

Kitsap County Statement of Assessments



**2012 Assessment for
Taxes Payable in 2013**

**Jim Avery
Assessor**

COVER PHOTO:
Our Office Door - taken by Maxine Schoales

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In this year's Assessment Book I would like to focus on the ever shrinking size of the Assessor's office here in Kitsap County. As this book demonstrates another property tax year is concluded. This is the fourteenth tax roll I have signed off on since taking office on January 1, 1999. Once again I am confident that we have maximized uniformity in distributing a \$318,684,126 property tax burden to the owners of 122,560 parcels of real and personal property in Kitsap County. We are doing all of the statutorily mandated functions of the office at one of the lowest cost per parcel of any county in the State. That is quite an achievement considering Kitsap County income levels force our salary levels to be one of the highest in the state.



When I came into office in 1999 there was a staff of 40 here in the office working the equivalent of 38.5 full-time positions. As we move into 2013 there are 24 of us working the equivalent of 21.2 full-time positions. How have we achieved more than a 44% reduction in hours worked and the associated savings to all of us taxpayers?

1. We invested nearly \$2,000,000 in technology upgrades ten years ago, most of it in the form of a new assessor-treasurer computer system. We have already realized over \$10,000,000 of documented personnel cost savings in the assessor and treasurer's offices as a result of this system, which automated many previously manual processes. This new system also enhanced significantly the quality of our appraisal and administrative work.
2. I can not say enough about the 23 valuable members of our assessor family who call this place home during the work day. We laugh together, grieve together, celebrate together and most importantly work hard together. With a lot of cross training we have been able to fill the many knowledge and experience gaps caused by retirements, resignations and the very occasional involuntary reductions in force. No job is too small or menial and everyone genuinely wants to help and learn from each other.
3. For almost four years the County Administration Office has been closed on Fridays. When this happened, all employee hours, pay and benefits were reduced by at least 10%. Most of us in the assessor's office now work a 36 hour work week Monday thru Thursday. The positives of a four day work week have off-set the negatives of a 10% pay cut with the workforce. As a result, morale and productivity is high. The general public's need for our office to be open reduces each year as more of our information and processes have migrated to the internet. Since the need for our service should never be an emergency, those few folks who need to come to the office seem to have adjusted to the Friday closure. I do not believe taxpayers enjoy paying for service from government they do not need. Since taxpayers have shown a real reluctance to increase taxes of any kind, I think we will see other reductions in service throughout government, such as this Friday closure.

I continue to enjoy serving as the Kitsap County Assessor. Most all of the feedback I hear is complimentary about the service in our office and even the appraisal work we do ☺. However, my ears are always open to hear of any suggestions, criticisms and complaints.

Warm regards and sincerely,

Jim Avery

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PROFILE OF KITSAP COUNTY

Established: 1857

GEOGRAPHY

398 square miles in Kitsap, 81 square miles tax exempt
211 miles of salt water shore line
33 miles of fresh water lake frontage
117,184 real property tax parcels
5,376 personal property accounts

POPULATION

	<u>Est. 2000</u>	<u>Est. 2011</u>
Total	231,969	254,633

2011 TOP EMPLOYERS

Naval Base Kitsap (military & civilian employees)	30,649
Harrison Hospital	2,379
Central Kitsap School District	1,491
Olympic College	1,359
Washington State Government	1,262
Kitsap County	1,169
Wal-Mart (3 locations)	1,003
South Kitsap School District	1,002
North Kitsap School District	824
Port Madison Enterprises (Clearwater Casino, etc.)	770

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

TAXING DISTRICTS

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

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

STATEMENT OF ASSESSED VALUATION
2012 ASSESSMENT FOR TAXES PAYABLE IN 2013

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	25,423,782,102	394,485,234	25,818,267,336
Centrally Assessed	36,519,375	264,840,237	301,359,612
Total	25,460,301,477	659,325,471	26,119,626,948

Locally assessed property is valued by the Kitsap County Assessor

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

TO BE COLLECTED IN THE YEAR 2013

	ASSESSED VALUE	RATE	TAXES	T.E.D	TOTAL
<u>COUNTY:</u>					
COUNTY CURRENT EXPENSE	26,119,626,948	1.117183	29,180,423	51,497	29,231,920
MENTAL HEALTH	26,119,626,948	0.025000	652,991	1,152	654,143
VETERANS RELIEF	26,119,626,948	0.011250	293,846	519	294,365
<u>TOTAL CURRENT EXPENSE</u>	26,119,626,948	<u>1.153433</u>	<u>30,127,260</u>	<u>53,168</u>	<u>30,180,428</u>
 <u>COUNTY CONSERVATION FUTURES</u>	26,119,626,948	<u>0.048133</u>	<u>1,257,233</u>	<u>2,219</u>	<u>1,259,452</u>
 COUNTY ROADS	15,974,350,029	1.485344	23,727,407	59,311	23,786,718
ROAD TAX DIVERSION - SHERIFF	15,974,350,029	0.101508	1,621,525	4,053	1,625,578
ROAD TAX DIVERSION - PROS ATTY	15,974,350,029	0.028191	450,339	1,126	451,465
ROAD TAX DIVERSION - CLERK	15,974,350,029	0.003568	57,000	142	57,142
<u>TOTAL COUNTY ROADS</u>	15,974,350,029	<u>1.618611</u>	<u>25,856,271</u>	<u>64,632</u>	<u>25,920,903</u>
<u>SCHOOLS:</u>					
STATE SCHOOL	26,117,238,657	2.507082	65,478,073	0	65,478,073
SCHOOL DIST NO 100 - BREM					
SPECIAL M&O*	2,993,602,541	3.604078	10,788,080	1,099	10,789,179
BOND*	2,993,783,789	1.285998	3,849,375	625	3,850,000
CAPITAL PROJECT* (NEW 2013)	2,993,783,789	0.634648	1,899,691	309	1,900,000
TOTAL		5.524724	16,537,146	2,033	16,539,179
SCHOOL DIST NO 303 - BAINBRIDGE ISL.					
SPECIAL M&O*	5,189,578,752	1.677442	8,703,641	1,580	8,705,221
BOND*	5,188,972,276	1.368286	7,099,541	459	7,100,000
CAPITAL PROJECT*	5,188,972,276	0.293892	1,524,901	99	1,525,000
TOTAL		3.339620	17,328,083	2,138	17,330,221
SCHOOL DIST NO 400 - NORTH KITSAP					
SPECIAL M&O*	5,717,632,253	2.505611	14,313,672	12,495	14,326,167
BOND*	5,722,619,166	1.491100	8,518,128	14,872	8,533,000
TOTAL		3.996711	22,831,800	27,367	22,859,167
SCHOOL DIST NO 401 - CENTRAL KITSAP					
SPECIAL M&O*	6,025,889,085	3.707807	22,306,637	36,199	22,342,836
CAPITAL PROJECT* (NEW 2012)	6,035,651,947	1.868646	11,242,013	36,487	11,278,500
TOTAL		5.576453	33,548,650	72,686	33,621,336
SCHOOL DIST NO 402 - SOUTH KITSAP					
SPECIAL M&O*	5,895,702,088	3.224369	18,986,065	23,857	19,009,922
SCHOOL DIST NO 403 - NORTH MASON					
SPECIAL M&O*	42,516,937	1.947741	81,861	951	82,812
CAPITAL PROJECT* (NEW 2010)	43,005,122	0.439784	18,484	429	18,913
TOTAL		2.387525	100,345	1,380	101,725
TOTAL LOCAL SCHOOLS			109,332,089	129,461	109,461,550
<u>TOTAL SCHOOLS</u>			<u>174,810,162</u>	<u>129,461</u>	<u>174,939,623</u>

