

# Kitsap County Statement of Assessments



2011 Assessment for  
Taxes Payable in 2012

**Jim Avery**  
**Assessor**

**COVER PHOTO:**  
Photo taken by George Wolfe

# TABLE OF CONTENTS

## ASSESSED VALUES AND LEVY RATES

Message from the Assessor .....	1
Profile of Kitsap County .....	2
Statement of Assessed Values .....	3
To Be Collected by District .....	4
Taxing Districts with No Levy .....	7
Major Changes .....	8
Typical Residential Taxes .....	9
Timber Excise Tax Information.....	10
Timber Values .....	11
New Construction by Taxing District.....	12
Summary of Previous Years.....	13
Historical Assessment Ratios .....	14
Senior Citizen and Disabled Persons Exemption .....	15
Property Tax Deferral Programs.....	15
Current Use Assessment.....	16
Distribution of Taxes Pie Chart.....	17
Consolidated Tax Code Key.....	18
Consolidated Tax Rates with Districts .....	19
Consolidated Tax Rates for Six Years.....	22

## GENERAL INFORMATION

Classes of Property .....	26
Property Tax Process .....	27
Property Tax Limits .....	28
Tax Relief .....	29
Frequently Asked Questions .....	30
Important Dates .....	31
Revaluation Cycle Map .....	32
How to Contact Us .....	33

Wherever I go these days folks want to know what's going on with the real estate market. It doesn't seem to surprise anyone when I tell them our property is worth only about 70% of what it was worth five years ago. Homes here in Kitsap County are now worth about what they were worth in 2005. To put some of this into historical perspective you may wish to look at page 13 of this book. We certainly seem to be paying the price for the boom years of real estate from 2001 thru 2007. That eight year average of 12% annual growth in real estate value was certainly unprecedented. What we have experienced in recent years is pretty much the norm for our country although there are pockets in the southwest and southeast (Arizona, Nevada, Florida, etc) where they are seeing real estate values that are less than half what they were five years ago.



In my opinion there are several factors causing the continuing downward trend in real estate prices. Not surprisingly the reverse of these accounted for much of the dramatic earlier rise in prices mentioned above:

1. Tightened lending criteria require home buyers to make larger down payments, have higher credit scores and actually have a stable source of income.
2. An oversupply of properties on the market, many of which are owned by previous lenders or are in the foreclosure process. Building single family homes was a very lucrative line of work in the first half of the last decade. As a result many were built and supply eventually exceeded demand causing prices to tumble.
3. One out of every four home sales today are either bank owned or headed toward foreclosure and sold as a "short sale", where the bank agrees to sell at a price less than the amount owed. The banks are very motivated sellers and agree to sales prices that are discounted by as much as 20%.

So when are home prices going to reverse course? There is no shortage of different opinions on this from people far more educated than myself. I am troubled, however by the fact that there are still a very large number of homes currently owned by lending institutions but not on the market, many properties each month getting started in the foreclosure process by way of a notice of foreclosure filing, and many homeowners who find themselves owing more than their home is worth. These are not good signs.

On a different subject, another page in this book worth looking at is page 8. We have tried to highlight those places where property owners will see significant changes when they receive their property tax bill in February. The most significant change will occur in the Central Kitsap School District. These taxpayers enjoyed a very large tax reduction last year (2011) due to some voter approved bonds being paid off. This will cause the increase resulting from the \$10,950,000 capital projects levy approved in February 2011 to be dramatic when compared to the amount paid in 2011.

Page 8 also lists the growing number of tax levies that will be reduced in 2012 due to falling assessed values causing the levy rates to reach their statutory maximums. Most of these are in districts where voters have recently approved sizable tax increases via lid lifts or the renewal of Emergency Medical Services (EMS) levies. Taxpayers in these districts can expect to see modest reductions in the amounts paid toward these levies. That is bad news for the taxing districts but good news for taxpayers.

Warm Regards and Happy New Year,

*Jim Avery* 360.337.7085 (direct phone line)

# PROFILE OF KITSAP COUNTY

Established: 1857

## GEOGRAPHY

398 square miles in Kitsap, 81 square miles tax exempt  
211 miles of salt water shore line  
33 miles of fresh water lake frontage  
116,885 real property tax parcels  
5,101 personal property accounts

## POPULATION

	<u>Est. 2000</u>	<u>Est. 2010</u>
<b>Total</b>	<b>231,969</b>	<b>251,133</b>

## 2010 TOP EMPLOYERS

Naval Base Kitsap is the largest employer in Kitsap County at approximately 26,400 military and civilian employees

Harrison Hospital	2,697
Kitsap County	1,204
Central Kitsap School District	1,201
Wal-Mart	1,003
South Kitsap School District	1,002
North Kitsap School District	795
Port Madison Enterprises	782
Bremerton School District	690
Safeway	623
Teletech	611

*(Source: Kitsap Regional Economic Development Alliance, The US Census Bureau & The Office of Financial Management)*

## TAXING DISTRICTS

We currently have 44 taxing districts in Kitsap County (including the state school levy). There are several active districts that do not levy property tax money. A property will not be in every district but is in some combination of the following:

Cities =	4	Port Districts =	12
School Districts =	6	Fire Protection Districts =	6
Water Districts =	7	Sewer Districts =	1
Library District =	1	Library Facility District =	1
Public Utility District (PUD) =	1	Metropolitan Park District =	2
Utility District =	1	State School =	1
County =	1		

**STATEMENT OF ASSESSED VALUATION**  
**2011 ASSESSMENT FOR TAXES PAYABLE IN 2012**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	26,438,989,547	412,734,276	26,851,723,823
Centrally Assessed	39,212,553	241,547,381	280,759,934
Total	26,478,202,100	654,281,657	27,132,483,757

Locally assessed property is valued by the Kitsap County Assessor

Centrally assessed property is valued by the Washington State Department of Revenue

**TO BE COLLECTED IN THE YEAR 2012**

	<b>ASSESSED VALUE</b>	<b>RATE</b>	<b>TAXES</b>	<b>T.E.D</b>	<b>TOTAL</b>
<b><u>COUNTY:</u></b>					
<b>COUNTY CURRENT EXPENSE</b>	27,132,483,757	1.057317	28,687,645	26,577	28,714,222
MENTAL HEALTH	27,132,483,757	0.025000	678,312	628	678,940
VETERANS RELIEF	27,132,483,757	0.011250	305,240	283	305,523
<b><u>TOTAL CURRENT EXPENSE</u></b>	27,132,483,757	<b><u>1.093567</u></b>	<b><u>29,671,197</u></b>	<b><u>27,488</u></b>	<b><u>29,698,685</u></b>
<b><u>COUNTY CONSERVATION FUTURES</u></b>	27,132,483,757	<b><u>0.045635</u></b>	<b><u>1,238,203</u></b>	<b><u>1,147</u></b>	<b><u>1,239,350</u></b>
<b>COUNTY ROADS</b>	16,760,880,790	1.402562	23,508,178	30,267	23,538,445
ROAD TAX DIVERSION - SHERIFF	16,760,880,790	0.087795	1,471,525	1,895	1,473,420
ROAD TAX DIVERSION - PROS ATTY	16,760,880,790	0.026868	450,339	580	450,919
ROAD TAX DIVERSION - CLERK	16,760,880,790	0.003401	57,000	73	57,073
<b><u>TOTAL COUNTY ROADS</u></b>	16,760,880,790	<b><u>1.520626</u></b>	<b><u>25,487,042</u></b>	<b><u>32,815</u></b>	<b><u>25,519,857</u></b>
<b><u>SCHOOLS:</u></b>					
<b>STATE SCHOOL</b>	27,129,851,922	2.497375	67,753,412	0	67,753,412
<b>SCHOOL DIST NO 100 - BREM</b>					
SPECIAL M&O*	3,185,867,374	3.366242	10,723,372	1,027	10,724,399
BOND*	3,185,825,221	1.177089	3,749,691	309	3,750,000
<b>TOTAL</b>		4.543331	14,473,063	1,336	14,474,399
<b>SCHOOL DIST NO 303 - BAINBRIDGE ISL.</b>					
SPECIAL M&O*	5,349,814,276	1.632159	8,730,210	1,538	8,731,748
BOND*	5,349,045,540	1.327340	7,099,770	230	7,100,000
CAPITAL PROJECT*	5,349,045,540	0.247708	1,324,957	43	1,325,000
<b>TOTAL</b>		3.207207	17,154,937	1,811	17,156,748
<b>SCHOOL DIST NO 400 - NORTH KITSAP</b>					
SPECIAL M&O*	5,966,716,358	2.282417	13,611,004	7,528	13,618,532
BOND*	5,968,688,914	1.440852	8,592,406	7,594	8,600,000
<b>TOTAL</b>		3.723269	22,203,410	15,122	22,218,532
<b>SCHOOL DIST NO 401 - CENTRAL KITSAP</b>					
SPECIAL M&O*	6,213,587,394	2.852079	17,706,487	15,156	17,721,643
CAPITAL PROJECT* (NEW 2012)	6,218,901,386	1.760761	10,931,287	18,713	10,950,000
<b>TOTAL</b>		4.612840	28,637,774	33,869	28,671,643
<b>SCHOOL DIST NO 402 - SOUTH KITSAP</b>					
SPECIAL M&O*	6,106,366,513	2.909619	17,752,198	15,000	17,767,198
<b>SCHOOL DIST NO 403 - NORTH MASON</b>					
SPECIAL M&O*	42,483,029	1.713108	72,285	493	72,778
CAPITAL PROJECT* (NEW 2010)	42,713,862	0.408509	17,237	212	17,449
<b>TOTAL</b>		2.121617	89,522	705	90,227
<b>TOTAL LOCAL SCHOOLS</b>			100,310,904	67,843	100,378,747
<b><u>TOTAL SCHOOLS</u></b>			<b><u>168,064,316</u></b>	<b><u>67,843</u></b>	<b><u>168,132,159</u></b>

