



Kitsap County Assessor

Documentation for Countywide Model

Tax Year: 2027 Appraisal Date: 1/1/2026

Property Type: Condominium Boat Slip

Updated 1/27/2026 by CM20

Area Overview

Countywide models are for properties located throughout Kitsap County, rather than by neighborhood.

This property type was physically inspected for the 2022 tax year.

Kitsap County has four marinas divided for individual sale as condominium (condo) slips. One condo is in Poulsbo, two are on Bainbridge Island, and one is in Bremerton. The Bremerton condo slips lack the correct Department of Natural Resources (DNR) tidelands lease for individual slip sales. We have considered the sale restriction for the Bremerton project, Bridgeview Marina, and have valued the project as a marina.

Property Type Overview

A dockominium is the water-based version of a condominium; rather than owning an apartment in a building, one owns a boat slip on the water. The term is a portmanteau of "dock" and "condominium". In addition to the exclusive right to use the boat slip, ownership also provides one with the right to use the common elements of the marina, much the same as one would have the right to use the common areas of a residential condominium development. Additionally a unit owner may use, rent or sell their unit at any time, subject to association approval. Wikipedia

Economic Overview:

Winslow Wharf had 2 sales in 2025, 7 sales in 2024, and a total of 23 sales in five years. Eagle Harbor had 4 sales in 2025, no sales in 2024, and a total of 4 sales in five years. Poulsbo Yacht Club had 7 sales in 2025, 9 sales in 2024, and a total of 43 sales in five years.

Valuation Summary

Approach Used: Sales Approach

Model Calibration

Preliminary Ratio Analysis: Analysis of 71 sales resulted in a mean ratio of 100%, a median ratio of 100%, and a coefficient of dispersion (COD) of 16.12.

Market/Sales Comparison Approach Data and Analysis

Sales: Range of Sale Dates: 1/1/2021 to 12/31/2025. A total of 71 local sales, and 0 regional sales, and 0 national sales were used in the sales analysis. Additional information is provided on the sales analysis data sheet.

Kitsap County attempts to review, analyze, and validate via telephone, mail, or in person interviews, all commercial sales within the county for inclusion or exclusion in our market/sales approach.

Market/Sales Rates: Sales ranged from \$800.00 to \$7,065.22 per slip.

Model Validation

Updated 1/27/2026 by CM20

Property type: Condominium Boat Slip (continued)

Final Ratio Analysis: Analysis of 71 sales resulted in a mean ratio of 92%, a median ratio of 90%, and a coefficient of dispersion (COD) of 12.25.

Sources

Kitsap County Board of Equalization appeal documentation.
Washington State Board of Tax appeal documentation.
Kitsap County income and expense surveys.
Kitsap County sales questionnaires.
The Dictionary of Real Estate Appraisal, Appraisal Institute, Third Edition, 1993
Property Appraisal and Assessment Administration, IAAO, 1990
Glossary for Property Appraisal and Assessment, IAAO, 1997
LoopNet - www.loopnet.com
Commercial Brokers Association - www.commercialmls.com
Crexi - www.crexi.com
winslowwharf.com
poulsboyachtclub.org
eagleharbormarina.com
Redfin

Tax Year 2027 Condominium Boat Slip Model Rates

8056 - Winslow Wharf			
From	To	Typical	Superior
0	25	\$2,950	
26	28	\$3,697	
29	30	\$4,001	
31	32	\$4,305	
33	34	\$4,608	
35	36	\$4,912	
37	38	\$5,218	
39	40	\$5,521	
41	42	\$5,422	
43	44	\$5,485	
45	46	\$6,315	
47	48	\$6,412	\$6,774
49	50	\$6,569	\$6,937
51	52	\$6,815	\$6,951
53	54	\$7,069	\$7,463
55	57	\$7,318	\$7,727
58	61		
62	64		

8055 - Eagle Harbor		
From	To	Typical
0	25	\$3,495.00
26	28	\$3,495.00
29	30	\$3,495.00
31	32	\$3,534.00
33	34	\$3,577.00
35	36	\$3,615.00
37	38	\$3,653.00
39	40	\$3,689.00
41	42	\$3,721.00
43	44	\$3,757.00
45	46	\$3,788.00
47	48	\$3,821.00
49	50	\$3,849.00
51	52	\$3,878.00
53	54	\$3,907.00
55	57	\$3,935.00
58	61	\$3,986.00
62	64	\$4,034.00

