

# **Kitsap County Statement of Assessments**



## **2022 Assessment for Taxes Payable in 2023**



**Philip Cook  
Assessor**

COVER PHOTO:

Seabeck sunset  
taken by Phil Cook

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As we have turned the chapter to 2023, I like to reflect on the significant changes from the prior year. Once again, our office endured change within the ranks of the staff. By July 2022 all three of our Appraisal Supervisors retired. The combined appraisal experience of Dan Lieseke, Vicki Keanu and Corey Henkelman was more than 100 years, yet their professionalism, dedication and service to the office and community will continue onward as they helped build a strong foundation for their successors to start from. With their retirements came an opportunity for change. As a result, the office again shuffled around staffing and set itself up for success going well into the future. I am very excited to see what this staff can accomplish and know they will thrive.



In 2022, Kitsap once again enjoyed continued strength in its real estate market, albeit at a more realistic level of appreciation. The combination of a continued shortage of supply, excess demand and better affordability has helped to maintain market stability throughout Kitsap even while surrounding counties may not have.

Many taxing districts passed voter approved increases in 2022 that go into effect for the 2023 tax year. North Kitsap School District had voter approved renewal/increase to their Enrichment and Capital Projects levies. Bremerton School District had a voter approved Capital Projects levy and Central Kitsap School District had a voter approved renewal/increase to their Enrichment levy. Both North Kitsap and Poulsbo Fire Districts had voter approved levy lid lifts in 2022. Parcels in the northern part of the county will see the most significant changes to their 2023 property tax bills as a result of the voter approved levies listed above, in combination with that, those areas have also seen some of the most significant property value appreciation recently.

State law requires that our office inspect all property in the county at least once every six years (RCW 84.41.030). During the first quarter of 2023 our residential appraisers will complete physical inspections of Central Kitsap (area 1, see page 41), including Silverdale, out through Seabeck. In the fall of 2023, residential appraisers will begin inspections of the greater Poulsbo area. That work will conclude in the spring of 2024. During the late spring/summer months, the focus is on the appraisal of new construction county-wide.

As always, if there is anything our office can do to be of assistance, please do not hesitate to contact us at 360-337-7160, or email: [assessor@kitsap.gov](mailto:assessor@kitsap.gov). You may also find additional information on our website at: [www.kitsap.gov/assessor](http://www.kitsap.gov/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 land miles in Kitsap, 118 square miles tax exempt  
 236 miles of shore line  
 122,598 real property tax parcels  
 5,306 personal property accounts

## POPULATION

280,507 (2022)

## TOP EMPLOYERS

Naval Base Kitsap	36,978
St. Michael Medical Center	1,901
Central Kitsap School District	1,582
Kitsap County	1,307
South Kitsap School District	1,150
North Kitsap School District	944
Olympic College	914
Bremerton School District	751
Port Madison Enterprises	682
Haselwood Auto Group	556

*(Published 12/31/2021 - Sources: Kitsap Economic Development Alliance, The US Census Bureau & Office of Financial Management)*

## TAXING DISTRICTS

There are currently 40 taxing districts in Kitsap County. Several active districts do not levy property tax (see page 12). A property will not be in every district but is in some combination of the following:

### County-Wide Districts

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

### Local Districts

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

**STATEMENT OF ASSESSED VALUATION**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
<b>Locally Assessed</b>	<b>59,780,208,714</b>	<b>470,079,908</b>	<b>60,250,288,622</b>
<b>Centrally Assessed</b>	<b>41,926,410</b>	<b>336,312,439</b>	<b>378,238,849</b>
<b>Total</b>	<b>59,822,135,124</b>	<b>806,392,347</b>	<b>60,628,527,471</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>Bremerton School District</b>  Voter approved Enrichment (2/11/20) &amp; Capital Project Levies (2/8/22)  Total district increase \$2,508,287 - *See Local School Enrichment Levies</p>	<b>+12.64%</b>
<p><b>Central Kitsap School District</b>  Voter approved Enrichment (4/26/22) &amp; Bond Levies (2/9/16)  Total district increase \$3,746,729 - *See Local School Enrichment Levies</p>	<b>+12.03%</b>
<p><b>North Kitsap Fire &amp; EMS</b>  Voter approved Lid Lift (11/8/22)  Total district increase \$2,303,408</p>	<b>+28.42%</b>
<p><b>North Kitsap School District</b>  Voter approved Enrichment &amp; Capital Project Levies (2/8/22)  Total district increase \$5,795,987 - *See Local School Enrichment Levies</p>	<b>+24.21%</b>
<p><b>North Mason School District</b>  2023 Bond Collection \$2,940,000 (47% over 2022); No Enrichment increase  Total district increase \$940,000</p>	<b>+16.21%</b>
<p><b>Poulsbo Fire &amp; EMS</b>  Voter approved Lid Lift (11/8/22)  Total district increase \$2,743,850</p>	<b>+27.27%</b>
<p><b>South Kitsap Fire &amp; EMS</b>  Lid lift, voter approved allows for a CPI levy limit (8/1/17)  Total district increase \$1,958,551</p>	<b>+9.57%</b>
<p><b>South Kitsap School District</b>  Capital Projects Levy paid off in 2022; Voter approved Enrichment (2/9/21)  Total district decrease \$3,954,961</p>	<b>-11.82%</b>
<p><b>Village Green Metropolitan Parks (Kingston)</b>  Using banked capacity.  Total district increase \$74,371</p>	<b>+27.50%</b>

\*Local School Enrichment Levies  
School Districts are allowed to levy the lesser of \$2,988.32 per pupil, a rate of \$2.50 per \$1,000 of assessed value or the voter approved dollar amount.

## SCHOOL LEVY DETAILS

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

### Changes by Tax Year

#### 2018 Tax Year

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

#### 2019 Tax Year

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

#### 2020 Tax Year and Applies to the 2021 Tax Year

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

#### 2022 Tax Year and Future Years

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

#### Local School Levy Limits for Enrichment Levies for the 2023 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	18,311,829	13,851,143	14,881,654	Voted Amount
Bainbridge 303	31,933,185	10,300,000	11,274,453	Voted Amount
North Kitsap 400	32,086,489	16,972,500	17,474,590	Voted Amount
Central Kitsap 401	32,795,271	20,000,000	34,754,909	Voted Amount
South Kitsap 402	35,006,699	30,386,678	29,506,761	Per Pupil