**TO BE COLLECTED IN THE YEAR 2012**

	<b>ASSESSED VALUE</b>	<b>RATE</b>	<b>TAXES</b>	<b>T.E.D</b>	<b>TOTAL</b>
<b><u>CITIES:</u></b>					
<b>CITY OF BREMERTON</b>					
REG	2,548,965,492	2.559062	6,522,962	8,428	6,531,390
BOND*	2,526,962,311	0.308608	778,826	1,016	779,842
EMS	2,548,965,492	0.500000	1,274,482	1,647	1,276,129
TOTAL		3.367670	8,576,270	11,091	8,587,362
<b>CITY OF PORT ORCHARD</b>	1,192,138,362	1.847682	2,202,693	112	2,202,805
<b>CITY OF POULSBO</b>	1,244,257,146	1.716992	2,136,379	52	2,136,431
<b>CITY OF BAINBRIDGE ISLAND</b>					
REG	5,386,241,967	1.235693	6,655,740	214	6,655,954
BOND*	5,349,045,540	0.124544	666,171	22	666,193
TOTAL		1.360237	7,321,911	236	7,322,147
<b><u>TOTAL CITIES</u></b>			<b><u>20,237,253</u></b>	<b><u>11,491</u></b>	<b><u>20,248,744</u></b>
<b><u>PORTS:</u></b>					
<b>PORT OF BREMERTON</b>					
REG	9,252,295,752	0.329974	3,053,020	6,393	3,059,413
LT BOND	9,252,295,752	0.034720	321,243	673	321,916
TOTAL	9,252,295,752	0.364694	3,374,263	7,066	3,381,329
<b>PORT OF BREMERTON IDD</b>	9,252,295,752	0.450000	4,163,533	8,719	4,172,252
<b>PORT OF BROWNSVILLE</b>	1,249,840,402	0.288090	360,067	12	360,079
<b>PORT OF EGLON</b>	197,184,408	0.098410	19,405	89	19,494
<b>PORT OF ILLAHEE</b>	455,045,897	0.175028	79,646	0	79,646
<b>PORT OF INDIANOLA</b>	274,833,687	0.150800	41,445	1	41,446
<b>PORT OF KEYPORT</b>	130,668,815	0.226397	29,583	0	29,583
<b>PORT OF KINGSTON</b>	845,948,047	0.201741	170,662	188	170,850
<b>PORT OF MANCHESTER</b>	540,417,220	0.187568	101,365	0	101,365
<b>PORT OF POULSBO</b>	906,487,455	0.290740	263,552	0	263,552
<b>PORT OF SILVERDALE</b>	2,592,497,699	0.210809	546,523	29	546,552
<b>PORT OF TRACYTON</b>	645,748,821	0.045299	29,252	0	29,252
<b>PORT OF WATERMAN</b>	239,551,983	0.218541	52,352	0	52,352
<b><u>TOTAL PORTS</u></b>			<b><u>9,231,648</u></b>	<b><u>16,104</u></b>	<b><u>9,247,752</u></b>

**TO BE COLLECTED IN THE YEAR 2012**

	<b>ASSESSED VALUE</b>	<b>RATE</b>	<b>TAXES</b>	<b>T.E.D</b>	<b>TOTAL</b>
<b><u>FIRE DISTRICTS:</u></b>					
<b>1 CENTRAL KITSAP</b>	6,890,953,376	1.500000	10,336,430	7,487	10,343,917
EMS	6,927,760,620	0.500000	3,463,880	4,360	3,468,240
TOTAL		2.000000	13,800,310	11,847	13,812,157
<b>2 BAINBRIDGE ISLAND</b>	5,386,241,967	0.871043	4,691,646	151	4,691,797
EMS (NEW 2010)	5,386,241,967	0.399992	2,154,452	69	2,154,521
TOTAL		1.271035	6,846,098	220	6,846,318
<b>7 SOUTH KITSAP</b>	6,398,965,996	1.381558	8,840,542	2,792	8,843,334
EMS	6,421,935,689	0.500000	3,210,967	2,865	3,213,832
TOTAL		1.881558	12,051,509	5,657	12,057,166
<b>10 NORTH KITSAP</b>	2,584,827,862	1.500000	3,877,241	2,336	3,879,577
EMS	2,586,699,440	0.500000	1,293,349	1,317	1,294,666
BOND*	1,850,351,078	0.267517	494,652	348	495,000
TOTAL		2.267517	5,665,242	4,001	5,669,243
<b>18 POULSBO</b>	3,175,150,712	1.500000	4,762,726	1,101	4,763,827
EMS	3,179,225,964	0.500000	1,589,612	1,319	1,590,931
TOTAL		2.000000	6,352,338	2,420	6,354,758
<b>2 MASON</b>	42,763,724	1.310877	56,058	0	56,058
EMS	42,763,724	0.409810	17,525	0	17,525
TOTAL		1.720687	73,583	0	73,583
<b><u>TOTAL FIRE DISTRICTS</u></b>			<b><u>44,789,080</u></b>	<b><u>24,145</u></b>	<b><u>44,813,225</u></b>
<b><u>OTHER:</u></b>					
<b>WATER DIST ROCKY POINT - BOND</b>	133,580,564	0.606376	81,000	0	81,000
<b>PUBLIC UTILITY DIST NO 1</b>	27,132,483,757	0.078042	2,117,479	1,962	2,119,441
<b>METRO PARK - BAINBRIDGE ISLAND</b>	5,386,241,967	0.750000	4,039,681	130	4,039,811
BOND*	5,349,045,540	0.184764	988,281	32	988,313
Total		0.934764	5,027,962	162	5,028,124
<b>METRO PARK - VILLAGE GREEN</b>	1,126,709,854	0.049702	56,000	13	56,013
<b>REGIONAL LIBRARY</b>	27,132,483,757	0.370759	10,059,602	9,297	10,068,899
<b>POULSBO LIBRARY FACILITY - BOND*</b>	4,077,924,055	0.037530	152,930	113	153,043
<b><u>TOTAL OTHER</u></b>			<b><u>17,494,973</u></b>	<b><u>11,547</u></b>	<b><u>17,506,520</u></b>
<b><u>TOTAL TAXES</u></b>			<b><u>316,213,712</u></b>	<b><u>192,580</u></b>	<b><u>316,406,292</u></b>

**NOTE:**

\* Voted bonds and M&O - Property tax to be collected is reduced by the timber excise distribution.

All others, the timber excise distribution is added to the budgeted amount.

