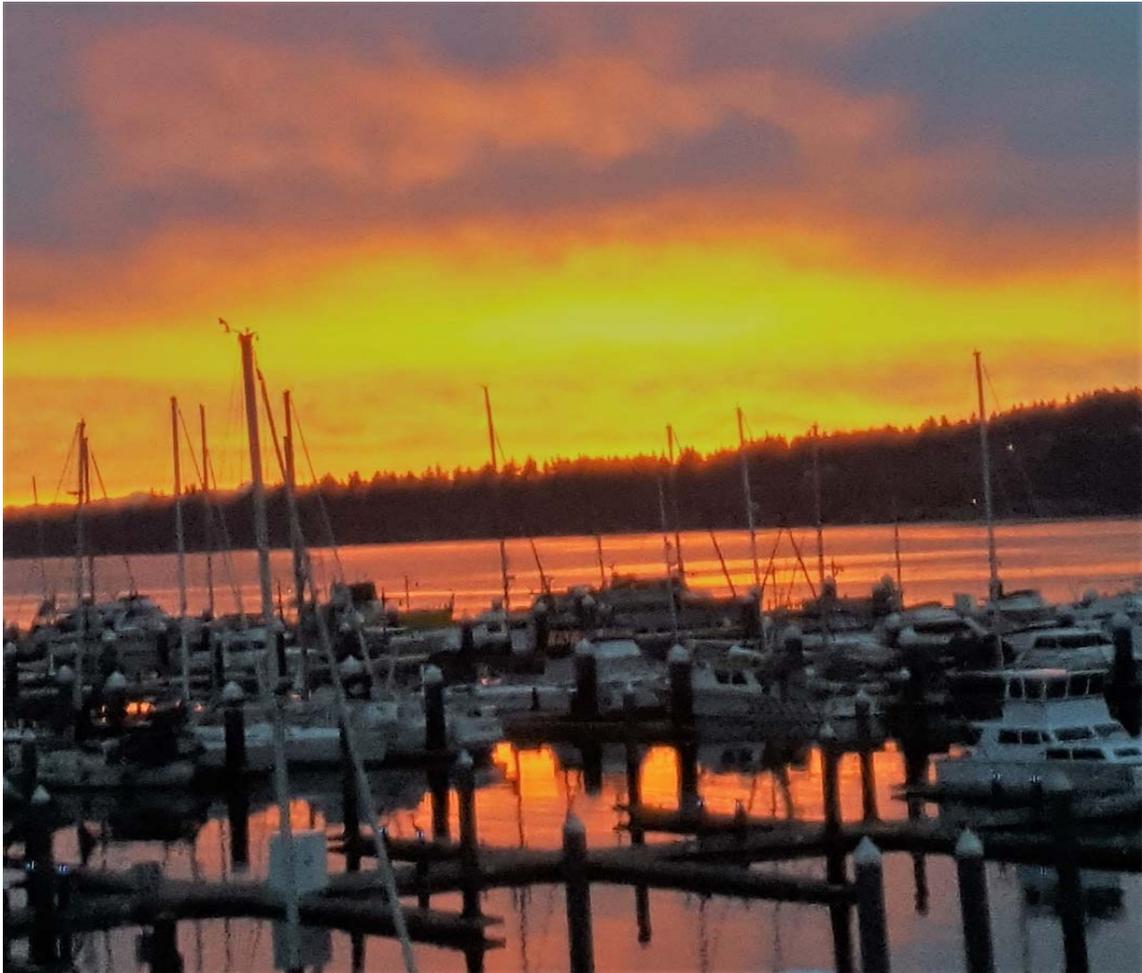


Kitsap County Statement of Assessments



2017 Assessment for Taxes Payable in 2018



Phil Cook
Assessor

COVER PHOTO:

Sunrise over the Bremerton Marina – Taken by Shannon Lewis

TABLE OF CONTENTS

ASSESSED VALUES AND LEVY RATES

Message from the Assessor	1
Profile of Kitsap County	2
Statement of Assessed Values	3
Major Changes from Last Year	4
To Be Collected by District	5
Voter Approved Measures.....	8
Typical Residential Taxes	9
New Construction by Taxing District.....	10
Assessed Values by Tax Code.....	11
Distribution of Taxes Pie Chart.....	14
Summary of Previous Years.....	15
Historical Assessment Ratios	16
Taxing Districts with No Levy	17
Timber Values	18
Senior Citizen & Disabled Persons Exemption.....	19
Property Tax Deferral Programs.....	19
Senior Citizen & Disabled Persons Exemption Tax Shift Chart....	20
Current Use Assessment.....	21
Sales Chart	22
Consolidated Tax Code Key.....	23
Consolidated Tax Rates with Districts	24
Consolidated Tax Rates for Six Years.....	27

GENERAL INFORMATION

Timber Excise Tax Information.....	31
Classes of Property	32
Property Tax Process	33
Property Tax Limits	34
Tax Relief & Appeal of Valuation.....	35
Frequently Asked Questions	36
Revaluation Cycle Map	37
Inspection Schedule for Commercial & Industrial Properties.....	38
Important Dates	39
How to Contact Us	40

Thank you for allowing me to serve as the Assessor for our great county. 2017 was another year of change. The state legislature addressed education funding, the housing market showed continued strength, several taxing districts had voter support for their levies and our office continued to work on providing additional resources for public consumption.



During the 2017 session, the Washington State Legislature passed EHB 2242 to address the McCleary lawsuit. The result increased the state school levy to fund public education. In Kitsap County, the increase was \$.91 per thousand of assessed value, which will show up on 2018 tax bills. Included in the legislation were caps on voter approved school district funding was also instituted. Those restrictions are set to be implemented in 2019 and beyond.

In 2017 a few taxing districts requested additional funding through a vote of the public. The result of a countywide election approved an increase in the levy for the Kitsap Regional Library. The voted rate increase was \$.08 per 1000 of assessed value, increasing the levy from \$.35 to \$.43. South Kitsap Fire and South Kitsap School District also had levy increases approved by the voters.

2017 saw the county migrate to a new website which allows our office to provide additional information and resources to the public. One of the key additions was the release of the "Sales Trend" tool, which provides the public with a visual representation of residential sales activity throughout the county. This resource provides historical sales trends dating back to 2007 and can be adjusted to provide countywide sales or get down to specific zip codes. Another resource added in 2017 was the addition of our "Education Outreach" tutorials to better explain programs and decisions that affect your property taxes.

2018 will be another busy year. Our office will complete physical inspections of Poulsbo (area 2) in Spring. In September, physical inspections of the Hansville/Kingston area as well as incorporated Port Orchard will begin (please see inspection map on page 37). Also, look for improvements to the Parcel Map. Completion of the map has been a high priority of our office for the past few years. Its completion will provide more accurate map boundary data for users in parcel search.

As always, if there is anything our office can do to be of assistance, please do not hesitate to contact us at 360-337-7160 or www.kitsapgov.com/assr

A handwritten signature in blue ink that reads "Phil Cook". The signature is fluid and cursive.

Phil Cook
Kitsap County Assessor

PROFILE OF KITSAP COUNTY

Established: 1857

GEOGRAPHY

395 square miles in Kitsap, 105.6 square miles tax exempt
256 miles of shore line
118,835 real property tax parcels
5,326 personal property accounts

POPULATION

	<u>Est. 2010</u>	<u>Est. 2016</u>
Total	251,133	264,811

TOP EMPLOYERS

(Published August 2016)

Naval Base Kitsap (military & civilian employees)	33,800
Harrison Hospital	1,956
Washington State Government	1,740
Central Kitsap School District	1,446
Olympic College	1,314
South Kitsap School District	1,176
Kitsap County	1,122
Port Madison Enterprises	980
North Kitsap School District	855
Bremerton School District	706

(Source: Kitsap Regional Economic Development Alliance & The US Census Bureau)

TAXING DISTRICTS

There are currently 43 taxing districts in Kitsap County. Several active districts do not levy property tax (see page 17). A property will not be in every district but is in some combination of the following:

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

**STATEMENT OF ASSESSED VALUATION
2017 ASSESSMENT FOR TAXES PAYABLE IN 2018**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	33,429,776,954	396,288,430	33,826,065,384
Centrally Assessed	35,622,087	316,023,773	351,645,860
Total	33,465,399,041	712,312,203	34,177,711,244

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 Kitsap County Assessor.

MAJOR CHANGES Taxes Payable in 2018

<u>District / Details</u>	<u>Estimated Overall % Change</u>
<p>Bainbridge Island Fire 2 & EMS Lid lift, voter approved 2/10/15 allows for a CPI levy limit Total district increase \$312,142</p>	+ 3.2%
<p>Bainbridge Island Metropolitan Parks Principal on bond paid every other year Total district increase \$591,014</p>	+ 9.9%
<p>Bainbridge Island School District New M&O and Capital Projects levy, voter approved 2/14/17 Total district increase \$1,059,280</p>	+4.9%
<p>City of Poulsbo Using their banked capacity Total district increase \$131,959</p>	+ 5.6%
<p>Kitsap Regional Library Lid lift, voter approved 11/7/17 Total district increase \$3,704,259</p>	+ 33.5%
<p>North Kitsap School District Last year of current bond payment Total district decrease \$6,639,814</p>	- 25.3%
<p>South Kitsap Fire 7 & EMS Lid lift approved 8/1/17 Total district increase \$2,089,335</p>	+ 14.6%
<p>South Kitsap School District New M&O levy, voter approved 2/14/17 Total district increase \$1,704,932</p>	+ 7.5%
<p>State General School Levy The Washington State Legislature authorized increased funding for Washington public schools under Engrossed House Bill 2242 Total district increase \$36,768,731</p>	+ 55.5%