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>	60,628,527,471	0.587482	35,618,189	37,883	35,656,072
MENTAL HEALTH	60,628,527,471	0.025000	1,515,714	1,612	1,517,326
VETERANS RELIEF	60,628,527,471	0.013000	788,200	838	789,038
<b><u>TOTAL CURRENT EXPENSE</u></b>		<b><u>0.625482</u></b>	<b><u>37,922,103</u></b>	<b><u>40,333</u></b>	<b><u>37,962,436</u></b>
<b><u>CONSERVATION FUTURES</u></b>	60,628,527,471	<b><u>0.026101</u></b>	<b><u>1,582,514</u></b>	<b><u>1,683</u></b>	<b><u>1,584,197</u></b>
<b>ROADS</b>	35,964,141,776	0.806561	29,007,277	43,319	29,050,596
ROADS - SHERIFF	35,964,141,776	0.080635	2,900,000	4,331	2,904,331
<b><u>TOTAL ROADS</u></b>		<b><u>0.887196</u></b>	<b><u>31,907,277</u></b>	<b><u>47,650</u></b>	<b><u>31,954,927</u></b>
<b>SCHOOLS:</b>					
<b>STATE SCHOOL</b>					
PART 1	60,625,868,895	1.618148	98,101,689	0	98,101,689
PART 2	60,113,676,192	0.864267	51,954,272	0	51,954,272
<b><u>TOTAL</u></b>		<b><u>2.482415</u></b>	<b><u>150,055,961</u></b>	<b><u>0</u></b>	<b><u>150,055,961</u></b>
<b>100 - BREMERTON</b>					
SPECIAL ENRICHMENT M&O*	7,324,731,922	1.891930	13,856,603	1,281	13,857,884
CAPITAL PROJ*	7,325,408,823	1.160344	8,498,429	1,571	8,500,000
<b><u>TOTAL</u></b>		<b><u>3.052274</u></b>	<b><u>22,355,032</u></b>	<b><u>2,852</u></b>	<b><u>22,357,884</u></b>
<b>303 - BAINBRIDGE ISLAND</b>					
SPECIAL ENRICHMENT M&O*	12,773,274,349	0.806566	10,301,710	787	10,302,497
BOND*	12,774,250,535	0.837622	10,698,365	1,635	10,700,000
CAPITAL PROJECT*	12,774,250,535	0.391412	4,999,236	764	5,000,000
<b><u>TOTAL</u></b>		<b><u>2.035600</u></b>	<b><u>25,999,311</u></b>	<b><u>3,186</u></b>	<b><u>26,002,497</u></b>
<b>400 - NORTH KITSAP</b>					
SPECIAL ENRICHMENT M&O*	12,834,595,934	1.311824	16,831,180	5,551	16,836,731
CAPITAL PROJECT*	12,838,827,217	1.005115	12,895,994	8,506	12,904,500
<b><u>TOTAL</u></b>		<b><u>2.316939</u></b>	<b><u>29,727,174</u></b>	<b><u>14,057</u></b>	<b><u>29,741,231</u></b>
<b>401 - CENTRAL KITSAP</b>					
SPECIAL ENRICHMENT M&O*	13,118,108,615	1.489544	19,517,934	22,066	19,540,000
BOND *	13,132,922,870	1.169105	15,319,136	34,639	15,353,775
<b><u>TOTAL</u></b>		<b><u>2.658649</u></b>	<b><u>34,837,070</u></b>	<b><u>56,705</u></b>	<b><u>34,893,775</u></b>
<b>402 - SOUTH KITSAP</b>					
SPECIAL ENRICHMENT M&O*	14,002,799,976	2.107507	29,488,078	22,925	29,511,003
<b><u>TOTAL</u></b>		<b><u>2.107507</u></b>	<b><u>29,488,078</u></b>	<b><u>22,925</u></b>	<b><u>29,511,003</u></b>
<b>403 - NORTH MASON</b>					
SPECIAL ENRICHMENT M&O*	95,065,649	1.106298	104,435	736	105,171
BOND*	95,730,888	0.844377	79,710	1,123	80,833
<b><u>TOTAL</u></b>		<b><u>1.950675</u></b>	<b><u>184,145</u></b>	<b><u>1,859</u></b>	<b><u>186,004</u></b>
<b>TOTAL LOCAL SCHOOLS</b>			142,590,810	101,584	142,692,394
<b><u>TOTAL SCHOOLS</u></b>			<b><u>292,646,771</u></b>	<b><u>101,584</u></b>	<b><u>292,748,355</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	12,831,253,642	0.648389	8,319,649	1,266	8,320,915
BOND*	12,774,250,535	0.051290	655,100	100	655,200
TOTAL		0.699679	8,974,749	1,366	8,976,115
<b>BREMERTON</b>					
REG	5,968,334,554	1.469027	8,767,645	12,465	8,780,110
BOND*	5,932,090,554	0.244433	1,447,926	2,074	1,450,000
EMS	5,968,334,554	0.376118	2,244,801	3,191	2,247,992
TOTAL		2.089578	12,460,372	17,730	12,478,102
<b>PORT ORCHARD</b>	3,042,683,290	1.121112	3,411,191	249	3,411,440
<b>POULSBO</b>	2,822,114,209	1.031093	2,909,863	120	2,909,983
<b><u>TOTAL CITIES</u></b>			<b><u>27,756,175</u></b>	<b><u>19,465</u></b>	<b><u>27,775,640</u></b>
<b><u>PORTS:</u></b>					
<b>BREMERTON</b>	20,923,638,510	0.197086	4,123,766	10,525	4,134,291
<b>BROWNSVILLE</b>	2,744,074,077	0.158810	435,788	12	435,800
<b>EGLON</b>	433,745,954	0.112943	48,989	248	49,237
<b>ILLAHEE</b>	953,365,610	0.098651	94,051	0	94,051
<b>INDIANOLA</b>	602,011,714	0.110022	66,235	3	66,238
<b>KEYPORT</b>	251,969,250	0.140878	35,497	0	35,497
<b>KINGSTON</b>	1,888,696,987	0.120706	227,978	134	228,112
<b>MANCHESTER</b>	1,281,565,545	0.098686	126,473	0	126,473
<b>POULSBO</b>	1,779,815,838	0.182934	325,589	0	325,589
<b>SILVERDALE</b>	5,174,538,689	0.142887	739,377	47	739,424
<b>TRACYTON</b>	1,493,405,815	0.024987	37,316	0	37,316
<b>WATERMAN</b>	522,317,509	0.114093	59,593	6	59,599
<b><u>TOTAL PORTS</u></b>			<b><u>6,320,652</u></b>	<b><u>10,975</u></b>	<b><u>6,331,627</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>	14,623,023,151	1.252664	18,317,747	17,645	18,335,392
BOND *	14,517,825,668	0.096791	1,407,637	1,363	1,409,000
EMS	14,662,202,201	0.432627	6,343,274	10,944	6,354,218
TOTAL		1.782082	26,068,658	29,952	26,098,610
<b>2 BAINBRIDGE ISLAND</b>	12,831,253,642	0.583075	7,481,588	1,138	7,482,726
BOND*	12,774,250,535	0.086622	1,106,369	169	1,106,538
EMS	12,831,253,642	0.304596	3,908,354	595	3,908,949
TOTAL		0.974293	12,496,311	1,902	12,498,213
<b>7 SOUTH KITSAP</b>	14,639,194,624	1.107292	16,209,865	5,078	16,214,943
EMS	14,653,271,384	0.423679	6,208,284	6,048	6,214,332
TOTAL		1.530971	22,418,149	11,126	22,429,275
<b>10 NORTH KITSAP</b>	5,565,793,505	1.500000	8,348,693	5,498	8,354,191
EMS	5,566,092,685	0.370090	2,059,956	2,023	2,061,979
TOTAL		1.870090	10,408,649	7,521	10,416,170
<b>18 POULSBO</b>	6,831,268,590	1.500000	10,246,903	3,073	10,249,976
EMS	6,834,624,190	0.374247	2,557,842	1,162	2,559,004
TOTAL		1.874247	12,804,745	4,235	12,808,980
<b>NORTH MASON REGIONAL</b>	95,631,839	0.937606	89,665	1,247	90,912
BOND	95,730,888	0.211405	19,957	281	20,238
EMS	95,739,109	0.330220	31,615	439	32,054
TOTAL		1.479231	141,237	1,967	143,204
<b><u>TOTAL FIRE DISTRICTS</u></b>			<b><u>84,337,749</u></b>	<b><u>56,703</u></b>	<b><u>84,394,452</u></b>
<b><u>OTHER:</u></b>					
<b>PUBLIC UTILITY DISTRICT #1</b>	60,628,527,471	0.044723	2,711,544	2,884	2,714,428
<b>METRO PARK - BAINBRIDGE ISL</b>	12,831,253,642	0.665968	8,545,216	1,300	8,546,516
BOND*	12,774,250,535	0.040145	512,747	78	512,825
TOTAL		0.706113	9,057,963	1,378	9,059,341
<b>METRO PARK - VILLAGE GREEN</b>	2,444,991,568	0.141022	344,799	222	345,021
<b>REGIONAL LIBRARY</b>	60,628,527,471	0.276157	16,742,996	17,808	16,760,804
<b><u>TOTAL OTHER</u></b>			<b><u>28,857,302</u></b>	<b><u>22,292</u></b>	<b><u>28,879,594</u></b>
<b><u>TOTAL TAXES</u></b>			<b><u>511,330,543</u></b>	<b><u>300,685</u></b>	<b><u>511,631,228</u></b>

T.E.D.= Timber Excise Distribution - more information available on page 35

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

## TAXING DISTRICTS WITH NO LEVY

<b>WATER DISTRICTS</b>	<b>ASSESSED VALUE</b>
Manchester	1,491,832,973
North Perry	3,107,632,858
Silverdale	4,332,982,317
Sunnyslope	166,201,209

<b>MISCELLANEOUS DISTRICTS</b>	<b>ASSESSED VALUE</b>
Kitsap County Sewer District No. 7	388,603,001
Westsound Utility District	3,270,732,441

## 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	Enrichment	2/11/20	Educational Programs & Operations	4		\$54,649,830	2021	2024
Bremerton 100	Capital Projects	2/8/22	Facilities & Technology	2		\$17,000,000	2023	2024
Bainbridge 303	Enrichment	2//2021	Educational Programs & Operations	2		\$30,800,000	2022	2024
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	2/12/19	Facilities & Technology	6		\$15,000,000	2020	2025
Bainbridge 303	Capital Projects	2/9/21	Facilities & Technology	3		\$7,500,000	2022	2024
North Kitsap 400	Enrichment	2/8/22	Educational Programs & Operations	4		\$73,014,500	2023	2026
North Kitsap 400	Capital Projects	2/8/22	Facilities & Technology	4		\$35,687,500	2023	2026
Central Kitsap 401	Enrichment	2/8/22	Educational Programs & Operations	2		\$40,000,000	2023	2024
Central Kitsap 401	Bond	2/9/16	Capital Improvements	20		\$220,000,000	2017	2036
South Kitsap 402	Enrichment	2/9/21	Educational Programs & Operations	4		\$127,482,255	2022	2025
North Mason 403	Bond	4/23/13	Capital Improvements	25		\$49,000,000	2014	2039
North Mason 403	Enrichment	11/2/21	Educational Programs & Operations	4		\$15,324,500	2022	2025
<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	2023
<b><u>Parks</u></b>								
Bainbridge Island	Bond	2/10/15	Acquisition Land for Park	20		\$5,900,000	2016	2025
Bainbridge Island	Multi Yr Lid Lift	8/3/21	Levy Limit CPI-W	6	\$0.75		2022	2027
<b><u>Fire</u></b>								
Central Kitsap 1	EMS	8/3/21	Renewal	6	\$0.50		2022	2027
Central Kitsap 1	Multi Yr Lid Lift	11/6/18	Levy Limit up to 6%	6	\$1.50		2019	2024
Central Kitsap 1	Bond	11/3/20	Capital Improvements	20		\$58,300,000	2021	2040
Bainbridge 2	Bond	2/10/15	Capital Improvements	20		\$16,000,000	2016	2035
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	8/3/21	Renewal	6	\$0.50		2022	2027
North Kitsap 10	Multi Yr Lid Lift	11/8/22	Levy Limit greater of 1% or CPI	6	\$1.50		2023	2028
North Kitsap 10	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
Poulsbo 18	Multi Yr Lid Lift	11/8/22	Levy Limit greater of 1% or CPI	6	\$1.50		2023	2028
Poulsbo 18	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
NM Regional Fire	Bond	11/5/19	Capital Improvements	25		\$10,000,000	2020	2044