8070 - Poulsbo Yacht Club				
From	To	Typical	Superior	Inferior
0	30	\$799		\$399
31	34	\$816	\$1,030	\$407
35	37	\$1,067	\$1,245	\$463
38	42	\$1,143		
43	45	\$1,203	\$1,512	
46	48	\$1,614	\$1,910	
49	58	\$1,914		
59	62	\$1,914		
63	+	\$1,915		

KITSAP COUNTY ASSESSOR

SALES USED IN ANALYSIS

Sales From 1/28/2021 to: 12/30/2025

Condo Slip

Slip Superior PY

Nbhd	PC	Parcel No.	Project Name	Units	VC	Multi- parcel	Sale Date	EXCISE	Sales Price	Adjusted Sales Price
8400206		8070-001-033-0007	Poulsbo Yacht Club 44lf covered	44	V	No	6/18/2021	2021EX05254	\$50,000	\$50,000
8400206	500	8070-001-016-0008	Poulsbo Yacht Club 48lf covered	48	V	No	4/28/2022	2022EX03160	\$79,000	\$79,000
8400206	500	8070-001-014-0000	Poulsbo Yacht Club 48lf covered A14	48	V	No	4/21/2022	2022EX03190	\$79,000	\$79,000
8400206	500	8070-001-020-0002	Poulsbo Yacht Club 48lf covered	48	V	No	8/8/2022	2022EX06007	\$81,000	\$81,000
8400206	500	8070-001-027-0005	Poulsbo Yacht Club 44lf covered	44	V	No	3/28/2024	2024EX01552	\$70,000	\$70,000
8400206	500	8070-001-018-0006	Poulsbo Yacht Club 48lf covered	48	V	No	7/26/2024	2024EX04251	\$85,600	\$85,600
8400206	500	8070-001-004-0002	PYC A-4 48lf covered	48	V	No	4/2/2025	2025EX01897	\$100,000	\$100,000

Slip Typical EH

Nbhd	PC	Parcel No.	Project Name	Units	VC	Multi- parcel	Sale Date	EXCISE	Sales Price	Adjusted Sales Price
8303660	500	8055-002-025-0004	B-25, 38LF	38	V	No	7/25/2025	2025EX04234	\$165,000	\$165,000
8303660	500	8055-001-009-0006	A-9 Eagle Harbor - 32lf	32	V	No	9/10/2025	2025EX05334	\$120,000	\$120,000
8303660	500	8055-002-026-0003	B-26 38 lf slip	38	V	No	10/13/2025	2025EX06131	\$150,000	\$150,000
8303660	500	8055-002-028-0001	B-28 38LF	38	V	No	10/13/2025	2025EX06132	\$150,000	\$150,000

Slip Typical PY

Nbhd	PC	Parcel No.	Project Name	Units	VC	Multi- parcel	Sale Date	EXCISE	Sales Price	Adjusted Sales Price
8400206		8070-002-019-0003	PYC 44LF B-19	44	V	No	1/28/2021	2021EX00649	\$44,000	\$44,000
8400206		8070-002-032-0006	PYC 48LF	48	V	No	2/22/2021	2021EX01296	\$52,000	\$52,000
8400206		8070-005-008-0009	PYC 50LF	50	V	No	2/19/2021	2021EX01443	\$60,000	\$60,000
8400206		8070-001-024-0008	Poulsbo Yacht Club 48lf A-24	48	V	No	5/24/2021	2021EX04078	\$52,000	\$52,000
8400206		8070-001-030-0000	Poulsbo Yacht Club 48lf	48	V	No	5/26/2021	2021EX04141	\$43,000	\$43,000
8400206		8070-002-046-0000	PYC 48LF	48	V	No	5/24/2021	2021EX04281	\$60,000	\$60,000
8400206		8070-002-007-0007	PYC 44LF	44	V	No	7/7/2021	2021EX05538	\$45,000	\$45,000
8400206		8070-002-034-0004	PYC 48LF	48	V	No	7/28/2021	2021EX06264	\$58,000	\$58,000

