636589	7.542465	7.673028	8.736987	9.226417
6480		9.132292	9.020877	8.770106	8.807792	9.990988	10.510254
6500		9.132292	9.020877	8.770106	8.807792	9.990988	10.510254
6580		9.106888	8.995639	8.745094	8.782805	9.96169	10.477832
6630		8.935840	8.831308	8.629538	8.874970	9.556701	10.256169
6640		8.935840	8.831308	8.629538	8.874970	9.556701	10.256169
6649		7.435841	7.331308	7.129539	7.374970	8.225388	8.851385
6780		9.302019	9.190927	8.938283	8.979891	10.193222	10.734621
6789		7.805693	7.690927	7.596351	7.727227	8.806413	9.313555
7180		4.549223	7.733373	7.251120	7.969066	8.768054	8.611264
7189		4.549223	6.619509	6.438414	7.031460	7.709244	7.430151
8030		6.588641	6.543187	6.303833	6.646667	8.054641	8.713212
8040		8.530571	8.486800	8.227558	8.177638	9.765656	10.336308
8110		8.530571	8.486800	8.227558	8.177638	9.765656	10.336308
8130		8.530571	8.486800	8.227558	8.177638	9.765656	10.336308
8139		7.028359	6.986801	6.727558	7.070346	8.554641	9.065648
8170		8.530571	8.486800	8.227558	8.177638	9.765656	10.336308
8171	F	6.145655	6.010746	5.897300	5.695223	6.990424	7.327782
8179		7.028359	6.986801	6.727558	7.070346	8.554641	9.065648
8320		8.335440	8.291512	8.034369	7.980552	9.534124	10.079519
8321	F	5.950524	5.815458	5.704111	5.498137	6.758892	7.070993
8330		8.335440	8.291512	8.034369	7.980552	9.534124	10.079519

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
8340	8.335440	8.291512	8.034369	7.980552	9.534124	10.079519
8360	8.437259	8.391851	8.134127	8.079238	9.653295	10.213795
8370	8.437259	8.391851	8.134127	8.079238	9.653295	10.213795
8400	8.437259	8.391851	8.134127	8.072380	9.653295	10.213795
8430	8.447333	8.404766	8.147737	8.094645	9.675741	10.234867
8440	8.447333	8.404766	8.147737	8.094645	9.675741	10.234867
8805 *	8.530571	8.486800	8.227558	8.177638	9.765656	10.336308
8811 *	8.530571	8.486800	8.227558	8.177638	9.765656	10.336308

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

* = Temporary tax codes

TIMBER EXCISE TAX INFORMATION

RCW 84.33

In Washington State, timber excise tax is a 5% tax on the value of timber at the time of harvest, replacing property tax on timber.

The revenue generated from timber excise tax is divided between counties and the state general fund, 4% of the tax goes to the county where the timber was harvested and 1% goes to the state. The tax is collected by the WA State Department of Revenue, and the county portion is distributed back each quarter after deducting administrative costs. The county Treasurer then distributes the revenues to the local taxing districts.

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.

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 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 what they received under the old timber tax distribution system, which was based on the 1983 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

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.

Methods 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:

1. Market: compare a property similar properties, which have recently sold.
2. Cost: estimate the replacement cost of a structure, and adjust that estimate for depreciation.
3. Income: analyze a property's value based on its capacity to generate revenue.

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

PERSONAL PROPERTY

Personal property consists of equipment, machinery, supplies, etc. used in conducting business, manufacturing, and farming. Everyone who owns equipment used in a business must submit a listing annually to the county assessor. The listing must include a description, original cost, and the acquisition year of each asset. Listings must be filed by April 30th each year to avoid penalties. The Assessor uses the listing to value property for taxes payable the following year. A penalty for late filing or failure to report may be applied and values may be estimated.

Once the listings are processed a value notice is mailed to the taxpayers. The taxpayer may appeal the value to the Kitsap County Board of Equalization.

THE PROPERTY TAX PROCESS

DETERMINATION OF ASSESSED VALUES

The role of the Assessor's Office is to establish 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, they may petition the Kitsap County Board of Equalization for an appeal 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 around February 14th. The "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 by the Treasurer's Office.