# 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 2020	436,455	9.8744	3,248	1,062	4,310
Typical for 2021	456,430	9.7237	3,332	1,106	4,438
Typical for 2022	510,760	8.9795	2,944	1,643	4,586
Typical for 2023	626,600	8.5333	5,202	145	5,347
<b>Central Kitsap Unincorporated</b>					
Typical for 2020	351,960	10.5091	2,610	1,089	3,699
Typical for 2021	379,525	10.6475	2,797	1,244	4,041
Typical for 2022	411,970	10.1238	2,489	1,681	4,171
Typical for 2023	486,090	8.9257	2,999	1,339	4,339
<b>South Kitsap Unincorporated</b>					
Typical for 2020	351,240	10.6463	2,620	1,120	3,739
Typical for 2021	377,900	10.3363	2,757	1,149	3,906
Typical for 2022	424,260	9.7657	2,519	1,625	4,143
Typical for 2023	524,700	8.1776	3,185	1,106	4,291
<b>City of Bremerton</b>					
Typical for 2020	258,145	10.6947	1,812	948	2,761
Typical for 2021	276,650	10.6859	1,890	1,067	2,956
Typical for 2022	317,435	9.7813	1,682	1,423	3,105
Typical for 2023	382,280	8.7938	2,101	1,260	3,362
<b>City of Bainbridge Island</b>					
Typical for 2020	787,680	9.3890	5,189	2,206	7,396
Typical for 2021	801,620	9.7029	5,489	2,289	7,778
Typical for 2022	863,920	9.2474	4,816	3,173	7,989
Typical for 2023	1,112,720	7.8706	6,294	2,464	8,758
<b>City of Poulsbo</b>					
Typical for 2020	362,570	10.2328	2,828	882	3,710
Typical for 2021	377,630	10.0535	2,882	915	3,796
Typical for 2022	421,510	9.3174	2,572	1,356	3,927
Typical for 2023	500,230	8.8601	3,273	1,159	4,432
<b>City of Port Orchard</b>					
Typical for 2020	315,200	10.8700	2,422	1,005	3,426
Typical for 2021	337,600	10.5414	2,532	1,026	3,559
Typical for 2022	374,865	9.9922	2,310	1,435	3,746
Typical for 2023	457,005	8.4116	2,881	963	3,844

## 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>2021</u>	<u>2022</u>	<u>2023</u>
County Current Expense	553,509,352	631,379,507	810,687,345
County Road	307,664,738	322,186,947	361,518,401
State School	553,509,352	631,379,507	810,687,345
School Dist #100 (Bremerton)	94,562,420	128,075,040	130,363,319
School Dist #303 (Bainbridge Island)	75,960,430	63,475,100	105,888,715
School Dist #400 (North Kitsap)	84,771,537	102,426,170	127,550,316
School Dist #401 (Central Kitsap)	173,477,052	145,144,355	185,233,395
School Dist #402 (South Kitsap)	124,299,063	191,674,682	260,949,200
School Dist #403 (Ptn of North Mason)	438,850	584,160	1,002,400
City of Bainbridge Island	75,960,430	63,475,100	105,888,715
City of Bremerton	102,364,060	129,797,660	123,597,089
City of Port Orchard	44,157,430	84,294,890	154,249,650
City of Poulsbo	23,362,694	31,624,910	65,433,490
Port of Bremerton	188,968,928	320,795,057	396,892,914
Port of Brownsville	12,923,030	14,496,490	23,294,100
Port of Eglon	5,715,540	4,552,390	3,077,100
Port of Illahee	1,415,950	2,864,200	1,710,830
Port of Indianola	2,844,290	3,464,690	3,274,540
Port of Keyport	835,340	433,530	1,416,390
Port of Kingston	19,689,350	19,692,350	19,256,980
Port of Manchester	6,740,680	6,728,460	9,323,610
Port of Poulsbo	19,176,784	2,622,540	5,551,490
Port of Silverdale	123,262,422	87,940,350	96,617,860
Port of Tracyton	10,272,510	7,179,180	17,203,230
Port of Waterman	3,756,395	1,634,580	2,363,580
Fire Dist #1 (Central Kitsap)	171,282,862	149,451,835	188,262,605
Fire Dist #2 (Bainbridge Island)	75,960,430	63,475,100	105,888,715
Fire Dist #7 (South Kitsap)	118,789,963	185,979,252	264,422,410
Fire Dist #10 (North Kitsap)	41,969,890	51,313,270	41,209,780
Fire Dist #18 (Poulsbo)	42,674,797	50,778,230	86,304,346
North Mason Regional Fire Authority	438,850	584,160	1,002,400
Public Utility District #1	553,509,352	631,379,507	810,687,345
Metro Parks District - Bainbridge Island	75,960,430	63,475,100	105,888,715
Metro Parks District - Village Green	21,413,310	23,255,840	21,905,110
Regional Library	553,509,352	631,379,507	810,687,345

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
0010	4,450,650,609	126,599,140	4,577,249,749
0060	896,477,748	16,254,325	912,732,073
0065	47,021,234	174,773	47,196,007
0165	83,892,046	267,156	84,159,202
0167	84,206,204	309,081	84,515,285
0175	45,040,040	2,173,494	47,213,534
0190	4,636,360	120,366	4,756,726
0195	159,553,903	50,958,075	210,511,978
0215	12,364,492,064	78,144,653	12,442,636,717
0216	0	13,924	13,924
0220	385,479,146	509,908	385,989,054
0221	0	2,613,947	2,613,947
0415	1,737,369,496	42,446,342	1,779,815,838
0420	1,027,215,958	15,082,413	1,042,298,371
0805	2,446,397,856	46,083,776	2,492,481,632
0810	525,519,899	24,681,759	550,201,658
1150	129,860	9,703	139,563
1159	0	0	0
1170	703,218,451	5,355,363	708,573,814
1270	435,315,376	3,469,024	438,784,400
1330	229,716,704	1,716,258	231,432,962
1370	0	0	0
1450	8,699,130	165,764	8,864,894
1460	430,247,552	1,676,505	431,924,057
1550	35,033,898	123,252	35,157,150
4020	0	171,978	171,978
4030	0	131,726	131,726
4050	0	2,941,736	2,941,736
4060	0	105,162	105,162
4090	0	1,477,710	1,477,710
4130	7,439,870	46,118	7,485,988
4160	1,085,413,541	4,977,768	1,090,391,309
4169	190,810	0	190,810
4170	110,886,736	401,390	111,288,126
4180	52,416,402	294,638	52,711,040
4190	85,832,390	659,984	86,492,374
4230	1,869,159,852	19,537,135	1,888,696,987
4240	541,216,269	1,137,163	542,353,432
4241	0	0	0
4250	58,911,416	746,866	59,658,282

