

# Kitsap County Statement of Assessments



**2019 Assessment for  
Taxes Payable in 2020**



**Philip Cook  
Assessor**

COVER PHOTO:

USS Nimitz (CVN-68)  
leaving Sinclair Inlet  
taken by Maxine Schoales

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As we look back at 2019 a lot of exciting changes took place that impact our office and county.

The 2019 Washington State Legislature was busy passing two key pieces of legislation that will have lasting impacts on property taxes. First, ESSB 5160 changes the Senior/Disabled Persons Exemption program by indexing the income requirements to a percentage of county median income. For Kitsap this change means a lot more of our citizens will now qualify for property tax relief as the income limit threshold will increase from \$40,000 to \$48,574. The other significant change was 2SSB 5313 which impacts local school district enrichment levies. In 2017, ESSB 2242 put a cap on local school district funding of \$1.50 per thousand of assessed value, however 5313 increased that amount to \$2.50 per thousand of assessed value. Please see page 8 of this book for more information.



In 2019, several elections took place where the voters approved increases to support various taxing districts. Bainbridge Island Fire, Bainbridge, Bremerton and Central Kitsap School Districts had voter approved increases on the February ballot resulting in increases of 12.3%, 11.5% and 16.7% and 7.2% respectively. City of Bremerton EMS, North Kitsap and South Kitsap Fire Districts also had increases approved on the November ballot of 11.2%, 9.9% and 3.9%. Please see page 7 of this book for further details.

The 2019 the Kitsap real estate market remained strong as home prices maintained a steady increase in appreciation. Throughout the county \$744,551,161 of taxable new construction was added to the assessment rolls, marking the seventh consecutive year of new construction growth and the second highest dollar amount ever added in one year.

As you know, state law requires that we inspect all property in the County at least once every six years (RCW 84.41.030). During the first quarter of 2020 our residential appraisers will complete physical inspections of rural South Kitsap. In the fall of 2020, residential appraisers will begin inspections of East and West Bremerton. During the late spring/summer months, we will shift focus to the appraisal of new construction county-wide.

As always, if there is anything our office can do to be of assistance, please do not hesitate to contact us at 360-337-7160, or [assessor@co.kitsap.wa.us](mailto:assessor@co.kitsap.wa.us). You can find additional information on our website at: [www.kitsapgov.com/assessor](http://www.kitsapgov.com/assessor)

A handwritten signature in blue ink that reads "Phil Cook". The signature is written in a cursive, flowing style.

Phil Cook  
Kitsap County Assessor

# PROFILE OF KITSAP COUNTY

Established: 1857

## GEOGRAPHY

395 square miles in Kitsap, 117.3 square miles tax exempt  
236 miles of shore line  
120,114 real property tax parcels  
5,108 personal property accounts

## POPULATION

269,805 (2019)

## TOP EMPLOYERS

Naval Base Kitsap	33,800
CHI Franciscan	2,500
Washington State	2,000
Central Kitsap School District	1,550
North Kitsap School District	1,200
South Kitsap School District	1,150
Kitsap County	1,140
Port Madison Enterprises	925
Bremerton School District	750
Haselwood Auto Group	710

(Published 12/31/2018 - Sources: Kitsap Economic Development Alliance, The US Census Bureau & Office of Financial Management)

## TAXING DISTRICTS

There are currently 41 taxing districts in Kitsap County. Several active districts do not levy property tax (see page 12). A property will not be in every district but is in some combination of the following:

### County-Wide Districts

Kitsap County	1
Public Utility District (PUD) =	1
Regional Library District =	1
State School =	1

### Local Districts

Cities =	4
Fire Protection Districts =	6
Metropolitan Park District =	2
Port Districts =	12
School Districts =	6
Sewer Districts =	1
Utility District =	1
Water Districts =	5

**STATEMENT OF ASSESSED VALUATION**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
<b>Locally Assessed</b>	<b>41,351,385,486</b>	<b>431,985,258</b>	<b>41,783,370,744</b>
<b>Centrally Assessed</b>	<b>38,063,128</b>	<b>326,752,013</b>	<b>364,815,141</b>
<b>Total</b>	<b>41,389,448,614</b>	<b>758,737,271</b>	<b>42,148,185,885</b>

Locally assessed property is valued by the Kitsap County Assessor.

Centrally assessed properties are owned by communications, transportation, or power companies doing interstate business. The values of these properties are determined by the Washington State Department of Revenue and certified to the Assessor.

## MAJOR CHANGES

<u>District / Details</u>	<u>Estimated Overall % Change</u>
<p><b>Bainbridge Island Fire 2 &amp; EMS</b>                      New permanent EMS Levy voter approved 2/12/2019.                      Total Increase \$1,292,499</p>	<p><b>+12.3%</b></p>
<p><b>Bainbridge Island School District</b>                      New Capital Projects Levy voter approved 2/12/2019.                      Total district increase \$2,557,383 – *See Local School Enrichment Levies</p>	<p><b>+11.5%</b></p>
<p><b>Bremerton School District</b>                      New Capital Project Levy voter approved 2/12/019. Bond paid off.                      Total district increase \$2,338,655 – *See Local School Enrichment Levies</p>	<p><b>+16.7%</b></p>
<p><b>Central Kitsap School District</b>                      New Enrichment Levy voter approved 2/12/2019.                      Total district increase \$1,876,465 – *See Local School Enrichment Levies</p>	<p><b>+7.2%</b></p>
<p><b>City of Bremerton &amp; EMS</b>                      EMS Levy renewal voter approved 11/5/2019.                      Total district increase \$1,136,517</p>	<p><b>+11.2%</b></p>
<p><b>North Kitsap Fire &amp; EMS</b>                      EMS Levy renewal voter approved 11/5/2019.                      Total district increase \$706,516</p>	<p><b>+9.9%</b></p>
<p><b>Poulsbo Fire &amp; EMS</b>                      EMS Levy renewal voter approved 11/5/2019. Bond paid off.                      Total district increase \$353,668</p>	<p><b>+3.9%</b></p>
<p><b>South Kitsap School District</b>                      District allowed to levy at the increased statutory rate of \$2.50.                      Total district increase \$10,756,417 – *See Local School Enrichment Levies</p>	<p><b>+59.2%</b></p>
<p><b>State General for Schools</b>                      Part 2 of State General Levy onetime reduction of \$0.30 to rate in 2019.                      Reduction does not apply for 2020.</p>	<p><b>+23.2%</b></p>
<p><b>Village Green Metropolitan Parks (Kingston)</b>                      Using banked capacity.                      Total district increase \$62,104</p>	<p><b>+31.1%</b></p>
<p><b>*Local School Enrichment Levies</b>                      The State Legislature increased the statutory rate from \$1.50 to \$2.50 for collection in 2020. School Districts are allowed to levy the lesser of \$2,562.50 per pupil, a rate of \$2.50 per \$1,000 of assessed value or the voter approved dollar amount.</p>	

## SCHOOL LEVY DETAILS

The 2017 Legislature passed Engrossed House Bill (EHB) 2242 to meet its obligation to fully fund basic education for public schools. This bill made significant changes to property taxes collected for state and local school levies. These are identified as State General and Local School under the General Tax Distribution on the tax statement.

### Changes by Tax Year

#### 2018 Tax Year

- The State General Levy for Education was changed from a budget-based system to a rate-based system for taxes to be collected through 2021. The fixed rate increased the Kitsap County levy rate by \$0.90 per \$1,000 of assessed value over the 2017 tax year.
- There were no changes to the Local School levies other than Maintenance & Operations Levies (M&O) are now referred to as Enrichment Levies.

#### 2019 Tax Year

- The 2018 Legislature passed ESSB 6614 which lowered the fixed rate for the State General Levy by \$0.30. This only applied to taxes collected in 2019.
- Local School Enrichment Levies were limited to the lesser of a statutory rate of \$1.50 per \$1,000 of assessed value, \$2,500 per pupil (total amount determined by the Office of the Superintendent of Public Instruction) or the voter approved dollar amount.

#### 2020 Tax Year

- The State General Levy fixed rate increased by \$0.30 as ESSB 6614 only applied to the 2019 taxes.
- The 2019 Legislature passed 2SSB 5313, increasing the statutory rate for Local School Enrichment Levies from \$1.50 to \$2.50, effective for taxes to be collected in 2020. Local School Enrichment Levies are limited to the lesser of \$2.50 per \$1,000 of assessed value, \$2,562.50 per pupil (total amount determined by the Office of the Superintendent of Public Instruction) or the voter approved dollar amount.

#### Local School Levy Limits for Enrichment Levies for the 2020 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	12,333,762	8,647,800	12,915,923	Voted Amount
Bainbridge 303	22,943,724	10,800,000	9,642,252	Per Pupil
North Kitsap 400	22,310,716	11,975,894	15,134,766	Voted Amount
Central Kitsap 401*	23,466,484	18,000,000	28,803,243	Voted Amount
South Kitsap 402	23,428,150	25,020,059	24,721,539	\$2.50 Levy Rate

\* Central Kitsap 401 requested to levy at a rate of \$1.50 for a total of \$14,079,891 rather than the \$18,000,000 voted amount.