TO BE COLLECTED IN THE YEAR 2013

	ASSESSED VALUE	RATE	TAXES	T.E.D	TOTAL
<u>CITIES:</u>					
CITY OF BREMERTON					
REG	2,394,781,600	2.761835	6,613,992	15,421	6,629,413
BOND*	2,376,003,205	0.351430	833,038	1,962	835,000
EMS	2,394,781,600	0.500000	1,197,391	2,792	1,200,183
TOTAL		3.613265	8,644,421	20,175	8,664,596
CITY OF PORT ORCHARD	1,312,770,504	1.757258	2,306,877	330	2,307,207
CITY OF POULSBO	1,211,141,601	1.708886	2,069,703	99	2,069,802
CITY OF BAINBRIDGE ISLAND					
REG	5,226,583,214	1.290820	6,746,581	433	6,747,014
BOND*	5,188,972,276	0.128328	665,850	43	665,893
TOTAL		1.419148	7,412,431	476	7,412,907
<u>TOTAL CITIES</u>			<u>20,433,432</u>	<u>21,080</u>	<u>20,454,512</u>
<u>PORTS:</u>					
PORT OF BREMERTON					
REG	8,892,393,025	0.347033	3,085,960	12,220	3,098,180
LT BOND	8,892,393,025	0.036485	324,443	1,285	325,728
TOTAL	8,892,393,025	0.383518	3,410,403	13,505	3,423,908
PORT OF BROWNSVILLE	1,190,802,358	0.309753	368,855	171	369,026
PORT OF EGLON	192,785,458	0.100655	19,405	0	19,405
PORT OF ILLAHEE	436,541,095	0.182447	79,646	0	79,646
PORT OF INDIANOLA	273,014,809	0.154215	42,103	3	42,106
PORT OF KEYPORT	120,152,766	0.249815	30,016	0	30,016
PORT OF KINGSTON	824,478,105	0.212867	175,505	368	175,873
PORT OF MANCHESTER	519,450,749	0.198064	102,885	0	102,885
PORT OF POULSBO	883,039,428	0.302757	267,347	0	267,347
PORT OF SILVERDALE	2,540,383,953	0.216766	550,670	56	550,726
PORT OF TRACYTON	615,762,297	0.048263	29,719	0	29,719
PORT OF WATERMAN	224,614,064	0.235662	52,933	0	52,933
<u>TOTAL PORTS</u>			<u>5,129,487</u>	<u>14,103</u>	<u>5,143,590</u>

TO BE COLLECTED IN THE YEAR 2013

	ASSESSED VALUE	RATE	TAXES	T.E.D	TOTAL
<u>FIRE DISTRICTS:</u>					
1 CENTRAL KITSAP	6,667,758,218	1.500000	10,001,638	13,025	10,014,663
EMS	6,702,374,650	0.500000	3,351,188	8,130	3,359,318
TOTAL		2.000000	13,352,826	21,155	13,373,981
2 BAINBRIDGE ISLAND	5,226,583,214	0.908905	4,750,469	305	4,750,774
EMS (NEW 2010)	5,226,583,214	0.400000	2,090,634	134	2,090,768
TOTAL		1.308905	6,841,103	439	6,841,542
7 SOUTH KITSAP	6,175,838,280	1.451628	8,965,023	4,222	8,969,245
EMS	6,192,419,541	0.499811	3,095,045	4,769	3,099,814
TOTAL		1.951439	12,060,068	8,991	12,069,059
10 NORTH KITSAP	2,502,087,044	1.500000	3,753,131	4,354	3,757,485
EMS	2,503,880,292	0.500000	1,251,941	2,451	1,254,392
BOND*	1,794,984,652	0.275768	494,328	672	495,000
TOTAL		2.275768	5,499,400	7,477	5,506,877
18 POULSBO	3,017,743,006	1.500000	4,526,615	2,097	4,528,712
EMS	3,021,423,495	0.500000	1,510,712	2,536	1,513,248
TOTAL		2.000000	6,037,327	4,633	6,041,960
2 MASON	42,587,335	1.417886	60,384	1,384	61,768
EMS	42,587,335	0.444874	18,946	434	19,380
TOTAL		1.862760	79,330	1,818	81,148
<u>TOTAL FIRE DISTRICTS</u>			<u>43,870,054</u>	<u>44,513</u>	<u>43,914,567</u>
<u>OTHER:</u>					
PUBLIC UTILITY DIST NO 1	26,119,626,948	0.081725	2,134,639	3,767	2,138,406
METRO PARK - BAINBRIDGE ISLAND	5,226,583,214	0.750000	3,919,938	252	3,920,190
BOND*	5,188,972,276	0.061750	320,401	21	320,422
Total		0.811750	4,240,339	273	4,240,612
METRO PARK - VILLAGE GREEN	1,099,174,112	0.096709	106,301	196	106,497
REGIONAL LIBRARY	26,119,626,948	0.391114	10,215,764	18,029	10,233,793
POULSBO LIBRARY FACILITY - BOND*	3,893,242,704	0.038975	151,518	225	151,743
<u>TOTAL OTHER</u>			<u>16,848,561</u>	<u>22,490</u>	<u>16,871,051</u>
<u>TOTAL TAXES</u>			<u>318,332,460</u>	<u>351,666</u>	<u>318,684,126</u>

* Voted bonds and M&O - Property tax to be collected is reduced by the timber excise distribution.
All others, the timber excise distribution is added to the budgeted amount.

TAXING DISTRICTS WITH NO LEVY FOR 2013

WATER DISTRICTS

ASSESSED VALUE

Crystal Springs	10,919,351
Manchester	620,149,805
North Perry	1,388,301,530
Old Bangor	12,897,334
Rocky Point	131,440,224
Silverdale	2,200,763,332
Sunnyslope	75,705,722

MISCELLANEOUS DISTRICTS

Bainbridge Island Parks & Recreation	5,226,583,214
Sewer District 7 (So. Bainbridge Island)	160,292,607
Westsound Utility District	1,466,728,046
Port of Bremerton IDD (Bremerton Marina)	8,892,393,025

MAJOR CHANGES

Taxes Payable in 2013

District	Estimated Overall % Change
Bainbridge Island School District Bond \$0 increase, O & M \$0 increase Capital Projects/Tech Levy \$200,000 increase	+ 1%
Bremerton School District New 4 year \$1,900,000 Capital Projects Levy voter approved election 8/7/12 Bond \$100,000 increase, O & M \$107,000 increase	+ 15%
Central Kitsap School District New 2 year Supplemental O & M Levy voter approved election 2/14/12 Overall O & M \$4,692,385 increase, Capital Projects Levy \$328,500 increase	+ 17%
North Kitsap School District Bond \$67,000 decrease, O & M \$700,000 increase	+ 3%
South Kitsap School District O & M \$1,258,000 increase	+ 7%
City of Port Orchard \$104,184 increase due to annexations (includes Bethel corridor).	+ 5%
Port of Bremerton \$4,127,393 decrease, collection for the IDD Levy (Bremerton Marina) is complete	- 55%
Rocky Point Water \$81,000 decrease, bonds paid off in 2012	-100%
South Kitsap Fire 7 Temporary lid lift up to \$1.48 voter approved 4/17/2012 EMS levy \$115,922 decrease	+ 0.07%
Bainbridge Island Metropolitan Parks Bond \$667,891 decrease, regular levy \$119,743 decrease	-16%
Village Green Metropolitan Parks Using \$50,000 of banked capacity	+ 90%

The following districts are at their maximum statutory levy rate. Therefore, most of these districts will collect less in 2013 than they did in 2012.