TO BE COLLECTED IN 2018

<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	34,177,711,244	0.940859	32,156,430	31,517	32,187,947
MENTAL HEALTH	34,177,711,244	0.025000	854,469	837	855,306
VETERANS RELIEF	34,177,711,244	0.013000	444,324	435	444,759
<u>TOTAL CURRENT EXPENSE</u>		<u>0.978859</u>	<u>33,455,223</u>	<u>32,789</u>	<u>33,488,012</u>
<u>CONSERVATION FUTURES</u>	34,177,711,244	<u>0.040848</u>	<u>1,396,111</u>	<u>1,368</u>	<u>1,397,479</u>
ROADS	20,297,389,942	1.246479	25,300,290	35,955	25,336,245
ROADS - SHERIFF	20,297,389,942	0.152825	3,101,958	4,408	3,106,366
<u>TOTAL ROADS</u>		<u>1.399304</u>	<u>28,402,248</u>	<u>40,363</u>	<u>28,442,611</u>
<u>SCHOOLS:</u>					
STATE SCHOOL					
PART 1	34,174,703,376	1.955524	66,829,478	0	66,829,478
PART 2 (NEW IN 2018)	33,895,004,504	1.065750	36,123,631	0	36,123,631
<u>TOTAL</u>		<u>3.021274</u>	<u>102,953,109</u>	<u>0</u>	<u>102,953,109</u>
100 - BREMERTON					
SPECIAL M&O*	3,814,030,667	3.147374	12,003,222	960	12,004,182
BOND*	3,814,121,996	1.135254	4,329,550	450	4,330,000
CAPITAL PROJECT*	3,814,121,996	0.732802	2,794,710	290	2,795,000
<u>TOTAL</u>		<u>5.015430</u>	<u>19,127,482</u>	<u>1,700</u>	<u>19,129,182</u>
303 - BAINBRIDGE ISLAND					
SPECIAL M&O*	7,505,411,775	1.389008	10,423,770	1,309	10,425,079
BOND*	7,504,737,914	1.285854	9,649,655	345	9,650,000
CAPITAL PROJECT*	7,504,737,914	0.293148	2,199,921	79	2,200,000
<u>TOTAL</u>		<u>2.968010</u>	<u>22,273,346</u>	<u>1,733</u>	<u>22,275,079</u>
400 - NORTH KITSAP					
SPECIAL M&O*	7,288,495,490	2.464153	17,951,847	8,127	17,959,974
BOND*	7,291,792,453	0.220425	1,605,844	1,454	1,607,298
<u>TOTAL</u>		<u>2.684578</u>	<u>19,557,691</u>	<u>9,581</u>	<u>19,567,272</u>
401 - CENTRAL KITSAP					
SPECIAL M&O*	7,672,125,260	2.992167	22,934,130	22,151	22,956,281
BOND - NEW 2017*	7,679,528,231	1.575617	12,076,671	23,329	12,100,000
<u>TOTAL</u>		<u>4.567784</u>	<u>35,010,801</u>	<u>45,480</u>	<u>35,056,281</u>
402 - SOUTH KITSAP					
SPECIAL M&O*	7,585,032,208	3.212170	24,347,137	17,282	24,364,419
403 - NORTH MASON					
SPECIAL M&O*	50,581,338	2.149073	107,982	721	108,703
BOND*	50,917,059	1.206236	60,608	810	61,418
<u>TOTAL</u>		<u>3.355309</u>	<u>168,590</u>	<u>1,531</u>	<u>170,121</u>
TOTAL LOCAL SCHOOLS			120,485,047	77,307	120,562,354
<u>TOTAL SCHOOLS</u>			<u>223,438,156</u>	<u>77,307</u>	<u>223,515,463</u>

TO BE COLLECTED IN 2018

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
CITIES:					
BAINBRIDGE ISLAND					
REG	7,542,154,879	0.994464	7,500,402	267	7,500,669
BOND*	7,504,737,914	0.081961	615,078	22	615,100
TOTAL		1.076425	8,115,480	289	8,115,769
BREMERTON					
REG	3,073,499,584	2.408000	7,400,990	10,140	7,411,130
BOND*	3,051,720,331	0.445743	1,358,411	1,877	1,360,288
EMS	3,073,499,584	0.412982	1,269,303	1,739	1,271,042
TOTAL		3.266725	10,028,704	13,756	10,042,460
PORT ORCHARD					
	1,631,598,525	1.668318	2,722,026	204	2,722,230
POULSBO					
	1,633,068,314	1.520229	2,482,639	77	2,482,716
<u>TOTAL CITIES</u>			<u>23,348,849</u>	<u>14,326</u>	<u>23,363,175</u>
PORTS:					
BREMERTON					
REG	11,269,478,911	0.298062	3,359,007	7,755	3,366,762
LT BOND	11,269,478,911	0.028927	326,000	753	326,753
TOTAL		0.326989	3,685,007	8,508	3,693,515
BROWNSVILLE					
	1,562,716,802	0.257693	402,702	16	402,718
EGLON					
	225,118,087	0.187941	42,309	227	42,536
ILLAHEE					
	577,283,218	0.137966	79,646	0	79,646
INDIANOLA					
	353,499,048	0.173004	61,157	4	61,161
KEYPORT					
	146,421,500	0.224598	32,886	1	32,887
KINGSTON					
	1,006,567,392	0.198864	200,171	185	200,356
MANCHESTER					
	696,163,090	0.163975	114,154	1	114,155
POULSBO					
	1,101,663,849	0.269418	296,809	0	296,809
SILVERDALE					
	3,163,522,982	0.192358	608,532	47	608,579
TRACYTON					
	834,949,295	0.040079	33,464	0	33,464
WATERMAN					
	282,093,682	0.204545	57,701	9	57,710
<u>TOTAL PORTS</u>			<u>5,614,538</u>	<u>8,998</u>	<u>5,623,536</u>

TO BE COLLECTED IN 2018

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>FIRE:</u>					
1 CENTRAL KITSAP	8,501,051,423	1.322786	11,245,078	9,738	11,254,816
SPECIAL M&O	8,440,549,247	0.213256	1,800,000	1,570	1,801,570
BOND*	8,440,549,247	0.171446	1,445,837	1,262	1,447,099
EMS	8,529,648,448	0.433518	3,697,762	5,392	3,703,154
TOTAL		2.141006	18,188,677	17,962	18,206,639
2 BANBRIDGE ISLAND	7,542,154,879	0.854191	6,442,443	229	6,442,672
BOND*	7,504,737,914	0.147445	1,106,498	40	1,106,538
EMS	7,542,154,879	0.349641	2,637,054	94	2,637,148
TOTAL		1.351277	10,185,995	363	10,186,358
7 SOUTH KITSAP	7,906,504,248	1.492430	11,799,905	3,590	11,803,495
BOND*	7,829,314,924	0.133797	1,047,218	322	1,047,540
ANNEXED PROPERTY**	7,913,813,238	0.007562	59,851	18	59,869
EMS	7,917,234,048	0.437841	3,466,494	2,993	3,469,487
TOTAL		2.071630	16,373,468	6,923	16,380,391
10 NORTH KITSAP	3,064,859,297	1.328336	4,071,164	3,150	4,074,314
SPECIAL M&O	3,035,577,032	0.197655	600,000	469	600,469
EMS	3,065,146,187	0.421514	1,292,004	1,336	1,293,340
BOND*	2,214,349,096	0.151285	334,792	208	335,000
TOTAL		2.098790	6,297,960	5,163	6,303,123
18 POULSBO	3,963,019,060	1.352354	5,359,405	1,601	5,361,006
BOND*	3,934,944,360	0.149488	588,052	177	588,229
EMS	3,965,806,662	0.433950	1,720,962	1,505	1,722,467
TOTAL		1.935792	7,668,419	3,283	7,671,702
NORTH MASON REGIONAL	50,663,929	1.393180	70,584	935	71,519
EMS	50,663,929	0.465281	23,573	312	23,885
TOTAL		1.858461	94,157	1,247	95,404
<u>TOTAL FIRE DISTRICTS</u>			<u>58,808,676</u>	<u>34,941</u>	<u>58,843,617</u>
<u>OTHER:</u>					
PUBLIC UTILITY DISTRICT #1	34,177,711,244	0.068160	2,329,556	2,283	2,331,839
METRO PARK - BANBRIDGE ISL	7,542,154,879	0.705337	5,319,764	189	5,319,953
BOND*	7,504,737,914	0.164552	1,234,882	44	1,234,926
TOTAL		0.869889	6,554,646	233	6,554,879
METRO PARK - VILLAGE GREEN	1,329,254,212	0.130112	172,952	142	173,094
REGIONAL LIBRARY	34,177,711,244	0.431689	14,754,163	14,461	14,768,624
<u>TOTAL OTHER</u>			<u>23,811,317</u>	<u>17,119</u>	<u>23,828,436</u>
<u>TOTAL TAXES</u>			<u>398,275,118</u>	<u>227,211</u>	<u>398,502,329</u>

