

Kitsap County Statement of Assessments



2016 Assessment for Taxes Payable in 2017



Phil Cook
Assessor

COVER PHOTO:

The Carlisle II – Taken by Jeffery Lewis

The Carlisle II was built in 1917 and was one of the vessels serving the Puget Sound Mosquito Fleet. 100 years later, the Carlisle II continues to provide foot ferry service between Bremerton and Port Orchard as a part of Kitsap Transit and has been designated as a floating museum by the Washington Commission for the Humanities.

TABLE OF CONTENTS

ASSESSED VALUES AND LEVY RATES

Message from the Assessor	1
Profile of Kitsap County	2
Statement of Assessed Values	3
To Be Collected by District	4
Voter Approved Measures	7
Major Changes from Last Year	8
Typical Residential Taxes	9
New Construction by Taxing District.....	10
Assessed Values by Tax Code.....	11
Distribution of Taxes Pie Chart.....	14
Summary of Previous Years.....	15
Historical Assessment Ratios	16
Taxing Districts with No Levy	17
Timber Values	18
Senior Citizen & Disabled Persons Exemption.....	19
Property Tax Deferral Programs.....	19
Senior Citizen & Disabled Persons Exemption Tax Shift Chart....	20
Current Use Assessment.....	21
Consolidated Tax Code Key.....	22
Consolidated Tax Rates with Districts	23
Consolidated Tax Rates for Six Years.....	26

GENERAL INFORMATION

Timber Excise Tax Information.....	30
Classes of Property	31
Property Tax Process	32
Property Tax Limits	33
Tax Relief & Appeal of Valuation.....	34
Frequently Asked Questions	35
Important Dates	36
Revaluation Cycle Map	37
How to Contact Us	38

2016 marked another year of a strengthening real estate market throughout Kitsap County. Home sales were up as well as prices. Bainbridge Island again led the market with the largest appreciation. Assessed values also saw an increase over 2015. 2016 assessments increased an average of 14.95% over 2015 assessments on residential parcels and 9.04% on commercial parcels countywide. Development also continued to improve county wide with an increase of new construction value 46% higher over 2015 levels.



In 2016 many taxing districts sought funds through continuation/new levies/bonds. Bainbridge Island voters approved a new bond (2/9/2016) for their school district. The Bremerton School District had a new capital projects levy approved (2/9/2016) and the Central Kitsap School District had a bond as well as a new 3 year maintenance and operations levy approved.

2016 marked the first year of the increase in the income levels for seniors/disabled exemption programs. As a result of the \$5,000 increase in qualifying income levels, our office experienced a 53% increase in application volume as citizens sought tax relief. Fortunately, our office was well positioned for the increase in application volume and by the end of the year all applications had been processed.

As a result of the increase to qualifying income levels for the senior/disabled exemption the decision was made to evaluate our application approval process. We reviewed the entire process, identifying several efficiency improvement opportunities. Implementation of an enhanced work flow created enough efficiency gains for existing staff/resources to keep up with the increased workload. As a result of this improved process, our office was recognized by the Department of Revenue as a "Best Practice" for how to handle exemption applications.

In 2017 our office will complete physical inspections of the Central Kitsap area in the spring. Starting in August, our appraisers will begin inspecting properties in the Poulsbo area (see map on page 37). Those inspections should be completed in spring, 2018. Internally, we are collaborating with the Treasurer's Office to replace our taxation software and will begin testing in the fall. The new software should add some additional efficiency for staff in coming years. Similar to our improved version of Parcel Details in April 2016, look for improvements to our website in 2017 with additional resources becoming available to the public.

If there is anything our office can do to be of assistance, please feel free to contact us at 360-337-7160.

A handwritten signature in blue ink, appearing to read "D. Cook".

Kitsap County Assessor

PROFILE OF KITSAP COUNTY

Established: 1857

GEOGRAPHY

395 square miles in Kitsap, 112.2 square miles tax exempt
256 miles of shore line
118,588 real property tax parcels
5,461 personal property accounts

POPULATION

	<u>Est. 2010</u>	<u>Est. 2015</u>
Total	251,133	260,131

TOP EMPLOYERS

Naval Base Kitsap (military & civilian employees)	31,345
Harrison Hospital	2,442
Washington State Government	1,746
Central Kitsap School District	1,469
Olympic College	1,206
South Kitsap School District	1,176
Kitsap County	1,124
North Kitsap School District	844
Port Madison Enterprises (Clearwater Casino, etc.)	752
Bremerton School District	663
Martha & Mary Health Services	599

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

TAXING DISTRICTS

There are currently 43 taxing districts in Kitsap County. Several active districts do not levy property tax (see page 8). A property will not be in every district but is in some combination of the following:

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

**STATEMENT OF ASSESSED VALUATION
2016 ASSESSMENT FOR TAXES PAYABLE IN 2017**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	30,533,937,835	394,695,373	30,928,633,208
Centrally Assessed	35,072,039	306,516,545	341,588,584
Total	30,569,009,874	701,211,918	31,270,221,792

Locally assessed property is valued by the Kitsap County Assessor.