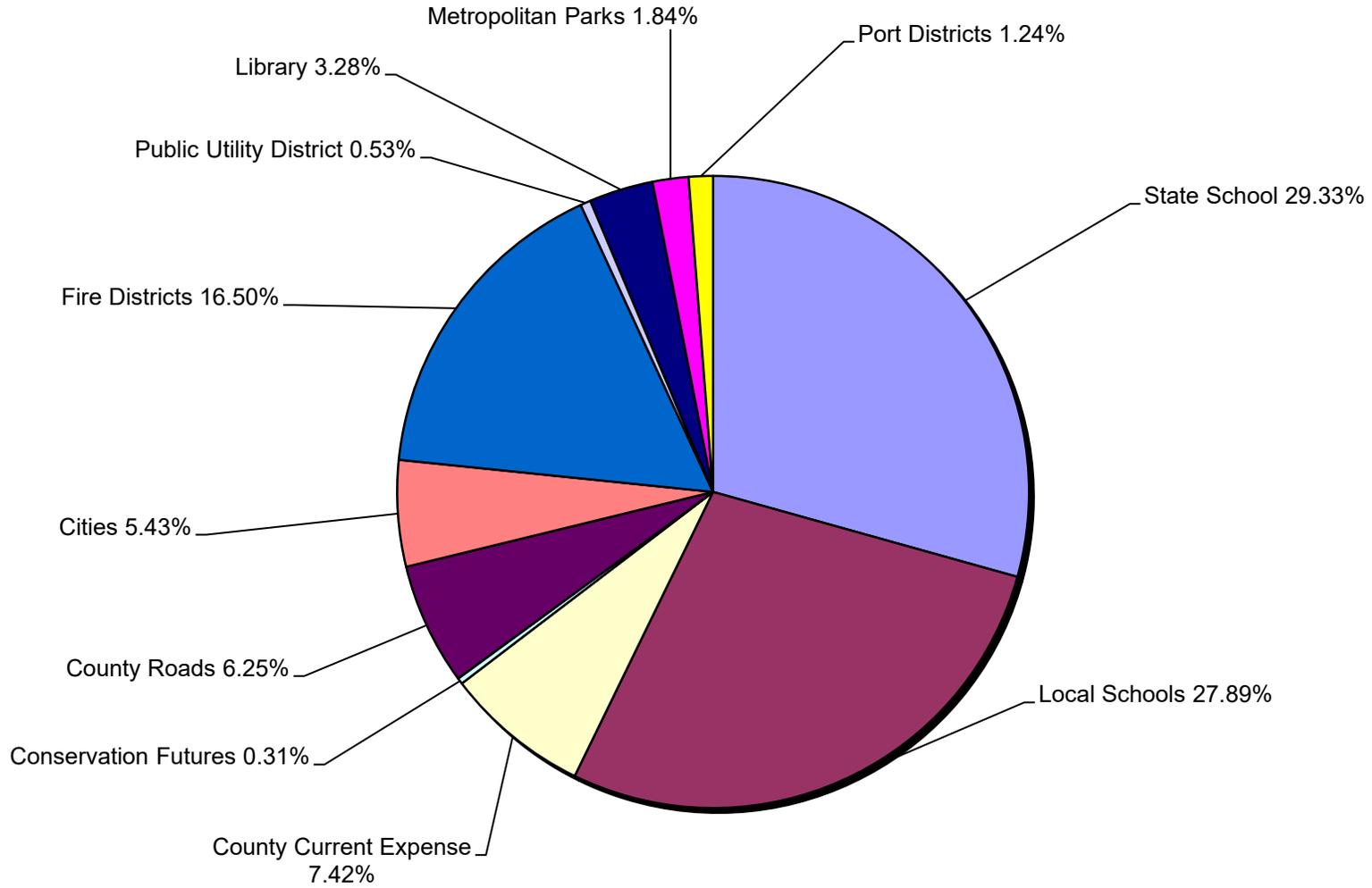
## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
4260	277,561,443	1,892,571	279,454,014
4270	9,666,872	121,261	9,788,133
4280	51,566,800	133,906	51,700,706
4290	82,786,516	739,936	83,526,452
4300	165,708,676	684,000	166,392,676
4320	437,792,514	6,478,279	444,270,793
4330	1,048,297,248	9,236,078	1,057,533,326
4331	0	0	0
4340	52,196,570	168,936	52,365,506
4360	23,838,920	69,853	23,908,773
4370	3,620,317,571	59,214,742	3,679,532,313
4371	0	30,705	30,705
4379	3,355,600	0	3,355,600
4410	426,536,979	3,986,891	430,523,870
4419	108,370	0	108,370
6010	0	9,690,154	9,690,154
6020	1,160,360	1,159,403	2,319,763
6070	3,019,837,934	21,339,762	3,041,177,696
6079	39,179,050	0	39,179,050
6200	869,745,908	4,386,208	874,132,116
6201	0	0	0
6220	1,360,360,223	12,034,342	1,372,394,565
6290	0	28,346	28,346
6310	505,302,890	7,245,423	512,548,313
6370	0	0	0
6380	1,303,967,046	17,622,122	1,321,589,168
6383	268,640	540	269,180
6410	3,749,654,736	95,808,797	3,845,463,533
6480	295,435,532	4,845,285	300,280,817
6500	1,055,598,048	5,546,478	1,061,144,526
6580	234,496,465	1,189,082	235,685,547
6630	3,693,580	1,529	3,695,109
6640	160,636,850	1,975,239	162,612,089
6780	201,509,894	999,892	202,509,786
7180	95,450,930	180,909	95,631,839
7189	107,270	0	107,270
8030	63,276	140,616	203,892
8040	2,176,667,350	16,743,472	2,193,410,822
8110	308,744,330	696,413	309,440,743
8130	157,113,941	1,375,822	158,489,763

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
8139	2,954,720	0	2,954,720
8170	5,554,354,106	51,391,004	5,605,745,110
8171	0	0	0
8179	11,122,040	0	11,122,040
8320	633,763,857	5,558,547	639,322,404
8321	0	0	0
8330	38,893,764	94,260	38,988,024
8340	136,065,759	2,591,841	138,657,600
8360	133,075,700	503,360	133,579,060
8370	3,783,584	798,695	4,582,279
8400	1,137,446,038	5,958,168	1,143,404,206
8430	383,821,864	58,218	383,880,082
8440	136,344,540	2,092,887	138,437,427
<b><u>TOTAL</u></b>	<b><u>59,822,135,124</u></b>	<b><u>806,392,347</u></b>	<b><u>60,628,527,471</u></b>

**PROPERTY TAX DISTRIBUTION**  
**Tax Year 2023**



## 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>
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%
2021	44,867,088,950	6%	457,729,226	5%	553,509,352	-26%
2022	50,020,817,833	11%	479,501,335	5%	631,379,507	14%
2023	60,628,527,471	21%	511,631,228	7%	810,687,345	28%

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>
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	88.5	98.4	88.8
2013	92.0	97.4	92.1
2014	90.9	95.5	91.0
2015	94.0	99.3	94.1
2016	88.7	97.3	88.9
2017	89.0	97.1	89.2
2018	89.0	96.5	89.1
2019	90.3	97.8	90.4
2020	90.7	98.6	90.8
2021	90.3	98.4	90.4
2022	88.6	97.5	88.7
2023	88.0	96.9	88.1

## TIMBER VALUES

<u>Districts</u>	<u>2022 Forest Land Assessed Value (FLAV)</u>	<u>2023 Timber Assessed Value (TAV)</u>	<u>1983 Timber Roll (80%)</u>
School District 100 (Bremerton)	163,965	1,353,803	305,064
School District 303 (Bainbridge Island)	236,460	1,952,372	942,204
School District 400 (North Kitsap)	1,024,937	8,462,567	3,298,246
School District 401 (Central Kitsap)	3,588,434	29,628,511	3,282,658
School District 402 (South Kitsap)	2,634,915	21,755,617	5,155,230
School District 403 (North Mason, portion)	161,140	1,330,479	287,699
County Current Expense	7,809,852	64,483,349	
Conservation Futures	7,809,852	64,483,349	
County Road	6,504,802	53,707,989	
City of Bainbridge Island	236,460	1,952,372	
City of Bremerton	1,027,669	8,485,125	
City of Bremerton Emergency Med	1,027,669	8,485,125	
City of Port Orchard	26,850	221,692	
City of Poulsbo	14,070	116,171	
Port of Bremerton	6,468,023	53,404,320	
Port of Brownsville	9,000	74,310	
Port of Eglon	265,863	2,195,146	
Port of Indianola	3,810	31,458	
Port of Kingston	134,249	1,108,450	
Port of Manchester	580	4,789	
Port of Silverdale	39,437	325,618	
Port of Waterman	6,760	55,815	
Fire District 1 (Central Kitsap)	1,705,969	14,085,622	
Fire District 2 (Bainbridge Island)	236,460	1,952,372	
Fire District 7 (South Kitsap)	555,470	4,586,332	
Fire District 10 (North Kitsap)	443,888	3,665,034	
Fire District 18 (Poulsbo)	248,107	2,048,540	
North Mason Regional Fire Auth (portion)	161,140	1,330,479	
Fire District 1 Emergency Med	3,063,699	25,295,947	
Fire District 2 Emergency Med	236,460	1,952,372	
Fire District 7 Emergency Med	1,728,760	14,273,798	
Fire District 10 Emergency Med	662,018	5,466,061	
Fire District 18 Emergency Med	375,907	3,103,742	
North Mason Regional Fire EMS (portion)	161,140	1,330,479	
Public Utility District	7,809,852	64,483,349	
Metropolitan Parks Bainbridge Island	236,460	1,952,372	
Metropolitan Parks Village Green	190,751	1,574,969	
Regional Library	7,809,852	64,483,349	

# SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

*RCW 84.36, WAC 458-16A*

The maximum income is now based on the median income for Kitsap County, see levels listed below.