**TAXING DISTRICTS WITH NO LEVY FOR 2012**

**WATER DISTRICTS**

**ASSESSED VALUE**

Crystal Springs	11,208,062
Manchester	652,320,637
North Perry	1,453,690,445
Old Bangor	12,714,210
Silverdale	2,240,564,307
Sunnyslope	79,919,037

**MISCELLANEOUS DISTRICTS**

Bainbridge Island Parks & Recreation	5,386,241,967
Sewer District 7 (So. Bainbridge Island)	164,270,674
Westsound Utility District	1,517,931,677

# MAJOR CHANGES

## Taxes Payable in 2012

District	Estimated Overall % Change
<b>Bainbridge Island Fire 2</b> End of temporary lid lift, collecting \$416,528 less, EMS levy \$102,497 decrease	- 7%
<b>Bainbridge Island Metropolitan Parks</b> Bond \$651,050 increase, regular levy \$192,099 decrease	+ 10%
<b>Bainbridge Island School District</b> Bond \$900,000 increase (+15%), O & M \$225,000 decrease (-3%), Capital Projects/Tech Levy \$425,000 increase (+47%)	+ 7%
<b>Bremerton School District</b> Bond \$50,000 increase, O & M \$109,000 increase	+ 1%
<b>Central Kitsap School District</b> New \$10,950,000 Capital Projects Levy voter approved election 2/8/11 Increase of \$7,787,000 over prior bond, O & M \$840,000 increase	+ 43%
<b>North Kitsap School District</b> Bond \$500,000 increase, O & M \$400,000 increase	+ 4%
<b>South Kitsap School District</b> O & M \$864,000 increase	+ 5%
<b>City of Port Orchard</b> Voter approved 8/17/10 library annexation \$441,991, previously collected by the city and paid to library. Taxpayers now pay property tax directly to the library.	- 16%
<b>Port of Illahee</b> Using \$26,714 banked capacity	+ 53%
<b>Port of Waterman</b> Using \$10,934 banked capacity	+ 29%
<b>South Kitsap Fire 7</b> Using \$432,782 banked capacity regular levy, EMS levy \$171,991 decrease	+ 3%
<b>Village Green Metropolitan Parks</b> New district, first regular levy \$56,000, formed by election 8/17/10	

**The following districts are at their maximum statutory levy rate. Therefore, they will collect less in 2012 than they did in 2011.**

Bainbridge Island Metropolitan Parks (-\$192,009)	City of Port Orchard (-\$423,581)
EMS – Bainbridge Island #2 (-\$102,497)	EMS – Central Kitsap #1 (-\$126,815)
EMS – City of Bremerton (-\$99,891)	EMS – North Kitsap #10 (-\$79,517)
EMS – Poulsbo #18 (-\$64,530)	EMS – South Kitsap #7 (-\$171,991)
FIRE – Central Kitsap #1 (-\$372,158)	FIRE – North Kitsap #10 (-\$47,977)
FIRE – Poulsbo #18 (-\$192,955)	Port of Bremerton IDD (-\$235,667)

# TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

Area	Assessed Value	Total Levy rate	Reg. Taxes	Voted Taxes	Total Taxes
<b>North Kitsap Unincorporated</b>					
Typical for 2009	353,970	9.1225	2,230	999	3,229
Typical for 2010	326,260	9.9795	2,218	1,038	3,256
Typical for 2011	305,040	10.7335	2,226	1,048	3,274
Typical for 2012	295,765	11.3668	2,250	1,112	3,362
<b>Central Kitsap Unincorporated</b>					
Typical for 2009	274,835	9.5684	1,731	899	2,630
Typical for 2010	252,915	10.5536	1,759	910	2,669
Typical for 2011	242,790	10.6165	1,822	756	2,578
Typical for 2012	230,795	12.4297	1,804	1,065	2,869
<b>South Kitsap Unincorporated</b>					
Typical for 2009	280,525	8.5339	1,831	563	2,394
Typical for 2010	249,370	9.7791	1,815	624	2,439
Typical for 2011	232,355	10.4730	1,817	616	2,433
Typical for 2012	224,600	11.2119	1,865	653	2,518
<b>City of Bremerton</b>					
Typical for 2009	184,430	10.1660	1,192	683	1,875
Typical for 2010	164,215	11.0161	1,141	668	1,809
Typical for 2011	157,890	11.9199	1,182	700	1,882
Typical for 2012	144,390	12.8111	1,149	701	1,850
<b>City of Bainbridge Island</b>					
Typical for 2009	582,240	8.3305	3,314	1,536	4,850
Typical for 2010	527,100	9.5119	3,427	1,587	5,014
Typical for 2011	473,000	10.0964	3,349	1,427	4,776
Typical for 2012	457,860	10.8586	3,362	1,610	4,972
<b>City of Poulsbo</b>					
Typical for 2009	276,595	9.6156	1,879	781	2,660
Typical for 2010	260,490	10.4736	1,900	828	2,728
Typical for 2011	256,120	11.1898	1,986	880	2,866
Typical for 2012	247,370	11.8539	2,002	930	2,932
<b>City of Port Orchard</b>					
Typical for 2009	195,910	9.0105	1,372	393	1,765
Typical for 2010	215,030	10.2723	1,671	538	2,209 **
Typical for 2011	209,090	10.8143	1,707	554	2,261
Typical for 2012	202,640	11.5389	1,748	590	2,338

\*\* Increases caused by annexation of relatively higher value properties in McCormick Woods.

## 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 actually 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 maintenance and operations (M&O) levies. By using the TAV, the budget amount is actually being partly paid by the timber excise revenues.

The law specifies that for **school M&O 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 M&O levy calculations will use the 1983 timber roll value. The **voted bond** 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 actually 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 and M&O, 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.

## TIMBER VALUES

Districts	2011 Forest Land Assessed Value (FLAV)	2012 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	91,316	262,911	305,064
School District 303 (Bainbridge Island)	60,250	173,468	942,204
School District 400 (North Kitsap)	1,830,690	5,270,802	3,298,246
School District 401 (Central Kitsap)	3,691,382	10,627,984	3,282,658
School District 402 (South Kitsap)	2,876,850	8,282,838	5,155,230
School District 403 (Part of North Mason)	180,100	518,532	287,699
County Current Expense	8,730,588	25,136,534	
Conservation Futures	8,730,588	25,136,534	
County Road	7,495,145	21,579,528	
City of Bainbridge Island	60,250	173,468	
City of Bremerton	1,143,831	3,293,242	
City of Bremerton Emergency Med	1,143,831	3,293,242	
City of Port Orchard	21,090	60,721	
City of Poulsbo	\$10,440	30,058	
Port of Bremerton	6,729,558	19,375,298	
Port of Brownsville	14,860	42,784	
Port of Eglon	315,560	908,540	
Port of Indianola	2,950	8,493	
Port of Kingston	323,262	930,714	
Port of Silverdale	46,997	135,310	
Fire District 1 (Central Kitsap)	1,733,646	4,991,398	
Fire District 2 (Bainbridge Island)	60,250	173,468	
Fire District 7 (South Kitsap)	701,963	2,021,047	
Fire District 10 (North Kitsap)	540,900	1,557,324	
Fire District 18 (Poulsbo)	254,928	733,971	
Fire District 10 Bond (Original district)	451,514	1,299,971	
Fire District 1 Emergency Med	3,028,476	8,719,387	
Fire District 2 Emergency Med	60,250	173,468	
Fire District 7 Emergency Med	1,990,013	5,729,515	
Fire District 10 Emergency Med	914,555	2,633,126	
Fire District 18 Emergency Med	915,968	2,637,194	
Public Utility District	8,730,588	25,136,534	
Metropolitan Parks B. I. Bond	60,250	173,468	
Metropolitan Parks Bainbridge Island	60,250	173,468	
Metropolitan Parks Village Green	87,812	252,822	
Regional Library	8,709,498	25,075,813	
Poulsbo Library Facility	1,044,220	3,006,450	