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

TO BE COLLECTED IN THE YEAR 2017

	ASSESSED VALUE	RATE	TAXES	T.E.D.	TOTAL
<u>COUNTY:</u>					
COUNTY CURRENT EXPENSE	31,270,221,792	1.004677	31,416,482	48,956	31,465,438
MENTAL HEALTH	31,270,221,792	0.025000	781,770	1,218	782,988
VETERANS RELIEF	31,270,221,792	0.013000	406,520	633	407,153
<u>TOTAL CURRENT EXPENSE</u>	31,270,221,792	<u>1.042677</u>	<u>32,604,772</u>	<u>50,807</u>	<u>32,655,579</u>
<u>COUNTY CONSERVATION FUTURES</u>	31,270,221,792	<u>0.043511</u>	<u>1,360,621</u>	<u>2,120</u>	<u>1,362,741</u>
COUNTY ROADS	18,614,448,938	1.334978	24,849,889	55,341	24,905,230
ROAD TAX DIVERSION - SHERIFF	18,614,448,938	0.155501	2,894,579	6,446	2,901,025
<u>TOTAL COUNTY ROADS</u>	18,614,448,938	<u>1.490479</u>	<u>27,744,468</u>	<u>61,787</u>	<u>27,806,255</u>
<u>SCHOOLS:</u>					
STATE SCHOOL	31,267,198,917	2.116735	66,184,378	0	66,184,378
SCHOOL DIST NO 100 - BREM					
SPECIAL M&O*	3,411,105,615	3.447813	11,759,803	1,052	11,760,855
BOND*	3,411,361,415	1.216523	4,149,318	682	4,150,000
CAPITAL PROJECT*	3,411,361,415	0.867981	2,960,513	487	2,961,000
<u>TOTAL</u>		<u>5.532317</u>	<u>18,869,634</u>	<u>2,221</u>	<u>18,871,855</u>
SCHOOL DIST NO 303 - BAINBRIDGE ISL.					
SPECIAL M&O*	6,866,986,928	1.414856	9,714,466	1,333	9,715,799
BOND*	6,866,433,976	1.354414	9,299,473	527	9,300,000
CAPITAL PROJECT*	6,866,433,976	0.320399	2,199,875	125	2,200,000
<u>TOTAL</u>		<u>3.089669</u>	<u>21,213,814</u>	<u>1,985</u>	<u>21,215,799</u>
SCHOOL DIST NO 400 - NORTH KITSAP					
SPECIAL M&O*	6,669,186,383	2.617573	17,443,596	13,490	17,457,086
BOND*	6,674,340,149	1.310991	8,736,487	13,513	8,750,000
<u>TOTAL</u>		<u>3.928564</u>	<u>26,180,083</u>	<u>27,003</u>	<u>26,207,086</u>
SCHOOL DIST NO 401 - CENTRAL KITSAP					
SPECIAL M&O*	7,062,302,176	3.246618	22,894,136	34,467	22,928,603
BOND - New 2017*	7,072,918,364	1.597643	11,266,078	33,922	11,300,000
<u>TOTAL</u>		<u>4.844261</u>	<u>34,160,214</u>	<u>68,389</u>	<u>34,228,603</u>
SCHOOL DIST NO 402 - SOUTH KITSAP					
SPECIAL M&O*	6,982,534,302	3.245166	22,634,688	24,799	22,659,487
SCHOOL DIST NO 403 - NORTH MASON					
SPECIAL M&O*	49,718,916	2.288585	112,694	1,092	113,786
BOND*	50,195,957	1.334489	65,713	1,273	66,986
<u>TOTAL</u>		<u>3.623074</u>	<u>178,407</u>	<u>2,365</u>	<u>180,772</u>
TOTAL LOCAL SCHOOLS			123,236,840	126,762	123,363,602
<u>TOTAL SCHOOLS</u>			<u>189,421,218</u>	<u>126,762</u>	<u>189,547,980</u>