Legislative Toll-Free Hotline: 1-800-562-6000

## TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b>COUNTY:</b>					
<b>CURRENT EXPENSE</b>	42,148,185,885	0.798350	33,649,021	61,423	33,710,444
MENTAL HEALTH	42,148,185,885	0.025000	1,053,710	1,923	1,055,633
VETERANS RELIEF	42,148,185,885	0.013000	547,930	1,000	548,930
<b><u>TOTAL CURRENT EXPENSE</u></b>		<b><u>0.836350</u></b>	<b><u>35,250,661</u></b>	<b><u>64,346</u></b>	<b><u>35,315,007</u></b>
<b><u>CONSERVATION FUTURES</u></b>	42,148,185,885	<b><u>0.034901</u></b>	<b><u>1,471,034</u></b>	<b><u>2,685</u></b>	<b><u>1,473,719</u></b>
<b>ROADS</b>	24,821,380,269	1.058156	26,264,895	69,832	26,334,727
ROADS - SHERIFF	24,821,380,269	0.142913	3,547,321	9,431	3,556,752
<b><u>TOTAL ROADS</u></b>		<b><u>1.201069</u></b>	<b><u>29,812,216</u></b>	<b><u>79,263</u></b>	<b><u>29,891,479</u></b>
<b>SCHOOLS:</b>					
<b>STATE SCHOOL</b>					
PART 1	42,143,659,218	1.936092	81,594,028	0	81,594,028
PART 2	41,810,112,545	1.043661	43,635,605	0	43,635,605
<b><u>TOTAL</u></b>		<b><u>2.979753</u></b>	<b><u>125,229,633</u></b>	<b><u>0</u></b>	<b><u>125,229,633</u></b>
<b>100 - BREMERTON</b>					
SPECIAL ENRICHMENT M&O*	4,933,504,730	1.754215	8,653,138	1,291	8,654,429
CAPITAL PROJECT*	4,934,240,431	1.555457	7,672,711	2,289	7,675,000
<b><u>TOTAL</u></b>		<b><u>3.309672</u></b>	<b><u>16,325,849</u></b>	<b><u>3,580</u></b>	<b><u>16,329,429</u></b>
<b>303 - BAINBRIDGE ISLAND</b>					
SPECIAL ENRICHMENT M&O*	9,177,489,644	1.051106	9,645,528	990	9,646,518
BOND*	9,177,130,260	1.133251	10,399,340	660	10,400,000
CAPITAL PROJECT*	9,177,130,260	0.512142	4,699,702	298	4,700,000
<b><u>TOTAL</u></b>		<b><u>2.696499</u></b>	<b><u>24,744,570</u></b>	<b><u>1,948</u></b>	<b><u>24,746,518</u></b>
<b>400 - NORTH KITSAP</b>					
SPECIAL ENRICHMENT M&O*	8,924,286,558	1.343061	11,975,060	10,802	11,985,862
CAPITAL PROJ - NEW 2019*	8,932,329,028	1.089888	9,717,712	17,531	9,735,243
<b><u>TOTAL</u></b>		<b><u>2.432949</u></b>	<b><u>21,692,772</u></b>	<b><u>28,333</u></b>	<b><u>21,721,105</u></b>
<b>401 - CENTRAL KITSAP</b>					
SPECIAL ENRICHMENT M&O*	9,386,593,416	1.500000	14,055,373	24,518	14,079,891
BOND	9,402,938,722	1.478793	13,856,659	48,343	13,905,002
<b><u>TOTAL</u></b>		<b><u>2.978793</u></b>	<b><u>27,912,032</u></b>	<b><u>72,861</u></b>	<b><u>27,984,893</u></b>
<b>402 - SOUTH KITSAP</b>					
SPECIAL ENRICHMENT M&O*	9,371,260,232	2.499999	23,397,464	30,686	23,428,150
CAPITAL PROJ - NEW 2019*	9,383,534,730	0.585809	5,482,584	14,381	5,496,965
<b><u>TOTAL</u></b>		<b><u>3.085808</u></b>	<b><u>28,880,048</u></b>	<b><u>45,067</u></b>	<b><u>28,925,115</u></b>
<b>403 - NORTH MASON</b>					
SPECIAL ENRICHMENT M&O*	60,624,202	1.873806	112,138	1,460	113,598
BOND*	61,403,590	0.840569	50,304	1,310	51,614
<b><u>TOTAL</u></b>		<b><u>2.714375</u></b>	<b><u>162,442</u></b>	<b><u>2,770</u></b>	<b><u>165,212</u></b>
<b>TOTAL LOCAL SCHOOLS</b>			119,717,713	154,559	119,872,272
<b><u>TOTAL SCHOOLS</u></b>			<b><u>244,947,346</u></b>	<b><u>154,559</u></b>	<b><u>245,101,905</u></b>

## TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b><u>CITIES:</u></b>					
<b>BAINBRIDGE ISLAND</b>					
REG	9,222,192,924	0.854753	7,882,699	498	7,883,197
BOND*	9,177,130,260	0.066513	610,361	39	610,400
TOTAL		0.921266	8,493,060	537	8,493,597
<b>BREMERTON</b>					
REG	4,001,032,935	1.967494	7,872,012	19,574	7,891,586
BOND*	3,982,095,840	0.364129	1,446,377	3,623	1,450,000
EMS	4,001,032,935	0.499999	2,000,516	4,974	2,005,490
TOTAL		2.831622	11,318,905	28,171	11,347,076
<b>PORT ORCHARD</b>					
	2,072,895,477	1.424737	2,953,332	415	2,953,747
<b>POULSBO</b>					
	2,030,684,280	1.324675	2,689,998	160	2,690,158
<b><u>TOTAL CITIES</u></b>			<b><u>25,455,295</u></b>	<b><u>29,283</u></b>	<b><u>25,484,578</u></b>
<b><u>PORTS:</u></b>					
<b>BREMERTON</b>					
	14,020,840,913	0.273524	3,835,039	16,255	3,851,294
<b>BROWNSVILLE</b>					
	1,908,837,567	0.216277	412,838	29	412,867
<b>EGLON</b>					
	302,705,010	0.147926	44,778	374	45,152
<b>ILLAHEE</b>					
	695,505,868	0.129921	90,361	0	90,361
<b>INDIANOLA</b>					
	400,529,784	0.157571	63,112	8	63,120
<b>KEYPORT</b>					
	174,068,974	0.197536	34,385	0	34,385
<b>KINGSTON</b>					
	1,316,953,667	0.160504	211,377	482	211,859
<b>MANCHESTER</b>					
	839,300,774	0.141518	118,777	2	118,779
<b>POULSBO</b>					
	1,328,146,697	0.234842	311,905	0	311,905
<b>SILVERDALE</b>					
	3,946,159,598	0.168868	666,382	55	666,437
<b>TRACYTON</b>					
	1,030,274,352	0.034195	35,231	0	35,231
<b>WATERMAN</b>					
	343,933,446	0.173268	59,593	18	59,611
<b><u>TOTAL PORTS</u></b>			<b><u>5,883,778</u></b>	<b><u>17,223</u></b>	<b><u>5,901,001</u></b>

## TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b><u>FIRE:</u></b>					
<b>1 CENTRAL KITSAP</b>	10,406,034,209	1.392808	14,493,616	22,537	14,516,153
BOND*	10,343,148,469	0.113736	1,174,555	1,840	1,176,395
EMS	10,436,959,744	0.373909	3,902,476	10,188	3,912,664
TOTAL		1.880453	19,570,647	34,565	19,605,212
<b>2 BANBRIDGE ISLAND</b>	9,222,192,924	0.762951	7,036,084	445	7,036,529
BOND*	9,177,130,260	0.120848	1,108,968	70	1,109,038
EMS	9,222,192,924	0.399999	3,688,877	233	3,689,110
TOTAL		1.283798	11,833,929	748	11,834,677
<b>7 SOUTH KITSAP</b>	9,770,194,252	1.331843	13,012,366	6,984	13,019,350
BOND*	9,676,267,151	0.101444	981,068	532	981,600
EMS	9,782,171,012	0.372673	3,645,559	5,875	3,651,434
TOTAL		1.805960	17,638,993	13,391	17,652,384
<b>10 NORTH KITSAP</b>	3,831,972,310	1.118479	4,285,982	6,835	4,292,817
SPECIAL M&O	3,803,014,700	0.425870	1,619,592	2,602	1,622,194
EMS	3,832,187,030	0.499999	1,916,093	4,006	1,920,099
TOTAL		2.044348	7,821,667	13,443	7,835,110
<b>18 POULSBO</b>	4,772,342,964	1.460414	6,969,601	10,301	6,979,902
EMS	4,775,013,976	0.500000	2,387,507	4,092	2,391,599
TOTAL		1.960414	9,357,108	14,393	9,371,501
<b>NORTH MASON REGIONAL</b>	60,376,214	1.243254	75,063	1,938	77,001
BOND* NEW 2020	61,403,590	0.305829	18,302	477	18,779
EMS	60,376,214	0.416521	25,148	649	25,797
TOTAL		1.965604	118,513	3,064	121,577
<b><u>TOTAL FIRE DISTRICTS</u></b>			<b><u>66,340,857</u></b>	<b><u>79,604</u></b>	<b><u>66,420,461</u></b>
<b><u>OTHER:</u></b>					
<b>PUBLIC UTILITY DISTRICT #1</b>	42,148,185,885	0.059798	2,520,406	4,601	2,525,007
<b>METRO PARK - BANBRIDGE ISL</b>	9,222,192,924	0.606423	5,592,557	353	5,592,910
BOND*	9,177,130,260	0.051084	468,781	30	468,811
TOTAL		0.657507	6,061,338	383	6,061,721
<b>METRO PARK - VILLAGE GREEN</b>	1,719,352,869	0.152101	261,517	516	262,033
<b>REGIONAL LIBRARY</b>	42,148,185,885	0.369123	15,557,874	28,399	15,586,273
<b><u>TOTAL OTHER</u></b>			<b><u>24,401,135</u></b>	<b><u>33,899</u></b>	<b><u>24,435,034</u></b>
<b><u>TOTAL TAXES</u></b>			<b><u>433,562,322</u></b>	<b><u>460,862</u></b>	<b><u>434,023,184</u></b>