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

Category	Income Level	Reduction
A	Income up to \$33,628	Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
B	Income of \$33,629 – \$41,101	Exempt from voted levies and either a \$50,000 or 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
C	Income of \$41,102 – \$48,574	Exempt from voted levies only.

“**Income**” is the combined disposable income of all co-tenants. It includes, for example, social security, retirement, disability pension, interest, and wages. Some out-of-pocket expenses may be deducted from your income, such as Medicare premiums, non-reimbursed costs for prescription drugs and in-home care, etc.

**Applicants must also 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 at least 6 months of the year.

## COUNTY-WIDE IMPACT OF THE EXEMPTION

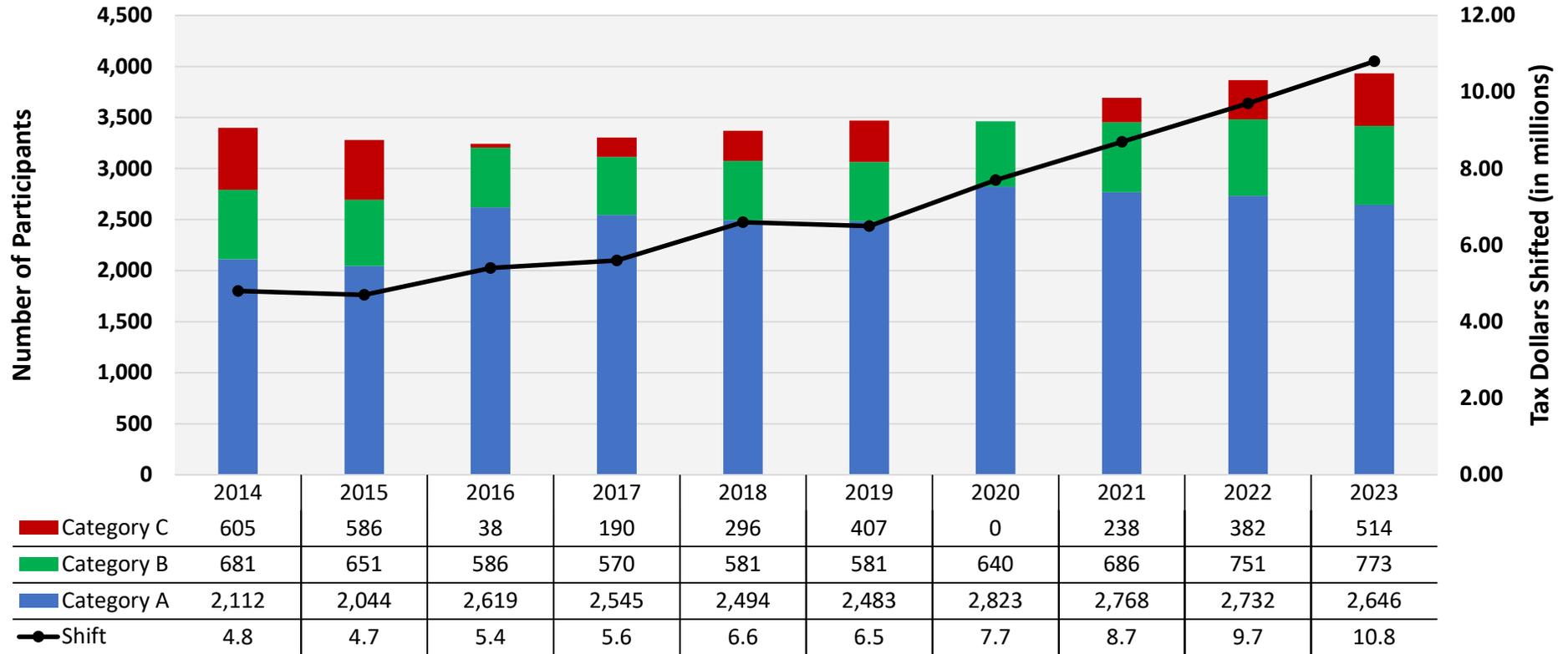
	Income Level	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$33,628	2,646	812,156,660	7,602,757
B	\$33,629 – \$41,101	773	188,528,411	2,079,953
C	\$41,102 – \$48,574	514	75,621,577	1,163,325
	<b>Total</b>	<b>3,933</b>	<b>1,076,306,648</b>	<b>10,846,035</b>

## DEFERRAL PROGRAMS

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

**Limited Income Property Tax Deferral** – This option has no age or disability requirement. If your income is \$57,000 or less, you may qualify for this property tax deferral program. You must have owned your home for more than 5 years. If you meet all the qualifications, you can defer 50% of your annual taxes. The first half of your taxes, due in April, must be paid before you can apply for deferral of your 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	2,054	128,517,110	75,675,176	52,841,934	441,038
Open Space	351	2,499	254,302,840	203,659,286	50,643,554	422,969
<b>Total:</b>	<b>570</b>	<b>4,553</b>	<b>382,819,950</b>	<b>279,334,462</b>	<b>103,485,488</b>	<b>864,007</b>
<b>Chapter 84.33 RCW</b>						
Forest Land*	2,302	41,386	186,235,207	149,820,711	36,414,496	1,755,575
<b>Grand total</b>	<b>2,872</b>	<b>45,938</b>	<b>569,055,157</b>	<b>429,155,173</b>	<b>139,899,984</b>	<b>2,619,582</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.

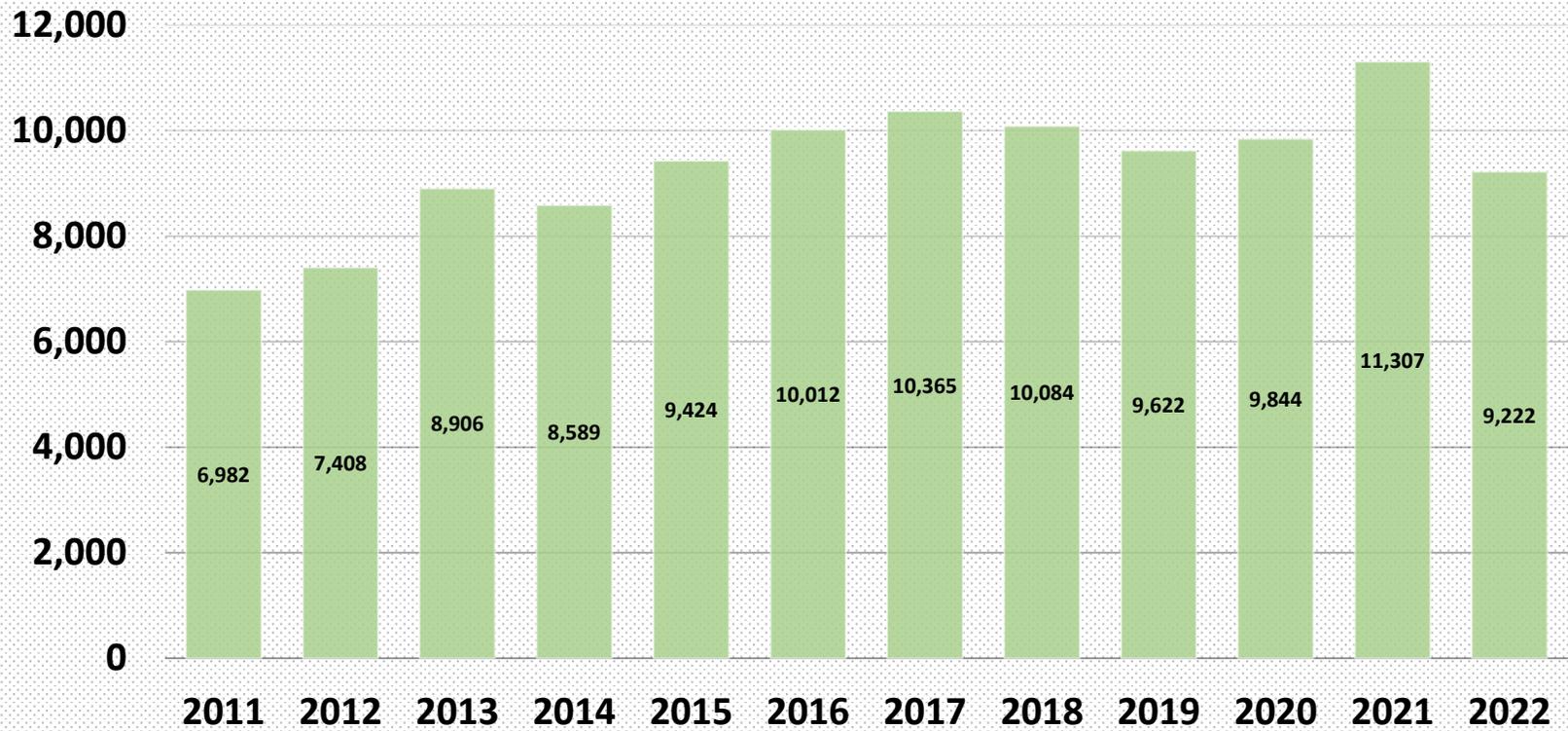
**Forest Land** is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type.