TO BE COLLECTED IN THE YEAR 2017

	ASSESSED VALUE	RATE	TAXES	T.E.D.	TOTAL
<u>CITIES:</u>					
CITY OF BAINBRIDGE ISLAND					
REG	6,898,602,303	1.059941	7,312,117	413	7,312,530
BOND*	6,866,433,976	0.087971	604,016	34	604,050
TOTAL		1.147912	7,916,133	447	7,916,580
CITY OF BREMERTON					
REG	2,736,605,137	2.633362	7,206,473	15,737	7,222,210
BOND*	2,719,600,642	0.483526	1,312,110	2,890	1,315,000
EMS	2,736,605,137	0.451619	1,235,903	2,699	1,238,602
TOTAL		3.568507	9,754,486	21,326	9,775,812
CITY OF PORT ORCHARD					
	1,532,610,083	1.761085	2,699,058	318	2,699,376
CITY OF POULSBO					
	1,487,955,331	1.579805	2,350,680	1,151	2,351,831
<u>TOTAL CITIES</u>			<u>22,720,357</u>	<u>23,242</u>	<u>22,743,599</u>
<u>PORTS:</u>					
PORT OF BREMERTON					
REG	10,309,508,024	0.319016	3,288,906	11,854	3,300,760
LT BOND	10,309,508,024	0.031529	325,055	1,172	326,227
TOTAL	10,309,508,024	0.350545	3,613,961	13,026	3,626,987
PORT OF BROWNSVILLE					
	1,417,313,003	0.277315	393,043	24	393,067
PORT OF EGLON					
	209,142,720	0.196679	41,134	395	41,529
PORT OF ILLAHEE					
	527,078,039	0.151108	79,646	0	79,646
PORT OF INDIANOLA					
	314,977,638	0.191924	60,452	6	60,458
PORT OF KEYPORT					
	135,229,828	0.239813	32,430	2	32,432
PORT OF KINGSTON					
	944,030,218	0.206420	194,867	284	195,151
PORT OF MANCHESTER					
	617,408,321	0.180023	111,148	2	111,150
PORT OF POULSBO					
	1,032,388,558	0.283803	292,996	0	292,996
PORT OF SILVERDALE					
	2,934,843,823	0.201653	591,822	69	591,891
PORT OF TRACYTON					
	755,336,509	0.042733	32,278	0	32,278
PORT OF WATERMAN					
	260,821,196	0.216941	56,583	13	56,596
<u>TOTAL PORTS</u>			<u>5,500,360</u>	<u>13,821</u>	<u>5,514,181</u>

TO BE COLLECTED IN THE YEAR 2017

	ASSESSED				
	VALUE	RATE	TAXES	T.E.D.	TOTAL
<u>FIRE DISTRICTS:</u>					
1 CENTRAL KITSAP	7,778,402,931	1.406290	10,938,698	14,489	10,953,187
SPECIAL M&O	7,729,211,610	0.232882	1,800,000	2,399	1,802,399
BOND*	7,729,211,610	0.185103	1,428,796	1,907	1,430,703
EMS	7,812,537,857	0.460635	3,598,733	8,215	3,606,948
TOTAL		2.284910	17,766,227	27,010	17,793,237
2 BAINBRIDGE ISLAND	6,898,602,303	0.891500	6,150,109	347	6,150,456
BOND*	6,866,433,976	0.167862	1,152,555	65	1,152,620
EMS	6,898,602,303	0.372707	2,571,164	145	2,571,309
TOTAL		1.432069	9,873,828	557	9,874,385
7 SOUTH KITSAP	7,283,643,759	1.355447	9,872,595	4,676	9,877,271
BOND*	7,205,289,228	0.143072	1,030,384	494	1,030,878
EMS	7,294,560,209	0.463493	3,380,982	4,503	3,385,485
TOTAL		1.962012	14,283,961	9,673	14,293,634
10 NORTH KITSAP	2,823,082,274	1.413110	3,989,326	4,701	3,994,027
SPECIAL M&O	2,797,834,021	0.214451	600,000	713	600,713
EMS	2,823,363,084	0.448546	1,266,410	2,173	1,268,583
BOND*	2,037,407,455	0.263014	535,339	528	535,867
TOTAL		2.339121	6,391,075	8,115	6,399,190
18 POULSBO	3,612,515,825	1.438420	5,196,318	3,255	5,199,573
BOND*	3,587,102,585	0.163965	587,791	371	588,162
EMS	3,615,400,076	0.461455	1,668,348	2,549	1,670,897
TOTAL		2.063840	7,452,457	6,175	7,458,632
N. MASON REGIONAL FIRE AUTH	49,614,000	1.496351	74,240	1,428	75,668
EMS	49,614,000	0.496432	24,630	474	25,104
TOTAL		1.992783	98,870	1,902	100,772
<u>TOTAL FIRE DISTRICTS</u>			<u>55,866,418</u>	<u>53,432</u>	<u>55,919,850</u>
<u>OTHER:</u>					
PUBLIC UTILITY DIST NO 1	31,270,221,792	0.074108	2,317,392	3,611	2,321,003
METRO PARK - BAINBRIDGE ISLAND	6,898,602,303	0.749999	5,173,951	292	5,174,243
BOND*	6,866,433,976	0.115012	789,680	45	789,725
Total		0.865011	5,963,631	337	5,963,968
METRO PARK - VILLAGE GREEN	1,235,275,442	0.138242	170,767	222	170,989
REGIONAL LIBRARY	31,270,221,792	0.353368	11,049,904	17,219	11,067,123
<u>TOTAL OTHER</u>			<u>19,501,694</u>	<u>21,389</u>	<u>19,523,083</u>
<u>TOTAL TAXES</u>			<u>354,719,908</u>	<u>353,360</u>	<u>355,073,268</u>