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

## TAXING DISTRICTS WITH NO LEVY

<b>WATER DISTRICTS</b>	<b>ASSESSED VALUE</b>
Manchester	987,690,895
North Perry	2,204,628,948
Rocky Point	226,642,254
Silverdale	3,411,347,509
Sunnyslope	114,918,082

<b>MISCELLANEOUS DISTRICTS</b>	<b>ASSESSED VALUE</b>
Sewer District 7 (So. Bainbridge Island)	278,044,197
Westsound Utility District	2,280,506,924

## ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES

<u>District</u>	<u>Levy Type</u>	<u>Passed</u>	<u>Purpose</u>	<u>Years</u>	<u>Rate</u>	<u>Amount</u>	<u>Start</u>	<u>End</u>
<b><u>Schools</u></b>								
Bremerton 100	M & O	2/13/18	Maintenance & Operations	2		\$15,299,954	2019	2020
Bremerton 100	Capital Projects	2/12/19	Facilities & Technology	1		\$7,675,000	2020	2020
Bainbridge 303	M & O	2/14/17	Maintenance & Operations	4		\$42,800,000	2018	2021
Bainbridge 303	Bond	3/14/06	Capital Improvements	20		\$45,000,000	2007	2026
Bainbridge 303	Bond	11/3/09	Capital Improvements	20		\$42,000,000	2010	2029
Bainbridge 303	Bond	2/9/16	Capital Improvements	20		\$81,200,000	2017	2036
Bainbridge 303	Capital Projects	2/14/17	Facilities & Technology	4		\$8,800,000	2018	2021
Bainbridge 303	Capital Projects	2/12/19	Facilities & Technology	6		\$15,000,000	2020	2025
North Kitsap 400	M & O	2/13/18	Maintenance & Operations	4		\$49,159,618	2019	2022
North Kitsap 400	Capital Projects	2/13/18	Facilities & Technology	4		\$39,962,013	2019	2022
Central Kitsap 401	M & O	2/12/19	Maintenance & Operations	3		\$54,000,000	2020	2022
Central Kitsap 401	Bond	2/9/16	Capital Improvements	20		\$220,000,000	2017	2036
South Kitsap 402	M & O	2/14/17	Maintenance & Operations	4		\$99,491,669	2018	2021
South Kitsap 402	Capital Projects	11/6/18	Facilities & Technology	4		\$21,694,378	2019	2022
<b><u>Cities</u></b>								
Bremerton	Bond	9/17/02	Capital Improvements	25		\$12,979,000	2003	2027
Bremerton	Bond	11/3/15	Upgrade Fire Apparatus	10		\$4,500,000	2016	2025
Bremerton EMS	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
Bainbridge Island	Bond	11/6/01	Open Space	20		\$8,000,000	2003	2022
<b><u>Parks</u></b>								
Bainbridge Island	Bond	2/10/15	Acquisition Land for Park	20		\$5,900,000	2016	2035
<b><u>Fire</u></b>								
Central Kitsap 1	EMS	4/28/15	Renewal	6	\$0.50		2016	2021
Central Kitsap 1	Bond	11/3/15	Upgrade Fire Apparatus	5		\$6,725,000	2016	2020
Central Kitsap 1	Multi Yr Lid Lift	11/6/18	Levy Limit up to 6%	6	\$1.50		2019	2024
Bainbridge 2	EMS	2/12/19	Permanent EMS Levy	N/A	\$0.40		2020	
Bainbridge 2	Bond	2/10/15	Capital Improvements	20		\$16,000,000	2016	2035
Bainbridge 2	Multi Yr Lid Lift	2/10/15	Levy Limit greater of 1% or CPI	6	\$0.95		2016	2021
South Kitsap 7	Multi Yr Lid Lift	8/1/17	Levy Limit greater of 1% or CPI	6	\$1.50		2018	2023
South Kitsap 7	EMS	4/28/15	Renewal	6	\$0.50		2016	2021
South Kitsap 7	Bond	11/3/15	Upgrade Fire Apparatus	5		\$4,900,000	2016	2020
North Kitsap 10	M & O	11/6/18	Maintenance & Operations	4		\$6,478,368	2018	2021
North Kitsap 10	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
Poulsbo 18	Multi Yr Lid Lift	11/6/18	Levy Limit greater of 1% or CPI	6	\$1.50		2019	2024
Poulsbo 18	EMS	11/5/19	Renewal	6	\$0.50		2020	2025

# TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

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

## 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>2018</u>	<u>2019</u>	<u>2020</u>
County Current Expense	418,760,647	462,586,710	744,551,161
County Road	205,584,688	201,049,380	435,198,903
State School	418,760,647	462,586,710	744,551,161
School Dist #100 (Bremerton)	26,131,570	53,244,999	62,082,760
School Dist #303 (Bainbridge Island)	99,718,279	97,493,183	140,950,890
School Dist #400 (North Kitsap)	92,448,955	113,292,730	127,487,310
School Dist #401 (Central Kitsap)	93,146,456	68,414,238	273,947,274
School Dist #402 (South Kitsap)	106,627,027	131,639,650	139,005,437
School Dist #403 (Ptn of North Mason)	688,360	7,910	1,077,490
City of Bainbridge Island	99,718,279	97,493,183	140,950,890
City of Bremerton	42,551,510	69,134,276	62,158,140
City of Port Orchard	21,689,130	43,845,670	51,543,988
City of Poulsbo	49,217,040	51,064,201	54,699,240
Port of Bremerton	125,567,773	160,647,459	183,431,887
Port of Brownsville	7,618,140	7,466,560	19,111,590
Port of Eglon	1,893,860	6,161,900	6,984,710
Port of Illahee	3,594,760	2,078,900	3,150,350
Port of Indianola	2,079,180	3,522,600	3,669,360
Port of Keyport	684,230	1,015,610	507,230
Port of Kingston	14,493,020	18,706,030	19,899,320
Port of Manchester	10,118,200	5,639,390	8,846,370
Port of Poulsbo	6,174,380	12,671,102	9,961,280
Port of Silverdale	48,143,426	33,197,690	215,262,764
Port of Tracyton	14,812,560	8,997,248	16,760,990
Port of Waterman	2,128,570	1,700,640	1,796,080
Fire Dist #1 (Central Kitsap)	95,197,226	70,305,921	276,959,844
Fire Dist #2 (Bainbridge Island)	99,718,279	97,493,183	140,950,890
Fire Dist #7 (South Kitsap)	88,072,837	112,078,150	137,123,657
Fire Dist #10 (North Kitsap)	28,483,340	42,242,990	53,690,900
Fire Dist #18 (Poulsbo)	63,850,935	70,344,600	72,238,820
North Mason Regional Fire Authority	688,360	7,910	1,077,490
Public Utility District #1	418,760,647	462,586,710	744,551,161
Metro Parks District - Bainbridge Island	99,718,279	97,493,183	140,950,890
Metro Parks District - Village Green	16,027,180	21,236,940	23,097,730
Regional Library	418,760,647	462,586,710	744,551,161

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
0010	2,957,880,940	106,492,167	3,064,373,107
0011	10,007,492	54,148	10,061,640
0060	585,547,944	17,034,760	602,582,704
0065	31,841,150	164,231	32,005,381
0165	51,947,312	249,672	52,196,984
0167	61,035,278	320,624	61,355,902
0175	24,539,860	1,912,788	26,452,648
0190	4,386,500	150,743	4,537,243
0195	103,732,823	43,734,503	147,467,326
0215	8,867,388,040	76,320,329	8,943,708,369
0216	0	440,358	440,358
0220	273,418,077	560,208	273,978,285
0221	0	4,065,912	4,065,912
0415	1,286,712,036	41,434,661	1,328,146,697
0420	689,047,326	13,490,257	702,537,583
0805	1,605,577,211	45,398,892	1,650,976,103
0810	401,557,151	20,362,223	421,919,374
1150	75,320	14,354	89,674
1159	0	0	0
1170	242,749,372	3,038,216	245,787,588
1270	299,775,611	3,408,145	303,183,756
1330	154,445,962	1,697,732	156,143,694
1370	224,812,284	1,829,970	226,642,254
1450	5,897,030	220,000	6,117,030
1460	301,972,153	1,695,819	303,667,972
1550	25,567,508	130,264	25,697,772
4020	0	587,045	587,045
4030	0	130,382	130,382
4050	0	2,206,152	2,206,152
4060	0	94,249	94,249
4090	0	2,182,901	2,182,901
4130	0	48,129	48,129
4160	759,831,589	4,698,471	764,530,060
4169	109,840	0	109,840
4170	76,967,918	414,704	77,382,622
4180	36,722,588	299,892	37,022,480
4190	56,874,751	606,220	57,480,971
4230	1,301,451,986	15,501,681	1,316,953,667
4240	360,008,458	962,615	360,971,073
4241	0	6,956	6,956
4250	38,868,866	682,889	39,551,755
4260	191,972,330	1,899,785	193,872,115