FIRE – Central Kitsap #1 (-\$334,792)	EMS – City of Bremerton (-\$77,091)
FIRE – North Kitsap #10 (-\$124,110)	EMS – Central Kitsap #1 (-\$112,692)
FIRE – Poulsbo #18 (-\$236,111)	EMS – Bainbridge Island #2 (-\$63,818)
Bainbridge Island Metropolitan Parks (-\$119,743)	EMS – South Kitsap #7 (-\$115,922)
City of Poulsbo (-\$66,676)	EMS – North Kitsap #10 (-\$41,408)
City of Port Orchard (+\$104,184)*	EMS – Poulsbo #18 (-\$78,900)

*The City of Port Orchard is limited to a maximum rate of \$1.757258 this year but was able to collect \$104,184 over last year which is a portion of the amount allowed for annexations.

TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

Area	Assessed Value	Total Levy rate	Reg. Taxes	Voted Taxes	Total Taxes
North Kitsap Unincorporated					
Typical for 2010	326,260	9.9795	2,218	1,038	3,256
Typical for 2011	305,040	10.7335	2,226	1,048	3,274
Typical for 2012	295,765	11.3668	2,250	1,112	3,362
Typical for 2013	279,265	11.8358	2,178	1,127	3,305
Central Kitsap Unincorporated					
Typical for 2010	252,915	10.5536	1,759	910	2,669
Typical for 2011	242,790	10.6165	1,822	756	2,578
Typical for 2012	230,795	12.4297	1,804	1,065	2,869
Typical for 2013	224,910	13.5933	1,803	1,254	3,057
South Kitsap Unincorporated					
Typical for 2010	249,370	9.7791	1,815	624	2,439
Typical for 2011	232,355	10.4730	1,817	616	2,433
Typical for 2012	224,600	11.2119	1,865	653	2,518
Typical for 2013	219,820	11.3594	1,788	709	2,497
City of Bremerton					
Typical for 2010	164,215	11.0161	1,141	668	1,809
Typical for 2011	157,890	11.9199	1,182	700	1,882
Typical for 2012	144,390	12.8111	1,149	701	1,850
Typical for 2013	134,460	13.7030	1,052	790	1,843
City of Bainbridge Island					
Typical for 2010	527,100	9.5119	3,427	1,587	5,014
Typical for 2011	473,000	10.0964	3,349	1,427	4,776
Typical for 2012	457,860	10.8586	3,362	1,610	4,972
Typical for 2013	443,275	11.0609	3,338	1,565	4,903
City of Poulsbo					
Typical for 2010	260,490	10.4736	1,900	828	2,728
Typical for 2011	256,120	11.1898	1,986	880	2,866
Typical for 2012	247,370	11.8539	2,002	930	2,932
Typical for 2013	236,675	12.2288	1,939	955	2,894
City of Port Orchard					
Typical for 2010	215,030	10.2723	1,671	538	2,209
Typical for 2011	209,090	10.8143	1,707	554	2,261
Typical for 2012	202,640	11.5389	1,749	590	2,338
Typical for 2013	198,850	11.4981	1,645	641	2,286

TIMBER EXCISE TAX INFORMATION

RCW 84.33

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

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

During the levy calculations, the TAV is used as part of the district's assessed valuation for the voted bonds and maintenance and operations (M&O) levies. By using the TAV, the budget amount is actually being partly paid by the timber excise revenues.

The law specifies that for **school M&O levies**, the levy calculation shall be based on either; 80% of calendar year 1983 timber roll value, OR one-half of the school district TAV; whichever is greater. This provision was intended to guarantee that school districts would get no less than they received under the old timber tax distribution system, which was based on the 1983 calendar year timber roll value. In Kitsap County most of the school M&O levy calculations will use 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 actually receive the computed distribution amount will depend upon the amount of timber tax revenue collected for the county based on the amount of timber harvested. It is possible that actual timber tax revenues could be greater or less than the total of all the taxing districts' computed shares.

In the case of voted bonds and M&O, the amount of property tax to be collected is reduced by the amount of the timber excise distribution. In all other cases, the timber excise distribution is added to the budgeted amount.

TIMBER VALUES

Districts	2012 Forest Land Assessed Value (FLAV)	2013 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	87,274	486,312	305,064
School District 303 (Bainbridge Island)	60,250	335,728	942,204
School District 400 (North Kitsap)	1,789,908	9,973,827	3,298,246
School District 401 (Central Kitsap)	3,504,097	19,525,724	3,282,658
School District 402 (South Kitsap)	2,655,635	14,797,879	5,155,230
School District 403 (Part of North Mason)	175,220	976,371	287,699
County Current Expense	8,272,384	46,095,840	
Conservation Futures	8,272,384	46,095,840	
County Road	7,165,989	39,930,727	
City of Bainbridge Island	60,250	335,728	
City of Bremerton	1,002,034	5,583,593	
City of Bremerton Emergency Med	1,002,034	5,583,593	
City of Port Orchard	33,730	187,952	
City of Poulsbo	\$10,380	57,840	
Port of Bremerton	6,319,516	35,213,960	
Port of Brownsville	14,860	82,804	
Port of Eglon	304,275	1,695,496	
Port of Indianola	2,950	16,438	
Port of Kingston	310,100	1,727,955	
Port of Silverdale	46,301	258,001	
Fire District 1 (Central Kitsap)	1,558,362	8,683,594	
Fire District 2 (Bainbridge Island)	60,250	335,728	
Fire District 7 (South Kitsap)	522,012	2,908,783	
Fire District 10 (North Kitsap)	520,885	2,902,503	
Fire District 18 (Poulsbo)	250,864	1,397,881	
Fire District 2 Mason (portion of district)	175,220	976,371	
Fire District 10 Bond (Original district)	437,099	2,435,628	
Fire District 1 Emergency Med	2,917,872	16,259,132	
Fire District 2 Emergency Med	60,250	335,728	
Fire District 7 Emergency Med	1,712,212	9,540,882	
Fire District 10 Emergency Med	879,724	4,902,046	
Fire District 18 Emergency Med	910,184	5,071,781	
Fire District 2 Emergency Med Mason (portion)	175,220	976,371	
Public Utility District	8,272,384	46,095,840	
Metropolitan Parks B. I. Bond	60,250	335,728	
Metropolitan Parks Bainbridge Island	60,250	335,728	
Metropolitan Parks Village Green	362,900	2,022,170	
Regional Library	8,272,384	46,095,840	
Poulsbo Library Facility	1,037,184	5,779,454	