* Voted bonds & School M&O - Property tax to be collected is reduced by the T.E.D.

All others, the T.E.D. is added to the budgeted amount.

ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES

	<u>TYPE</u>	<u>PASSED</u>	<u>PURPOSE</u>	<u>YEARS</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>START</u>	<u>END</u>
<u>SCHOOL DISTRICTS</u>								
Bremerton 100	M & O	2/11/2014	Maintenance & Operations	4		\$46,229,327	2015	2018
Bremerton 100	Bond	5/17/2005	Capital Improvments	20		\$30,578,525	2006	2025
Bremerton 100	Capital Projects	2/9/2016	Facilities & Techology	3		\$8,606,000	2017	2019
Bainbridge Island 303	M & O	2/11/2014	Maintenance & Operations	3		\$28,800,000	2015	2017
Bainbridge Island 303	Bond	3/14/2006	Capital Improvments	20		\$45,000,000	2007	2026
Bainbridge Island 303	Bond	11/3/2009	Capital Improvments	20		\$42,000,000	2010	2029
Bainbridge Island 303	Bond	2/9/2016	Capital Improvments	20		\$81,200,000	2017	2036
Bainbridge Island 303	Capital Projects	2/11/2014	Facilities & Techology	3		\$6,600,000	2015	2017
North Kitsap 400	M & O	2/11/2014	Maintenance & Operations	4		\$68,850,000	2015	2018
North Kitsap 400	Bond	3/13/2001	Capital Improvments	20		\$60,897,500	2002	2021
Central Kitsap 401	M & O	2/9/2016	Maintenance & Operations	3		\$68,700,000	2017	2019
Central Kitsap 401	Bond	2/9/2016	Capital Improvments	20		\$220,000,000	2017	2036
South Kitsap 402	M & O	2/12/2013	Maintenance & Operations	4		\$89,800,000	2014	2017
<u>CITIES</u>								
Bremerton	Bond	9/17/2002	Capital Improvments	25		\$12,979,000	2003	2027
Bremerton	Bond	11/3/2015	Upgrade Fire Apparatus	10		\$4,500,000	2016	2026
Bremerton EMS	EMS	8/5/2014	Renewal	6	\$0.50		2015	2020
Bainbridge Island	Bond	11/6/2001	Open Space	20		\$8,000,000	2003	2022
<u>PARK DISTRICTS</u>								
Bainbridge Island	Bond	2/2/1999	Facilities	20		\$4,500,000	2000	2019
Bainbridge Island	Bond	2/10/2015	Acquistion Land for Park	20		\$5,900,000	2016	2035
<u>FIRE DISTRICTS</u>								
Central Kitsap 1	EMS	4/28/2015	Renewal	6	\$0.50		2016	2021
Central Kitsap 1	Bond	11/3/2015	Upgrade Fire Apparatus	5		\$6,725,000	2016	2020
Central Kitsap 1	M & O	11/3/2015	Maintenance & Operations	4		\$7,200,000	2016	2019
Bainbridge Island 2	EMS	11/3/2009	Create new district	10	\$0.40		2010	2019
Bainbridge Island 2	Bond	2/10/2015	Capital Improvements	20		\$16,000,000	2016	2035
Bainbridge Island 2	Multi YR Lid Lift	2/10/2015	Levy Limit greater of 1% or CPI	6	\$0.95		2016	2021
South Kitsap 7	Temp Lid Lift	4/17/2012	Renewal	6	\$1.48		2013	2018
South Kitsap 7	EMS	4/28/2015	Renewal	6	\$0.50		2016	2021
South Kitsap 7	Bond	11/3/2015	Upgrade Fire Apparatus	5		\$4,900,000	2016	2020
North Kitsap 10	EMS	11/5/2013	Renewal	6	\$0.50		2014	2019
North Kitsap 10	Bond	5/18/1999	Capital Improvements	20		\$5,500,000	2000	2019
North Kitsap 10	M & O	11/4/2014	Maintenance & Operations	4		\$2,400,000	2015	2018
Poulsbo 18	EMS	11/5/2013	Renewal	6	\$0.50		2015	2020
Poulsbo 18	Bond	11/4/2014	Capital Improvements	5		\$2,745,000	2015	2019