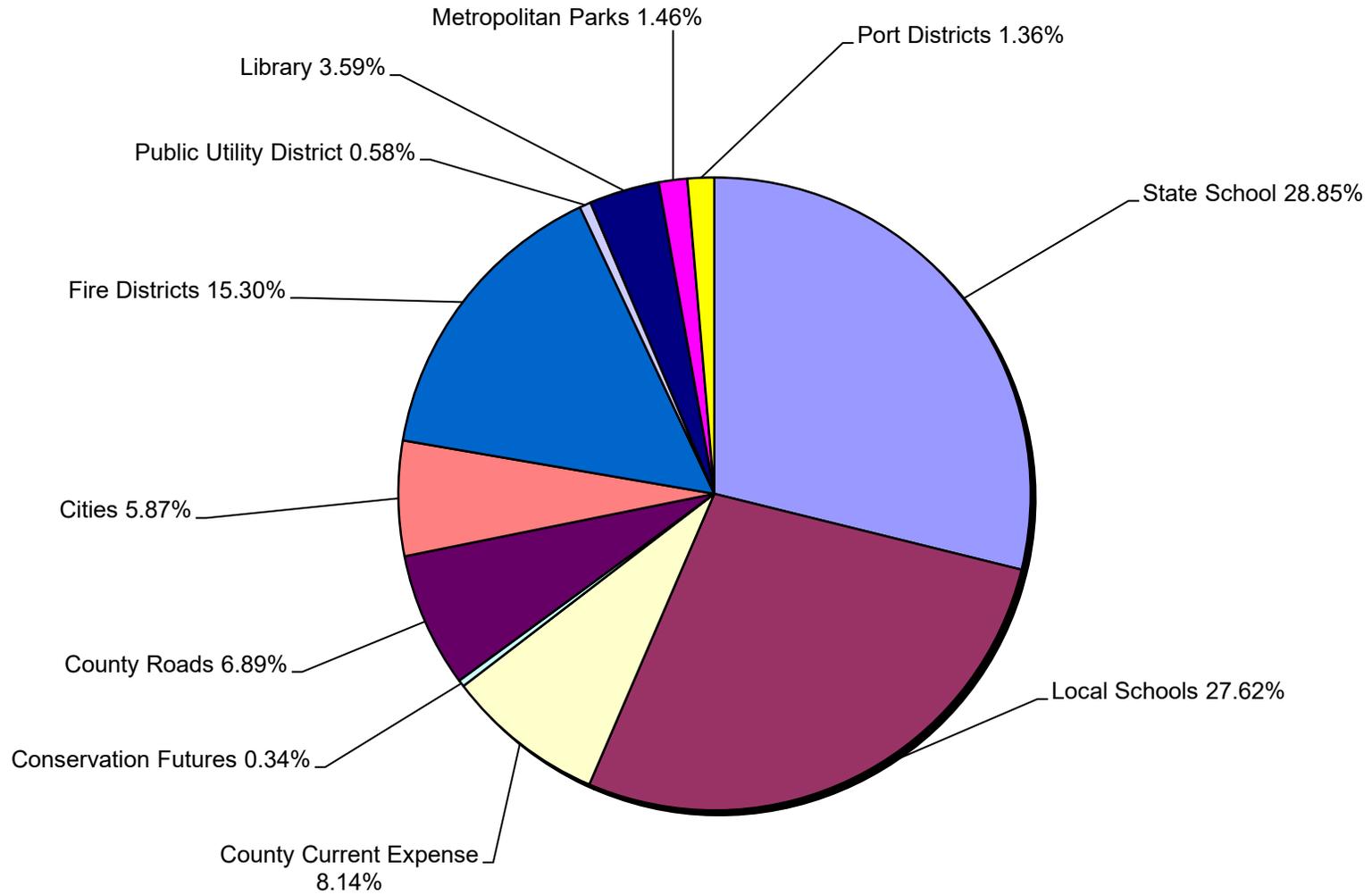
## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
4270	6,289,594	91,028	6,380,622
4280	36,902,274	138,989	37,041,263
4290	58,236,440	538,798	58,775,238
4300	119,181,145	629,260	119,810,405
4320	316,909,895	5,426,977	322,336,872
4330	679,390,056	7,907,762	687,297,818
4331	0	6,601	6,601
4340	40,406,870	103,705	40,510,575
4360	16,139,210	65,417	16,204,627
4370	2,462,023,185	53,838,173	2,515,861,358
4371	0	6,840	6,840
4379	2,665,180	5,832	2,671,012
4410	296,787,982	3,018,951	299,806,933
4419	104,880	0	104,880
6010	0	7,987,364	7,987,364
6020	5,752,040	731,141	6,483,181
6070	1,987,230,085	20,288,183	2,007,518,268
6079	30,911,840	13,695	30,925,535
6200	585,574,552	4,641,169	590,215,721
6220	956,060,091	11,837,972	967,898,063
6290	0	28,140	28,140
6310	369,645,896	16,046,830	385,692,726
6370	18,334,662	545,470	18,880,132
6380	840,591,826	16,146,730	856,738,556
6383	192,160	799	192,959
6410	2,977,604,059	92,888,722	3,070,492,781
6480	200,627,800	6,517,368	207,145,168
6500	724,066,940	5,508,002	729,574,942
6580	157,702,437	1,310,117	159,012,554
6630	2,611,020	1,596	2,612,616
6640	109,766,660	2,116,087	111,882,747
6780	142,501,325	902,388	143,403,713
7170	60,114,031	262,183	60,376,214
8030	57,553	140,462	198,015
8040	1,491,031,680	17,077,256	1,508,108,936
8110	206,874,177	716,584	207,590,761
8130	107,070,369	1,127,670	108,198,039
8139	2,182,800	0	2,182,800
8170	3,629,059,087	49,367,997	3,678,427,084
8171	0	0	0
8179	9,793,960	0	9,793,960
8320	413,107,209	5,387,808	418,495,017

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
8321	0	0	0
8330	26,481,474	178,311	26,659,785
8340	91,652,899	2,502,192	94,155,091
8360	81,785,085	505,714	82,290,799
8370	2,697,428	872,198	3,569,626
8400	748,639,125	4,801,224	753,440,349
8430	252,733,448	20,449	252,753,897
8440	89,235,479	1,944,070	91,179,549
<b><u>TOTAL</u></b>	<b><u>41,389,448,614</u></b>	<b><u>758,737,271</u></b>	<b><u>42,148,185,885</u></b>

# PROPERTY TAX DISTRIBUTION



## SUMMARY OF PREVIOUS YEARS

<b>Tax Year</b>	<b>Value</b>	<b>% Increase</b>	<b>Taxes</b>	<b>% Increase</b>	<b>New Construction</b>	<b>% Increase</b>
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%
2019	38,274,084,068	12%	385,998,483	-3%	462,586,710	10%
2020	42,148,185,885	10%	434,023,184	12%	744,551,161	61%

Note: 2017 & 2018 tax difference due to 55.5% increase to the state general school levy  
2019 & 2020 tax difference due to changes described on page 7 & 8

**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>
1999	89.5	100.0	92.0
2000	89.4	100.0	91.5
2001	89.0	100.0	89.4
2002	87.6	100.0	88.0
2003	87.6	100.0	88.0
2004	85.7	100.0	86.1
2005	86.7	100.0	87.0
2006	89.9	100.0	90.1
2007	87.6	100.0	87.9
2008	87.6	97.9	87.9
2009	86.0	96.9	86.2
2010	85.9	98.8	86.2
2011	88.2	98.6	88.4
2012	88.6	98.4	88.8
2013	92.0	97.4	92.1
2014	90.9	95.5	91.0
2015	94.0	99.3	94.1
2016	88.7	97.3	88.9
2017	89.0	97.1	89.2
2018	89.0	96.5	89.1
2019	90.3	97.8	90.4
2020	90.7	98.6	90.8

## TIMBER VALUES

<u>Districts</u>	<u>2019 Forest Land Assessed Value (FLAV)</u>	<u>2020 Timber Assessed Value (TAV)</u>	<u>1983 Timber Roll (80%)</u>
School District 100 (Bremerton)	163,444	1,471,403	305,064
School District 303 (Bainbridge Island)	64,740	582,820	942,204
School District 400 (North Kitsap)	1,786,726	16,084,940	3,298,246
School District 401 (Central Kitsap)	3,631,295	32,690,612	3,282,658
School District 402 (South Kitsap)	2,726,919	24,548,997	5,155,230
School District 403 (North Mason, portion)	173,150	1,558,777	287,699
County Current Expense	8,546,274	76,937,550	
Conservation Futures	8,546,274	76,937,550	
County Road	7,330,645	65,993,887	
City of Bainbridge Island	64,740	582,820	
City of Bremerton	1,105,119	9,948,800	
City of Bremerton Emergency Med	1,105,119	9,948,800	
City of Port Orchard	32,370	291,410	
City of Poulsbo	13,400	120,633	
Port of Bremerton	6,601,623	59,430,893	
Port of Brownsville	14,690	132,246	
Port of Eglon	280,900	2,528,793	
Port of Indianola	5,620	50,594	
Port of Kingston	333,819	3,005,196	
Port of Manchester	1,890	17,015	
Port of Silverdale	36,187	325,771	
Port of Waterman	11,590	104,339	
Fire District 1 (Central Kitsap)	1,797,430	16,181,306	
Fire District 2 (Bainbridge Island)	64,740	582,820	
Fire District 7 (South Kitsap)	582,464	5,243,610	
Fire District 10 (North Kitsap)	678,767	6,110,580	
Fire District 18 (Poulsbo)	783,478	7,053,239	
North Mason Regional Fire Auth (portion)	173,150	1,558,777	
Fire District 1 Emergency Med	3,026,510	27,246,058	
Fire District 2 Emergency Med	64,740	582,820	
Fire District 7 Emergency Med	1,751,274	15,765,783	
Fire District 10 Emergency Med	890,057	8,012,711	
Fire District 18 Emergency Med	909,138	8,184,489	
North Mason Regional Fire EMS (portion)	173,150	1,558,777	
Public Utility District	8,546,274	76,937,550	
Metropolitan Parks Bainbridge Island	64,740	582,820	
Metropolitan Parks Village Green	377,164	3,395,404	
Regional Library	8,546,274	76,937,550	

# SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16A

**More citizens will likely qualify in 2020.** The maximum income is now based on the median income for Kitsap County, see levels listed in red below. The median income will be reviewed, and exemption levels adjusted every 5 years.