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	1.8	Local School Enrichment Levy	2.5
County Road	2.25	Metropolitan Park	0.75
Cities*	3.6	Parks	0.6
Emergency Medical	0.5	Port	0.45
Fire	1.5	Public Utility District	0.45
Hospital	0.75	State School (Statewide rate)	3.6
Library	0.5	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: Five acres or more, primarily devoted to the growth and harvest of commercial 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.
- Nonprofit: Qualifying property owned by nonprofit organizations and approved annually 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 their 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 WA 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 2026 tax rate in Kitsap County is about \$8.78 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: $500,000 \times 8.69 / 1000 = \$4,345$

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.

Property Inspection Schedule Assessment Years 2023-2028 KITSAP COUNTY

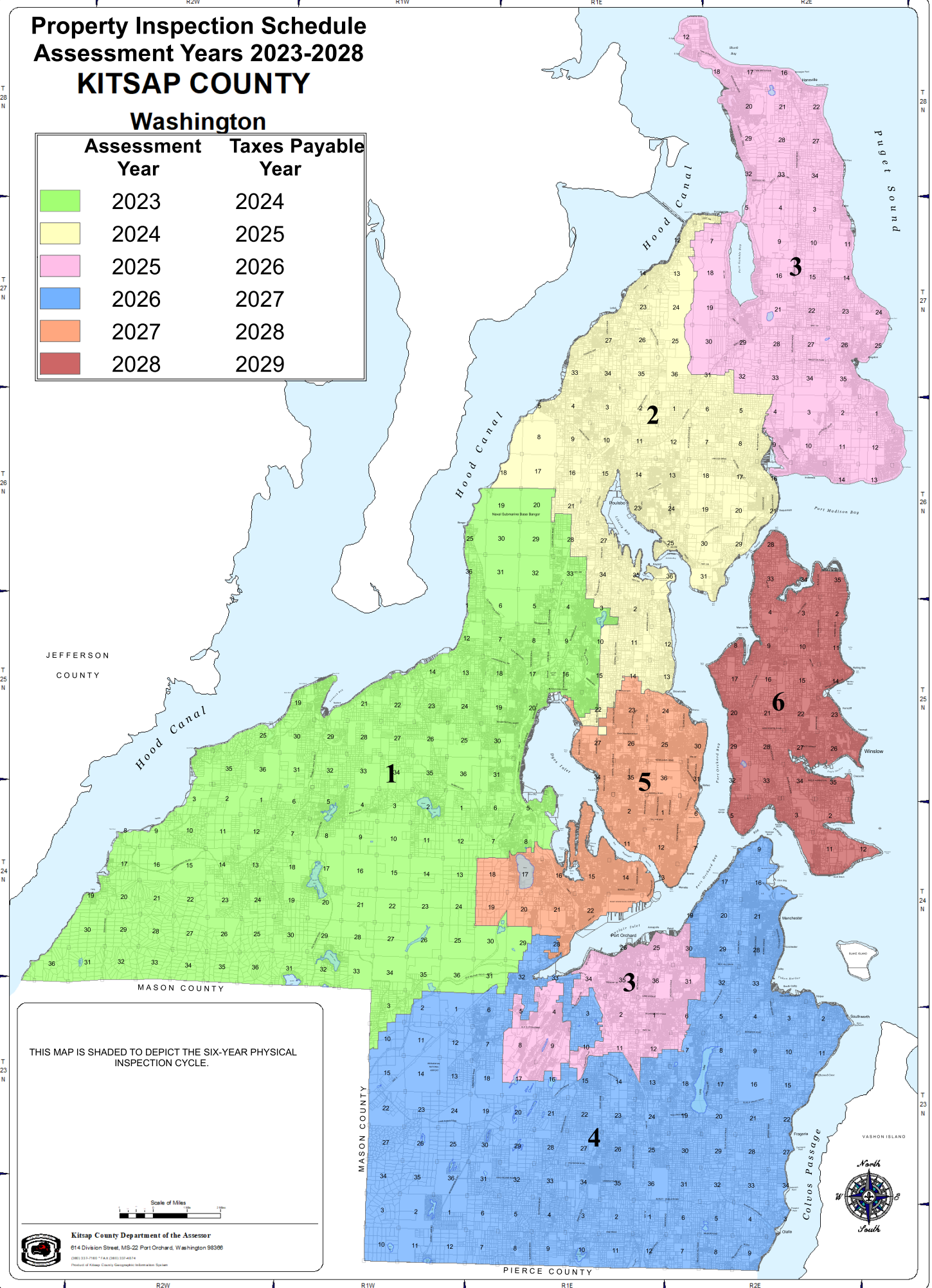
Washington

Assessment Year Taxes Payable Year



2023
2024
2025
2026
2027
2028

2024
2025
2026
2027
2028
2029



THIS MAP IS SHADED TO DEPICT THE SIX-YEAR PHYSICAL INSPECTION CYCLE.