## 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.*

<b><u>District Name</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>
County Current Expense	282,461,226	196,730,737	174,774,579
County Road	177,513,721	98,609,227	90,881,114
State School	282,461,226	196,730,737	174,774,579
School Dist #100 (Bremerton)	35,710,303	27,168,344	16,206,353
School Dist #303 (Bainbridge Island)	30,020,280	26,171,169	24,000,612
School Dist #400 (North Kitsap)	59,349,579	34,724,135	46,523,310
School Dist #401 (Central Kitsap)	72,963,723	33,473,624	35,254,166
School Dist #402 (South Kitsap)	84,026,951	74,841,975	51,628,948
School Dist #403 (Ptn of North Mason)	390,390	351,490	1,161,190
City of Bremerton	33,064,203	27,720,577	16,014,893
City of Port Orchard	23,340,442	30,032,906	18,520,340
City of Poulsbo	18,522,580	14,196,858	25,357,620
City of Bainbridge Island	30,020,280	26,171,169	24,000,612
Port of Bremerton	110,819,681	102,202,690	71,426,134
Port of Brownsville	8,961,590	6,547,220	4,783,890
Port of Eglon	2,722,020	718,290	680,320
Port of Illahee	4,790,780	2,738,686	991,180
Port of Indianola	1,903,460	719,930	1,556,230
Port of Keyport	984,495	212,240	1,114,610
Port of Kingston	6,597,020	3,517,240	5,198,110
Port of Manchester	13,161,949	5,132,580	3,133,750
Port of Poulsbo	4,055,740	8,586,314	7,259,540
Port of Silverdale	31,433,583	6,483,100	14,810,201
Port of Tracyton	11,388,130	6,646,947	4,048,860
Port of Waterman	2,415,594	1,311,330	875,830
Water District - Rocky Point	675,360	437,280	313,330
Fire Dist #1 (Central Kitsap)	74,041,138	33,417,893	36,902,534
Fire Dist #2 (Bainbridge Island)	30,020,280	26,171,169	24,000,612
Fire Dist #7 (South Kitsap)	86,053,251	75,094,723	51,271,588
Fire Dist #10 (North Kitsap)	23,414,584	11,392,200	13,418,880
Fire Dist #18 (Poulsbo)	34,749,030	22,916,585	31,233,652
Fire Dist #2 (Mason County)	New for 2012	New for 2012	1,161,190
Public Utility District #1	282,461,226	196,730,737	174,774,579
Metro Parks District - Bainbridge Island	30,020,280	26,171,169	24,000,612
Metro Parks District - Village Green	New for 2012	New for 2012	6,274,990
Regional Library	259,120,784	166,697,831	174,774,579
Poulsbo Library Facility	42,622,673	27,116,565	34,901,680

## SUMMARY OF PREVIOUS YEARS

<b>Tax Year</b>	<b>Value</b>	<b>% of Increase</b>	<b>Taxes</b>	<b>% of Increase</b>	<b>New Construction</b>	<b>% of Increase</b>
1972	386,130,132	5%	15,139,004	24%	24,851,825	44%
1973	447,146,234	16%	13,863,631	-8%	22,834,746	-8%
1974	482,571,594	8%	17,333,400	25%	35,514,411	56%
1975	1,033,793,823	114%	16,411,585	-5%	36,088,389	2%
1981	3,118,580,776	202%	31,807,064	94%	134,091,602	272%
1982	3,733,931,702	20%	33,646,206	6%	117,355,991	-12%
1983	4,337,059,981	16%	39,069,814	16%	108,309,040	-8%
1984	4,745,120,022	9%	43,506,425	11%	97,009,516	-10%
1985	5,066,663,138	7%	50,652,286	16%	150,766,270	55%
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%

1975 Assessed Value changed to 100% of market value

2001 & 2002 Tax difference because no South Kitsap School Dist. O & M Levy for 2001

2004 & 2005 Tax difference because no Bainbridge Island Parks levy in 2004.

2012 New 11,000,000 Capital Facility Levy for Central Kitsap SD

# HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

<b>Tax Year</b>	<b>Real Property Ratio</b>	<b>Personal Property Ratio</b>	<b>Combined County Ratio</b>
1992	88.8	100.0	89.3
1993	89.9	100.0	90.3
1994	91.7	100.0	92.0
1995	90.2	100.0	90.6
1996	88.2	94.2	88.4
1997	89.9	100.0	90.4
1998	89.5	96.0	92.0
1999	89.5	100.0	91.5
2000	89.4	100.0	89.1
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	87.8
2009	86.0	96.9	86.2
2010	85.9	98.8	86.2
2011	88.2	98.6	88.4
2012	88.6	98.4	88.8

## SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

*RCW 84.36, WAC 458-16A*

Tax relief for qualifying senior citizens and disabled persons is based upon the applicant's disposable income:

Income up to \$25,000	Exempt from voted levies <u>and</u> either a \$60,000 or 60% reduction in assessed value, whichever is greater.
Income of \$25,001 - \$30,000	Exempt from voted levies <u>and</u> either a \$50,000 or a 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
Income of \$30,001 - \$35,000	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. It does not include non-reimbursed costs for prescription drugs, in-home care, nursing-home expenses, or Medicare premiums.

**Applicants must be** 61 or older as of December 31 of the year prior to the exemption, **or** disabled from employment **or** 100% service connected disabled from the military. Verification is required for the disability exemption. Only one spouse is required to be 61 or older or disabled. However, if the qualifying spouse dies, the remaining spouse must be 57 or older to continue receiving the exemption.

The valuation of property subject to the exemption is frozen as of the date that the taxpayer first became eligible for the reduction.

### COUNTY-WIDE IMPACT OF THE EXEMPTION

Income level	No. of accounts	Reduction in Assessed Value	Tax Saved (shifted)
0 - \$25,000	2,192	263,430,987	3,473,764
\$25,001 - \$30,000	740	69,568,768	1,086,343
\$30,001 - \$35,000	676	19,769,634	647,268
<b>Total</b>	<b>3,608</b>	<b>352,769,389</b>	<b>5,207,375</b>

### DEFERRAL PROGRAMS

**Senior Citizen & Disabled Persons Deferral Program** - If you are at least age 60 or disabled and your income is \$40,000 or less, you may qualify for this property tax deferral program. Unlike the exemption program, this program is not a reduction of your taxes but a postponement of taxes. If qualified, the State of Washington will pay the taxes on your behalf. When you sell your home or die, those taxes become due and payable from your estate, or at the time of ownership transfer.

**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 of the qualifications, you can defer 50 percent of your annual taxes. The first half of your taxes, due in April, must be paid before you can apply for deferral of your 2<sup>nd</sup> installment due in October. The State of Washington would pay the 2<sup>nd</sup> half taxes on your behalf and lien your property similar to the above deferral program.

## CURRENT USE ASSESSMENT

The Washington State Constitution provides for certain properties to be assessed on the basis of 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.

	<b>Parcels</b>	<b>Acres</b>	<b>Market Value</b>	<b>Current Use Value</b>	<b>Reduction</b>	<b>Tax Saved (Shifted)</b>
<b>Chapter 84.34 RCW</b>						
Agricultural	220	2,178	73,816,610	40,324,241	33,492,369	383,754
Open Space	313	2,738	142,219,140	98,511,243	43,707,897	498,043
Timber Land	227	2,370	69,572,470	35,760,487	33,811,983	391,013
<b>Total:</b>	<b>760</b>	<b>7,286</b>	<b>285,608,220</b>	<b>174,595,971</b>	<b>111,012,249</b>	<b>1,272,810</b>
<b>Chapter 84.33 RCW</b>						
Forest Land*	2,045	42,433	190,949,085	5,488,370	185,460,715	2,018,388
<b>Grand total</b>	<b>2,805</b>	<b>49,719</b>	<b>476,557,305</b>	<b>180,084,341</b>	<b>296,472,964</b>	<b>3,291,198</b>