Tax relief for the primary residence of qualifying senior citizens and disabled persons is based upon the applicant’s annual disposable income:

Category	Income Level	Reduction
A	<b>Income up to \$33,628 for 2020</b> Income up to \$30,000 in 2019	Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
B	<b>Income of \$33,629 – \$41,101 for 2020</b> Income of \$30,001 - \$35,000 in 2019	Exempt from voted levies and either a \$50,000 or 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
C	<b>Income of \$41,102 – \$48,574 for 2020</b> Income of \$35,001 - \$40,000 in 2019	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** 80% service-connected disabled from the military. Verification is required. Applicants must also occupy their home for at least 9 months of the year.

## COUNTY-WIDE IMPACT OF THE EXEMPTION

	Income Level	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$33,628	2823	529,937,389	6,367,756
B	\$33,629 – \$41,101	640	93,560,129	1,372,929
C	\$41,102 – \$48,574*	0	0	0
	<b>Total</b>	<b>3463</b>	<b>623,497,518</b>	<b>7,740,685</b>

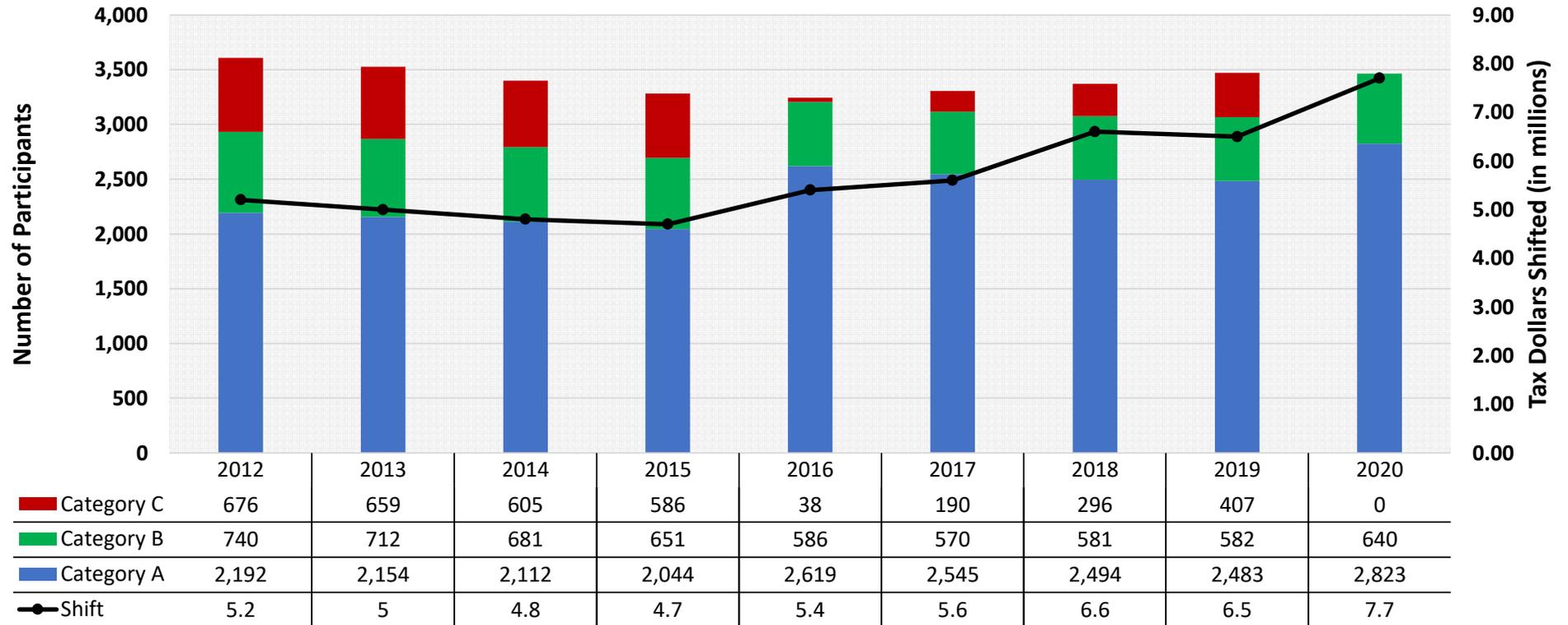
No ‘C’ category applications received at time of publication.

## DEFERRAL PROGRAMS

**Senior Citizen & Disabled Persons Deferral Program** - If you are at least 60 years old or disabled and your income is **\$56,047** (\$45,000 in 2019) or less; you may qualify for the property tax deferral program. Unlike the exemption program, this program is not a reduction of your taxes but a postponement. If qualified, the state will pay your taxes. When you sell your home or die, those taxes become due.

**Property Tax Deferral** – This option has no age or disability requirement. If your income is \$57,000 or less, you may qualify for this property tax deferral program. You must have owned your home for more than 5 years. If you meet all the qualifications, you can defer 50% of your annual taxes. The first half of your taxes, due in April, must be paid before you can apply for deferral of your 2<sup>nd</sup> half that is due in October. The state would pay the 2<sup>nd</sup> half taxes and lien your property similar to the above deferral program.

## Senior Citizen & Disabled Persons Exemptions Total Taxes Shifted & Total Number of Participants



Category C: Exempt from all voter approved excess levies

Category B: Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000

Category A: Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$60,000 or 60% of valuation

*\*WA State Legislature passed new income levels for this exemption program for 1992, 1999, 2005, 2016 and 2020; increasing the maximum allowable income to qualify.*

## CURRENT USE ASSESSMENT

The Washington State Constitution provides for certain properties to be assessed on the basis of their current use, rather than the more typical standard of highest and best use. The table below summarizes the impact in Kitsap County of each of the current use assessment programs.

	<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	219	2,052	92,752,800	54,306,026	38,446,774	388,526
Open Space	353	2,514	188,245,080	148,300,106	39,944,974	402,595
<b>Total:</b>	<b>572</b>	<b>4,567</b>	<b>280,997,880</b>	<b>202,606,132</b>	<b>78,391,748</b>	<b>791,121</b>
<b>Chapter 84.33 RCW</b>						
Forest Land*	2,305	41,373	268,275,775	64,597,735	203,678,040	1,974,249
<b>Grand total</b>	<b>2,877</b>	<b>45,940</b>	<b>549,273,655</b>	<b>267,203,867</b>	<b>282,069,788</b>	<b>2,765,370</b>

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

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

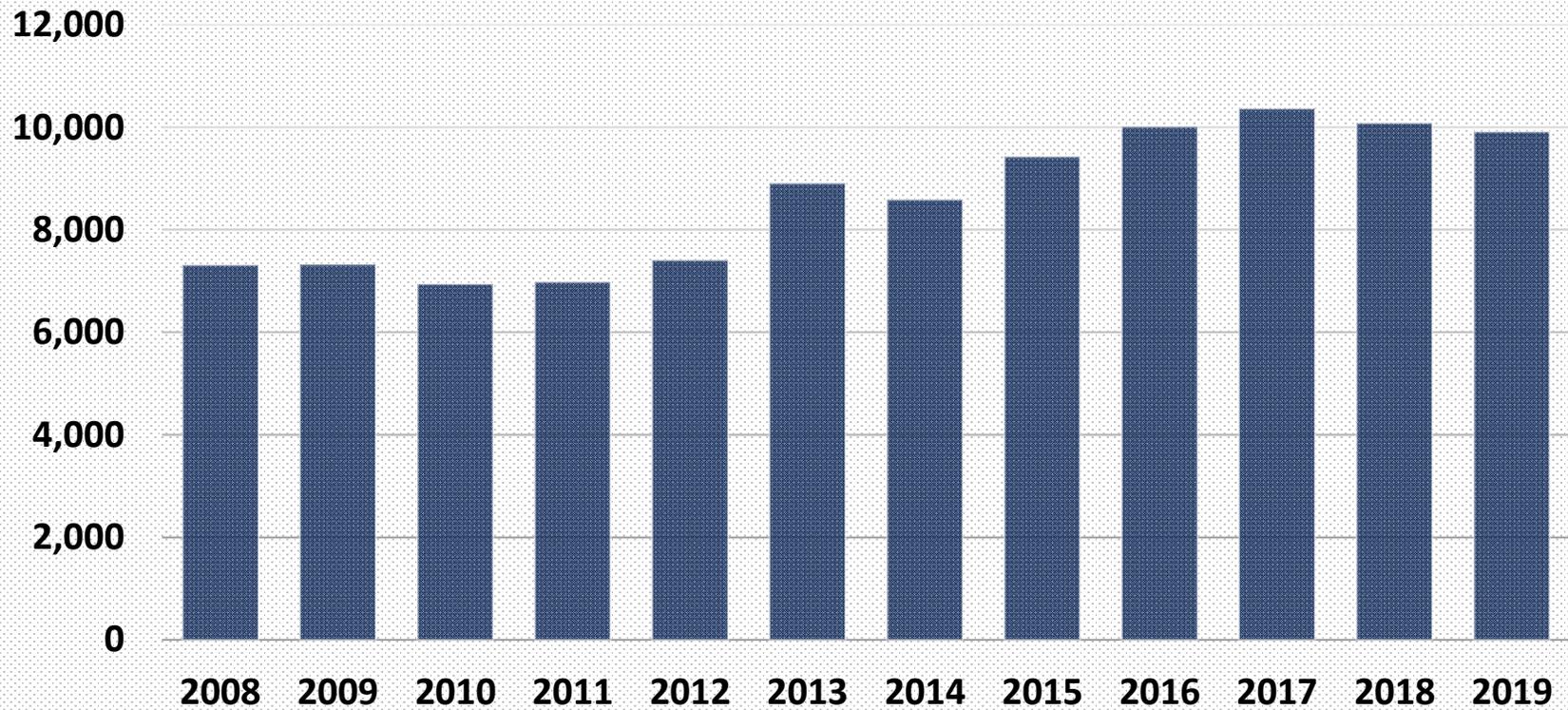
**Forest Land** is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type.