Scale of Miles
0 1 2 3 4



Kitsap County Department of the Assessor
614 Division Street, MS-22 Port Orchard, Washington 98368
(206) 337-7461 FAX (206) 337-4476
Product of Kitsap County Geographic Information System



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.

Tax Year 2024 - Apartments	Tax Year 2025 - Retail	Tax Year 2026 - Warehouse
122: 3 living units	505: Retail - condos	430: Aircraft transport
123: 4 living units	530: Retail drug store	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: Flex Warehouse
134: 20 to 29 living units	590: Retail	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	641: Car Wash
138: Retirement apartments	594: Retail Mixed Use	656: Convalescent centers
501: Apartment condos		
Tax Year 2027 - Offices	Tax Year 2028 - Hotels & Restaurants	Tax Year 2029 - SFR's, MH, Duplex, Retail Automotive
506: Office condos	141: Condo residential	111: Single family residence
507: Medical condos	150: Mobile home community	112: Converted SFR
611: Banks	160: Hotels & motels	118: Mobile home leased land
651: Medical/dental offices	170: Institutional lodging	119: Mobile home real property
653: Hospitals	180: Other residential	121: 2 living units
670: Government services	460: Parking	485: Sanitary landfills
680: Educational services	500: Commercial condos/slips	509: Other condos
690: Office	502: Parking condos	550: Retail - Automotive
694: Office Mixed Use	508: Lodging condos	551: Mobile home sales lot
740: Recreational	580: Restaurants	
822: Veterinarian services	581: Fast food	
	582: Taverns	
	744: Marinas	
Geographic Inspections		
183: Sheds & garages	760: Parks	
459: Easement encumbered	830: CU Agriculture	
470: Communications	850: Mining & related services	
483: Water systems	880: Forest land	
486: Stormwater retention	910: Undeveloped land	
624: Cemeteries	911: Common area	
691: Churches	939: Tidelands	
720: Public assembly	940: Current use - open space	
750: Resorts/group camps	950: Forest land with mixed use	

IMPORTANT DATES

<i>January 1</i>	Real and personal property is subject to taxation and valuation for assessment purposes as of this date. RCW 84.36.005, 84.40.020
<i>January 15</i>	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
<i>March 31</i>	Application for non-profit exemptions must be received by Department of Revenue. RCW 84.36.815 & 825
<i>April 1</i>	Senior/Disabled tax deferral applications are due. RCW 84.38.040
<i>April 30</i>	Personal property affidavits are due. RCW 84.40.020, 040, 060, 130 First half taxes are due. RCW 84.56.020
<i>July 1</i>	Deadline for filing Board of Equalization appeals. RCW 84.40.038
<i>July 15</i>	Board of Equalization meets in open session. RCW 84.48.010
<i>August 1</i>	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)
<i>August 31</i>	Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040
<i>September</i>	Department of Revenue determines assessment ratio. RCW 84.48.075 Assessor's certification of assessed values to taxing districts. RCW 84.48.130
<i>Sept. & Oct.</i>	Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080
<i>Oct. (first Mon.)</i>	County begins budget hearings. RCW 36.040.070,080,090
<i>October 31</i>	Second-half property taxes are due. RCW 84.56.020
<i>November 30</i>	Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
<i>Dec (first Mon)</i>	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
<i>Dec (first Mon.)</i>	County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
<i>December 31</i>	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

CONTACT INFORMATION

Assessor's Office

360-337-5777
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
Fridays 9:00 to 12:00

Kitsap 1: Kitsap County's Customer Service Center

Your first stop for county services and questions
360-337-5777
Kitsap1@kitsap.gov

Kitsap County Treasurer's Office

Property Tax Payments, Statements, & Tax Distribution
360-337-7135
www.kitsap.gov/treasurer
Treasurer@kitsap.gov

Kitsap County Auditor's Office

Elections and Recorded Documents (Liens, Deeds, etc.)
360-337-4935
www.kitsap.gov/auditor

Department of Community Development (DCD)

County Zoning, Permitting, & Planning
360-337-5777
www.kitsap.gov/dcd