**\*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. Some forest land accounts include a fully taxable portion in the current use 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 KC	Kitsap County Sewer District 7		

### TAX CODE RANGES

#### INSIDE CITIES

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

#### OUTSIDE CITIES BY SCHOOL DISTRICT

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

\* RCW 84.36.630 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					8.793816	37.49	0010
0011	BREMERTON	100	Y	7	City	BREMERTON					8.793816	37.49	0011
0060	BREMERTON	100	Y		City						8.596730	38.35	0060
0065	BREMERTON	100	Y		City	TRACYTON					8.621717	38.24	0065
0165	BREMERTON	401	Y		City						8.203105	35.39	0165
0167	BREMERTON	401	Y		City	TRACYTON					8.228092	35.29	0167
0175	BREMERTON	401	Y		City	BREMERTON					8.400191	34.56	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				7.849049	29.97	0190
0195	BREMERTON	402	Y		City	BREMERTON					7.849049	29.97	0195
0215	BAINBRIDGE IS.	303	Y	2	2					BI	7.870563	28.13	0215
0216 F	BAINBRIDGE IS.	303		2	2					BI	5.388148	25.04	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 KC	BI	7.870563	28.13	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 KC	BI	5.388148	25.04	0221 F
0415	POULSBO	400	Y	18	18	POULSBO					8.860091	26.15	0415
0420	POULSBO	400	Y	18	18						8.677157	26.70	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					8.411554	25.06	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			8.411554	25.06	0810
1150	UNINCORP.	100	Y			BREMERTON					7.591434	40.21	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON					9.122405	33.46	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				9.373516	33.60	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					9.373516	33.60	1330
1450	UNINCORP.	100	Y	1	1	ILLAHEE					9.275081	33.95	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				9.275081	33.95	1460
1550	UNINCORP.	100	Y	1	1						9.176430	34.32	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					9.122405	33.46	1810*
4020	UNINCORP.	400	Y	18	18	EGLON					8.646203	26.79	4020
4030	UNINCORP.	400	Y								6.659013	34.79	4030
4050	UNINCORP.	400	Y			EGLON					6.771956	34.22	4050
4060	UNINCORP.	400	Y								6.659013	34.79	4060
4090	UNINCORP.	400	Y			KEYPORT					6.799891	34.07	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				8.583982	28.12	4130
4160	UNINCORP.	400	Y	10	10						8.529103	27.17	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						7.029103	32.96	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					8.581973	28.13	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					8.674138	26.71	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					8.674138	26.71	4190
4199	UNINCORP.	400	Y		18	KEYPORT					7.174138	32.29	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON				VG	8.790831	26.36	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA					8.639125	26.82	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA					6.156710	23.59	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA				VG	8.780147	26.39	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					8.599905	28.07	4260
4270	UNINCORP.	400	Y	1	1						8.441095	28.59	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				8.599905	28.07	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				8.441095	28.59	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				8.599905	28.07	4300
4320	UNINCORP.	400	Y	10	10					VG	8.670125	26.72	4320
4330	UNINCORP.	400	Y	10	10						8.529103	27.17	4330
4331 F	UNINCORP.	400		10	10						6.046688	24.03	4331 F
4340	UNINCORP.	400	Y	10	10					VG	8.670125	26.72	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE				8.533260	27.15	4360
4370	UNINCORP.	400	Y	18	18						8.533260	27.15	4370
4371 F	UNINCORP.	400		18	18						6.050845	24.01	4371 F
4379	UNINCORP.	400	Y		18						7.033260	32.94	4379
4410	UNINCORP.	400	Y	10	10	EGLON					8.642046	26.81	4410
4411 F	UNINCORP.	400		10	10	EGLON					6.159631	23.58	4411 F
4419	UNINCORP.	400	Y		10	EGLON					7.142046	32.44	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					8.716194	26.58	4815*
4820*	UNINCORP.	400	Y	18	18						8.533260	27.15	4820*
4825*	UNINCORP.	400	Y	18	18						8.533260	27.15	4825*
6010	UNINCORP.	401	Y								7.000723	37.97	6010
6020	UNINCORP.	401	Y			BREMERTON					7.197809	36.93	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON					8.979891	30.69	6070
6079	UNINCORP.	401	Y		1	BREMERTON					7.727227	35.66	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					8.941615	30.81	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE					6.459200	29.28	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				8.941615	30.81	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					8.881456	31.03	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				8.881456	31.03	6310
6370	UNINCORP.	401	Y			SILVERDALE					7.143610	37.22	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE					8.925692	30.87	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON					8.807792	31.29	6383
6389	UNINCORP.	401	Y		1	SILVERDALE					7.673028	35.91	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				8.925692	30.87	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				7.673028	35.91	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				8.807792	31.29	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					8.807792	31.29	6500
6580	UNINCORP.	401	Y	1	1						8.782805	31.37	6580
6630	UNINCORP.	401	Y	18	18		SILVERDALE				8.874970	29.96	6630
6640	UNINCORP.	401	Y	18	18						8.874970	29.96	6640
6649	UNINCORP.	401	Y		18						7.374970	36.05	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				8.979891	30.69	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				7.727227	35.66	6789
7180	UNINCORP.	403	Y	NM	NM	BREMERTON					7.969066	27.13	7180
7189	UNINCORP.	403	Y		NM	BREMERTON					7.031460	30.75	7189
8030	UNINCORP.	402	Y			BREMERTON					6.646667	31.71	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.177638	25.77	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				8.177638	25.77	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				8.177638	25.77	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				7.070346	29.81	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					8.177638	25.77	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					5.695223	21.82	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					7.070346	29.81	8179
8320	UNINCORP.	402	Y	7	7						7.980552	26.41	8320
8321 F	UNINCORP.	402		7	7						5.498137	22.61	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER				7.980552	26.41	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			7.980552	26.41	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					8.079238	26.08	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			8.079238	26.08	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				8.079238	26.08	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			8.094645	26.03	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					8.094645	26.03	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					8.177638	25.77	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.177638	25.77	8811*

\* = Temporary tax codes      F = Farm equip/machinery for personal property = excludes state school in levy rate

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>0010</b>	8.793816	9.781337	10.685889	10.694743	10.320944	13.149974
<b>0011</b>	8.793816	9.781337	10.685889	10.796187	10.445709	13.291333
<b>0060</b>	8.596730	9.549805	10.4291	10.421219	10.026639	12.822985
<b>0065</b>	8.621717	9.579103	10.461522	10.455414	10.063426	12.863064
<b>0165</b>	8.203105	9.149010	9.859443	10.090340	9.967519	12.375339
<b>0167</b>	8.228092	9.178308	9.891865	10.124535	10.004306	12.415418
<b>0175</b>	8.400191	9.380542	10.116232	10.363864	10.261824	12.702328
<b>0190</b>	7.849049	9.415738	10.201318	10.470879	9.295843	11.346714
<b>0191</b>	-	-	-	-	9.295843	11.346714
<b>0195</b>	7.849049	9.415738	10.201318	10.470879	9.295843	11.346714
<b>0196</b>	-	-	-	-	9.295843	11.346714
<b>0215</b>	7.870563	9.247369	9.702929	9.838995	9.641912	10.806431
<b>0216</b> *	5.388148	6.472137	6.694403	6.859242	6.98018	7.785157
<b>0220</b>	7.870563	9.247369	9.702929	9.838995	9.641912	10.806431
<b>0221</b> *	5.388148	6.472137	6.694403	6.859242	6.98018	7.785157
<b>0230</b>	-	-	-	-	-	10.806431
<b>0415</b>	8.860091	9.317444	10.05346	10.232805	10.233913	10.950847
<b>0420</b>	8.677157	9.109004	9.830136	9.997963	9.990622	10.681429
<b>0805</b>	8.411554	9.992171	10.541432	10.869954	9.927839	11.819937
<b>0810</b>	8.411554	9.992171	10.541432	10.869954	9.927839	11.819937
<b>1150</b>	7.591434	8.420240	9.197783	9.064190	8.776513	11.282553
<b>1159</b>	7.591434	8.420240	9.197783	9.064190	8.776513	11.282553
<b>1170</b>	9.122405	10.131255	10.820879	10.870150	10.700199	13.354183
<b>1270</b>	9.373516	10.594017	11.304278	10.944643	11.025648	13.423559
<b>1330</b>	9.373516	10.594017	11.304278	10.944643	11.025648	13.423559
<b>1370</b>	-	10.131255	10.820879	10.870150	10.700199	13.354183
<b>1450</b>	9.275081	10.477154	11.171857	10.801040	10.871775	13.234536
<b>1460</b>	9.275081	10.477154	11.171857	10.801040	10.871775	13.234536
<b>1550</b>	9.176430	10.362485	11.047489	10.671119	10.731343	13.096570
<b>1810</b> **	9.122405	10.131255	10.820879	10.870150	10.700199	13.354183
<b>4020</b>	8.646203	9.110745	9.874217	10.022283	10.072127	10.748445
<b>4030</b>	6.659013	7.210687	7.838822	7.913943	7.870469	8.624712
<b>4050</b>	6.771956	7.341957	7.989385	8.061869	8.041377	8.812653
<b>4060</b>	6.659013	7.210687	7.838822	7.913943	7.870469	8.624712
<b>4090</b>	6.799891	7.376059	8.022751	8.111479	8.071748	8.849310
<b>4130</b>	8.583982	9.546570	10.114968	9.963264	10.298233	10.958076
<b>4160</b>	8.529103	8.971471	9.834313	9.958291	9.958751	10.572217
<b>4169</b>	7.029103	8.000616	8.739142	8.413942	8.258495	9.046226