**\*The market value for most forest land is not listed on the assessment roll.**

An estimated \$4,500 per acre is used for those parcels in this summary. Also, the tax shifted is an estimate based on the market value.

# SALES

## Real Estate Excise Tax Affidavits Processed



## CONSOLIDATED TAX CODE KEY

In addition to the districts shown on the following pages, taxable property in Kitsap County is subject to levies for the state school fund\*, county current expense, county conservation futures, Kitsap Regional Library and Public Utility District #1. Parcels situated in unincorporated areas also pay a county road levy. The rates shown apply to fully taxable property. A lesser rate will apply to parcels, which are subject to the senior citizen and/or disabled persons property tax exemption.

### KEY TO ABBREVIATIONS

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

### TAX CODE RANGES

#### INSIDE CITIES

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

#### OUTSIDE CITIES BY SCHOOL DISTRICT

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

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

**CONSOLIDATED TAX RATES WITH DISTRICTS**

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON					10.694743	34.35	0010
0011	BREMERTON	100	Y	7*	City	BREMERTON					10.796187	34.97	0011
0060	BREMERTON	100	Y		City						10.421219	35.26	0060
0065	BREMERTON	100	Y		City	TRACYTON					10.455414	35.14	0065
0165	BREMERTON	401	Y		City						10.090340	33.13	0165
0167	BREMERTON	401	Y		City	TRACYTON					10.124535	33.02	0167
0175	BREMERTON	401	Y		City	BREMERTON					10.363864	32.26	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				10.470879	32.95	0190
0195	BREMERTON	402	Y		City	BREMERTON					10.470879	32.95	0195
0215	BAINBRIDGE IS.	303	Y	2	2					BI	9.838995	32.60	0215
0216 F	BAINBRIDGE IS.	303		2	2					BI	6.859242	31.54	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 BI	BI	9.838995	32.60	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 BI	BI	6.859242	31.54	0221 F
0415	POULSBO	400	Y	18	18	POULSBO					10.232805	23.78	0415
0420	POULSBO	400	Y	18	18						9.997963	24.33	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					10.869954	29.32	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			10.869954	29.32	0810
1150	UNINCORP.	100	Y			BREMERTON					9.064190	36.52	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON					10.870150	31.38	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				10.944643	31.28	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					10.944643	31.28	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT				10.870150	31.38	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE					10.801040	31.70	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				10.801040	31.70	1460
1550	UNINCORP.	100	Y	1	1						10.671119	32.08	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					10.870150	31.38	1810*
4020	UNINCORP.	400	Y	18	18	EGLON					10.022283	24.28	4020
4030	UNINCORP.	400	Y								7.913943	30.74	4030
4050	UNINCORP.	400	Y			EGLON					8.061869	30.17	4050
4060	UNINCORP.	400	Y								7.913943	30.74	4060
4090	UNINCORP.	400	Y			KEYPORT					8.111479	29.99	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				9.963264	25.56	4130
4160	UNINCORP.	400	Y	10	10						9.958291	28.71	4160

**CONSOLIDATED TAX RATES WITH DISTRICTS**

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
4169	UNINCORP.	400	Y		10						8.413942	28.92	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					9.991932	25.48	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					10.071893	24.16	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					10.071893	24.16	4190
4199	UNINCORP.	400	Y		18	KEYPORT					8.611479	28.25	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON				VG	10.270896	27.84	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA					10.115862	28.26	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA					7.136109	25.43	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA				VG	10.267963	27.85	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					10.010673	25.44	4260
4270	UNINCORP.	400	Y	1	1						9.794396	26.00	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				10.010673	25.44	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				9.794396	26.00	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				10.010673	25.44	4300
4320	UNINCORP.	400	Y	10	10					VG	10.110392	28.28	4320
4330	UNINCORP.	400	Y	10	10						9.958291	28.71	4330
4331 F	UNINCORP.	400		10	10						6.978538	26.01	4331 F
4340	UNINCORP.	400	Y	10	10					VG	10.110392	28.28	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE				9.874357	24.64	4360
4370	UNINCORP.	400	Y	18	18						9.874357	24.64	4370
4371 F	UNINCORP.	400		18	18						6.894604	20.15	4371 F
4379	UNINCORP.	400	Y		18						8.413943	28.92	4379
4410	UNINCORP.	400	Y	10	10	EGLON					10.106217	28.28	4410
4411 F	UNINCORP.	400		10	10	EGLON					7.126464	25.48	4411 F
4419	UNINCORP.	400	Y		10	EGLON					8.561868	28.42	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					10.109199	24.07	4815*
4820*	UNINCORP.	400	Y	18	18						9.874357	24.64	4820*
4825*	UNINCORP.	400	Y	18	18						9.874357	24.64	4825*
6010	UNINCORP.	401	Y								8.459787	35.21	6010
6020	UNINCORP.	401	Y			BREMERTON					8.733311	34.11	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON					10.613764	29.14	6070
6079	UNINCORP.	401	Y		1	BREMERTON					9.107220	32.71	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					10.556517	29.29	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE					7.576764	27.05	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				10.556517	29.29	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					10.470161	29.53	6290

### CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY				10.470161	29.53	6310
6370	UNINCORP.	401	Y			SILVERDALE					8.628655	34.52	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE					10.509108	29.43	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON					10.374435	29.81	6383
6389	UNINCORP.	401	Y		1	SILVERDALE					9.002564	33.09	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				10.509108	29.43	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				9.002564	33.09	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				10.374435	29.81	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					10.374435	29.81	6500
6580	UNINCORP.	401	Y	1	1						10.340240	29.91	6580
6630	UNINCORP.	401	Y	18	18		SILVERDALE				10.420201	28.58	6630
6640	UNINCORP.	401	Y	18	18						10.420201	28.58	6640
6649	UNINCORP.	401	Y		18						8.959787	33.24	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				10.613764	29.14	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				9.107220	32.71	6789
7170	UNINCORP.	403	Y	NM	NM	BREMERTON					10.434497	31.88	7170
8030	UNINCORP.	402	Y			BREMERTON					8.840326	34.90	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			10.646286	29.94	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				10.646286	29.94	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				10.646286	29.94	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				9.212999	33.49	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					10.646286	29.94	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					7.666533	27.96	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					9.212999	33.49	8179
8320	UNINCORP.	402	Y	7	7						10.372762	30.73	8320
8321 F	UNINCORP.	402		7	7						7.393009	28.99	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER				10.372762	30.73	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			10.372762	30.73	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					10.514280	30.31	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			10.514280	30.31	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				10.514280	30.31	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			10.546030	30.22	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					10.546030	30.22	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					10.646286	29.94	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			10.646286	29.94	8811*

\* = Temporary tax codes      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

<b>TAX CODE</b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
<b>0010</b>	10.694743	10.320944	13.149974	13.081768	13.823041	13.890576
<b>0011</b>	10.796187	10.445709	13.291333	-	-	-
<b>0035</b>	-	-	-	-	13.823041	13.890576
<b>0060</b>	10.421219	10.026639	12.822985	12.731223	13.441341	13.502437
<b>0065</b>	10.455414	10.063426	12.863064	12.773956	13.487222	13.549771
<b>0165</b>	10.09034	9.967519	12.375339	12.043167	13.074321	12.897795
<b>0167</b>	10.124535	10.004306	12.415418	12.085900	13.120202	12.945129
<b>0170</b>	-	-	-	-	13.074321	12.897795
<b>0175</b>	10.363864	10.261824	12.702328	12.393712	13.456021	13.285934
<b>0190</b>	10.470879	9.295843	11.346714	10.794617	11.842695	11.758697
<b>0191</b>	-	9.295843	11.346714	10.794617	11.842695	11.758697
<b>0195</b>	10.470879	9.295843	11.346714	10.794617	11.842695	11.758697
<b>0196</b>	-	9.295843	11.346714	10.794617	11.842695	11.758697
<b>0215</b>	9.838995	9.641912	10.806431	10.165060	10.729380	10.506532
<b>0216</b>	*	6.859242	6.980180	7.785157	8.048325	8.373942
<b>0220</b>		6.859242	6.980180	7.785157	8.048325	8.373942
<b>0221</b>	*	6.859242	6.980180	7.785157	8.048325	8.373942
<b>0230</b>	-	-	10.806431	10.165060	10.729380	10.506532
<b>0415</b>	10.232805	10.233913	10.950847	11.486411	12.468737	12.404854
<b>0420</b>	9.997963	9.990622	10.681429	11.202608	12.166828	12.097283
<b>0805</b>	10.869954	9.927839	11.819937	10.949207	11.827296	11.636169
<b>0810</b>	10.869954	9.927839	11.819937	10.949207	11.827296	11.636169
<b>1150</b>	9.06419	8.776513	11.282553	11.003740	11.537895	11.685526
<b>1159</b>	9.06419	8.776513	11.282553	11.003740	11.537895	11.685526
<b>1170</b>	10.87015	10.700199	13.354183	12.965752	13.663341	13.670236
<b>1270</b>	10.944643	11.025648	13.423559	13.288650	14.006035	13.685524
<b>1330</b>	10.944643	11.025648	13.423559	13.288650	14.006035	13.685524
<b>1370</b>	10.87015	10.700199	13.354183	12.965752	13.663341	13.670236
<b>1450</b>	10.80104	10.871775	13.234536	13.089213	13.791293	13.472472
<b>1460</b>	10.80104	10.871775	13.234536	13.089213	13.791293	13.472472