T.E.D. = Timber Excise Distribution - more information available on page 31

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

** Property annexed to a city still pays voted & non-voted bond debt to the fire district

ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES

<u>DISTRICT</u>	<u>TYPE</u>	<u>PASSED</u>	<u>PURPOSE</u>	<u>YEARS</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>START</u>	<u>END</u>
<u>SCHOOLS</u>								
Bremerton 100	M & O	2/11/2014	Maintenance & Operations	4		\$46,229,327	2015	2018
Bremerton 100	Bond	5/17/2005	Capital Improvments	20		\$30,578,525	2006	2025
Bremerton 100	Capital Projects	2/9/2016	Facilities & Techology	3		\$8,606,000	2017	2019
Bainbridge 303	M & O	2/14/2017	Maintenance & Operations	4		\$42,800,000	2018	2021
Bainbridge 303	Bond	3/14/2006	Capital Improvments	20		\$45,000,000	2007	2026
Bainbridge 303	Bond	11/3/2009	Capital Improvments	20		\$42,000,000	2010	2029
Bainbridge 303	Bond	2/9/2016	Capital Improvments	20		\$81,200,000	2017	2036
Bainbridge 303	Capital Projects	2/14/2017	Facilities & Techology	4		\$8,800,000	2018	2021
North Kitsap 400	M & O	2/11/2014	Maintenance & Operations	4		\$68,850,000	2015	2018
North Kitsap 400	Bond	3/13/2001	Capital Improvments	17		\$60,897,500	2002	2018
Central Kitsap 401	M & O	2/9/2016	Maintenance & Operations	3		\$68,700,000	2017	2019
Central Kitsap 401	Bond	2/9/2016	Capital Improvments	20		\$220,000,000	2017	2036
South Kitsap 402	M & O	2/14/2017	Maintenance & Operations	4		\$99,491,669	2018	2021
<u>CITIES</u>								
Bremerton	Bond	9/17/2002	Capital Improvments	25		\$12,979,000	2003	2027
Bremerton	Bond	11/3/2015	Upgrade Fire Apparatus	10		\$4,500,000	2016	2026
Bremerton EMS	EMS	8/5/2014	Renewal	6	\$0.50		2015	2020
Bainbridge Island	Bond	11/6/2001	Open Space	20		\$8,000,000	2003	2022
<u>PARKS</u>								
Bainbridge Island	Bond	2/2/1999	Facilities	20		\$4,500,000	2000	2019
Bainbridge Island	Bond	2/10/2015	Acquistion Land for Park	20		\$5,900,000	2016	2035
<u>FIRE</u>								
Central Kitsap 1	EMS	4/28/2015	Renewal	6	\$0.50		2016	2021
Central Kitsap 1	Bond	11/3/2015	Upgrade Fire Apparatus	5		\$6,725,000	2016	2020
Central Kitsap 1	M & O	11/3/2015	Maintenance & Operations	4		\$7,200,000	2016	2019
Bainbridge 2	EMS	11/3/2009	Create new district	10	\$0.40		2010	2019
Bainbridge 2	Bond	2/10/2015	Capital Improvements	20		\$16,000,000	2016	2035
Bainbridge 2	Multi Yr Lid Lift	2/10/2015	Levy Limit greater of 1% or CPI	6	\$0.95		2016	2021
South Kitsap 7	Multi Yr Lid Lift	8/1/2017	Levy Limit greater of 1% or CPI	6	\$1.50		2018	2024
South Kitsap 7	EMS	4/28/2015	Renewal	6	\$0.50		2016	2021
South Kitsap 7	Bond	11/3/2015	Upgrade Fire Apparatus	5		\$4,900,000	2016	2020
North Kitsap 10	EMS	11/5/2013	Renewal	6	\$0.50		2014	2019
North Kitsap 10	Bond	5/18/1999	Capital Improvements	20		\$5,500,000	2000	2018
North Kitsap 10	M & O	11/4/2014	Maintenance & Operations	4		\$2,400,000	2015	2018
Poulsbo 18	EMS	11/5/2013	Renewal	6	\$0.50		2015	2020
Poulsbo 18	Bond	11/4/2014	Capital Improvements	5		\$2,745,000	2015	2019
<u>LIBRARY</u>								
Regional Library	Lid Lift	11/7/2017	Lid lift-base for subsequent levies		\$0.43		2018	

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
North Kitsap Unincorporated					
Typical for 2015	290,865	12.0148	2,175	1,319	3,495
Typical for 2016	305,755	12.0858	2,318	1,378	3,695
Typical for 2017	330,655	11.1133	2,321	1,353	3,675
Typical for 2018	366,240	10.5605	2,439	1,428	3,868
Central Kitsap Unincorporated					
Typical for 2015	239,775	12.9088	1,845	1,250	3,095
Typical for 2016	239,170	13.4771	1,868	1,356	3,223
Typical for 2017	265,990	12.4517	1,912	1,400	3,312
Typical for 2018	296,680	12.8413	2,024	1,786	3,810
South Kitsap Unincorporated					
Typical for 2015	234,700	11.5384	1,843	865	2,708
Typical for 2016	239,240	11.6830	1,900	896	2,795
Typical for 2017	267,170	10.6786	1,948	905	2,853
Typical for 2018	291,055	11.5509	2,078	1,284	3,362
City of Bremerton					
Typical for 2015	132,950	13.8906	1,022	825	1,847
Typical for 2016	142,455	13.8230	1,094	875	1,969
Typical for 2017	161,320	13.0818	1,140	971	2,110
Typical for 2018	190,250	13.1500	1,260	1,242	2,502
City of Bainbridge Island					
Typical for 2015	486,295	10.5065	3,448	1,662	5,109
Typical for 2016	535,555	10.7294	3,874	1,872	5,746
Typical for 2017	606,330	10.1651	4,065	2,098	6,163
Typical for 2018	660,520	10.8064	4,213	2,924	7,138
City of Poulsbo					
Typical for 2015	246,695	12.4049	1,941	1,119	3,060
Typical for 2016	255,360	12.4687	2,033	1,151	3,184
Typical for 2017	269,745	11.4864	1,994	1,104	3,098
Typical for 2018	297,300	10.9508	2,096	1,159	3,256
City of Port Orchard					
Typical for 2015	201,260	11.6362	1,600	742	2,342
Typical for 2016	206,190	11.8273	1,667	772	2,439
Typical for 2017	229,000	10.9492	1,731	776	2,507
Typical for 2018	251,620	11.8199	1,864	1,110	2,974

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>2016</u>	<u>2017</u>	<u>2018</u>
County Current Expense	235,488,426	343,344,659	418,760,647
County Road	109,207,443	146,135,431	205,584,688
State School	235,488,426	343,344,659	418,760,647
School Dist #100 (Bremerton)	15,807,941	13,710,930	26,131,570
School Dist #303 (Bainbridge Island)	46,544,556	102,511,215	99,718,279
School Dist #400 (North Kitsap)	56,345,069	77,723,172	92,448,955
School Dist #401 (Central Kitsap)	45,962,780	64,321,165	93,146,456
School Dist #402 (South Kitsap)	70,806,790	85,016,817	106,627,027
School Dist #403 (Ptn of North Mason)	21,290	61,360	688,360
City of Bainbridge Island	46,544,556	102,511,215	99,718,279
City of Bremerton	25,524,801	23,306,823	42,551,510
City of Port Orchard	24,495,411	26,309,200	21,689,130
City of Poulsbo	29,716,215	45,081,990	49,217,040
Port of Bremerton	85,244,581	100,379,127	125,567,773
Port of Brownsville	5,092,350	7,313,270	7,618,140
Port of Eglon	1,196,740	1,093,160	1,893,860
Port of Illahee	2,766,130	1,254,510	3,594,760
Port of Indianola	1,392,760	994,420	2,079,180
Port of Keyport	540,770	194,970	684,230
Port of Kingston	6,984,630	10,181,222	14,493,020
Port of Manchester	3,162,320	6,005,800	10,118,200
Port of Poulsbo	10,202,885	5,369,790	6,174,380
Port of Silverdale	23,658,970	33,909,055	48,143,426
Port of Tracyton	4,204,410	11,313,290	14,812,560
Port of Waterman	2,142,069	789,190	2,128,570
Fire Dist #1 (Central Kitsap)	46,965,460	66,318,022	95,197,226
Fire Dist #2 (Bainbridge Island)	46,544,556	102,511,215	99,718,279
Fire Dist #7 (South Kitsap)	60,011,240	74,029,887	88,072,837
Fire Dist #10 (North Kitsap)	15,611,844	19,714,122	28,483,340
Fire Dist #18 (Poulsbo)	40,555,325	57,403,230	63,850,935
North Mason Regional Fire Authority	21,290	61,360	688,360
Public Utility District #1	235,488,426	343,344,659	418,760,647
Metro Parks District - Bainbridge Island	46,544,556	102,511,215	99,718,279
Metro Parks District - Village Green	9,329,520	11,809,792	16,027,180
Regional Library	235,488,426	343,344,659	418,760,647

**2018 ASSESSED VALUE
BY TAX CODE**

Tax Code	Real Property	Personal Property	Total
0010	2,292,761,852	95,751,959	2,388,513,811
0011	7,255,292	53,698	7,308,990
0060	423,697,718	12,863,170	436,560,888
0065	25,997,312	153,502	26,150,814
0165	41,385,924	228,101	41,614,025
0167	48,832,156	292,310	49,124,466
0175	19,751,130	1,860,516	21,611,646
0190	0	57,281	57,281
0191	4,323,770	121,997	4,445,767
0195	60,016,619	8,462,797	68,479,416
0196	2,722,540	26,909,940	29,632,480
0215	7,228,923,061	70,351,161	7,299,274,222
0216	0	593,240	593,240
0220	225,682,472	535,874	226,218,346
0221	0	2,315,282	2,315,282
0230	13,725,670	28,119	13,753,789
0415	1,060,798,806	40,865,043	1,101,663,849
0420	519,692,942	11,711,523	531,404,465
0805	1,268,959,417	36,993,153	1,305,952,570
0810	304,959,340	20,686,615	325,645,955
1150	70,300	0	70,300
1159	0	11,762	11,762
1170	177,467,501	3,688,959	181,156,460
1270	234,008,417	3,525,623	237,534,040
1330	121,569,431	1,585,233	123,154,664
1370	175,367,902	1,755,312	177,123,214
1450	4,800,250	180,098	4,980,348
1460	245,137,460	1,544,182	246,681,642
1550	21,577,108	114,072	21,691,180
4020	0	1,103,407	1,103,407
4030	0	148,342	148,342
4050	0	1,869,149	1,869,149
4060	0	104,848	104,848
4090	0	3,360,061	3,360,061
4130	0	46,517	46,517
4160	602,674,625	3,999,567	606,674,192
4169	109,460	0	109,460
4170	64,907,028	507,382	65,414,410
4180	29,384,698	328,711	29,713,409
4190	47,310,133	623,487	47,933,620
4230	990,533,428	16,033,964	1,006,567,392
4240	320,190,543	1,045,801	321,236,344