MAJOR CHANGES Taxes Payable in 2017

<u>District</u>	<u>Estimated Overall % Change</u>
<p>Bainbridge Island Fire 2 & EMS Lid lift approved 2/10/15 allows a CPI levy limit. EMS using banked capacity. Total district increase \$367,058. Rate \$1.53 to \$1.43</p>	+ 3.9%
<p>Bainbridge Island Metropolitan Parks Using banked capacity. Total district increase \$243,500. Rate \$0.92 to \$0.87</p>	+ 4.3%
<p>Bainbridge Island School District New bond, voter approved 2/9/16. Total district increase \$2,386,592. Rate \$3.05 to \$3.09</p>	+12.7%
<p>Bremerton School District New 3 year Capital Projects levy, voter approved 2/9/16. Total district increase \$1,471,398. Rate \$5.57 to \$5.53</p>	+ 8.5%
<p>Central Kitsap School District New bond and new 3 year M & O levy, voter approved 2/9/16. Total district increase \$1,087,003. Rate \$5.20 to \$4.84</p>	+ 3.3%
<p>City of Port Orchard Using banked capacity. Total district increase \$241,050. Rate \$1.75 to \$1.76</p>	+ 9.8%
<p>Poulsbo Fire 18 & EMS Using banked capacity. Total district increase \$250,485. Rate \$2.17 to \$2.06</p>	+ 3.5%

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 2014	279,850	12.0792	2,199	1,181	3,380
Typical for 2015	290,865	12.0148	2,175	1,319	3,495
Typical for 2016	305,755	12.0858	2,318	1,378	3,695
Typical for 2017	330,655	11.1133	2,321	1,353	3,675
Central Kitsap Unincorporated					
Typical for 2014	223,870	13.2355	1,809	1,154	2,963
Typical for 2015	239,775	12.9088	1,845	1,250	3,095
Typical for 2016	239,170	13.4771	1,868	1,356	3,223
Typical for 2017	265,990	12.4517	1,912	1,400	3,312
South Kitsap Unincorporated					
Typical for 2014	218,735	11.8907	1,805	796	2,601
Typical for 2015	234,700	11.5384	1,843	865	2,708
Typical for 2016	239,240	11.6830	1,900	896	2,795
Typical for 2017	267,170	10.6786	1,948	905	2,853
City of Bremerton					
Typical for 2014	128,250	14.3231	1,031	806	1,837
Typical for 2015	132,950	13.8906	1,022	825	1,847
Typical for 2016	142,455	13.8230	1,094	875	1,969
Typical for 2017	161,320	13.0818	1,140	971	2,110
City of Bainbridge Island					
Typical for 2014	445,375	11.3191	3,376	1,666	5,041
Typical for 2015	486,295	10.5065	3,448	1,662	5,109
Typical for 2016	535,555	10.7294	3,874	1,872	5,746
Typical for 2017	606,330	10.1651	4,065	2,098	6,163
City of Poulsbo					
Typical for 2014	236,260	12.4256	1,938	998	2,936
Typical for 2015	246,695	12.4049	1,941	1,119	3,060
Typical for 2016	255,360	12.4687	2,033	1,151	3,184
Typical for 2017	269,745	11.4864	1,994	1,104	3,098
City of Port Orchard					
Typical for 2014	200,340	11.9266	1,660	729	2,389
Typical for 2015	201,260	11.6362	1,600	742	2,342
Typical for 2016	206,190	11.8273	1,667	772	2,439
Typical for 2017	229,000	10.9492	1,731	776	2,507