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
<b>1470</b>	-	-	-	-	13.624335	13.297385
<b>1550</b>	10.671119	10.731343	13.09657	12.938105	13.624335	13.297385
<b>1810</b> **	10.87015	10.700199	13.354183	12.965752	13.663341	13.670236
<b>4020</b>	10.022283	10.072127	10.748445	11.309961	12.291362	12.114111
<b>4030</b>	7.913943	7.870469	8.624712	9.049442	9.916734	9.828514
<b>4039</b>	-	-	-	-	9.916734	9.828514
<b>4050</b>	8.061869	8.041377	8.812653	9.246121	10.122265	9.927866
<b>4060</b>	7.913943	7.870469	8.624712	9.049442	9.916734	9.828514
<b>4090</b>	8.111479	8.071748	8.84931	9.289255	10.166082	10.078188
<b>4130</b>	9.963264	10.298233	10.958076	11.536005	12.604675	12.044550
<b>4160</b>	9.958291	9.958751	10.572217	11.125549	12.149690	12.070054
<b>4169</b>	8.413942	8.258495	9.046226	9.497988	10.412452	10.325236
<b>4170</b>	9.991932	10.320883	10.990316	11.574165	12.634222	12.078186
<b>4180</b>	10.071893	10.102498	10.785102	11.353095	12.335179	12.264433
<b>4190</b>	10.071893	10.102498	10.785102	11.353095	12.335179	12.264433
<b>4199</b>	8.611479	8.469575	9.28326	9.750710	10.656497	10.578187
<b>4230</b>	10.270896	10.270917	11.052478	11.733225	12.809709	12.741922
<b>4240</b>	10.115862	10.120045	10.896506	11.580487	12.652580	12.583253
<b>4241</b> *	7.136109	7.458313	7.875232	-	-	-
<b>4250</b>	10.267963	10.252574	11.026618	11.718729	12.801302	12.733311
<b>4260</b>	10.010673	10.355611	11.023411	11.611667	12.688024	12.134866
<b>4270</b>	9.794396	10.119604	10.765718	11.334352	12.384874	11.828512
<b>4280</b>	10.010673	10.355611	11.023411	11.611667	12.688024	12.134866
<b>4290</b>	9.794396	10.119604	10.765718	11.334352	12.384874	11.828512
<b>4300</b>	10.010673	10.355611	11.023411	11.611667	12.688024	12.134866
<b>4320</b>	10.110392	10.091280	10.853614	11.526805	12.586086	12.513218
<b>4330</b>	9.958291	9.958751	10.723502	11.388563	12.437364	12.363160
<b>4331</b> *	6.978538	7.297019	7.702228	9.271828	10.081926	10.186337
<b>4340</b>	10.110392	10.091280	10.853614	11.526805	12.586086	12.513218
<b>4360</b>	9.874357	9.901219	10.560504	11.113282	12.085831	12.014759
<b>4370</b>	9.874357	9.901219	10.560504	11.113282	12.085831	12.014759
<b>4371</b> *	6.894604	7.239487	7.53923	8.996547	9.730393	9.837936
<b>4379</b>	8.413943	8.268296	9.058662	9.510897	10.407149	10.328513

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
<b>4400</b>	-	-	-	-	12.604675	12.044550
<b>4410</b>	10.106217	10.129659	10.760158	11.322228	12.355221	12.169406
<b>4411</b> *	7.126464	7.467927	7.738884	9.205493	9.999783	9.992583
<b>4419</b>	8.561868	8.429403	9.234167	9.694667	10.617983	10.424588
<b>4815</b> **	10.109199	10.144510	10.829922	11.397085	12.387740	12.322330
<b>4820</b> **	9.874357	9.901219	10.560504	11.113282	12.085831	12.014759
<b>4825</b>	9.874357	9.901219	10.560504	11.113282	12.085831	12.014759
<b>6010</b>	8.459787	8.423088	10.507918	9.965139	10.789175	10.692745
<b>6019</b>	-	-	-	-	10.789175	10.692745
<b>6020</b>	8.733311	8.717393	10.834907	10.315684	11.170875	11.080884
<b>6029</b>	-	-	-	-	11.170875	11.080884
<b>6070</b>	10.613764	10.966528	12.975913	12.600594	13.639015	13.080882
<b>6079</b>	9.10722	9.116572	11.268425	10.776319	11.670874	11.580883
<b>6200</b>	10.556517	10.908230	12.906617	12.527364	13.560465	12.999097
<b>6201</b> *	7.576764	8.246498	9.885343	10.410629	11.205027	10.822274
<b>6220</b>	10.556517	10.908230	12.906617	12.527364	13.560465	12.999097
<b>6240</b>	-	-	-	-	13.560465	12.999097
<b>6290</b>	10.470161	10.812655	12.78689	12.401157	13.424273	12.867830
<b>6310</b>	10.470161	10.812655	12.78689	12.401157	13.424273	12.867830
<b>6370</b>	8.628655	8.601717	10.700276	10.166792	11.008976	10.908783
<b>6380</b>	10.509108	10.850852	12.841282	12.451702	13.477116	12.908781
<b>6383</b>	10.374435	10.709010	12.689003	12.292782	13.303196	12.740077
<b>6389</b>	9.002564	9.000896	11.133794	10.627427	11.508975	11.408782
<b>6410</b>	10.509108	10.850852	12.841282	12.451702	13.477116	12.908781
<b>6419</b>	9.002564	9.000896	11.133794	10.627427	11.508975	11.408782
<b>6480</b>	10.374435	10.709010	12.689003	12.292782	13.303196	12.740077
<b>6490</b>	-	-	-	-	13.303196	12.740077
<b>6500</b>	10.374435	10.709010	12.689003	12.292782	13.303196	12.740077
<b>6560</b>	-	-	-	-	13.257315	12.692743
<b>6580</b>	10.34024	10.672223	12.648924	12.250049	13.257315	12.692743
<b>6590</b>	-	10.672223	12.648924	12.250049	13.257315	12.692743
<b>6630</b>	10.420201	10.453838	12.44371	12.028979	12.958272	12.878990

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
<b>6640</b>	10.420201	10.453838	12.44371	12.028979	12.958272	12.878990
<b>6649</b>	8.959787	8.820915	10.941868	10.426594	11.279590	11.192744
<b>6690</b>	-	-	-	-	13.257315	12.692743
<b>6780</b>	10.613764	10.966528	12.975913	12.600594	13.639015	13.080882
<b>6789</b>	9.10722	9.116572	11.268425	10.776319	11.670874	11.580883
<b>7170</b>	10.434497	10.071043	11.480893	11.087280	11.515297	11.363371
<b>8030</b>	8.840326	7.751412	9.479293	8.716589	9.557549	9.553647
<b>8039</b>	-	-	-	-	9.557549	9.553647
<b>8040</b>	10.646286	9.675098	11.550923	10.678601	11.682995	11.538357
<b>8110</b>	10.646286	9.675098	11.550923	10.678601	11.682995	11.538357
<b>8130</b>	10.646286	9.675098	11.550923	10.678601	11.682995	11.538357
<b>8139</b>	9.212999	8.149017	9.917134	9.180082	10.057548	10.053646
<b>8170</b>	10.646286	9.675098	11.550923	10.678601	11.682995	11.538357
<b>8171</b> *	7.666533	7.013366	8.529649	8.561866	9.327557	9.361534
<b>8179</b>	9.212999	8.149017	9.917134	9.180082	10.057548	10.053646
<b>8320</b>	10.372762	9.380793	11.223934	10.328056	11.301295	11.150218
<b>8321</b> *	7.393009	6.719061	8.20266	8.211321	-	-
<b>8330</b>	10.372762	9.380793	11.223934	10.328056	11.301295	11.150218
<b>8340</b>	10.372762	9.380793	11.223934	10.328056	11.301295	11.150218
<b>8360</b>	10.51428	9.530185	11.387909	10.508079	11.496525	11.347573
<b>8370</b>	10.51428	9.530185	11.387909	10.508079	11.496525	11.347573
<b>8400</b>	10.51428	9.530185	11.387909	10.508079	11.496525	11.347573
<b>8430</b>	10.54603	9.562113	11.428479	10.544997	11.527398	11.381455
<b>8440</b>	10.54603	9.562113	11.428479	10.544997	11.527398	11.381455
<b>8805</b> **	10.646286	9.675098	11.550923	10.678601	11.682995	11.538357
<b>8811</b> **	10.646286	9.675098	11.550923	10.678601	11.682995	11.538357

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

\*\* Temporary tax codes

## TIMBER EXCISE TAX INFORMATION

### RCW 84.33

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

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

During the levy calculations, the TAV is used as part of the district's assessed valuation for the voted bonds and enrichment levies. By using the TAV, the budget amount is being partly paid by the timber excise revenues.

The law specifies that for **school enrichment levies**, the levy calculation shall be based on either; 80% of calendar year 1983 timber roll value, OR one-half of the school district TAV; whichever is greater. This provision was intended to guarantee that school districts would get no less than they received under the old timber tax distribution system, which was based on the 1983 calendar year timber roll value. In Kitsap County, most of the school enrichment levy calculations will use one-half of the school district TAV. The **voted bond** 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 enrichment levies, the amount of property tax to be collected is reduced by the amount of the timber excise distribution. In all other cases, the timber excise distribution is added to the budgeted amount.