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>2011</u>	<u>2012</u>	<u>2013</u>
County Current Expense	196,730,737	174,774,579	173,502,555
County Road	98,609,227	90,881,114	81,452,068
State School	196,730,737	174,774,579	173,502,555
School Dist #100 (Bremerton)	27,168,344	16,206,353	25,049,430
School Dist #303 (Bainbridge Island)	26,171,169	24,000,612	25,816,750
School Dist #400 (North Kitsap)	34,724,135	46,523,310	45,273,327
School Dist #401 (Central Kitsap)	33,473,624	35,254,166	28,107,045
School Dist #402 (South Kitsap)	74,841,975	51,628,948	49,044,503
School Dist #403 (Ptn of North Mason)	351,490	1,161,190	211,500
City of Bremerton	27,720,577	16,014,893	21,703,970
City of Port Orchard	30,032,906	18,520,340	25,892,157
City of Poulsbo	14,196,858	25,357,620	18,637,610
City of Bainbridge Island	26,171,169	24,000,612	25,816,750
Port of Bremerton	102,202,690	71,426,134	73,857,448
Port of Brownsville	6,547,220	4,783,890	3,105,020
Port of Eglon	718,290	680,320	1,678,010
Port of Illahee	2,738,686	991,180	2,407,152
Port of Indianola	719,930	1,556,230	636,390
Port of Keyport	212,240	1,114,610	481,580
Port of Kingston	3,517,240	5,198,110	4,958,910
Port of Manchester	5,132,580	3,133,750	2,215,810
Port of Poulsbo	8,586,314	7,259,540	6,004,190
Port of Silverdale	6,483,100	14,810,201	9,615,524
Port of Tracyton	6,646,947	4,048,860	4,167,390
Port of Waterman	1,311,330	875,830	1,016,110
Fire Dist #1 (Central Kitsap)	33,417,893	36,902,534	31,334,405
Fire Dist #2 (Bainbridge Island)	26,171,169	24,000,612	25,816,750
Fire Dist #7 (South Kitsap)	75,094,723	51,271,588	50,048,663
Fire Dist #10 (North Kitsap)	11,392,200	13,418,880	13,348,980
Fire Dist #18 (Poulsbo)	22,916,585	31,233,652	30,861,277
Fire Dist #2 (Mason County)	New for 2012	1,161,190	211,500
Public Utility District #1	196,730,737	174,774,579	173,502,555
Metro Parks District - Bainbridge Island	26,171,169	24,000,612	25,816,750
Metro Parks District - Village Green	New for 2012	6,274,990	6,050,940
Regional Library	166,697,831	174,774,579	173,502,555
Poulsbo Library Facility	27,116,565	34,901,680	34,981,367

SUMMARY OF PREVIOUS YEARS

Tax Year	Value	% of Increase	Taxes	% of Increase	New Construction	% of Increase
1978	1,696,713,438	19%	22,250,119	3%	79,182,252	14%
1979	2,066,307,884	22%	30,460,308	37%	113,885,252	44%
1980	2,495,310,692	21%	28,982,370	-5%	108,855,983	-4%
1981	3,118,580,776	25%	31,807,064	10%	134,091,602	23%
1982	3,733,931,702	20%	33,646,206	6%	117,355,991	-12%
1983	4,337,059,981	16%	39,069,814	16%	108,309,040	-8%
1984	4,745,120,022	9%	43,506,425	11%	97,009,516	-10%
1985	5,066,663,138	7%	50,652,286	16%	150,766,270	55%
1986	5,290,741,386	4%	54,088,299	7%	161,050,622	7%
1987	5,439,186,378	3%	63,943,592	18%	127,597,955	-21%
1988	5,551,918,267	2%	66,155,733	3%	123,967,256	-3%
1989	5,710,662,156	3%	74,299,159	12%	155,794,020	26%
1990	5,947,069,239	4%	77,044,842	4%	181,708,713	17%
1991	6,661,235,888	12%	88,751,179	15%	212,090,287	17%
1992	8,251,019,186	24%	100,789,127	14%	282,725,242	33%
1993	9,236,571,898	12%	123,329,936	22%	230,438,529	-18%
1994	10,190,219,955	10%	134,007,483	9%	366,895,359	59%
1995	10,670,426,158	5%	126,956,109	-5%	343,270,812	-6%
1996	11,113,588,514	4%	156,350,540	23%	322,336,324	-6%
1997	11,835,972,852	7%	170,653,435	9%	300,333,982	-7%
1998	12,196,558,191	3%	170,078,457	0%	268,497,085	-11%
1999	12,543,512,909	3%	183,411,515	8%	236,871,770	-12%
2000	13,187,033,175	5%	193,210,204	5%	308,655,411	30%
2001	14,291,868,100	8%	187,840,241	-3%	342,948,207	11%
2002	15,327,587,518	7%	211,955,149	13%	343,119,194	0%
2003	16,494,091,138	8%	220,459,699	4%	300,148,900	-13%
2004	17,409,450,856	6%	222,979,522	1%	394,942,898	32%
2005	19,385,082,483	11%	242,715,022	9%	368,963,069	-7%
2006	23,320,361,965	20%	252,638,220	4%	499,921,482	35%
2007	28,579,487,595	23%	274,473,658	9%	730,403,137	46%
2008	32,652,262,207	14%	285,806,410	4%	823,172,433	13%
2009	32,597,300,794	0%	295,276,425	3%	591,074,806	-28%
2010	30,196,632,984	-7%	305,068,776	3%	282,461,226	-52%
2011	28,434,461,783	-6%	303,549,828	0%	196,730,737	-30%
2012	27,132,483,757	-5%	316,406,292	4%	174,774,579	-11%
2013	26,119,626,948	-4%	318,684,126	1%	173,502,555	-1%

2001 & 2002 Tax difference because no South Kitsap School Dist. O & M Levy for 2001
 2004 & 2005 Tax difference because no Bainbridge Island Parks levy in 2004.
 2012 New 11,000,000 Capital Facility Levy for Central Kitsap SD

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
1992	88.8	100.0	89.3
1993	89.9	100.0	90.3
1994	91.7	100.0	92.0
1995	90.2	100.0	90.6
1996	88.2	94.2	88.4
1997	89.9	100.0	90.4
1998	89.5	96.0	92.0
1999	89.5	100.0	91.5
2000	89.4	100.0	89.1
2001	89.0	100.0	89.4
2002	87.6	100.0	88.0
2003	87.6	100.0	88.0
2004	85.7	100.0	86.1
2005	86.7	100.0	87.0
2006	89.9	100.0	90.1
2007	87.6	100.0	87.9
2008	87.6	97.9	87.8
2009	86.0	96.9	86.2
2010	85.9	98.8	86.2
2011	88.2	98.6	88.4
2012	88.6	98.4	88.8
2013	92.0	97.4	92.1

SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16A

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

Income up to \$25,000	Exempt from voted levies <u>and</u> either a \$60,000 or 60% reduction in assessed value, whichever is greater.
Income of \$25,001 - \$30,000	Exempt from voted levies <u>and</u> either a \$50,000 or a 35% reduction in assessed value (not to exceed \$70,000), whichever is greater.
Income of \$30,001 - \$35,000	Exempt from voted levies only.

"Income" is the combined disposable income of all co-tenants. It includes, for example, social security, retirement, disability pension, interest, and wages. It does not include non-reimbursed costs for prescription drugs, in-home care, nursing-home expenses, or Medicare premiums.