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>4170</b>	8.581973	9.549836	10.129246	9.991932	10.320883	10.990316
<b>4180</b>	8.674138	9.144847	9.907583	10.071893	10.102498	10.785102
<b>4190</b>	8.674138	9.144847	9.907583	10.071893	10.102498	10.785102
<b>4199</b>	7.174138	7.813534	8.502799	8.611479	8.469575	9.283260
<b>4230</b>	8.790831	9.242814	10.141258	10.270896	10.270917	11.052478
<b>4240</b>	8.639125	9.107835	9.986174	10.115862	10.120045	10.896506
<b>4241</b> *	6.156710	6.332603	6.977648	7.136109	7.458313	7.875232
<b>4250</b>	8.780147	9.239098	10.134689	10.267963	10.252574	11.026618
<b>4260</b>	8.599905	9.572168	10.152428	10.010673	10.355611	11.023411
<b>4270</b>	8.441095	9.384464	9.945317	9.794396	10.119604	10.765718
<b>4280</b>	8.599905	9.572168	10.152428	10.010673	10.355611	11.023411
<b>4290</b>	8.441095	9.384464	9.945317	9.794396	10.119604	10.765718
<b>4300</b>	8.599905	9.572168	10.152428	10.010673	10.355611	11.023411
<b>4320</b>	8.670125	9.102734	9.982828	10.110392	10.09128	10.853614
<b>4330</b>	8.529103	8.971471	9.834313	9.958291	9.958751	10.723502
<b>4331</b> *	6.046688	6.196239	6.825787	6.978538	7.297019	7.702228
<b>4340</b>	8.670125	9.102734	9.982828	10.110392	10.09128	10.853614
<b>4360</b>	8.533260	8.979475	9.723654	9.874357	9.901219	10.560504
<b>4370</b>	8.533260	8.979475	9.723654	9.874357	9.901219	10.560504
<b>4371</b> *	6.050845	6.204243	6.715128	6.894604	7.239487	7.539230
<b>4379</b>	7.033260	7.648162	8.31887	8.413943	8.268296	9.058662
<b>4410</b>	8.642046	9.102741	9.984876	10.106217	10.129659	10.760158
<b>4411</b> *	6.159631	6.327509	6.97635	7.126464	7.467927	7.738884
<b>4419</b>	7.142046	8.131886	8.889705	8.561868	8.429403	9.234167
<b>4815</b> **	8.716194	9.187915	9.946978	10.109199	10.14451	10.829922
<b>4820</b> **	8.533260	8.979475	9.723654	9.874357	9.901219	10.560504
<b>4825</b>	8.533260	8.979475	9.723654	9.874357	9.901219	10.560504
<b>6010</b>	7.000723	7.787913	8.371337	8.459787	8.423088	10.507918
<b>6020</b>	7.197809	8.019445	8.628126	8.733311	8.717393	10.834907
<b>6070</b>	8.979891	10.193222	10.734621	10.613764	10.966528	12.975913
<b>6079</b>	7.727227	8.806413	9.313555	9.107220	9.116572	11.268425
<b>6200</b>	8.941615	10.149394	10.684943	10.556517	10.90823	12.906617
<b>6201</b> *	6.459200	7.374162	7.676417	7.576764	8.246498	9.885343
<b>6220</b>	8.941615	10.149394	10.684943	10.556517	10.90823	12.906617
<b>6290</b>	8.881456	10.076359	10.6022	10.470161	10.812655	12.786890
<b>6310</b>	8.881456	10.076359	10.6022	10.470161	10.812655	12.786890
<b>6370</b>	7.143610	7.950019	8.540988	8.628655	8.601717	10.700276
<b>6380</b>	8.925692	10.123796	10.647483	10.509108	10.850852	12.841282
<b>6383</b>	8.807792	9.990988	10.510254	10.374435	10.70901	12.689003
<b>6389</b>	7.673028	8.736987	9.226417	9.002564	9.000896	11.133794

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
<b>6410</b>	8.925692	10.123796	10.647483	10.509108	10.850852	12.841282
<b>6419</b>	7.673028	8.736987	9.226417	9.002564	9.000896	11.133794
<b>6480</b>	8.807792	9.990988	10.510254	10.374435	10.70901	12.689003
<b>6500</b>	8.807792	9.990988	10.510254	10.374435	10.70901	12.689003
<b>6580</b>	8.782805	9.961690	10.477832	10.340240	10.672223	12.648924
<b>6590</b>	-	-	-	-	10.672223	12.648924
<b>6630</b>	8.874970	9.556701	10.256169	10.420201	10.453838	12.443710
<b>6640</b>	8.874970	9.556701	10.256169	10.420201	10.453838	12.443710
<b>6649</b>	7.374970	8.225388	8.851385	8.959787	8.820915	10.941868
<b>6780</b>	8.979891	10.193222	10.734621	10.613764	10.966528	12.975913
<b>6789</b>	7.727227	8.806413	9.313555	9.107220	9.116572	11.268425
<b>7170</b>	-	-	-	10.434497	10.071043	11.480893
<b>7180</b>	7.969066	8.768054	8.611264	-	-	-
<b>7189</b>	7.031460	7.709244	7.430151	-	-	-
<b>8030</b>	6.646667	8.054641	8.713212	8.840326	7.751412	9.479293
<b>8040</b>	8.177638	9.765656	10.336308	10.646286	9.675098	11.550923
<b>8110</b>	8.177638	9.765656	10.336308	10.646286	9.675098	11.550923
<b>8130</b>	8.177638	9.765656	10.336308	10.646286	9.675098	11.550923
<b>8139</b>	7.070346	8.554641	9.065648	9.212999	8.149017	9.917134
<b>8170</b>	8.177638	9.765656	10.336308	10.646286	9.675098	11.550923
<b>8171</b> *	5.695223	6.990424	7.327782	7.666533	7.013366	8.529649
<b>8179</b>	7.070346	8.554641	9.065648	9.212999	8.149017	9.917134
<b>8320</b>	7.980552	9.534124	10.079519	10.372762	9.380793	11.223934
<b>8321</b> *	5.498137	6.758892	7.070993	7.393009	6.719061	8.202660
<b>8330</b>	7.980552	9.534124	10.079519	10.372762	9.380793	11.223934
<b>8340</b>	7.980552	9.534124	10.079519	10.372762	9.380793	11.223934
<b>8360</b>	8.079238	9.653295	10.213795	10.514280	9.530185	11.387909
<b>8370</b>	8.079238	9.653295	10.213795	10.514280	9.530185	11.387909
<b>8400</b>	8.079238	9.653295	10.213795	10.514280	9.530185	11.387909
<b>8430</b>	8.094645	9.675741	10.234867	10.546030	9.562113	11.428479
<b>8440</b>	8.094645	9.675741	10.234867	10.546030	9.562113	11.428479
<b>8805</b> **	8.177638	9.765656	10.336308	10.646286	9.675098	11.550923
<b>8811</b> **	8.177638	9.765656	10.336308	10.646286	9.675098	11.550923

\* 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** and **capital project levies** will use the TAV.

The computed distribution for each taxing district is a target distribution amount. The amount is not guaranteed. Whether all districts receive the computed distribution amount will depend upon the amount of timber tax revenue collected for the county based on the amount of timber harvested. It is possible that actual timber tax revenues could be greater or less than the total of all the taxing districts' computed shares.

In the case of voted bonds, capital project and school enrichment levies, the amount of property tax to be collected is reduced by the amount of the timber excise distribution. In all other cases, the timber excise distribution is added to the budgeted amount.