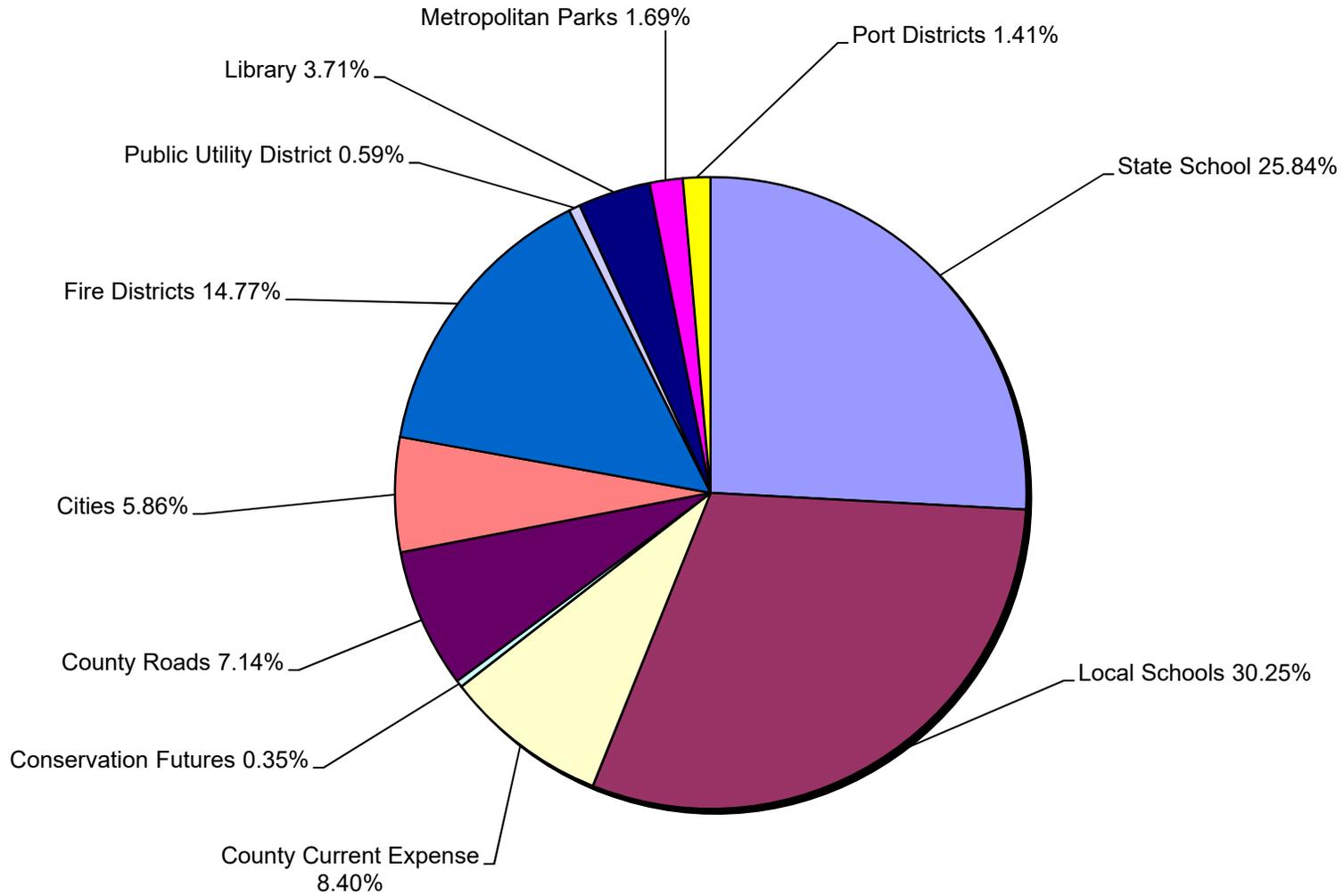
**2018 ASSESSED VALUE
BY TAX CODE**

Tax Code	Real Property	Personal Property	Total
4241	0	10,955	10,955
4250	31,650,932	600,817	32,251,749
4260	159,617,524	1,782,441	161,399,965
4270	5,175,006	86,000	5,261,006
4280	29,703,834	133,342	29,837,176
4290	47,993,056	534,750	48,527,806
4300	100,436,219	666,131	101,102,350
4320	251,574,422	5,546,879	257,121,301
4330	577,812,705	7,902,788	585,715,493
4340	31,919,669	1,394,101	33,313,770
4360	14,529,150	60,840	14,589,990
4370	2,086,054,596	52,451,912	2,138,506,508
4371	0	6,207	6,207
4379	2,781,720	5,882	2,787,602
4410	219,842,042	2,126,059	221,968,101
4419	177,430	0	177,430
6010	0	7,448,079	7,448,079
6020	3,881,050	736,634	4,617,684
6070	1,669,881,941	23,350,560	1,693,232,501
6079	28,588,040	8,985	28,597,025
6200	481,150,105	4,337,814	485,487,919
6220	773,815,910	11,073,482	784,889,392
6290	0	23,792	23,792
6310	309,028,401	16,569,035	325,597,436
6370	15,217,428	518,662	15,736,090
6380	719,977,101	16,767,505	736,744,606
6383	164,900	957	165,857
6410	2,322,546,875	88,448,894	2,410,995,769
6480	164,209,517	3,553,488	167,763,005
6500	586,806,146	4,939,007	591,745,153
6580	121,432,860	1,141,982	122,574,842
6590	16,324,520	52,579	16,377,099
6630	2,267,810	1,542	2,269,352
6640	93,665,696	2,162,557	95,828,253
6780	118,962,869	860,079	119,822,948
7170	50,399,512	264,417	50,663,929
8030	54,690	136,502	191,192
8040	1,177,436,890	16,728,793	1,194,165,683
8110	174,823,984	686,274	175,510,258
8130	88,942,105	1,225,394	90,167,499
8139	1,947,120	0	1,947,120
8170	2,981,676,756	49,391,787	3,031,068,543

**2018 ASSESSED VALUE
BY TAX CODE**

Tax Code	Real Property	Personal Property	Total
8171	0	13,493	13,493
8179	8,782,680	0	8,782,680
8320	341,600,948	5,669,096	347,270,044
8321	0	68,691	68,691
8330	21,520,024	100,156	21,620,180
8340	75,659,823	2,825,063	78,484,886
8360	65,002,473	441,384	65,443,857
8370	2,118,392	823,638	2,942,030
8400	623,222,769	4,554,434	627,777,203
8430	205,350,628	25,041	205,375,669
8440	75,076,468	1,641,545	76,718,013
TOTAL	33,465,399,041	712,312,203	34,177,711,244

PROPERTY TAX DISTRIBUTION FOR THE YEAR 2018



SUMMARY OF PREVIOUS YEARS

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

Note: 2017 & 2018 tax difference due to 55.5% increase to the state general school levy

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
1997	89.9	100.0	88.4
1998	89.5	96.0	90.4
1999	89.5	100.0	92.0
2000	89.4	100.0	91.5
2001	89.0	100.0	89.1
2002	87.6	100.0	89.4
2003	87.6	100.0	88.0
2004	85.7	100.0	88.0
2005	86.7	100.0	86.1
2006	89.9	100.0	87.0
2007	87.6	100.0	90.1
2008	87.6	97.9	87.9
2009	86.0	96.9	87.8
2010	85.9	98.8	86.2
2011	88.2	98.6	86.2
2012	88.6	98.4	88.4
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

TAXING DISTRICTS WITH NO LEVY FOR 2018

WATER DISTRICTS	ASSESSED VALUE
Crystal Springs	13,753,789
Manchester	824,907,641
North Perry	1,792,302,691
Old Bangor	16,377,099
Rocky Point	177,123,214
Silverdale	2,697,354,732
Sunnyslope	96,617,667

MISCELLANEOUS DISTRICTS

Bainbridge Island Parks & Recreation	7,542,154,879
Sewer District 7 (So. Bainbridge Island)	228,533,628
Westsound Utility District	1,806,614,223

TIMBER VALUES

Districts	2017 Forest Land Assessed Value (FLAV)	2018 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	101,778	396,393	305,064
School District 303 (Bainbridge Island)	68,900	268,343	942,204
School District 400 (North Kitsap)	1,693,392	6,595,209	3,298,246
School District 401 (Central Kitsap)	3,801,588	14,805,943	3,282,658
School District 402 (South Kitsap)	2,762,829	10,760,318	5,155,230
School District 403 (North Mason, portion)	172,400	671,442	287,699
County Current Expense	8,600,888	33,497,648	
Conservation Futures	8,600,888	33,497,648	
County Road	7,406,313	28,845,171	
City of Bainbridge Island	68,900	268,343	
City of Bremerton	1,081,234	4,211,054	
City of Bremerton Emergency Med	1,081,234	4,211,054	
City of Port Orchard	31,420	122,371	
City of Poulsbo	13,020	50,709	
Port of Bremerton	6,680,728	26,019,252	
Port of Brownsville	15,750	61,341	
Port of Eglon	310,377	1,208,816	
Port of Indianola	5,450	21,226	
Port of Keyport	1,270	4,946	
Port of Kingston	238,651	929,469	
Port of Manchester	2,022	7,874	
Port of Silverdale	62,076	241,765	
Port of Waterman	11,250	43,815	
Fire District 1 (Central Kitsap)	1,890,237	7,361,855	
Fire District 2 (Bainbridge Island)	68,900	268,343	
Fire District 7 (South Kitsap)	617,618	2,405,421	
Fire District 10 (North Kitsap)	608,882	2,371,395	
Fire District 18 (Poulsbo)	303,880	1,183,515	
North Mason Regional Fire Auth (portion)	172,400	671,442	
Fire District 10 Bond (Original district)	353,405	1,376,397	
Fire District 1 Emergency Med	3,193,607	12,438,056	
Fire District 2 Emergency Med	68,900	268,343	
Fire District 7 Emergency Med	1,754,978	6,835,066	
Fire District 10 Emergency Med	814,092	3,170,621	
Fire District 18 Emergency Med	890,400	3,467,819	
North Mason Regional Fire EMS (portion)	172,400	671,442	
Public Utility District	8,600,888	33,497,648	
Metropolitan Parks Bainbridge Island	68,900	268,343	
Metropolitan Parks Village Green	280,746	1,093,412	
Regional Library	8,600,888	33,497,648	

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:

- Category A: Income up to \$30,000 Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
- Category B: Income of \$30,001 - \$35,000 Exempt from voted levies and either a \$50,000 or a 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
- Category C: Income of \$35,001 - \$40,000 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 at least 61 years old as of December 31st 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	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$30,000	2,494	370,343,837	5,077,182
B	\$30,001 - \$35,000	581	65,410,500	1,141,492
C	\$35,001 - \$40,000	296	12,176,366	431,762
	Total	3,371	447,930,703	6,650,436