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>2015</u>	<u>2016</u>	<u>2017</u>
County Current Expense	202,981,074	235,488,426	343,344,659
County Road	94,777,636	109,207,443	146,135,431
State School	202,981,074	235,488,426	343,344,659
School Dist #100 (Bremerton)	17,805,317	15,807,941	13,710,930
School Dist #303 (Bainbridge Island)	41,101,784	46,544,556	102,511,215
School Dist #400 (North Kitsap)	51,057,270	56,345,069	77,723,172
School Dist #401 (Central Kitsap)	36,960,638	45,962,780	64,321,165
School Dist #402 (South Kitsap)	55,799,615	70,806,790	85,016,817
School Dist #403 (Ptn of North Mason)	256,450	21,290	61,360
City of Bainbridge Island	41,101,784	46,544,556	102,511,215
City of Bremerton	20,142,057	25,524,801	23,306,823
City of Port Orchard	16,985,217	24,495,411	26,309,200
City of Poulsbo	29,974,380	29,716,215	45,081,990
Port of Bremerton	65,231,762	85,244,581	100,379,127
Port of Brownsville	7,080,700	5,092,350	7,313,270
Port of Eglon	365,530	1,196,740	1,093,160
Port of Illahee	2,692,350	2,766,130	1,254,510
Port of Indianola	1,464,490	1,392,760	994,420
Port of Keyport	835,470	540,770	194,970
Port of Kingston	4,471,780	6,984,630	10,181,222
Port of Manchester	4,948,240	3,162,320	6,005,800
Port of Poulsbo	19,840,400	10,202,885	5,369,790
Port of Silverdale	14,966,068	23,658,970	33,909,055
Port of Tracyton	3,914,260	4,204,410	11,313,290
Port of Waterman	1,409,060	2,142,069	789,190
Fire Dist #1 (Central Kitsap)	33,891,638	46,965,460	66,318,022
Fire Dist #2 (Bainbridge Island)	41,101,784	46,544,556	102,511,215
Fire Dist #7 (South Kitsap)	56,463,895	60,011,240	74,029,887
Fire Dist #10 (North Kitsap)	12,305,550	15,611,844	19,714,122
Fire Dist #18 (Poulsbo)	38,800,940	40,555,325	57,403,230
North Mason Regional Fire Authority	256,450	21,290	61,360
Public Utility District #1	202,981,074	235,488,426	343,344,659
Metro Parks District - Bainbridge Island	41,101,784	46,544,556	102,511,215
Metro Parks District - Village Green	5,507,900	9,329,520	11,809,792
Regional Library	202,981,074	235,488,426	343,344,659

**2017 ASSESSED VALUE
BY TAX CODE**

Tax Code	Real Property	Personal Property	Total
0010	2,055,962,902	92,907,169	2,148,870,071
0060	375,621,908	13,096,467	388,718,375
0065	22,142,800	146,474	22,289,274
0165	36,771,390	217,433	36,988,823
0167	43,937,362	278,676	44,216,038
0175	19,005,910	1,815,426	20,821,336
0190	0	53,979	53,979
0191	4,309,950	142,530	4,452,480
0195	36,115,779	8,374,560	44,490,339
0196	2,509,540	23,194,882	25,704,422
0215	6,610,458,541	70,267,300	6,680,725,841
0216	0	689,364	689,364
0220	201,437,041	510,471	201,947,512
0221	0	2,254,282	2,254,282
0230	12,958,210	27,094	12,985,304
0415	991,941,957	40,446,601	1,032,388,558
0420	443,848,273	11,718,500	455,566,773
0805	1,180,944,105	35,897,652	1,216,841,757
0810	295,606,452	20,161,874	315,768,326
1150	67,140	0	67,140
1159	0	10,405	10,405
1170	158,120,438	3,641,251	161,761,689
1270	209,333,705	3,569,272	212,902,977
1330	106,385,634	1,497,307	107,882,941
1370	153,557,306	1,688,051	155,245,357
1450	4,369,350	173,827	4,543,177
1460	220,973,556	1,472,514	222,446,070
1550	18,964,778	106,849	19,071,627
4020	1,862,950	801,196	2,664,146
4030	0	168,501	168,501
4050	0	2,141,213	2,141,213
4060	0	102,065	102,065
4090	0	3,831,504	3,831,504
4130	0	44,011	44,011
4160	559,314,983	4,039,366	563,354,349
4169	106,270	0	106,270
4170	58,518,548	543,932	59,062,480
4180	27,435,004	262,486	27,697,490
4190	43,989,911	648,443	44,638,354
4230	927,739,212	16,291,006	944,030,218
4240	285,079,518	1,035,216	286,114,734
4250	28,156,568	706,336	28,862,904