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

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

COUNTY-WIDE IMPACT OF THE EXEMPTION

Income level	No. of accounts	Reduction in Assessed Value	Tax Saved (shifted)
0 - \$25,000	2,154	180,453,725	3,356,004
\$25,001 - \$30,000	712	38,833,168	1,036,321
\$30,001 - \$35,000	659	15,250,484	645,873
Total	3,525	234,537,377	5,038,1983

DEFERRAL PROGRAMS

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

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

CURRENT USE ASSESSMENT

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

	Parcels	Acres	Market Value	Current Use Value	Reduction	Tax Saved (Shifted)
Chapter 84.34 RCW						
Agricultural	220	2,187	69,015,330	39,733,130	29,282,200	347,461
Open Space	328	2,832	139,903,840	98,904,428	40,999,412	484,087
Timber Land	237	2,467	68,436,730	33,795,537	34,641,193	381,052
Total:	785	7,486	277,355,900	172,433,095	104,922,805	1,212,600
Chapter 84.33 RCW						
Forest Land*	2,054	42,576	191,592,000	5,472,380	186,119,620	2,107,313
Grand total	2,839	50,062	468,947,900	177,905,475	291,042,425	3,319,913

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

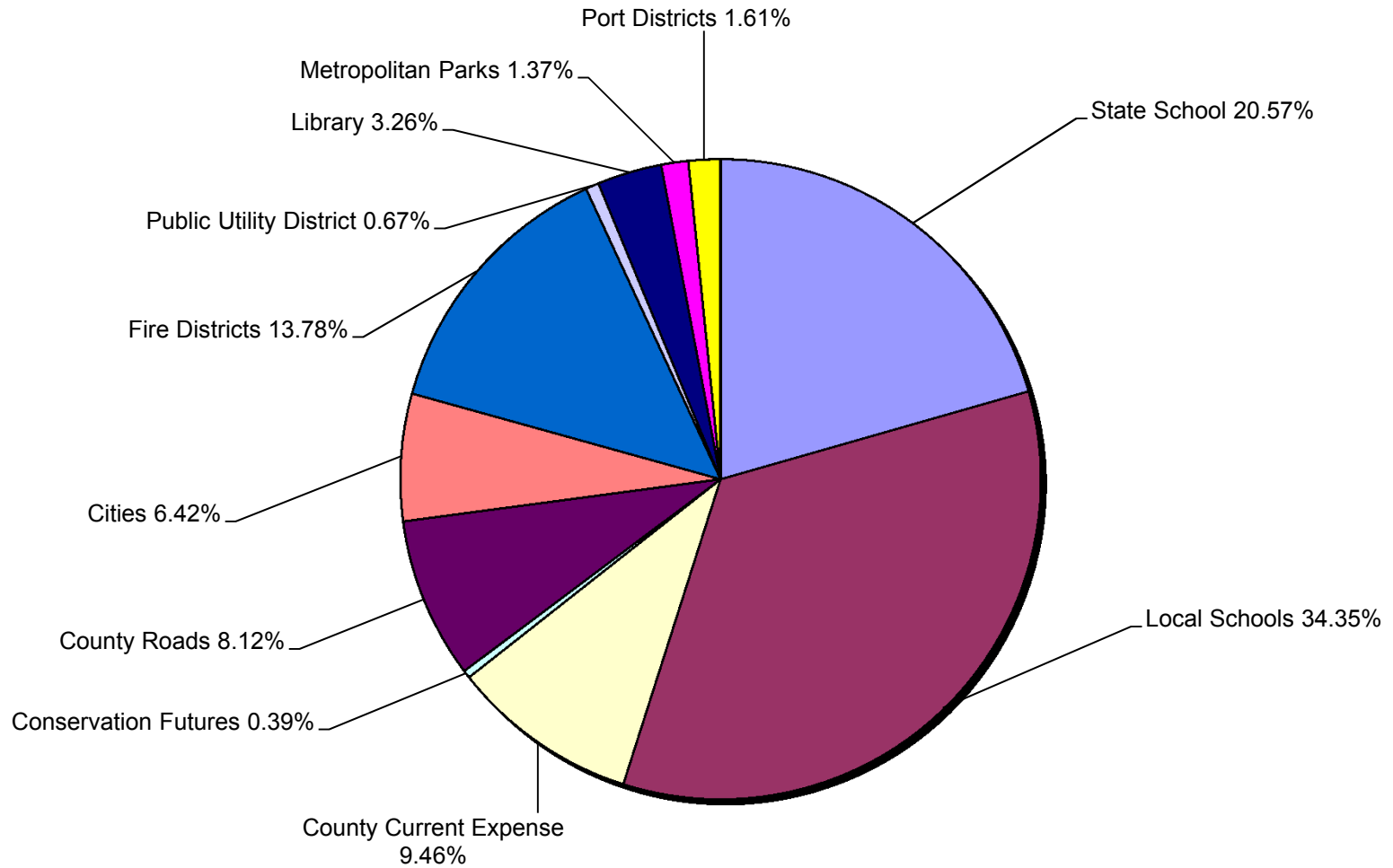
Open Space lands include properties whose present use enhances scenic, recreational, natural, or historic resources. The current use value of open space is a percentage of highest and best use value, determined on a case-by-case basis by a public benefit rating system that is part of Kitsap County's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

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

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

***Forest Land market value is not listed on the assessment roll.** An estimated \$4500 per acre is used for this summary.

PROPERTY TAX DISTRIBUTION FOR THE YEAR 2013



CONSOLIDATED TAX CODE KEY

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

KEY TO ABBREVIATIONS

100	Bremerton School District	SK	South Kitsap
303	Bainbridge Island School District	NK	North Kitsap
400	North Kitsap School District	BI	Bainbridge Island
401	Central Kitsap School District	PLB	Poulsbo Library Bond
402	South Kitsap School District	M2	Mason Fire District 2
403	North Mason School District	VG	Village Green Metro Park

TAX CODE RANGES

INSIDE CITIES

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

OUTSIDE CITIES BY SCHOOL DISTRICT

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

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

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	TAX RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON							13.702994	42.88	0010
0035	BREMERTON	100	Y		City	BREMERTON	NORTH PERRY						13.702994	42.88	0035
0060	BREMERTON	100	Y		City								13.319476	44.12	0060
0065	BREMERTON	100	Y		City	TRACYTON							13.367739	43.96	0065
0165	BREMERTON	401	Y		City								13.371205	44.33	0165
0167	BREMERTON	401	Y		City	TRACYTON							13.419468	44.17	0167
0170	BREMERTON	401	Y		City		NORTH PERRY						13.371205	44.33	0170
0175	BREMERTON	401	Y		City	BREMERTON							13.754723	43.10	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE						11.402639	31.36	0190
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE						11.402639	31.36	0191**
0195	BREMERTON	402	Y		City	BREMERTON							11.402639	31.36	0195
0196**	BREMERTON	402	Y		City	BREMERTON							11.402639	31.36	0196**
0215	BAINBRIDGE IS.	303	Y	2							BI		11.060910	31.91	0215
0216 F	BAINBRIDGE IS.	303		2							BI		8.553828	41.26	0216 F
0220	BAINBRIDGE IS.	303	Y	2					7		BI		11.060910	31.91	0220
0221 F	BAINBRIDGE IS.	303		2					7		BI		8.553828	41.26	0221 F
0230	BAINBRIDGE IS.	303	Y	2			CRYSTAL SPRINGS				BI		11.060910	31.91	0230
0415	POULSBO	400	Y	18	18	POULSBO						PLB	12.228816	33.00	0415
0420	POULSBO	400	Y	18	18							PLB	11.926059	33.84	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON							11.498071	28.04	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND					11.498071	28.04	0810
1150	UNINCORP.	100	Y			BREMERTON							11.708340	47.19	1150
1159	UNINCORP.	100	Y			BREMERTON							11.708340	47.19	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON							13.659779	40.45	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY						13.708340	40.30	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON							13.708340	40.30	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT						13.659779	40.45	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE							13.507269	40.90	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY						13.507269	40.90	1460
1470	UNINCORP.	100	Y	1	1		NORTH PERRY						13.324822	41.46	1470
1550	UNINCORP.	100	Y	1	1								13.324822	41.46	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON							13.659779	40.45	1810*
4020	UNINCORP.	400	Y	18	18	EGLON						PLB	11.936439	33.81	4020
4030	UNINCORP.	400	Y									PLB	9.835784	41.03	4030
4039	UNINCORP.	400	Y									PLB	9.835784	41.03	4039
4050	UNINCORP.	400	Y			EGLON							9.897464	40.38	4050
4060	UNINCORP.	400	Y										9.796809	40.80	4060
4090	UNINCORP.	400	Y			KEYPORT							10.046624	39.78	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE						12.013575	33.27	4130
4160	UNINCORP.	400	Y	10	10								11.796809	33.88	4160