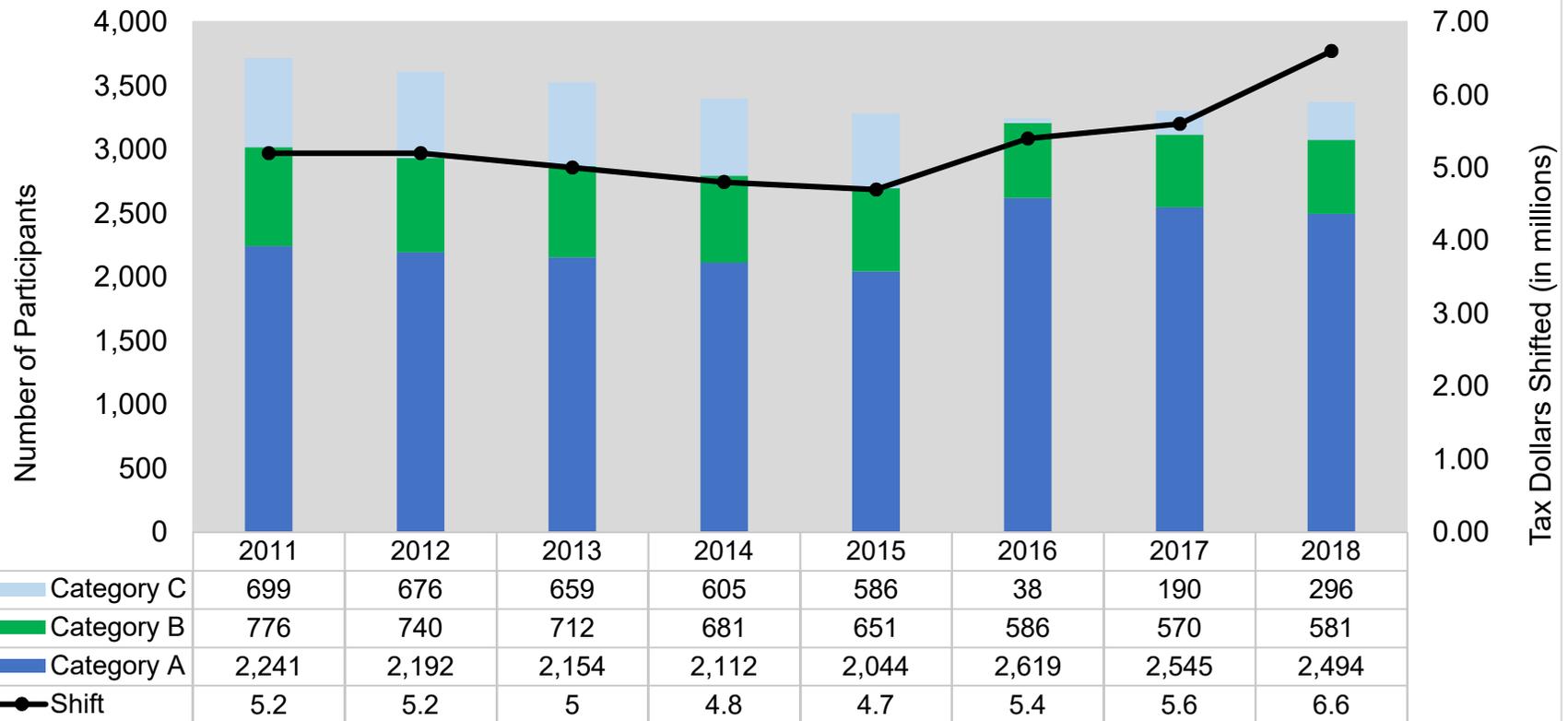
DEFERRAL PROGRAMS

Senior Citizen & Disabled Persons Deferral Program - If you are at least 60 years old or disabled and your income is \$45,000 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 2nd installment due in October. The State of Washington would pay the 2nd half taxes on your behalf and lien your property similar to the above deferral program.

Senior Citizen & Disabled Persons Exemptions

Total Taxes Shifted & Total Number of Participants



See page 19 for a description of categories (income levels) listed above.

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.

	Parcels	Acres	Market Value	Current Use Value	Reduction	Tax Saved (Shifted)
Chapter 84.34 RCW						
Agricultural	217	1,990	78,677,330	44,922,016	33,755,314	379,841
Open Space	349	2,472	156,431,570	121,352,754	35,078,816	401,945
Total:	566	4,462	235,108,900	166,274,770	68,834,130	781,786
Chapter 84.33 RCW						
Forest Land*	2,368	43,592	196,164,000	44,617,787	151,546,213	1,658,202
Grand total	2,934	48,054	431,272,900	210,892,557	220,380,343	2,439,988

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

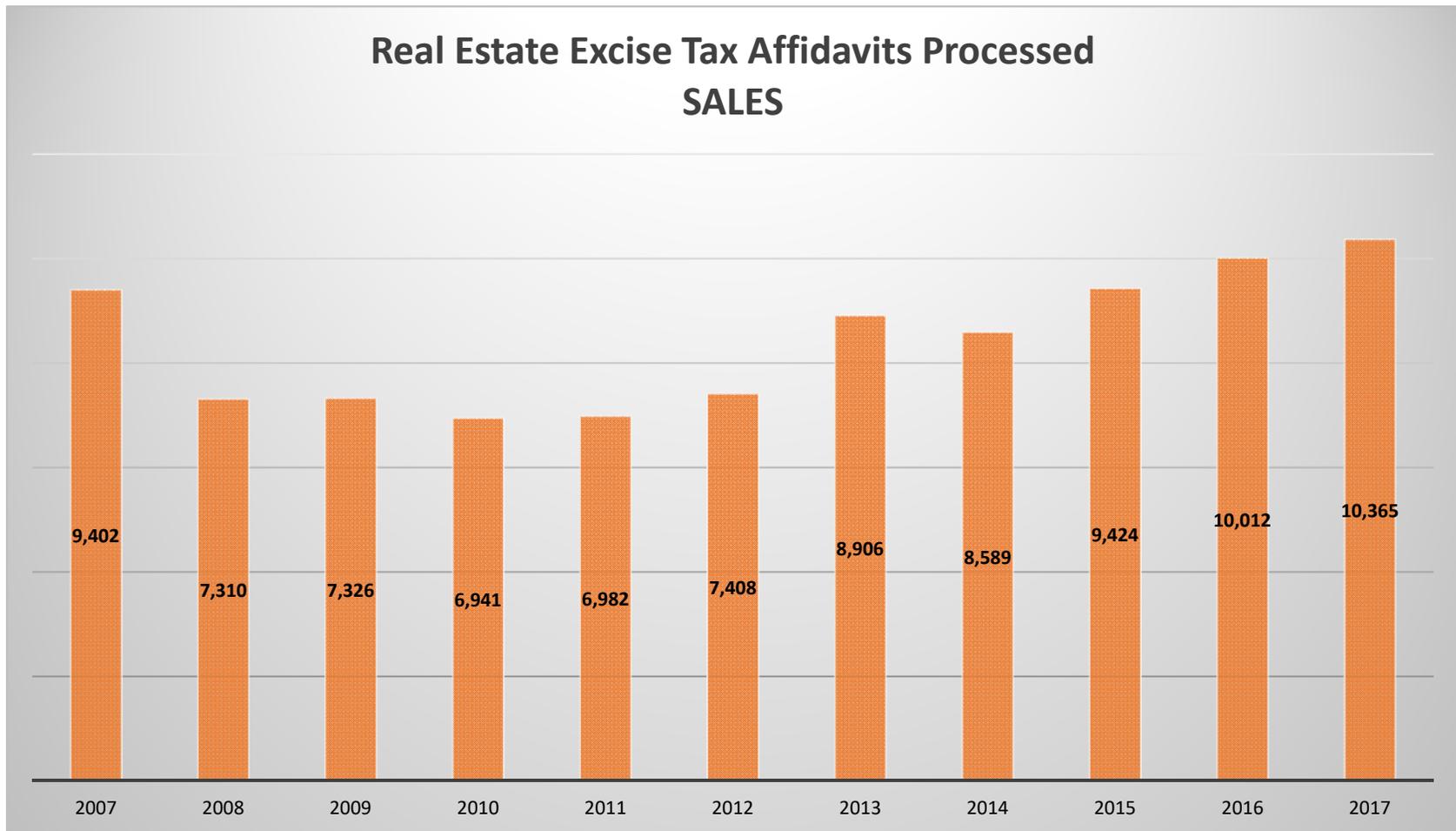
Open Space lands include properties whose present use enhances scenic, recreational, natural, or historic resources. The current use value of open space is a percentage of the highest and best use value, determined on a case-by-case basis by a public benefit rating system that is part of Kitsap County's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

Forest Land is property 5 acres or more that is devoted primarily to the growth and commercial harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type. Per Senate Bill 6180, the minimum acreage requirement changed from 20 to 5 acres; effective June 12, 2014. Thus, Kitsap County merged the Timber & Forest programs into one (Ordinance No. 514-2014).

***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 and the average tax rate of 10.941894

Real Estate Excise Tax Affidavits Processed SALES



Visit our website at www.kitsapgov.com/assr for additional charts & graphs related to "Sales Trends"

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	VG	Village Green Metro Park
303	Bainbridge Island School District	1	Central Kitsap Fire 1
400	North Kitsap School District	2	Bainbridge Island Fire 2
401	Central Kitsap School District	7	South Kitsap Fire 7
402	South Kitsap School District	10	North Kitsap Fire 10
403	North Mason School District	18	Poulsbo Fire 18
NM	North Mason Regional Fire Authority	BI	Bainbridge Island
7 BI	Sewer District 7 S Bainbridge Island		

TAX CODE RANGES

INSIDE CITIES

Bremerton	0 - 0199
Located within School District 100	0010 - 0095
Located within School District 401	0165 - 0175
Located within School District 402	0190 - 0199
Bainbridge Island (School District 303)	0200 - 0299
Poulsbo (School District 400)	0400 - 0499
Port Orchard (School District 402)	0800 - 0899

OUTSIDE CITIES BY SCHOOL DISTRICT

Bremerton School District 100	1000 - 1999
North Kitsap School District 400	4000 - 5999
Central Kitsap School District 401	6000 - 6999
North Mason School District 403	7000 - 7999
South Kitsap School District 402	8000 - 8999

* RCW 84.36.630 removes the state school fund levy rates from personal property accounts for "farm equipment and machines".