## CLASSES OF PROPERTY

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

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

### REAL PROPERTY

#### Frequency of Valuation

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

#### Method of Valuation

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

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

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

### PERSONAL PROPERTY

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

A penalty for late filing or failure to file may be applied. A notice of valuation is mailed to the taxpayer. The taxpayer may appeal the value to the Board of Equalization.

# THE PROPERTY TAX PROCESS

## DETERMINATION OF ASSESSED VALUES

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

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

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

## ADOPTION OF TAXING DISTRICT BUDGETS

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

## CERTIFICATION

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

## TAX EXTENSION

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

## COLLECTION

The Treasurer mails tax bills on February 14th of the year in which they are to be collected. First-half property tax payments are due on April 30th, and second-half payments are due on October 31st. The money collected is distributed to the various districts.

## PROPERTY TAX LIMITS

**Regular Levies** are taxes that a district may impose each year without voter approval. Regular property tax levies are subject to several statutory and constitutional limits.

- The "levy lid" restricts the increase of the levy of individual taxing districts to one percent or to the implicit price deflator (whichever is lower). The base to which the increase is applied is the highest allowable levy since 1986. Amounts attributable to new construction and to increases in the state assessed utility values are added to the allowed percentage increase. This limit applies to a taxing district budget and not to individual properties. *RCW 84.55.010*. Under certain circumstances a district may exceed the levy limit with voter approval. *RCW 84.55.050*.
- The regular levy of a taxing district cannot exceed a statutory rate which is determined by the type of district that it is. *RCW 84.52.043(1)*:

County Current Expense	1.800	Local School Enrichment Levy	2.500
County Road	2.250	Metropolitan Park	.750
Cities*	3.600	Parks	.600
Emergency Medical	0.500	Port	.450
Fire	1.500	Public Utility District	.450
Hospital	.750	State School (Statewide rate)**	2.70
Library	.500	State School (Local rate)	Varies

\*Minus annexed Library and/or Fire District rates if applicable.

\*\*This has been adjusted by the State Legislature to increase funding to education through 2021. This rate is scheduled to return to the statutory rate of 3.60 in 2022.

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

For information about any of these exemptions, contact the Assessor's Office.

## **APPEAL OF VALUATION**

A property owner who feels that an error has been made in the valuation of his or her property should call the Assessor's Office and speak to an appraiser. The appraiser will examine the valuation of the property and may initiate further review. If still not satisfied, the property owner may appeal the valuation to the Kitsap County Board of Equalization. Petitions to the Board of Equalization must be submitted by July 1st of the assessment year, or within sixty days of the date a valuation notice was issued by the Assessor's Office, whichever is later.

The appeal process does not require an attorney, but evidence must be provided that the Assessor's valuation is incorrect. Property sales information is available for examination any time during our normal business hours and is also available on our website.

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

## FREQUENTLY ASKED QUESTIONS

### ***1. How often does the county appraise my property?***

All taxable property in Kitsap County is physically inspected at least once every six years. All valuations are subject to change on an annual basis if comparable sales indicate that the level of assessment in an area is either too high or too low.

### ***2. If the house next-door sells to an out-of-state buyer for much more than it is worth, will it affect my assessed value?***

Not necessarily, because a single property sale does not establish the market value for surrounding properties.

### ***3. Do I have to let the county appraiser come into my house or onto my property?***

No. In fact, it is generally not necessary for an appraiser to view the interior of a home that has been appraised previously. If access is refused, the appraiser must estimate the value of the property using whatever information he or she has available. Also see RCW 84.40.025, access to property required.

### ***4. Is it possible to make a "ballpark estimate" of how much taxes will be on a piece of property that I am thinking about buying or a structure that I might build?***

The average 2020 tax rate in Kitsap County is about \$10.38 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:  $300,000 \times 10.38 / 1000 = \$3,114$

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

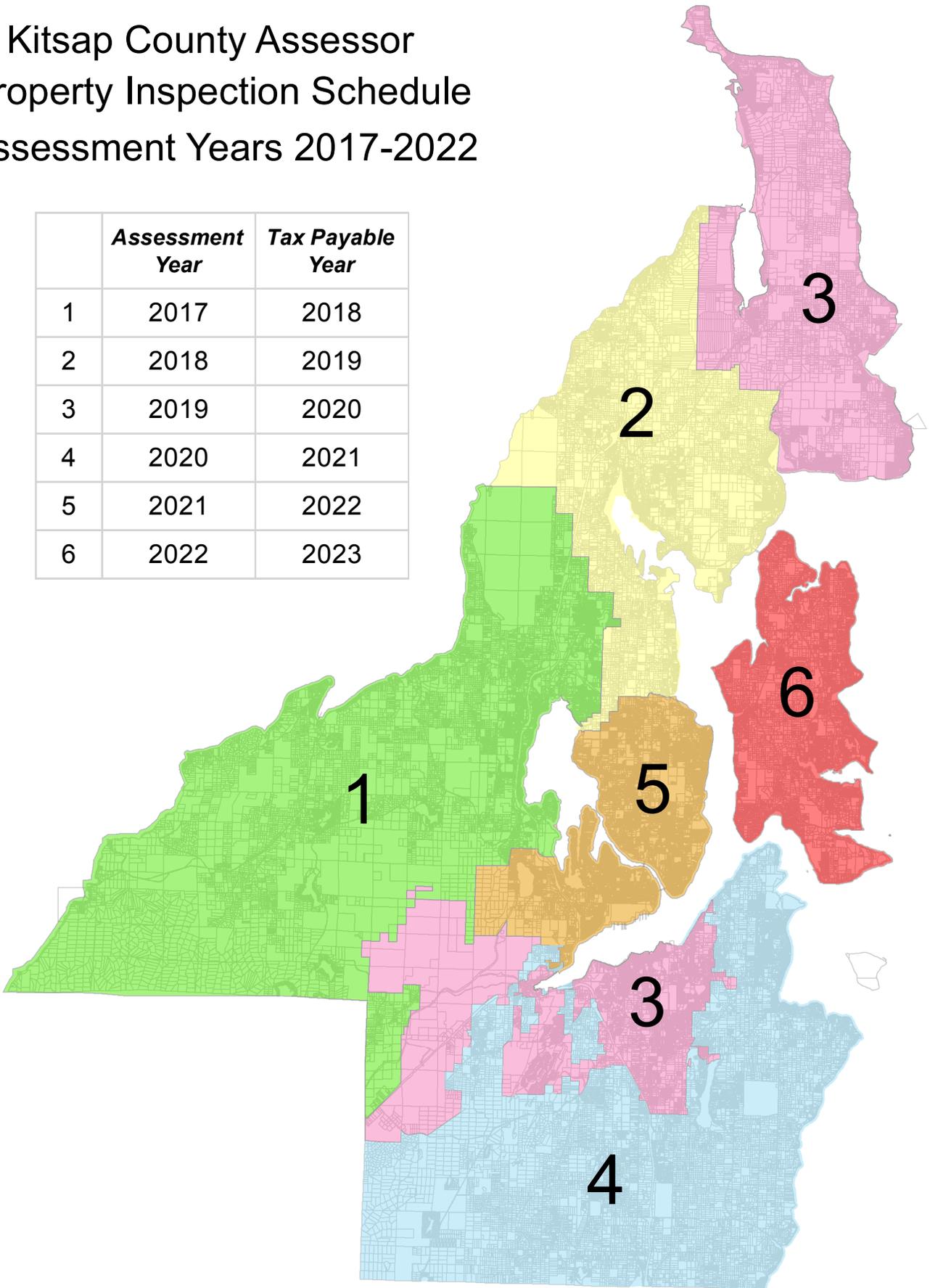
The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount that is attributable to new construction within the boundaries of the district. The lid does not apply to individual parcels. A district may have a levy limit greater than one percent with voter approval. Voters in Kitsap County have approved levy limits which are greater than one percent or use a specific index, such as the Consumer Price Index. These are multiple year levy lid lifts where the levy limit factor is established for each year, with a maximum of six subsequent years.

### ***6. What is personal property tax?***

All machinery, equipment, supplies, etc. that belong to a business are taxable, and are assessed as personal property. Household goods, personal effects and licensed vehicles are exempt from the property tax.

# Kitsap County Assessor 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 4th 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.

<b>Year 1 - Apartments</b>	<b>Year 2 - Retail</b>	<b>Year 3 - Offices</b>
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
<b>Year 4 - Warehouse</b>	<b>Year 5 - Hotels &amp; Restaurants</b>	<b>Year 6 - SFR's &amp; Plexes</b>
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

<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>	Deadline for filing 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. <ul style="list-style-type: none"><li>• Forest Land - RCW 84.33.130</li><li>• Open Space and Farm &amp; Agriculture - RCW 84.34.030</li></ul>

## 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 on-line and in our office:

- ✓ Property characteristics
- ✓ Value information
- ✓ Maps
- ✓ Name & address of current taxpayer
- ✓ Sales information
- ✓ Tax relief information

<b>Assessor's Office</b>
360-337-7160 Fax 360-337-4874 assessor@co.kitsap.wa.us www.kitsapgov.com/assessor
<b>Kitsap County Information</b>
Kitsap 1 360-337-5777
<b>Property Tax Bill and Payment &amp; Collection Information</b>
Kitsap County Treasurer's Office 360-337-7135
<b>Recorded Documents/Liens/Deeds</b>
Kitsap County Auditor's Office 360-337-4935
<b>Zoning/Permitting/Planning</b>
Department of Community Development 360-337-5777