8400206		8070-002-003-0001	Poulsbo Yacht Club B-3 30LF	30	V	No	7/26/2021	2021EX06329	\$24,000	\$24,000
8400206		8070-002-024-0006	PYC 40LF	40	V	No	10/28/2021	2021EX09647	\$33,000	\$33,000
8400206	500	8070-005-028-0005	PYC 70LF	70	V	No	11/15/2021	2021EX10358	\$125,000	\$125,000
8400206	500	8070-002-029-0001	PYC 44LF	44	V	No	12/8/2021	2021EX10881	\$48,000	\$48,000
8400206		8070-002-003-0001	Poulsbo Yacht Club B-3 30LF	30	V	No	1/21/2022	2022EX00656	\$24,000	\$24,000
8400206	500	8070-002-046-0000	PYC 48LF	48	V	No	4/25/2022	2022EX03167	\$89,000	\$89,000
8400206	500	8070-003-006-0006	PYC 36LF	36	V	No	12/13/2022	2022EX08937	\$45,000	\$45,000
8400206	500	8070-003-008-0004	PYC 36LF	36	V	No	2/13/2023	2023EX00743	\$45,000	\$45,000
8400206	500	8070-002-024-0006	PYC 40LF	40	V	No	3/20/2023	2023EX01385	\$50,000	\$50,000
8400206	500	8070-002-040-0006	PYC 48LF	48	V	No	3/17/2023	2023EX01386	\$65,000	\$65,000
8400206	500	8070-003-025-0003	PYC 36LF	36	V	No	4/6/2023	2023EX01695	\$45,000	\$45,000
8400206	500	8070-002-011-0001	PYC B-11 44LF	44	V	No	4/14/2023	2023EX01956	\$50,000	\$50,000
8400206	500	8070-002-034-0004	PYC 48LF	48	V	No	5/16/2023	2023EX02555	\$77,500	\$77,500
8400206	500	8070-002-008-0006	PYC 44 LF	44	V	No	6/30/2023	2023EX03555	\$50,000	\$50,000
8400206	500	8070-005-009-0008	PYC 50LF	50	V	No	12/11/2023	2023EX06885	\$100,000	\$100,000
8400206	500	8070-002-016-0006	PYC 44 LF	44	V	No	7/1/2024	2024EX03740	\$67,000	\$67,000
8400206	500	8070-003-015-0005	PYC 36LF	36	V	No	8/9/2024	2024EX04575	\$36,000	\$36,000
8400206	500	8070-002-027-0003	PYC 44LF	44	V	No	8/21/2024	2024EX04837	\$70,000	\$70,000
8400206	500	8070-001-038-0002	Poulsbo Yacht Club 48lf	48	L	No	8/28/2024	2024EX05006	\$80,000	\$80,000
8400206	500	8070-002-028-0002	PYC 48LF	48	V	No	10/22/2024	2024EX06263	\$77,500	\$77,500
8400206	500	8070-002-019-0003	PYC 44LF	44	V	No	10/18/2024	2024EX06449	\$54,000	\$54,000
8400206	500	8070-002-007-0007	PYC 44LF	44	V	No	12/26/2024	2024EX07681	\$60,000	\$60,000
8400206	500	8070-003-014-0006	PYC 36LF	36	V	No	9/26/2025	2025EX05827	\$38,000	\$38,000
8400206	500	8070-002-024-0006	PYC 40LF	40	V	No	11/6/2025	2025EX06723	\$65,000	\$65,000
8400206	500	8070-001-024-0008	Poulsbo Yacht Club 48lf A-24	48	V	No	11/13/2025	2025EX06811	\$65,000	\$65,000
8400206	500	8070-002-033-0005	PYC 44LF	44	V	No	11/25/2025	2025EX07139	\$55,000	\$55,000
8400206	500	8070-002-022-0008	PYC 44LF	44	V	No	11/26/2025	2025EX07168	\$68,000	\$68,000
8400206	500	8070-002-041-0005	PYC 44LF	44	V	No	12/30/2025	2026EX00014	\$50,000	\$50,000