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON						13.149974	41.53	0010
0011	BREMERTON	100	Y	7*	City	BREMERTON						13.291333	42.09	0011
0060	BREMERTON	100	Y		City							12.822985	42.59	0060
0065	BREMERTON	100	Y		City	TRACYTON						12.863064	42.46	0065
0165	BREMERTON	401	Y		City							12.375339	40.51	0165
0167	BREMERTON	401	Y		City	TRACYTON						12.415418	40.38	0167
0175	BREMERTON	401	Y		City	BREMERTON						12.702328	39.47	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					11.346714	32.24	0190
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					11.346714	32.24	0191**
0195	BREMERTON	402	Y		City	BREMERTON						11.346714	32.24	0195
0196**	BREMERTON	402	Y		City	BREMERTON						11.346714	32.24	0196**
0215	BAINBRIDGE IS.	303	Y	2	2						BI	10.806431	31.11	0215
0216 F	BAINBRIDGE IS.	303		2	2						BI	7.785157	29.49	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 BI		BI	10.806431	31.11	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 BI		BI	7.785157	29.49	0221 F
0230	BAINBRIDGE IS.	303	Y	2	2		CRYSTAL SPRINGS				BI	10.806431	31.11	0230
0415	POULSBO	400	Y	18	18	POULSBO						10.950847	25.88	0415
0420	POULSBO	400	Y	18	18							10.681429	26.53	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON						11.819937	28.31	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND				11.819937	28.31	0810
1150	UNINCORP.	100	Y			BREMERTON						11.282553	44.45	1150
1159	UNINCORP.	100	Y			BREMERTON						11.282553	44.45	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON						13.354183	38.56	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY					13.423559	40.23	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON						13.423559	40.23	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT					13.354183	38.56	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE						13.234536	40.80	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY					13.234536	40.80	1460
1550	UNINCORP.	100	Y	1	1							13.096570	41.23	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON						13.354183	38.56	1810*
4020	UNINCORP.	400	Y	18	18	EGLON						10.748445	26.37	4020
4030	UNINCORP.	400	Y									8.624712	31.13	4030
4050	UNINCORP.	400	Y			EGLON						8.812653	30.46	4050
4060	UNINCORP.	400	Y									8.624712	31.13	4060

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
4090	UNINCORP.	400	Y			KEYPORT						8.849310	30.34	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE					10.958076	28.01	4130
4160	UNINCORP.	400	Y	10	10							10.572217	27.26	4160
4169	UNINCORP.	400	Y		10							9.046226	29.68	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT						10.990316	27.93	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT						10.785102	26.28	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT						10.785102	26.28	4190
4199	UNINCORP.	400	Y		18	KEYPORT						9.283260	28.92	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON					VG	11.052478	27.45	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA						10.896506	27.84	4240
4241 F	UNINCORP.	400		10B	10	INDIANOLA						7.875232	24.99	4241 F
4250	UNINCORP.	400	Y	10B	10	INDIANOLA					VG	11.026618	27.51	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE						11.023411	27.84	4260
4270	UNINCORP.	400	Y	1	1							10.765718	28.51	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY					11.023411	27.84	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE					10.765718	28.51	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE					11.023411	27.84	4300
4320	UNINCORP.	400	Y	10B	10						VG	10.853614	27.95	4320
4330	UNINCORP.	400	Y	10B	10							10.723502	28.29	4330
4331 F	UNINCORP.	400		10B	10							7.702228	25.55	4331 F
4340	UNINCORP.	400	Y	10B	10						VG	10.853614	27.95	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					10.560504	26.84	4360
4370	UNINCORP.	400	Y	18	18							10.560504	26.84	4370
4371 F	UNINCORP.	400		18	18							7.539230	23.45	4371 F
4379	UNINCORP.	400	Y		18							9.058662	29.64	4379
4410	UNINCORP.	400	Y	10	10	EGLON						10.760158	26.79	4410
4411 F	UNINCORP.	400		10	10	EGLON						7.738884	23.47	4411 F
4419	UNINCORP.	400	Y		10	EGLON						9.234167	29.07	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO						10.829922	26.17	4815*
4820*	UNINCORP.	400	Y	18	18							10.560504	26.84	4820*
4825*	UNINCORP.	400	Y	18	18							10.560504	26.84	4825*
6010	UNINCORP.	401	Y									10.507918	43.47	6010
6020	UNINCORP.	401	Y			BREMERTON						10.834907	42.16	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON						12.975913	38.17	6070
6079	UNINCORP.	401	Y		1	BREMERTON						11.268425	40.54	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE						12.906617	38.37	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE						9.885343	39.32	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY					12.906617	38.37	6220

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
6290	UNINCORP.	401	Y	1	1	ILLAHEE						12.786890	38.73	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY					12.786890	38.73	6310
6370	UNINCORP.	401	Y			SILVERDALE						10.700276	42.69	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE						12.841282	38.57	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON						12.689003	39.03	6383
6389	UNINCORP.	401	Y		1	SILVERDALE						11.133794	41.03	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE					12.841282	38.57	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE					11.133794	41.03	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY					12.689003	39.03	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON						12.689003	39.03	6500
6580	UNINCORP.	401	Y	1	1							12.648924	39.15	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR					12.648924	39.15	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE					12.443710	37.91	6630
6640	UNINCORP.	401	Y	18	18							12.443710	37.91	6640
6649	UNINCORP.	401	Y		18							10.941868	41.75	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE					12.975913	38.17	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE					11.268425	40.54	6789
7170	UNINCORP.	403	Y	NM	NM	BREMERTON						11.480893	29.23	7170
8030	UNINCORP.	402	Y			BREMERTON						9.479293	33.89	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				11.550923	28.97	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER					11.550923	28.97	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE					11.550923	28.97	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE					9.917134	32.39	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON						11.550923	28.97	8170
8171 F	UNINCORP.	402		7	7	BREMERTON						8.529649	26.73	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON						9.917134	32.39	8179
8320	UNINCORP.	402	Y	7	7							11.223934	29.81	8320
8321 F	UNINCORP.	402		7	7							8.202660	27.80	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER					11.223934	29.81	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND				11.223934	29.81	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER						11.387909	29.38	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND				11.387909	29.38	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER					11.387909	29.38	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND				11.428479	29.28	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN						11.428479	29.28	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON						11.550923	28.97	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				11.550923	28.97	8811*

* = Temporary tax codes ** = Properties in the SKIA annexation boundary F = Farm equip/machinery for personal property = excludes state school in levy rate

Fire 7* = Properties annexed to the City of Bremerton from Fire 7 pay bond amounts to the Fire District

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
0010	13.149974	13.081768	13.823041	13.890576	14.323066	13.702994
0011	13.291333	-	-	-	-	-
0035	-	-	13.823041	13.890576	14.323066	13.702994
0060	12.822985	12.731223	13.441341	13.502437	13.928676	13.319476
0065	12.863064	12.773956	13.487222	13.549771	13.978021	13.367739
0165	12.375339	12.043167	13.074321	12.897795	13.197237	13.371205
0167	12.415418	12.085900	13.120202	12.945129	13.246582	13.419468
0170	-	-	13.074321	12.897795	13.197237	13.371205
0175	12.702328	12.393712	13.456021	13.285934	13.591627	13.754723
0190	11.346714	10.794617	11.842695	11.758697	12.074248	11.402639
0191	11.346714	10.794617	11.842695	11.758697	12.074248	11.402639
0195	11.346714	10.794617	11.842695	11.758697	12.074248	11.402639
0196	11.346714	10.794617	11.842695	11.758697	12.074248	11.402639
0215	10.806431	10.165060	10.729380	10.506532	11.319103	11.060910
0216 *	7.785157	8.048325	8.373942	8.329709	8.846731	8.553828
0220	10.806431	10.165060	10.729380	10.506532	11.319103	11.060910
0221 *	7.785157	8.048325	8.373942	8.329709	8.846731	8.553828
0230	10.806431	10.165060	10.729380	10.506532	11.319103	11.060910
0415	10.950847	11.486411	12.468737	12.404854	12.425567	12.228816
0420	10.681429	11.202608	12.166828	12.097283	12.115138	11.926059
0805	11.819937	10.949207	11.827296	11.636169	11.926630	11.498071
0810	11.819937	10.949207	11.827296	11.636169	11.926630	11.498071
1150	11.282553	11.003740	11.537895	11.685526	12.139473	11.708340
1159	11.282553	11.003740	11.537895	11.685526	12.139473	11.708340
1170	13.354183	12.965752	13.663341	13.670236	14.139473	13.659779
1270	13.423559	13.288650	14.006035	13.685524	14.139473	13.708340
1330	13.423559	13.288650	14.006035	13.685524	14.139473	13.708340
1370	13.354183	12.965752	13.663341	13.670236	14.139473	13.659779
1450	13.234536	13.089213	13.791293	13.472472	13.928852	13.507269
1460	13.234536	13.089213	13.791293	13.472472	13.928852	13.507269
1470	-	-	13.624335	13.297385	13.745083	13.324822