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	TAX RATE	VOTED %	TAX CODE
4169	UNINCORP.	400	Y		10								10.296809	38.82	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT							12.046624	33.18	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT							12.046624	33.18	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT						PLB	12.085599	33.39	4190
4199	UNINCORP.	400	Y		18	KEYPORT						PLB	10.585599	38.12	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON					VG		12.382153	34.51	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA						PLB	12.265767	35.15	4240
4250	UNINCORP.	400	Y	10B	10	INDIANOLA					VG	PLB	12.362476	34.88	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE							12.106562	33.01	4260
4270	UNINCORP.	400	Y	1	1							PLB	11.835784	34.10	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY						12.106562	33.01	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE					PLB	11.835784	34.10	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE						12.106562	33.01	4300
4320	UNINCORP.	400	Y	10B	10						VG	PLB	12.208261	35.32	4320
4330	UNINCORP.	400	Y	10B	10							PLB	12.111552	35.60	4330
4331 F	UNINCORP.	400		10B	10							PLB	9.604470	44.89	4331 F
4340	UNINCORP.	400	Y	10B	10						VG		12.169286	35.11	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					PLB	11.835784	34.10	4360
4370	UNINCORP.	400	Y	18	18							PLB	11.835784	34.10	4370
4371 F	UNINCORP.	400		18	18							PLB	9.328702	43.26	4371 F
4379	UNINCORP.	400	Y		18							PLB	10.335784	39.05	4379
4400	UNINCORP.	400	Y	1	1	SILVERDALE							12.013575	33.27	4400
4410	UNINCORP.	400	Y	10	10	EGLON							11.897464	33.59	4410
4411 F	UNINCORP.	400		10	10	EGLON							9.390382	42.56	4411 F
4419	UNINCORP.	400	Y		10	EGLON							10.397464	38.44	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO							12.099566	33.03	4815*
4820*	UNINCORP.	400	Y	18	18								11.796809	33.88	4820*
4825*	UNINCORP.	400	Y	18	18							PLB	11.835784	34.10	4825*
6010	UNINCORP.	401	Y										11.376551	49.02	6010
6019	UNINCORP.	401	Y										11.376551	49.02	6019
6020	UNINCORP.	401	Y			BREMERTON							11.760069	47.42	6020
6029	UNINCORP.	401	Y			BREMERTON							11.760069	47.42	6029
6070	UNINCORP.	401	Y	1	1	BREMERTON							13.760069	40.53	6070
6079	UNINCORP.	401	Y		1	BREMERTON							12.260069	45.48	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE							13.686304	40.74	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE							11.179222	49.88	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY						13.686304	40.74	6220
6240	UNINCORP.	401	Y	1	1	BROWNSVILLE							13.686304	40.74	6240
6290	UNINCORP.	401	Y	1	1	ILLAHEE							13.558998	41.13	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY						13.558998	41.13	6310
6370	UNINCORP.	401	Y			SILVERDALE							11.593317	48.10	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE							13.593317	41.02	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON							13.424814	41.54	6383
6389	UNINCORP.	401	Y		1	SILVERDALE							12.093317	46.11	6389

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	LIB BD	TAX RATE	VOTED %	TAX CODE
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE						13.593317	41.02	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE						12.093317	46.11	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY						13.424814	41.54	6480
6490	UNINCORP.	401	Y	1	1	TRACYTON							13.424814	41.54	6490
6500	UNINCORP.	401	Y	1	1	TRACYTON							13.424814	41.54	6500
6560	UNINCORP.	401	Y	1	1								13.376551	41.69	6560
6580	UNINCORP.	401	Y	1	1								13.376551	41.69	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR						13.376551	41.69	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE						13.376551	41.69	6630
6640	UNINCORP.	401	Y	18	18								13.376551	41.69	6640
6649	UNINCORP.	401	Y		18								11.876551	46.95	6649
6690	UNINCORP.	401	Y	1	1		NORTH PERRY						13.376551	41.69	6690
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE						13.760069	40.53	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE						12.260069	45.48	6789
7170	UNINCORP.	403	Y	M2	M2	BREMERTON							10.433901	22.88	7170
8030	UNINCORP.	402	Y			BREMERTON							9.407985	34.27	8030
8039	UNINCORP.	402	Y			BREMERTON							9.407985	34.27	8039
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND					11.359424	28.39	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER						11.359424	28.39	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE						11.359424	28.39	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE						9.907796	32.54	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON							11.359424	28.39	8170
8171 F	UNINCORP.	402		7	7	BREMERTON							8.852342	36.42	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON							9.907796	32.54	8179
8320	UNINCORP.	402	Y	7	7								10.975906	29.38	8320
8330	UNINCORP.	402	Y	7	7		MANCHESTER						10.975906	29.38	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND					10.975906	29.38	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER							11.173970	28.86	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND					11.173970	28.86	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER						11.173970	28.86	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND					11.211568	28.76	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN							11.211568	28.76	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON							11.359424	28.39	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND					11.359424	28.39	8811*

* = Temporary tax codes

** = Properties in the SKIA annexation boundary

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

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	2013	2012	2011	2010	2009	2008
0010	13.702994	12.811073	11.919896	11.016133	10.166042	9.639193
0035	13.702994	12.811073	11.919896	11.016133	10.166042	9.639193
0060	13.319476	11.996379	11.128330	10.241800	9.450713	8.945473
0065	13.367739	12.041678	11.170515	10.281017	9.486745	-
0165	13.371205	12.065888	10.105995	10.082724	9.306856	8.880298
0167	13.419468	12.111187	10.148180	10.121994	9.342885	-
0170	13.371205	12.065888	10.105995	10.082724	9.306856	8.880298
0175	13.754723	12.880582	10.897561	10.857057	10.022185	9.574018
0190	11.402639	11.177361	10.433839	9.758054	8.759576	8.350057
0191	11.402639	11.177361	10.433839	-	-	-
0195	11.402639	11.177361	10.433839	9.758054	8.759576	8.350057
0196	11.402639	11.177361	10.433839	-	-	-
0215	11.060910	10.858621	10.096418	9.511903	8.330504	8.168304
0216*	8.553828	8.361246	7.718902	7.378306	6.304914	6.140013
0220	11.060910	10.858621	10.096418	9.511903	8.330504	8.168304
0221*	8.553828	8.361246	7.718902	7.378306	6.304914	6.140013
0225****	0.000000	0.000000	10.096418	9.511903	8.330504	8.168304
0230	11.060910	10.858621	10.096418	9.511903	8.330504	8.168304
0415	12.228816	11.853909	11.189841	10.473644	9.615599	9.155573
0420	11.926059	11.563169	10.917527	10.213431	9.372481	8.919118
0805	11.498071	11.538931	10.814271	10.272267	9.010488	8.736407
0810	11.498071	11.538931	10.814271	10.272267	9.010488	8.736407
1150	11.708340	10.964029	10.224723	9.373377	8.591314	8.268059
1159	11.708340	10.964029	10.224723	9.373377	8.591314	8.268059
1170	13.659779	12.845587	11.959013	11.037136	9.940382	9.550324
1270	13.708340	12.964029	12.224723	11.293978	10.242357	9.860879
1330	13.708340	12.964029	12.224723	11.293978	10.242357	9.860879
1370	13.659779	13.451963	12.651839	11.640561	10.474348	10.083629
1450	13.507269	12.324363	11.539069	10.620498	9.621634	9.270085
1460	13.507269	12.324363	11.539069	10.620498	9.621634	9.270085
1470	13.324822	12.149335	11.433157	10.519645	-	-
1550	13.324822	12.149335	11.433157	10.519645	9.527028	9.167159