Slip Typical WW

Nbhd	PC	Parcel No.	Project Name	Units	VC	Multi- parcel	Sale Date	EXCISE	Sales Price	Adjusted Sales Price
8303660		8056-001-025-0005	WW A-25 42LF	42	V	No	5/7/2021	2021EX03517	\$193,000	\$193,000
8303660		8056-003-012-0006	WW C-12 30LF	30	V	No	6/7/2021	2021EX04522	\$100,000	\$100,000
8303660		8056-001-014-0008	WW A-14 32LF	32	V	No	7/26/2021	2021EX06498	\$108,000	\$108,000

8303660		8056-002-029-0009	WW B-29 28LF	28	V	No	8/25/2021	2021EX07426	\$90,000	\$90,000
8303660		8056-004-014-0002	WW D-14 42LF	42	L	No	11/8/2021	2021EX10109	\$205,000	\$205,000
8303660	500	8056-002-008-0004	WW B-08 36LF	36	L	No	5/31/2022	2022EX04201	\$180,000	\$180,000
8303660	500	8056-001-027-0003	WW A-27 42LF	42	L	No	6/7/2022	2022EX04270	\$221,950	\$221,950
8303660	500	8056-004-010-0006	WW D-10 42LF	42	V	No	11/14/2022	2022EX08548	\$225,000	\$225,000
8303660	500	8056-002-001-0001	WW B-1 29LF	29	L	No	12/27/2022	2023EX00033	\$100,000	\$100,000
8303660	500	8056-001-048-0008	WW A-48 32LF	32	V	No	1/12/2023	2023EX00379	\$122,000	\$122,000
8303660	500	8056-002-021-0007	WW B-21 28LF	28	V	No	1/27/2023	2023EX00479	\$115,000	\$115,000
8303660	500	8056-003-027-0009	WW C-27 36LF	36	L	No	6/1/2023	2023EX02931	\$188,000	\$188,000
8303660	500	8056-001-033-0005	WW A-33 46LF	46	V	No	8/11/2023	2023EX04441	\$300,000	\$300,000
8303660	500	8056-001-037-0001	WW A-37, 46LF	46	V	No	8/11/2023	2023EX04442	\$325,000	\$325,000
8303660	500	8056-002-028-0000	WW B-28 36LF	36	V	No	1/2/2024	2024EX00089	\$200,000	\$200,000
8303660	500	8056-004-004-0004	WW D-4 40LF	40	V	No	1/17/2024	2024EX00222	\$210,000	\$210,000
8303660	500	8056-003-001-0009	WW C-1 36LF	36	L	No	3/7/2024	2024EX01079	\$200,000	\$200,000
8303660	500	8056-002-005-0007	WW B-5 28LF	28	L	No	6/17/2024	2024EX03331	\$130,000	\$130,000
8303660	500	8056-005-035-0004	WW M-35 24LF	24	L	No	8/9/2024	2024EX04653	\$72,000	\$72,000
8303660	500	8056-005-039-0000	WW M-39 24LF	24	V	No	8/9/2024	2024EX05463	\$71,000	\$71,000
8303660	500	8056-004-028-0006	WW D-28 42LF	42	L	No	11/6/2024	2024EX06625	\$275,000	\$275,000
8303660	500	8056-001-044-0002	WW A-44 32LF	32	V	No	4/24/2025	2025EX02112	\$152,000	\$152,000
8303660	500	8056-001-019-0003	WW A-19 42LF	42	V	No	4/11/2025	2025EX02203	\$258,000	\$258,000

KITSAP COUNTY SALE LISTINGS

Condo Slip, Condo Slip

ACCOUNT NUMBER	PROJECT	SOURCE	DATE	PRICE	SIZE	\$UNIT	CAP	RENT	CAM	LEAS
8056-005-010-0003	WW M-10 24LF	Redfin 2418964	8/8/2025	\$100,000	24	\$4,166.67	0.00%			
8056-005-040-0007	WW M-40 24LF	Redfin MLS#2343	4/2/2025	\$95,000	24	\$3,958.33	0.00%			

Condo Slip, Inferior

ACCOUNT NUMBER	PROJECT	SOURCE	DATE	PRICE	SIZE	\$UNIT	CAP	RENT	CAM	LEAS
8070-002-002-0002	PYC 30LF SHALLOW B2	MLS 2454848	11/14/2025	\$30,000	30	\$1,000.00	0.00%			