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
1550	13.09657	12.938105	13.624335	13.297385	13.745083	13.324822
1810 **	13.354183	12.965752	13.663341	13.670236	14.139473	13.659779
4020	10.748445	11.309961	12.291362	12.114111	12.179773	11.936439
4030	8.624712	9.049442	9.916734	9.828514	10.079163	9.835784
4039	-	-	9.916734	9.828514	10.079163	9.835784
4050	8.812653	9.246121	10.122265	9.927866	10.179773	9.897464
4060	8.624712	9.049442	9.916734	9.828514	10.079163	9.796809
4090	8.84931	9.289255	10.166082	10.078188	10.330661	10.046624
4130	10.958076	11.536005	12.604675	12.044550	12.301066	12.013575
4160	10.572217	11.125549	12.149690	12.070054	12.079163	11.796809
4169	9.046226	9.497988	10.412452	10.325236	10.579163	10.296809
4170	10.990316	11.574165	12.634222	12.078186	12.330661	12.046624
4180	10.785102	11.353095	12.335179	12.264433	12.330661	12.046624
4190	10.785102	11.353095	12.335179	12.264433	12.330661	12.085599
4199	9.28326	9.750710	10.656497	10.578187	10.830661	10.585599
4230	11.052478	11.733225	12.809709	12.741922	12.759048	12.382153
4240	10.896506	11.580487	12.652580	12.583253	12.597200	12.265767
4241 *	7.875232	-	-	-	-	-
4250	11.026618	11.718729	12.801302	12.733311	12.748248	12.362476
4260	11.023411	11.611667	12.688024	12.134866	12.393060	12.106562
4270	10.765718	11.334352	12.384874	11.828512	12.079163	11.835784
4280	11.023411	11.611667	12.688024	12.134866	12.393060	12.106562
4290	10.765718	11.334352	12.384874	11.828512	12.079163	11.835784
4300	11.023411	11.611667	12.688024	12.134866	12.393060	12.106562
4320	10.853614	11.526805	12.586086	12.513218	12.528251	12.208261
4330	10.723502	11.388563	12.437364	12.363160	12.377203	12.111552
4331 *	7.702228	9.271828	10.081926	10.186337	9.904831	9.604470
4340	10.853614	11.526805	12.586086	12.513218	12.528251	12.169286
4360	10.560504	11.113282	12.085831	12.014759	12.079163	11.835784
4370	10.560504	11.113282	12.085831	12.014759	12.079163	11.835784
4371 *	7.53923	8.996547	9.730393	9.837936	9.606791	9.328702
4379	9.058662	9.510897	10.407149	10.328513	10.579163	10.335784

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
4400	-	-	12.604675	12.044550	12.301066	12.013575
4410	10.760158	11.322228	12.355221	12.169406	12.179773	11.897464
4411 *	7.738884	9.205493	9.999783	9.992583	9.707401	9.390382
4419	9.234167	9.694667	10.617983	10.424588	10.679773	10.397464
4815 **	10.829922	11.397085	12.387740	12.322330	12.389592	12.099566
4820 **	10.560504	11.113282	12.085831	12.014759	12.079163	11.796809
4825	10.560504	11.113282	12.085831	12.014759	12.079163	11.835784
6010	10.507918	9.965139	10.789175	10.692745	11.013644	11.376551
6019	-	-	10.789175	10.692745	11.013644	11.376551
6020	10.834907	10.315684	11.170875	11.080884	11.408034	11.760069
6029	-	-	11.170875	11.080884	11.408034	11.760069
6070	12.975913	12.600594	13.639015	13.080882	13.408034	13.760069
6079	11.268425	10.776319	11.670874	11.580883	11.908034	12.260069
6200	12.906617	12.527364	13.560465	12.999097	13.327541	13.686304
6201 *	9.885343	10.410629	11.205027	10.822274	10.855169	11.179222
6220	12.906617	12.527364	13.560465	12.999097	13.327541	13.686304
6240	-	-	13.560465	12.999097	13.327541	13.686304
6290	12.78689	12.401157	13.424273	12.867830	13.197413	13.558998
6310	12.78689	12.401157	13.424273	12.867830	13.197413	13.558998
6370	10.700276	10.166792	11.008976	10.908783	11.235547	11.593317
6380	12.841282	12.451702	13.477116	12.908781	13.235547	13.593317
6383	12.689003	12.292782	13.303196	12.740077	13.062989	13.424814
6389	11.133794	10.627427	11.508975	11.408782	11.735547	12.093317
6410	12.841282	12.451702	13.477116	12.908781	13.235547	13.593317
6419	11.133794	10.627427	11.508975	11.408782	11.735547	12.093317
6480	12.689003	12.292782	13.303196	12.740077	13.062989	13.424814
6490	-	-	13.303196	12.740077	13.062989	13.424814
6500	12.689003	12.292782	13.303196	12.740077	13.062989	13.424814
6560	-	-	13.257315	12.692743	13.013644	13.376551
6580	12.648924	12.250049	13.257315	12.692743	13.013644	13.376551
6590	12.648924	12.250049	13.257315	12.692743	13.013644	13.376551

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
6630	12.44371	12.028979	12.958272	12.878990	13.013644	13.376551
6640	12.44371	12.028979	12.958272	12.878990	13.013644	13.376551
6649	10.941868	10.426594	11.279590	11.192744	11.513644	11.876551
6690	-	-	13.257315	12.692743	13.013644	13.376551
6780	12.975913	12.600594	13.639015	13.080882	13.408034	13.760069
6789	11.268425	10.776319	11.670874	11.580883	11.908034	12.260069
7170	11.480893	11.087280	11.515297	11.363371	11.664813	10.433901
8030	9.479293	8.716589	9.557549	9.553647	9.890655	9.407985
8039	-	-	9.557549	9.553647	9.890655	9.407985
8040	11.550923	10.678601	11.682995	11.538357	11.890655	11.359424
8110	11.550923	10.678601	11.682995	11.538357	11.890655	11.359424
8130	11.550923	10.678601	11.682995	11.538357	11.890655	11.359424
8139	9.917134	9.180082	10.057548	10.053646	10.390655	9.907796
8170	11.550923	10.678601	11.682995	11.538357	11.890655	11.359424
8171 *	8.529649	8.561866	9.327557	9.361534	9.418283	8.852342
8179	9.917134	9.180082	10.057548	10.053646	10.390655	9.907796
8320	11.223934	10.328056	11.301295	11.150218	11.496265	10.975906
8321 *	8.20266	8.211321	-	-	-	-
8330	11.223934	10.328056	11.301295	11.150218	11.496265	10.975906
8340	11.223934	10.328056	11.301295	11.150218	11.496265	10.975906
8360	11.387909	10.508079	11.496525	11.347573	11.697403	11.173970
8370	11.387909	10.508079	11.496525	11.347573	11.697403	11.173970
8400	11.387909	10.508079	11.496525	11.347573	11.697403	11.173970
8430	11.428479	10.544997	11.527398	11.381455	11.735063	11.211568
8440	11.428479	10.544997	11.527398	11.381455	11.735063	11.211568
8805 **	11.550923	10.678601	11.682995	11.538357	11.890655	11.359424
8811 **	11.550923	10.678601	11.682995	11.538357	11.890655	11.359424

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

** Temporary tax codes

TIMBER EXCISE TAX INFORMATION

RCW 84.33

Standing timber is exempt from the ad valorem property tax. In place of the property tax, timber harvesters must pay a five percent excise tax on the value of the timber **at the time it is harvested**. Tax revenues from timber harvested on **private** land go to both the state (General Fund) and county (local governments). The tax is composed of a four percent county tax and a one percent state tax. The tax is collected by the state Department of Revenue, and the county portion is distributed back to the county of origin each quarter after deducting administrative costs. The Treasurer then distributes the revenues to local taxing districts according to a formula prescribed in the law.

The Timber Assessed Value (TAV) is used both to determine each taxing district's share of the excise tax revenue and in setting property tax rates. The TAV serves as a substitute for the value that would be carried on the assessment roll if timber were still taxable as real property for all bond and excess levy calculations.

During the levy calculations, the TAV is used as part of the district's assessed valuation for the voted bonds and maintenance and operations (M&O) levies. By using the TAV, the budget amount is 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 one-half of the school district TAV. 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 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 school 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.

CLASSES OF PROPERTY

RCW 84.36.005 Property Subject to Taxation. All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes...

Taxable property is divided into two classes. Real property includes land and all buildings, structures, and improvements to the land. Personal property includes machinery and equipment, fixtures, furniture, and other items that are movable in nature. Personal effects, which are not held for sale or commercial use, are not taxable.

REAL PROPERTY

Frequency of Valuation

State law requires that the Assessor maintain a systematic real property revaluation program. All property in Kitsap County is physically inspected at least once every six years. In addition, values are updated countywide on an annual basis by statistical analysis. If property in a particular area consistently sells for more or less than the assessed value, the assessment roll will be adjusted to reflect real estate market conditions in that area. If the character of property changes because of remodeling, additions, subdivisions, etc., a new valuation is determined.

Method of Valuation

The laws governing the tax appraisal process in Washington State are based upon the same principles and procedures that are used throughout the appraisal profession. There are three basic approaches to the valuation of real property:

- The *MARKET APPROACH* involves comparison of a property with the characteristics of similar properties, which have recently been sold.
- The *COST APPROACH* involves estimating the replacement cost of a structure, and adjusting that estimate to account for depreciation.
- The *INCOME APPROACH* is an analysis of a property's value based on its capacity to generate revenue for the owner.

The appraiser may use all approaches that apply to a particular property.

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 30th to avoid penalties. 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 may be applied. A notice of valuation is mailed to the taxpayer. The taxpayer may appeal the value to the Board of Equalization.

THE PROPERTY TAX PROCESS

DETERMINATION OF ASSESSED VALUES

The role of the Assessor's Office is to establish a value for all property for tax purposes. The Assessor is required by law to set that value at 100% of market value and to assure that all values are in equalization, as of the first day of January of the assessment year, except for new construction, which is valued as of July 31 of the assessment year. The assessment year is the year prior to the year in which taxes will be collected.

The Assessor does not *create* market value. The Assessor must estimate market value based on evidence in the real estate market. Market value is the price a willing buyer and seller would agree to under ordinary circumstances.

When the assessed value of a tax parcel is changed, the Assessor notifies the taxpayer by mail. If the taxpayer does not agree with the Assessor's determination, he or she may petition the Kitsap County Board of Equalization for a hearing.

ADOPTION OF TAXING DISTRICT BUDGETS

Each year the directors or commissioners of each taxing district meet in open session to determine the amount of taxes to be collected the following year. Public questions or comments are welcomed during this process. Once the budget has been adopted, the amount of taxes to be collected is certified to the County Commissioners.

CERTIFICATION

The County Commissioners certify the taxing district budgets in an open meeting. Using the assessed values determined in the process described above, the Assessor computes the levy rate required to raise the certified tax for each district, and ensures that none of the constitutional or statutory limitations are violated.