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	2013	2012	2011	2010	2009	2008
1810**	13.659779	12.845587	11.959013	11.037136	9.940382	9.550324
4020	11.936439	11.465213	10.831094	10.065953	9.203827	8.699536
4030	9.835784	9.366803	8.733537	8.022134	7.285680	7.011539
4039	9.835784	9.366803	8.733537	8.022134	7.285680	7.011539
4050	9.897464	9.427683	8.794938	8.075199	7.336104	7.061368
4060	9.796809	9.329273	8.697381	7.988749	7.254741	6.980526
4090	10.046624	9.555670	8.911236	8.184301	7.431953	7.150238
4130	12.013575	11.540082	10.903044	10.102425	9.090996	8.751697
4160	11.796809	11.329273	10.627934	9.798179	8.941160	8.639389
4169	10.296809	9.829273	9.197381	8.488749	7.754741	7.480526
4170	12.046624	11.555670	10.911236	10.104902	9.082996	8.743058
4180	12.046624	11.555670	10.911236	10.141670	9.268737	8.757393
4190	12.085599	11.593200	10.947392	10.175055	9.299676	8.788406
4199	10.585599	10.093200	9.447392	8.717686	7.962892	7.483518
4230	12.382153	11.848233	11.062281	10.201264	9.298661	8.995070
4240	12.265767	11.785120	11.049831	10.200030	9.291901	8.984295
4250***	12.362476	11.834822	-	-	-	-
4260	12.106562	11.617363	10.968647	10.167768	9.145447	8.804410
4270	11.835784	11.366803	10.733537	9.942735	8.936723	8.604359
4280	12.106562	11.617363	10.968647	10.167768	9.145447	8.804410
4290	11.835784	11.366803	10.733537	9.942735	8.936723	8.604359
4300	12.106562	11.617363	10.968647	10.167768	9.145447	8.804410
4320***	12.208261	11.684022	-	-	-	-
4330	12.111552	11.634320	10.912185	10.064332	9.173529	8.872204
4331*	9.604470	9.136945	8.534669	7.930735	7.147939	6.843913
4340	12.169286	11.646492	10.876029	10.030947	9.142590	8.841191
4360	11.835784	11.366803	10.733537	9.979503	-	-
4370	11.835784	11.366803	10.733537	9.979503	9.122464	8.618694
4371*	9.328702	8.869428	8.356021	7.845906	7.096874	6.590403
4379	10.335784	9.866803	9.233537	8.522134	7.785680	7.313806
4400	12.013575	11.540082	10.903044	10.102425	9.090996	8.751697
4410	11.897464	11.427683	10.725491	9.884629	9.022523	8.720231
4411*	9.390382	8.930308	8.347975	7.751032	6.996933	6.691940
4419	10.397464	9.927683	9.294938	8.575199	7.836104	7.561368
4815**	12.099566	11.620013	10.969695	10.206331	9.334643	8.824136
4820**	11.796809	11.329273	10.697381	9.946118	9.091525	8.587681

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	2013	2012	2011	2010	2009	2008
4825	11.835784	11.366803	10.733537	9.979503	9.122464	8.618694
6010	11.376551	10.218844	8.410822	8.439968	7.732128	7.509164
6019	11.376551	10.218844	8.410822	8.439968	7.732128	7.509164
6020	11.760069	11.033538	9.202388	9.214301	8.447457	8.202884
6029	11.760069	11.033538	9.202388	9.214301	8.447457	8.202884
6070	13.760069	13.033538	11.202388	11.134902	10.098500	9.795704
6079	12.260069	11.533538	9.702388	9.714301	8.793819	8.536911
6200	13.686304	12.506934	10.682088	10.618987	9.622834	9.333048
6201*	11.179222	10.009559	8.304572	8.485390	7.597244	7.304757
6220	13.686304	12.506934	10.682088	10.618987	9.622834	9.333048
6240	13.686304	12.506934	10.682088	10.618987	9.622834	9.333048
6290	13.558998	12.393872	10.516734	10.461422	9.477777	9.204910
6310	13.558998	12.393872	10.516734	10.461422	9.477777	9.204910
6370	11.593317	10.429653	8.616485	8.633043	7.917340	7.687515
6380	13.593317	12.429653	10.616485	10.553644	9.568383	9.280335
6383	13.424814	12.264143	10.453007	10.399839	9.604412	-
6389	12.093317	10.929653	9.116485	9.133043	8.263702	8.021542
6410	13.593317	12.429653	10.616485	10.553644	9.568383	9.280335
6419	12.093317	10.929653	9.116485	9.133043	8.263702	8.021542
6480	13.424814	12.264143	10.453007	10.399839	9.419200	9.136200
6490	13.424814	12.264143	10.453007	10.399839	9.419200	9.136200
6500	13.424814	12.264143	10.453007	10.399839	9.419200	9.136200
6560	13.376551	12.218844	10.410822	10.360569	9.383171	9.101984
6580	13.376551	12.218844	10.410822	10.360569	9.383171	9.101984
6590	13.376551	12.218844	10.410822	10.360569	9.383171	9.101984
6630	13.376551	12.218844	10.410822	-	-	-
6640	13.376551	12.218844	10.410822	10.397337	9.568912	9.116319
6649	11.876551	10.718844	8.910822	8.939968	8.232128	7.811431
6690	13.376551	12.218844	10.410822	10.360569	9.383171	9.101984
6780	13.760069	13.033538	11.202388	11.134902	10.098500	9.795704
6789	12.260069	11.533538	9.702388	9.714301	8.793819	8.536911
7030****	0.000000	0.000000	8.601597	8.413903	7.141755	7.007584
7170	10.433901	10.263002	9.835887	9.577662	8.173987	7.986850