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

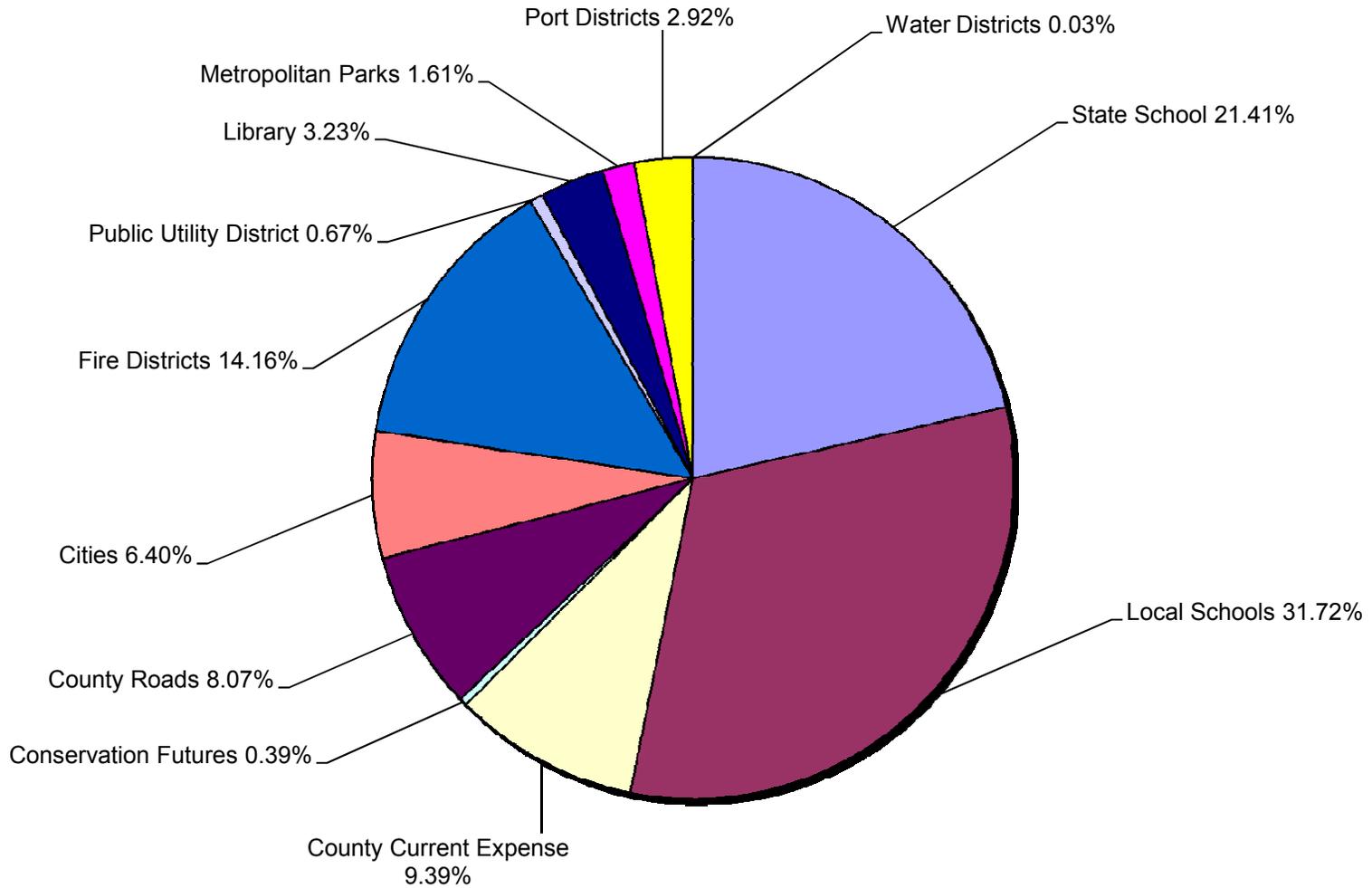
**Open Space** lands include properties whose present use enhances scenic, recreational, natural, or historic resources. The current use value of open space is a percentage of highest and best use value, determined on a case-by-case basis by a public benefit rating system that is part of Kitsap County's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

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

**Forest Land** is property 20 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is determined in the same manner as timber land.

**\*Forest Land market value is not listed on the assessment roll.** An estimated \$4500 per acre is used for this summary. **The increase in parcel count is primarily due to Pope segregations.**

### PROPERTY TAX DISTRIBUTION FOR THE YEAR 2012



## CONSOLIDATED TAX CODE KEY

In addition to the districts shown on the following table, 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	SK	South Kitsap
303	Bainbridge Island School District	NK	North Kitsap
400	North Kitsap School District	BI	Bainbridge Island
401	Central Kitsap School District	PLB	Poulsbo Library Bond
402	South Kitsap School District	M2	Mason Fire District 2
403	North Mason School District	VG	Village Green Metro Park

### 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".

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON							12.811073	37.87	0010
0035	BREMERTON	100	Y		City	BREMERTON	NORTH PERRY						12.811073	37.87	0035
0060	BREMERTON	100	Y		City								11.996379	40.45	0060
0065	BREMERTON	100	Y		City	TRACYTON							12.041678	40.29	0065
0165	BREMERTON	401	Y		City								12.065888	40.79	0165
0167	BREMERTON	401	Y		City	TRACYTON							12.111187	40.64	0167
0170	BREMERTON	401	Y		City		NORTH PERRY						12.065888	40.79	0170
0175	BREMERTON	401	Y		City	BREMERTON							12.880582	38.21	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				SK		11.177361	28.79	0190
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				SK		11.177361	28.79	0191**
0195	BREMERTON	402	Y		City	BREMERTON					SK		11.177361	28.79	0195
0196**	BREMERTON	402	Y		City	BREMERTON					SK		11.177361	28.79	0196**
0215	BAINBRIDGE IS.	303	Y	2							BI		10.858621	32.38	0215
0216 F	BAINBRIDGE IS.	303		2							BI		8.361246	42.06	0216 F
0220	BAINBRIDGE IS.	303	Y	2					7		BI		10.858621	32.38	0220
0221 F	BAINBRIDGE IS.	303		2					7		BI		8.361246	42.06	0221 F
0230	BAINBRIDGE IS.	303	Y	2			CRYSTAL SPRINGS				BI		10.858621	32.38	0230
0415	POULSBO	400	Y	18	18	POULSBO					NK	PLB	11.853909	31.73	0415
0420	POULSBO	400	Y	18	18						NK	PLB	11.563169	32.52	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					SK		11.538931	25.22	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			SK		11.538931	25.22	0810
1150	UNINCORP.	100	Y			BREMERTON							10.964029	41.44	1150
1159	UNINCORP.	100	Y			BREMERTON							10.964029	41.44	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON							12.845587	35.37	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY						12.964029	35.05	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON							12.964029	35.05	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT						13.451963	38.28	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE							12.324363	36.86	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY						12.324363	36.86	1460
1470	UNINCORP.	100	Y	1	1		NORTH PERRY						12.149335	35.73	1470
1550	UNINCORP.	100	Y	1	1								12.149335	37.40	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON							12.845587	35.37	1810*
4020	UNINCORP.	400	Y	18	18	EGLON					NK	PLB	11.465213	32.80	4020
4030	UNINCORP.	400	Y								NK	PLB	9.366803	40.15	4030
4039	UNINCORP.	400	Y								NK	PLB	9.366803	40.15	4039
4050	UNINCORP.	400	Y			EGLON				NK	NK		9.427683	39.49	4050
4060	UNINCORP.	400	Y							NK	NK		9.329273	39.91	4060
4090	UNINCORP.	400	Y			KEYPORT					NK		9.555670	38.96	4090