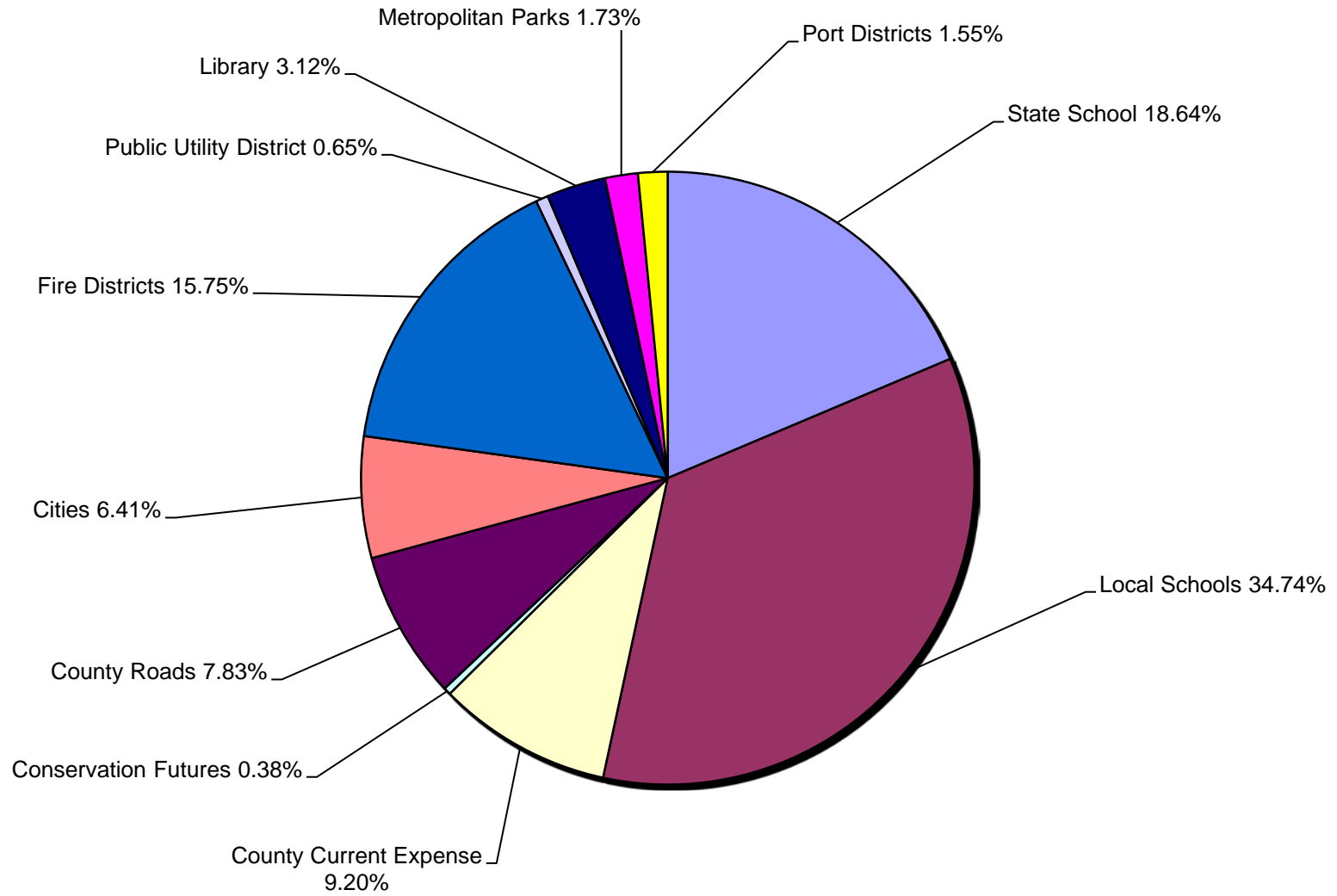
**2017 ASSESSED VALUE
BY TAX CODE**

Tax Code	Real Property	Personal Property	Total
4260	138,946,670	1,527,520	140,474,190
4270	4,414,896	82,664	4,497,560
4280	27,522,958	128,314	27,651,272
4290	43,065,716	527,360	43,593,076
4300	88,430,779	858,536	89,289,315
4320	227,282,804	4,883,040	232,165,844
4330	525,517,218	8,657,710	534,174,928
4340	29,181,729	1,034,747	30,216,476
4360	12,915,540	53,206	12,968,746
4370	1,897,752,371	52,666,809	1,950,419,180
4371	0	6,904	6,904
4379	2,877,970	6,281	2,884,251
4410	202,324,923	1,823,903	204,148,826
4411	0	13,995	13,995
4419	174,540	0	174,540
6010	0	12,999,633	12,999,633
6020	4,078,680	746,848	4,825,528
6070	1,519,799,600	22,301,964	1,542,101,564
6079	34,127,410	7,516	34,134,926
6200	434,620,152	4,405,418	439,025,570
6220	709,228,107	11,644,549	720,872,656
6290	0	22,936	22,936
6310	286,986,885	13,078,971	300,065,856
6370	14,699,735	517,470	15,217,205
6380	642,247,999	10,818,695	653,066,694
6383	143,090	0	143,090
6410	2,175,051,866	91,464,047	2,266,515,913
6480	155,957,201	3,508,637	159,465,838
6500	524,421,041	4,801,228	529,222,269
6580	109,506,512	1,169,242	110,675,754
6590	14,349,100	49,931	14,399,031
6630	1,729,830	1,459	1,731,289
6640	82,276,302	2,158,083	84,434,385
6780	110,550,653	816,411	111,367,064
7170	49,331,465	282,535	49,614,000
8030	49,359	126,573	175,932
8040	1,095,153,087	17,203,888	1,112,356,975
8110	154,789,548	648,631	155,438,179
8130	81,805,003	1,198,537	83,003,540
8139	1,840,150	0	1,840,150
8170	2,740,995,339	49,689,517	2,790,684,856
8171	0	15,791	15,791

**2017 ASSESSED VALUE
BY TAX CODE**

Tax Code	Real Property	Personal Property	Total
8179	9,076,300	0	9,076,300
8320	317,053,713	4,580,614	321,634,327
8321	0	42,539	42,539
8330	19,892,204	95,064	19,987,268
8340	70,038,467	2,595,171	72,633,638
8360	57,637,066	415,431	58,052,497
8370	1,982,164	768,588	2,750,752
8400	552,167,752	4,437,320	556,605,072
8430	190,606,728	19,316	190,626,044
8440	68,862,261	1,332,891	70,195,152
TOTAL	30,569,009,874	701,211,918	31,270,221,792

PROPERTY TAX DISTRIBUTION FOR THE YEAR 2017



SUMMARY OF PREVIOUS YEARS