## CLASSES OF PROPERTY

**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)	3.60
Library	.500	State School (Local rate)	Varies

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

- The aggregate regular levy rate of all senior and junior taxing districts (not including the state, port districts, public utility districts, emergency medical levies, and conservation futures) cannot exceed \$5.90. *RCW 84.52.043(2)*.
- The aggregate of all regular levies (not including port and public utility districts) shall not exceed 1% of true and fair value. *Washington State Constitution, Article VII, amended 1972 and RCW 84.52.050*

**Excess or Special Levies** - Voters within a district may approve excess or special levies. These levies may be for maintenance and operation (M&O), Enrichment or for construction of buildings or other facilities. M&O levies are generally limited to one year except for fire districts which are permitted to vote on two to four-year levies. Enrichment levies for school districts are permitted to vote on two to four-year levies as well and are limited to a statutory rate of \$2.50. Levies to finance general obligation bonds for capital improvement purposes usually obligate the voters to pay annual principal and interest costs over a period of several years. Voter approved excess or special levies are over and above the statutory and constitutional limitations. Qualified senior/disabled persons are exempt from these levies. *RCW 84.52.052*

**Capital Fund Levies** - The use of school district capital projects was expanded to include technology. There is no limit on how many capital fund levies for technology a school district may impose at one time, but they are limited to six years. *RCW 84.52.053*

## **TAX RELIEF**

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

- Current use exemption:
  - Commercial farm & agricultural land – income producing farms.
  - Open space - nature preserves & traditional farm land.
- Designated forest land exemption - 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 2023 tax rate in Kitsap County is about \$8.51 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:  $400,000 \times 8.51 / 1000 = \$3,404$

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

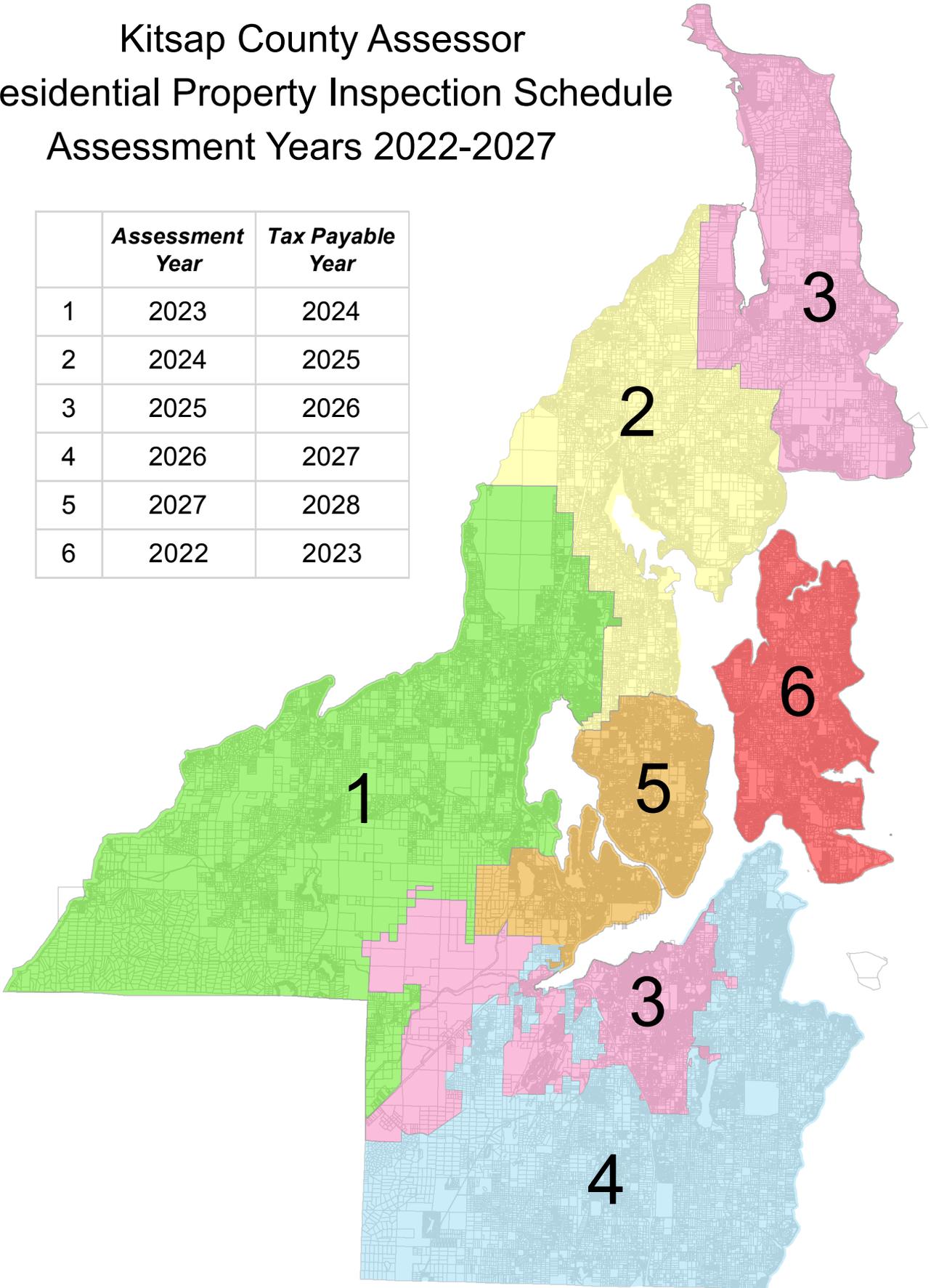
The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount that is attributable to new construction within the boundaries of the district. The lid does not apply to individual parcels. A district may have a levy limit 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 Residential Property Inspection Schedule Assessment Years 2022-2027

	<i>Assessment Year</i>	<i>Tax Payable Year</i>
1	2023	2024
2	2024	2025
3	2025	2026
4	2026	2027
5	2027	2028
6	2022	2023



## Physical Inspection of Commercial and Industrial Properties

The Assessor's office physical inspection cycle for the majority of commercial and industrial properties is based on property types rather than by geographic areas. A small portion of property types are still inspected on a geographic rotation in line with residential inspections.

<b>Tax Year 2024 - Apartments</b>	<b>Tax Year 2025 - Retail</b>	<b>Tax Year 2026 - Warehouse</b>
122: 3 living units	505: Retail - condos	430: Aircraft transport
123: 4 living units	530: Retail - general	503: Warehouse condos
131: 5 to 9 living units	541: Conv. store w/gas pumps	504: Hangar condos
132: 10 to 14 living units	543: Conv. store w/o gas	559: Auto wrecking yard
133: 15 to 19 living units	545: Chain type grocery	630: Business services
134: 20 to 29 living units	590: Other retail trade	637: General warehouse
135: 30 to 39 living units	591: Neighborhood center	638: Mini warehouse
136: 40 to 49 living units	592: Community center	640: Repair services
137: 50+ living units	593: Regional center	656: Convalescent centers
138: Retirement apartments		
501: Apartment condos		
<b>Tax Year 2027 - Offices</b>	<b>Tax Year 2028 - Hotels &amp; Restaurants</b>	<b>Tax Year 2029 - SFR's, MH, Duplex, Retail Automotive</b>
506: Office condos	141: Condo residential	111: Single family residence
507: Medical condos	150: Mobile home community	118: Mobile home leased land
611: Banks	160: Hotels & motels	119: Mobile home real property
651: Medical/dental offices	170: Institutional lodging	121: 2 living units
653: Hospitals	180: Other residential	485: Sanitary landfills
670: Government services	460: Parking	509: Other condos
680: Educational services	500: Commercial condos/slips	550: Retail - Automotive
690: Misc. services	502: Parking condos	551: Mobile home sales lot
740: Recreational	508: Lodging condos	
822: Veterinarian services	580: Restaurants	
	581: Fast food	
	582: Taverns	
	744: Marinas	
<b>Geographic Inspections</b>		
183: Sheds & garages	760: Parks	
459: Totally easement encumbered	830: CU Agriculture	
470: Communications	910: Undeveloped land	
483: Water systems	911: Common area	
486: Storm water retention	939: Tidelands	
624: Cemeteries	940: Current use - open space	
691: Churches	950: Forest land with mixed use	
720: Public assembly	990: Other undeveloped land	
750: Resorts/group camps		

## 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>Dec (first Mon)</b>	Last day for the County Commissioners to certify amount of taxes to Assessor. Amounts for County purposes must be certified to the Assessor by December 15. RCW 84.52.070
<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

### Assessor's Office

360-337-7160  
Fax 360-337-4874  
[assessor@kitsap.gov](mailto:assessor@kitsap.gov)

Review parcel details and other information on our website at:  
[www.kitsap.gov/assessor](http://www.kitsap.gov/assessor)

Monday - Thursday 9:00 to 4:00  
Friday 9:00 to 12:00

### Kitsap County Information

Kitsap 1  
360-337-5777  
[Kitsap1@kitsap.gov](mailto:Kitsap1@kitsap.gov)

### Property Tax Bill, Payment & Collection

Kitsap County Treasurer's Office  
360-337-7135  
[www.kitsap.gov/treasurer](http://www.kitsap.gov/treasurer)

### Recorded Documents (Liens & Deeds)

Kitsap County Auditor's Office  
360-337-4935  
[www.kitsap.gov/auditor](http://www.kitsap.gov/auditor)

### County Zoning, Permitting & Planning

Department of Community Development  
360-337-5777  
[www.kitsap.gov/dcd](http://www.kitsap.gov/dcd)