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				NK		11.540082	32.26	4130
4160	UNINCORP.	400	Y	10	10					NK	NK		11.329273	32.86	4160
4169	UNINCORP.	400	Y		10					NK	NK		9.829273	37.88	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					NK		11.555670	32.22	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					NK		11.555670	32.22	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					NK	PLB	11.593200	32.44	4190
4199	UNINCORP.	400	Y		18	KEYPORT					NK	PLB	10.093200	37.26	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON					VG		11.848233	33.68	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA					NK	PLB	11.785120	34.18	4240
4250	UNINCORP.	400	Y	10B	10	INDIANOLA					VG	PLB	11.834822	34.04	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					NK		11.617363	32.05	4260
4270	UNINCORP.	400	Y	1	1						NK	PLB	11.366803	33.09	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				NK		11.617363	32.05	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				NK	PLB	11.366803	33.09	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				NK		11.617363	32.05	4300
4320	UNINCORP.	400	Y	10B	10						VG	PLB	11.684022	34.48	4320
4330	UNINCORP.	400	Y	10B	10						NK	PLB	11.634320	34.62	4330
4331 F	UNINCORP.	400		10B	10						NK	PLB	9.136945	44.09	4331 F
4340	UNINCORP.	400	Y	10B	10						VG		11.646492	34.27	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					PLB	11.366803	33.09	4360
4370	UNINCORP.	400	Y	18	18						NK	PLB	11.366803	33.09	4370
4371 F	UNINCORP.	400		18	18						NK	PLB	8.869428	42.40	4371 F
4379	UNINCORP.	400	Y		18						NK	PLB	9.866803	38.12	4379
4410	UNINCORP.	400	Y	10	10	EGLON				NK	NK		11.427683	32.58	4410
4411 F	UNINCORP.	400		10	10	EGLON				NK	NK		8.930308	41.69	4411 F
4419	UNINCORP.	400	Y		10	EGLON				NK	NK		9.927683	37.50	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					NK		11.620013	32.04	4815*
4820*	UNINCORP.	400	Y	18	18						NK		11.329273	32.86	4820*
4825*	UNINCORP.	400	Y	18	18						NK	PLB	11.366803	33.09	4825*
6010	UNINCORP.	401	Y										10.218844	45.14	6010
6019	UNINCORP.	401	Y										10.218844	45.14	6019
6020	UNINCORP.	401	Y			BREMERTON							11.033538	41.81	6020
6029	UNINCORP.	401	Y			BREMERTON							11.033538	41.81	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON							13.033538	35.39	6070
6079	UNINCORP.	401	Y		1	BREMERTON							11.533538	40.00	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE							12.506934	36.88	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE							10.009559	46.08	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY						12.506934	36.88	6220
6240	UNINCORP.	401	Y	1	1	BROWNSVILLE							12.506934	36.88	6240
6290	UNINCORP.	401	Y	1	1	ILLAHEE							12.393872	37.22	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY						12.393872	37.22	6310
6370	UNINCORP.	401	Y			SILVERDALE							10.429653	44.23	6370

TAX CODE	CITY	LOCAL SCHOOL	STATE SCH	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	LEVY RATE	VOTED %	TAX CODE
6380	UNINCORP.	401	Y	1	1	SILVERDALE							12.429653	37.11	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON							12.264143	37.61	6383
6389	UNINCORP.	401	Y		1	SILVERDALE							10.929653	42.20	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE						12.429653	37.11	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE						10.929653	42.20	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY						12.264143	37.61	6480
6490	UNINCORP.	401	Y	1	1	TRACYTON							12.264143	37.61	6490
6500	UNINCORP.	401	Y	1	1	TRACYTON							12.264143	37.61	6500
6560	UNINCORP.	401	Y	1	1								12.218844	37.75	6560
6580	UNINCORP.	401	Y	1	1								12.218844	37.75	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR						12.218844	37.75	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE						12.218844	37.75	6630
6640	UNINCORP.	401	Y	18	18								12.218844	37.75	6640
6649	UNINCORP.	401	Y		18								10.718844	43.03	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY						12.218844	37.75	6690
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE						13.033538	35.39	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE						11.533538	40.00	6789
7170	UNINCORP.	403	Y	M2	M2	BREMERTON					SK		10.263002	20.67	7170
8030	UNINCORP.	402	Y			BREMERTON					SK		9.330317	31.18	8030
8039	UNINCORP.	402	Y			BREMERTON					SK		9.330317	31.18	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			SK		11.211875	25.95	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				SK		11.211875	25.95	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				SK		11.211875	25.95	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				SK		9.830317	29.60	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					SK		11.211875	25.95	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					SK		8.714500	33.39	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					SK		9.830317	29.60	8179
8320	UNINCORP.	402	Y	7	7						SK		10.397181	27.98	8320
8330	UNINCORP.	402	Y	7	7		MANCHESTER				SK		10.397181	27.98	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			SK		10.397181	27.98	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					SK		10.584749	27.49	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			SK		10.584749	27.49	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				SK		10.584749	27.49	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			SK		10.615722	27.41	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					SK		10.615722	27.41	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					SK		11.211875	25.95	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			SK		11.211875	25.95	8811*

\* = Temporary tax codes

\*\* = Properties in the SKIA annexation boundary

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

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2012	2011	2010	2009	2008	2007
0010	12.811073	11.919896	11.016133	10.166042	9.639193	10.627717
0035	12.811073	11.919896	11.016133	10.166042	9.639193	10.627717
0060	11.996379	11.128330	10.241800	9.450713	8.945473	9.858983
0065	12.041678	11.170515	10.281017	9.486745	-	-
0165	12.065888	10.105995	10.082724	9.306856	8.880298	9.876305
0167	12.111187	10.148180	10.121994	9.342885	-	-
0170	12.065888	10.105995	10.082724	9.306856	8.880298	9.876305
0175	12.880582	10.897561	10.857057	10.022185	9.574018	10.645039
0190	11.177361	10.433839	9.758054	8.759576	8.350057	9.353417
0191	11.177361	10.433839	-	-	-	-
0195	11.177361	10.433839	9.758054	8.759576	8.350057	9.353417
0196	11.177361	10.433839	-	-	-	-
0215	10.858621	10.096418	9.511903	8.330504	8.168304	9.093362
0216*	8.361246	7.718902	7.378306	6.304914	6.140013	6.797604
0220	10.858621	10.096418	9.511903	8.330504	8.168304	9.093362
0221*	8.361246	7.718902	7.378306	6.304914	6.140013	6.797604
0225****	0.000000	10.096418	9.511903	8.330504	8.168304	9.093362
0230	10.858621	10.096418	9.511903	8.330504	8.168304	9.093362
0415	11.853909	11.189841	10.473644	9.615599	9.155573	9.521961
0420	11.563169	10.917527	10.213431	9.372481	8.919118	9.273142
0805	11.538931	10.814271	10.272267	9.010488	8.736407	9.776434
0810	11.538931	10.814271	10.272267	9.010488	8.736407	9.776434
1150	10.964029	10.224723	9.373377	8.591314	8.268059	9.027514
1159	10.964029	10.224723	9.373377	8.591314	8.268059	9.027514
1170	12.845587	11.959013	11.037136	9.940382	9.550324	10.528503
1270	12.964029	12.224723	11.293978	10.242357	9.860879	10.755080
1330	12.964029	12.224723	11.293978	10.242357	9.860879	10.755080
1370	13.451963	12.651839	11.640561	10.474348	10.083629	11.162227
1450	12.324363	11.539069	10.620498	9.621634	9.270085	10.055693
1460	12.324363	11.539069	10.620498	9.621634	9.270085	10.055693
1470	12.149335	11.433157	10.519645	-	-	-
1550	12.149335	11.433157	10.519645	9.527028	9.167159	9.986346

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2012	2011	2010	2009	2008	2007
1810**	12.845587	11.959013	11.037136	9.940382	9.550324	10.528503
4020	11.465213	10.831094	10.065953	9.203827	8.699536	9.055098
4030	9.366803	8.733537	8.022134	7.285680	7.011539	7.751318
4039	9.366803	8.733537	8.022134	7.285680	7.011539	7.751318
4050	9.427683	8.794938	8.075199	7.336104	7.061368	7.812196
4060	9.329273	8.697381	7.988749	7.254741	6.980526	7.716297
4090	9.555670	8.911236	8.184301	7.431953	7.150238	7.901859
4130	11.540082	10.903044	10.102425	9.090996	8.751697	9.632652
4160	11.329273	10.627934	9.798179	8.941160	8.639389	9.340519
4169	9.829273	9.197381	8.488749	7.754741	7.480526	8.055131
4170	11.555670	10.911236	10.104902	9.082996	8.743058	9.629425
4180	11.555670	10.911236	10.141670	9.268737	8.757393	9.109740
4190	11.593200	10.947392	10.175055	9.299676	8.788406	9.144761
4199	10.093200	9.447392	8.717686	7.962892	7.483518	8.258168
4230	11.848233	11.062281	10.201264	9.298661	8.995070	9.733400
4240	11.785120	11.049831	10.200030	9.291901	8.984295	9.727820
4250***	11.834822	-	-	-	-	-
4260	11.617363	10.968647	10.167768	9.145447	8.804410	9.677401
4270	11.366803	10.733537	9.942735	8.936723	8.604359	9.478884
4280	11.617363	10.968647	10.167768	9.145447	8.804410	9.677401
4290	11.366803	10.733537	9.942735	8.936723	8.604359	9.478884
4300	11.617363	10.968647	10.167768	9.145447	8.804410	9.677401
4320***	11.684022	-	-	-	-	-
4330	11.634320	10.912185	10.064332	9.173529	8.872204	9.599602
4331*	9.136945	8.534669	7.930735	7.147939	6.843913	7.303844
4340	11.646492	10.876029	10.030947	9.142590	8.841191	9.564581
4360	11.366803	10.733537	9.979503	-	-	-
4370	11.366803	10.733537	9.979503	9.122464	8.618694	8.959199
4371*	8.869428	8.356021	7.845906	7.096874	6.590403	6.663441
4379	9.866803	9.233537	8.522134	7.785680	7.313806	8.072606
4400	11.540082	10.903044	10.102425	9.090996	8.751697	9.632652
4410	11.427683	10.725491	9.884629	9.022523	8.720231	9.436418
4411*	8.930308	8.347975	7.751032	6.996933	6.691940	7.140660
4419	9.927683	9.294938	8.575199	7.836104	7.561368	8.151030
4815**	11.620013	10.969695	10.206331	9.334643	8.824136	9.172997
4820**	11.329273	10.697381	9.946118	9.091525	8.587681	8.924178