TAX EXTENSION

Once the budgets have been certified and the levy rates established the taxes are extended to all property within the boundaries of the respective districts. When this process is completed the amount of taxes that will be billed for each tax account is known.

COLLECTION

The Treasurer mails tax bills on February 14th of the year in which they are to be collected. First-half property tax payments are due on April 30th, and second-half payments are due on October 31st. The 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 the state assessed utility values are added to the allowed percentage increase. This limit applies to a taxing district budget and not to individual properties. *RCW 84.55.010*. Under certain circumstances a district may exceed the levy limit with voter approval. *RCW 84.55.050*.
- The regular levy of a taxing district cannot exceed a statutory rate which is determined by the type of district that it is. *RCW 84.52.043(1)*:

County Current Expense	1.800
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 annexed Library and/or Fire District rates if applicable.

**This has been temporarily changed by the State Legislature to increase funding to education through 2021.

- 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 for school districts and fire districts, which are permitted to vote on two to 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. *RCW 84.52.053*

TAX RELIEF

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

- Current use exemption:
 - Commercial farm & agricultural land
 - Open space - nature preserves & traditional Farm land
- Designated forest land exemption - parcels that are five acres or more and primarily devoted to the growth and harvest of timber.
- Destroyed property.
- Full or partial property tax exemptions and/or tax deferrals for:
 - Senior citizens who meet the minimum income requirements.
 - Disabled persons.
- Limited income deferral of the second half of property taxes due.
- Nonprofit - qualifying property owned by nonprofit organizations and approved by the WA State Department of Revenue.
- Three-year exemption for improvements to single-family dwellings.

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 our website.

Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals.

FREQUENTLY ASKED QUESTIONS

1. Why did the school portion of my property taxes go up?

The 2017 Legislature passed Engrossed House Bill 2242 to increase funding for Washington public schools. EHB 2242 temporarily changes the state levy from a budget-based system to a rate-based system. The rate for taxes due in 2018 through 2021 will be fixed at \$2.70 per \$1,000 of market value. This means the levy will fluctuate with increases and decreases to statewide property values.

The new legislation divides the state levy into two parts. The first part (Part 1) functions much like the current state levy. The rate established for tax year 2018 will be frozen and used for taxes due for the remainder of the rate-based period (2019 - 2021).

The second part of the state levy (Part 2) is equal to \$2.70 minus the rate of Part 1. The rate for state levy Part 2 is also fixed at the 2018 rate for tax years 2019 through 2021.

We have prepared informational videos that are available on our website under [Resources\Educational Outreach](#) to better explain this process.

2. 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.

3. 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.

4. 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.

5. 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 2018 tax rate in Kitsap County is about \$11.81 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.

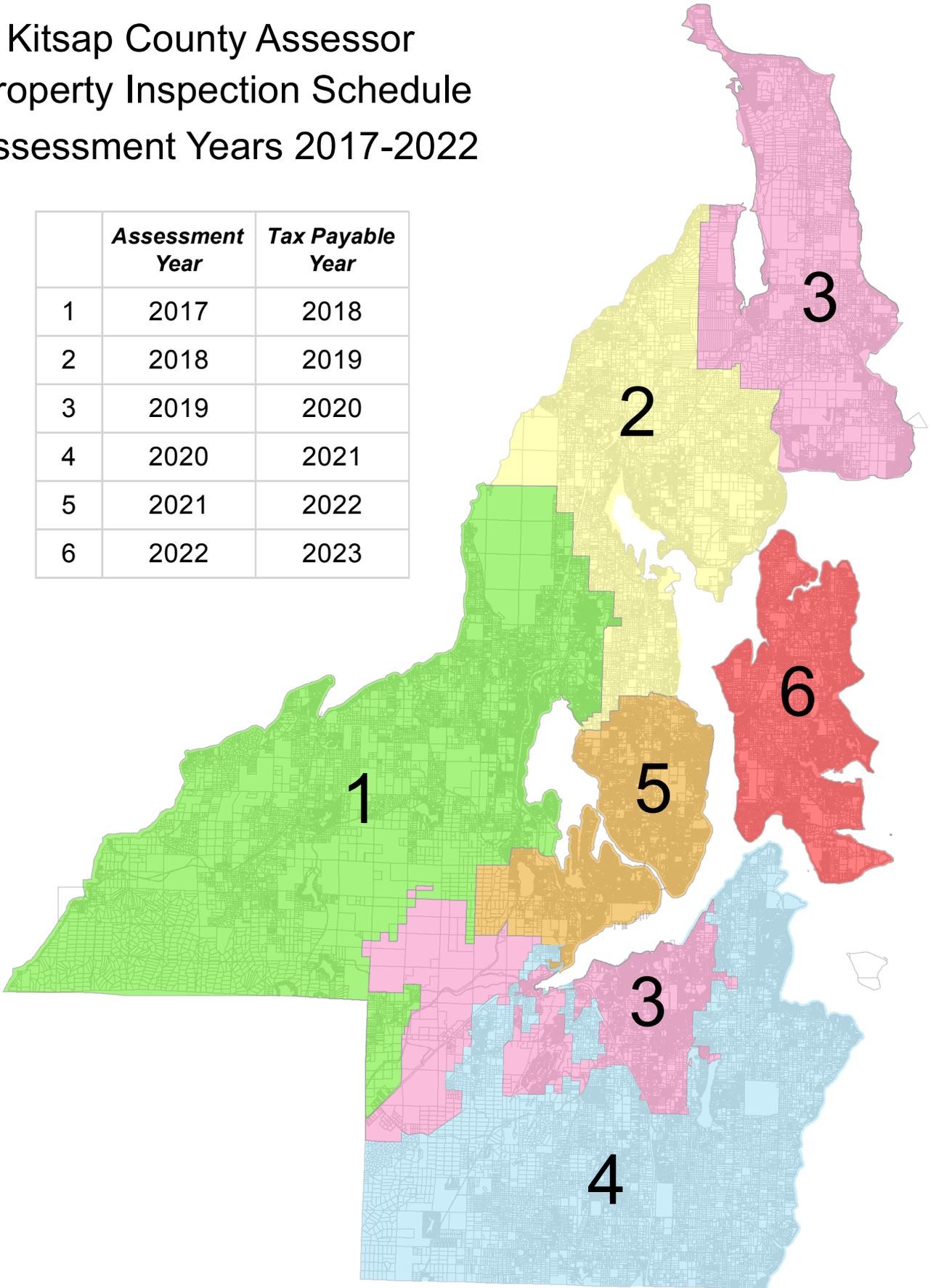
Example: $200,000 \times 11.81 / 1000 = \$2,362$

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.

Kitsap County Assessor Property Inspection Schedule Assessment Years 2017-2022

	<i>Assessment Year</i>	<i>Tax Payable Year</i>
1	2017	2018
2	2018	2019
3	2019	2020
4	2020	2021
5	2021	2022
6	2022	2023



Physical Inspection of Commercial and Industrial Properties

The Assessor's office is currently in the process of changing the 6-year physical inspection cycle of commercial and industrial properties. This transition to the new inspection cycle is expected to take 6 years. **The county is in the 2nd year of this transition.**

Historically all commercial and industrial properties have been physically inspected within a specific **geographic area**. We are in the process of changing the inspection cycle to be based upon **property type** rather than by geographic area, please see the schedule below.

The expected result of this transition is to provide the county taxpayers greater consistency and equalization of values.

Year 1 - Apartments	Year 2 - Retail	Year 3 - Offices
132- 10 to 14 living units	505- Retail Condo	611- Banks
133- 15 to 19 living units	530- Retail, general	651- Medical/dental offices
134- 20 to 29 living units	541- Conv. store w/gas pumps	653- Hospitals
135- 30 to 39 living units	543- Conv. store w/o gas	656- Convalescent centers
136- 40 to 49 living units	545- Chain type grocery	670- Governmental services
137- 50+ living units	590- Other retail trade	680- Educational services
	591- Neighborhood center	690- Miscellaneous services
	592- Community center	691- Churches
	593- Regional center	720- Public assembly
		740- Recreational
		760- Parks
		822- Veterinarian services
Year 4 - Warehouse	Year 5 - Hotels & Restaurants	Year 6 - SFR's & Plexes
183- Sheds and garages	141- Condo, residential	111- Single family residence
430- Aircraft transport	150- MH community	118- MH Leased land
500- Boat Slip condo	160- Hotels and motels	119- MH Real Property
503- Warehouse condo	170- Institutional lodging	121- 2 living units
504- Hanger condo	180- Other residential	122- 3 living units
550- Retail, automotive	460- Parking	123- 4 living units
551- MH Home sales lot	502- Parking condo	131- 5 to 9 living units
559- Auto wrecking yard	580- Restaurants	459- Totally easement encumbered
630- Professional services	581- Fast food	470- Communications
637- General warehouse	582- Tavern	483- Water systems
638- Mini-warehouse		486- Storm water retention
640- Repair services		501- Apartment condo
744- Marina		624- Cemeteries
		850- Mining & related services
		880- Forest land
		890- Resource production
		910- Undeveloped land
		911- Common area
		939- Tidelands
		990- Other undeveloped land

IMPORTANT DATES

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

HOW TO CONTACT US

The Assessor's Office is open to the public from 8:00 to 4:30, Monday through Thursday, 9:00 to 1:00 Fridays and closed on holidays.

The following information is available for public inspection and on-line:

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

Contact Information
360-337-7160 FAX 360-337-4874 CountyAssessor@co.kitsap.wa.us www.kitsapgov.com/assr
Real Property Information
Property Values Comparable Sales Appraisal Information Split & Merge of Property Tax Parcels
Tax Relief
Senior & Disabled Exemptions Senior & Disabled Deferrals Home Improvement Exemption Farm & Agriculture Designated Forest Land Open Space Historic Property Exemptions Non Profit Organizations
Personal Property
Business Equipment Listings & Values
Property Tax Bill and Payment/Collection Information
Kitsap County Treasurer's Office 360-337-7135
Recorded Documents/Liens/Deeds
Kitsap County Auditor's Office 360-337-4935