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	2013	2012	2011	2010	2009	2008
8030	9.407985	9.330317	8.738666	8.115298	7.184848	6.978923
8039	9.407985	9.330317	8.738666	8.115298	7.184848	6.978923
8040	11.359424	11.211875	10.472956	9.779057	8.533916	8.261188
8110	11.359424	11.211875	10.472956	9.779057	8.533916	8.261188
8130	11.359424	11.211875	10.472956	9.779057	8.533916	8.261188
8139	9.907796	9.830317	9.238666	8.615298	7.501684	7.281922
8170	11.359424	11.211875	10.472956	9.779057	8.533916	8.261188
8171*	8.852342	8.714500	7.645460	7.645460	6.508326	6.232897
8179	9.907796	9.830317	9.238666	8.615298	7.501684	7.281922
8320	10.975906	10.397181	9.681390	9.004724	7.818587	7.567468
8330	10.975906	10.397181	9.681390	9.004724	7.818587	7.567468
8340	10.975906	10.397181	9.681390	9.004724	7.818587	7.567468
8360	11.173970	10.584749	9.854452	9.164022	7.963317	7.706129
8370	11.173970	10.584749	9.854452	9.164022	7.963317	7.706129
8400	11.173970	10.584749	9.854452	9.164022	7.963317	7.706129
8430	11.211568	10.615722	9.841497	9.152691	7.954465	7.699773
8440	11.211568	10.615722	9.841497	9.152691	7.954465	7.699773
8805**	11.359424	11.211875	10.472956	9.779057	8.533916	8.261188
8811**	11.359424	11.211875	10.472956	9.779057	8.533916	8.261188

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

** Temporary tax codes

***New tax codes

****Inactive tax codes

CLASSES OF PROPERTY

RCW 84.36.005 All property now existing or ...hereafter created or brought into this state, shall be subject to assessment and taxation...unless specifically exempted by law. Taxable property is divided into two classes. Real property includes land and all buildings, structures, and improvements to the land. Personal property includes machinery and equipment, fixtures, furniture, and other items that are movable in nature. Personal effects, which are not held for sale or commercial use, are not taxable.

REAL PROPERTY

Frequency of Valuation

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

Method of Valuation

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

The MARKET APPROACH involves comparison of a property with the characteristics of similar properties, which have recently been sold.

The COST APPROACH involves estimating the replacement cost of a structure, and adjusting that estimate to account for depreciation.

The INCOME APPROACH is an analysis of a property's value based on its capacity to generate revenue for the owner.

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

PERSONAL PROPERTY

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

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

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

THE PROPERTY TAX PROCESS

DETERMINATION OF ASSESSED VALUES

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

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

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

ADOPTION OF TAXING DISTRICT BUDGETS

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

CERTIFICATION

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

TAX EXTENSION

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

COLLECTION

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

PROPERTY TAX LIMITS

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

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

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

*Minus any annexed Library and/or Fire District rate applicable.

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

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

Capital Fund Levies - The use of school district capital projects was expanded to include technology. There is no limit on how many capital fund levies for technology a school district may impose at one time, but they are limited to six years. *SSHB 1280*

TAX RELIEF

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

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

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

APPEAL OF VALUATION

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

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

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

FREQUENTLY ASKED QUESTIONS

1. How often does the county appraise my property?

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

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

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

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

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

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

The average 2013 tax rate in Kitsap County is about \$12.31 per \$1000 of assessed value. Rates vary from area to area and from year to year, but multiplying the value or cost (per \$1000), by the average levy rate will provide a rough estimate of taxes.

Example: $200,000 \times 12.31 / 1000 = \$2,462$

5. What is the "levy lid" law?

The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount that is attributable to new construction within the boundaries of the district. The lid does not apply to individual tax parcels

6. What is personal property tax?

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

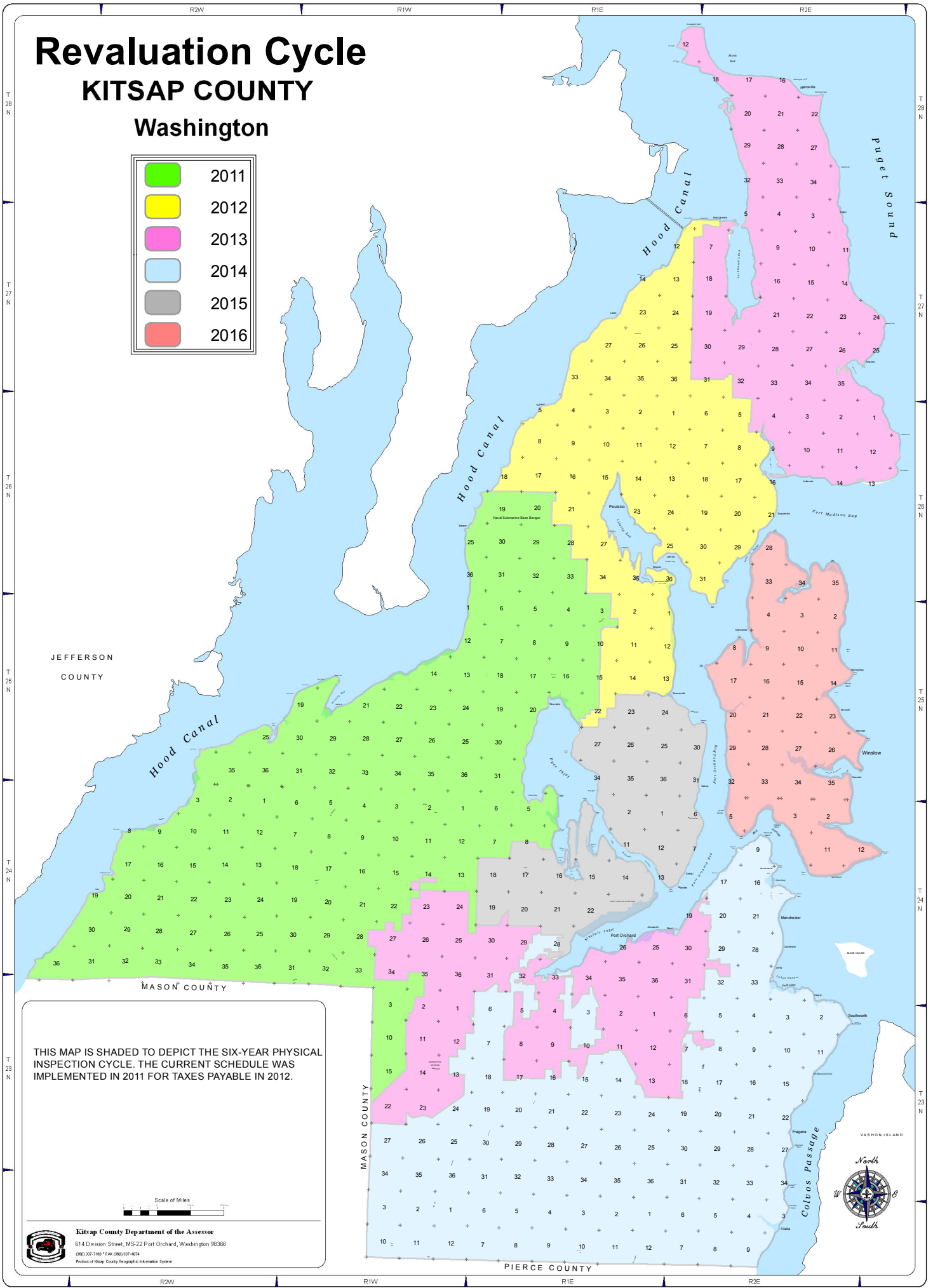
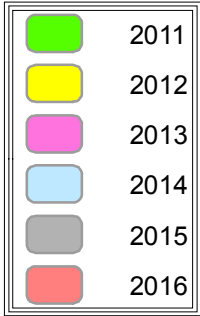
IMPORTANT DATES

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

Revaluation Cycle

KITSAP COUNTY

Washington



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



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



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R2W R1W R1E R2E

JEFFERSON COUNTY

MASON COUNTY

MASON COUNTY

PIERCE COUNTY

VASHON ISLAND

HOW TO CONTACT US

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

The following information is available for public inspection:

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

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

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

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

Direct lines are available from the following locations:

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