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
<b>4825</b>	11.366803	10.733537	9.979503	9.122464	8.618694	8.959199
<b>6010</b>	10.218844	8.410822	8.439968	7.732128	7.509164	8.276102
<b>6019</b>	10.218844	8.410822	8.439968	7.732128	7.509164	8.276102
<b>6020</b>	11.033538	9.202388	9.214301	8.447457	8.202884	9.044836
<b>6029</b>	11.033538	9.202388	9.214301	8.447457	8.202884	9.044836
<b>6070</b>	13.033538	11.202388	11.134902	10.098500	9.795704	10.772402
<b>6079</b>	11.533538	9.702388	9.714301	8.793819	8.536911	9.406065
<b>6200</b>	12.506934	10.682088	10.618987	9.622834	9.333048	10.237206
<b>6201*</b>	10.009559	8.304572	8.485390	7.597244	7.304757	7.941448
<b>6220</b>	12.506934	10.682088	10.618987	9.622834	9.333048	10.237206
<b>6240</b>	12.506934	10.682088	10.618987	9.622834	9.333048	0.000000
<b>6290</b>	12.393872	10.516734	10.461422	9.477777	9.204910	10.073015
<b>6310</b>	12.393872	10.516734	10.461422	9.477777	9.204910	10.073015
<b>6370</b>	10.429653	8.616485	8.633043	7.917340	7.687515	8.464891
<b>6380</b>	12.429653	10.616485	10.553644	9.568383	9.280335	10.192457
<b>6383</b>	12.264143	10.453007	10.399839	9.604412	-	-
<b>6389</b>	10.929653	9.116485	9.133043	8.263702	8.021542	8.826120
<b>6410</b>	12.429653	10.616485	10.553644	9.568383	9.280335	10.192457
<b>6419</b>	10.929653	9.116485	9.133043	8.263702	8.021542	8.826120
<b>6480</b>	12.264143	10.453007	10.399839	9.419200	9.136200	10.040492
<b>6490</b>	12.264143	10.453007	10.399839	9.419200	9.136200	0.000000
<b>6500</b>	12.264143	10.453007	10.399839	9.419200	9.136200	10.040492
<b>6560</b>	12.218844	10.410822	10.360569	9.383171	9.101984	0.000000
<b>6580</b>	12.218844	10.410822	10.360569	9.383171	9.101984	10.003668
<b>6590</b>	12.218844	10.410822	10.360569	9.383171	9.101984	10.003668
<b>6630</b>	12.218844	10.410822	-	-	-	-
<b>6640</b>	12.218844	10.410822	10.397337	9.568912	9.116319	9.483983
<b>6649</b>	10.718844	8.910822	8.939968	8.232128	7.811431	8.597390
<b>6690</b>	12.218844	10.410822	10.360569	9.383171	9.101984	10.003668
<b>6780</b>	13.033538	11.202388	11.134902	10.098500	9.795704	10.772402
<b>6789</b>	11.533538	9.702388	9.714301	8.793819	8.536911	9.406065
<b>7030</b>	0.000000	8.601597	8.413903	7.141755	7.007584	7.832635
<b>7170****</b>	10.263002	9.835887	9.577662	8.173987	7.986850	8.999430

CONSOLIDATED LEVY RATES FOR THE PAST SIX YEARS

TAX CODE	2012	2011	2010	2009	2008	2007
<b>8030</b>	9.330317	8.738666	8.115298	7.184848	6.978923	7.753214
<b>8039</b>	9.330317	8.738666	8.115298	7.184848	6.978923	7.753214
<b>8040</b>	11.211875	10.472956	9.779057	8.533916	8.261188	9.254203
<b>8110</b>	11.211875	10.472956	9.779057	8.533916	8.261188	9.254203
<b>8130</b>	11.211875	10.472956	9.779057	8.533916	8.261188	9.254203
<b>8139</b>	9.830317	9.238666	8.615298	7.501684	7.281922	8.087408
<b>8170</b>	11.211875	10.472956	9.779057	8.533916	8.261188	9.254203
<b>8171*</b>	8.714500	7.645460	7.645460	6.508326	6.232897	6.958445
<b>8179</b>	9.830317	9.238666	8.615298	7.501684	7.281922	8.087408
<b>8320</b>	10.397181	9.681390	9.004724	7.818587	7.567468	8.485469
<b>8330</b>	10.397181	9.681390	9.004724	7.818587	7.567468	8.485469
<b>8340</b>	10.397181	9.681390	9.004724	7.818587	7.567468	8.485469
<b>8360</b>	10.584749	9.854452	9.164022	7.963317	7.706129	8.640452
<b>8370</b>	10.584749	9.854452	9.164022	7.963317	7.706129	8.640452
<b>8400</b>	10.584749	9.854452	9.164022	7.963317	7.706129	8.640452
<b>8430</b>	10.615722	9.841497	9.152691	7.954465	7.699773	8.630522
<b>8440</b>	10.615722	9.841497	9.152691	7.954465	7.699773	8.630522
<b>8805**</b>	11.211875	10.472956	9.779057	8.533916	8.261188	9.254203
<b>8811**</b>	11.211875	10.472956	9.779057	8.533916	8.261188	9.254203

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

\*\* Temporary tax codes

\*\*\*New tax codes

\*\*\*\*Inactive tax codes

## **CLASSES OF PROPERTY**

RCW 84.36.005 All property now existing or ...hereafter created or brought into this state, shall be subject to assessment and taxation...unless specifically exempted by law. 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.

### **PERSONAL PROPERTY**

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

A penalty for late filing or failure to file will be applied unless provided a statement of reasonable cause. A notice of valuation is mailed to the taxpayer. The taxpayer may appeal the value to the Board of Equalization.

The taxes levied upon personal property become a lien on the date of assessment.

# 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 is 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 14 of the year in which they are collected. First-half property tax payments are due on April 30, and second-half payments are due on October 31. The receipts are distributed back 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 utility values are added to the allowed percentage increase. This law 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. *RCW 84.52.043(1)*:

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

\*Minus any annexed Library and/or Fire District rate 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) or for construction of buildings or other facilities. M&O levies are generally limited to one year except school districts, which are permitted to vote on four-year levies. 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. *SSHB 1280*

## **TAX RELIEF**

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

- Forest land designation, for parcels that are twenty acres or more and primarily used for the growing and harvesting of timber.
- Current use assessment for:
  - Agricultural land
  - Timber land
  - Nature preserves (Open Space)
- Three-year exemption for improvements to single-family dwellings.
- Adjustments to the valuation of destroyed property.
- Full or partial property tax exemptions and/or tax deferrals for:
  - Senior citizens
  - Disabled persons
- Limited income deferral of the second half of property taxes due
- Exemptions for qualifying property owned by non-profit organizations.

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 is mailed, 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 line.

Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals. A hearing examiner in Port Orchard generally hears the Board of Tax Appeals' cases.

## 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 2012 tax rate in Kitsap County is about \$11.750725 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:  $200,000 \times 11.750725 / 1000 = \$2,350.14$

### *5. What is the "levy lid" 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 tax parcels

### *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 and personal effects are exempt from the property tax.

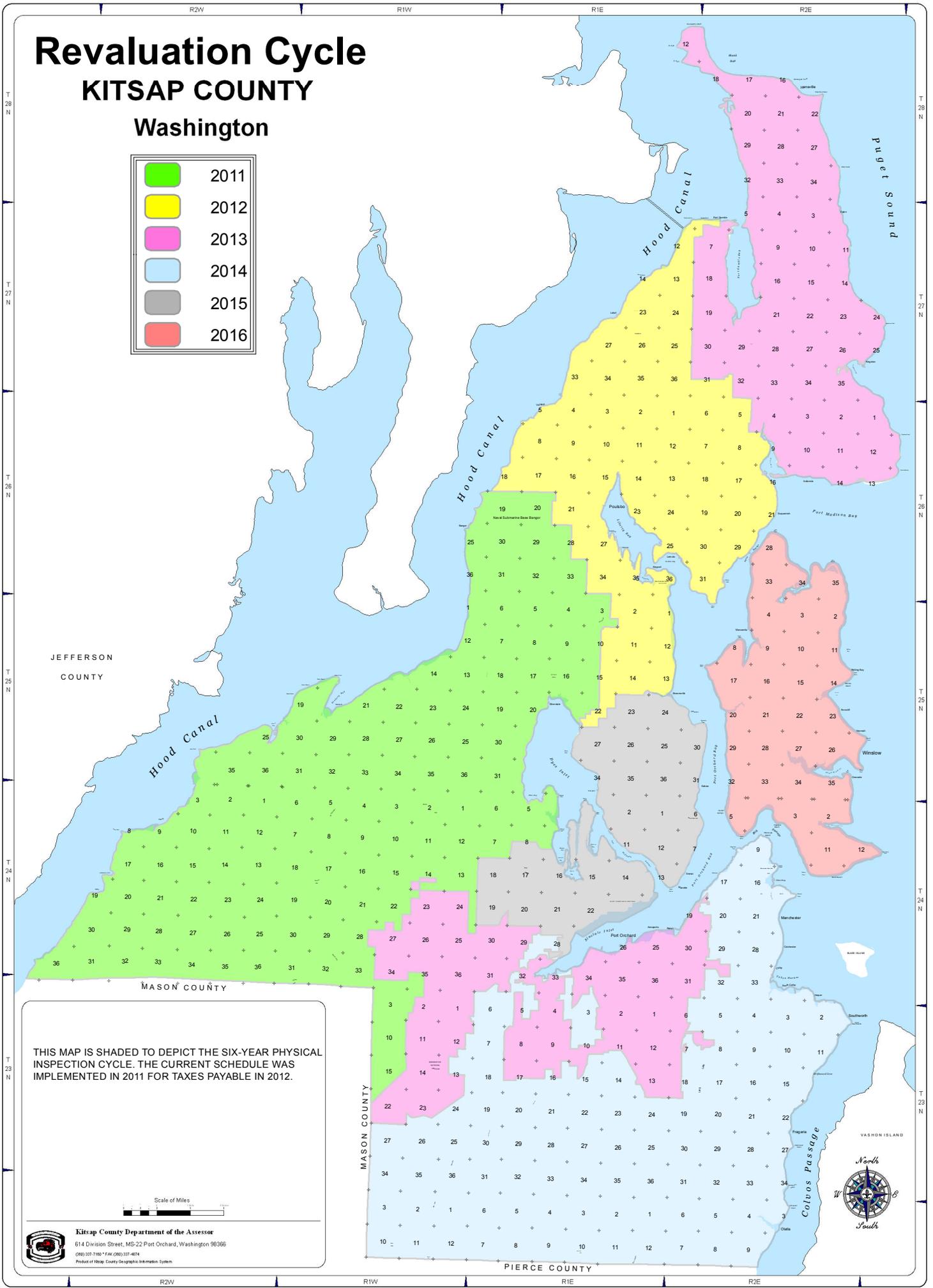
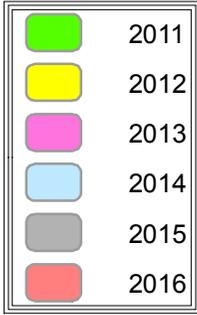
## IMPORTANT DATES

<b>January 1</b>	Real and personal property is subject to taxation and valuation for assessment purposes as of this date. RCW 84.36.005, 84.40.020
<b>January 15</b>	County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. RCW 84.52.080
<b>March 31</b>	Application for non-profit exemptions must be received by Department of Revenue. RCW 84.36.815 & 825
<b>April 1</b>	Senior/Disabled tax deferral applications are due. RCW 84.38.040
<b>April 30</b>	Personal property affidavits are due. RCW 84.40.020, 040, 060, 130 First half taxes are due. RCW 84.56.020
<b>July 1</b>	Filing deadline for Board of Equalization appeals. RCW 84.40.038
<b>July 15</b>	Board of Equalization meets in open session. RCW 84.48.010
<b>August 1</b>	Most taxing district boundaries must be established to permit tax collection for following year. RCW 84.09.030, WAC 458-50-130 (exceptions RCW 84.09.030-035)
<b>August 31</b>	Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040
<b>September</b>	Department of Revenue determines assessment ratio RCW 84.48.075 Assessor's certification of assessed values to taxing districts. RCW 84.48.130
<b>Sept. &amp; Oct.</b>	Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080
<b>Oct. (first Mon.)</b>	County begins budget hearings. RCW 36.040.070,080,090
<b>October 31</b>	Second-half property taxes are due. RCW 84.56.020
<b>November 30</b>	Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
<b>November 30</b>	Last day for the districts to certify amount of taxes to Assessor. RCW 84.52.070
<b>Dec (first Mon.)</b>	County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
<b>December 31</b>	Deadline for current use assessment applications. Forest Land - RCW 84.33.130 Open Space - RCW 84.34.030

# Revaluation Cycle

## KITSAP COUNTY

### Washington



THIS MAP IS SHADED TO DEPICT THE SIX-YEAR PHYSICAL INSPECTION CYCLE. THE CURRENT SCHEDULE WAS IMPLEMENTED IN 2011 FOR TAXES PAYABLE IN 2012.



**Kitsap County Department of the Assessor**  
 614 Division Street, MS-22 Port Orchard, Washington 98366  
 (360) 337-1166 • Fax: (360) 337-4074  
 Product of Kitsap County Geographic Information System



PIERCE COUNTY

## HOW TO CONTACT US

The Assessor's Office is open to the public from 8:00 to 5:00, Monday through Thursday, closed Fridays and holidays. We are located on the 2<sup>nd</sup> floor of the Administration Building in Port Orchard across the street from the Kitsap County Court House.

The following information is available for public inspection:

- ✓ Property characteristics
- ✓ Tax maps
- ✓ Sales information
- ✓ Name and address of current taxpayer
- ✓ Additional information regarding tax relief programs

Assessor's parcel specific information, maps, sales data and more can be found on line at: [www.kitsapgov.com/assr](http://www.kitsapgov.com/assr)

General Information .....	(360) 337-7160
Fax .....	(360) 337-4874
E-Mail .....	assessor@co.kitsap.wa.us

Jim Avery, Assessor (javery@co.kitsap.wa.us) .....	(360) 337-7085
Chief Deputy .....	(360) 337-7084
Levies .....	(360) 337-7094
Commercial & Residential Property .....	(360) 337-7160
Personal Property (personal-property@co.kitsap.wa.us) .....	(360) 337-7094
Senior & Disabled Exemptions .....	(360) 337-7160
Non Profit & Tribal Exemptions .....	(360) 337-4511
Cadastral - split & merge of property tax parcels .....	(360) 337-7277
Current Use – open space, agricultural, timber & designated forest land....	(360) 337-7160
Public Disclosure Requests .....	(360) 337-7160

Direct lines are available from the following locations:

Bainbridge Island .....	(206) 842-2061
Olalla .....	(253) 851-4147