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

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

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

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
1996	88.2	94.2	90.6
1997	89.9	100.0	88.4
1998	89.5	96.0	90.4
1999	89.5	100.0	92.0
2000	89.4	100.0	91.5
2001	89.0	100.0	89.1
2002	87.6	100.0	89.4
2003	87.6	100.0	88.0
2004	85.7	100.0	88.0
2005	86.7	100.0	86.1
2006	89.9	100.0	87.0
2007	87.6	100.0	90.1
2008	87.6	97.9	87.9
2009	86.0	96.9	87.8
2010	85.9	98.8	86.2
2011	88.2	98.6	86.2
2012	88.6	98.4	88.4
2013	92.0	97.4	92.1
2014	90.9	95.5	91.0
2015	94.0	99.3	94.1
2016	88.7	97.3	88.9
2017	89.0	97.1	89.2

TAXING DISTRICTS WITH NO LEVY FOR 2017

WATER DISTRICTS	ASSESSED VALUE
Crystal Springs	12,985,304
Manchester	732,030,519
North Perry	1,643,404,669
Old Bangor	14,399,031
Rocky Point	155,245,357
Silverdale	2,525,509,414
Sunnyslope	89,350,149

MISCELLANEOUS DISTRICTS	
Bainbridge Island Parks & Recreation	6,898,602,303
Sewer District 7 (So. Bainbridge Island)	204,201,794
Westsound Utility District	1,694,135,735

TIMBER VALUES

Districts	2016 Forest Land Assessed Value (FLAV)	2017 Timber Assessed Value (TAV)	1983 Timber Roll (80%)
School District 100 (Bremerton)	97,173	560,864	305,064
School District 303 (Bainbridge Island)	67,440	389,252	942,204
School District 400 (North Kitsap)	1,785,838	10,307,533	3,298,246
School District 401 (Central Kitsap)	3,678,628	21,232,377	3,282,658
School District 402 (South Kitsap)	2,647,989	15,283,716	5,155,230
School District 403 (North Mason, portion)	165,300	954,082	287,699
County Current Expense	8,442,494	48,728,551	
Conservation Futures	8,442,494	48,728,551	
County Road	7,182,217	41,454,461	
City of Bainbridge Island	67,440	389,252	
City of Bremerton	1,035,377	5,976,008	
City of Bremerton Emergency Med	1,035,377	5,976,008	
City of Port Orchard	31,270	180,485	
City of Poulsbo	126,190	728,346	
Port of Bremerton	6,438,078	37,159,423	
Port of Brownsville	15,040	86,808	
Port of Eglon	348,093	2,009,128	
Port of Indianola	5,190	29,956	
Port of Keyport	1,220	7,042	
Port of Kingston	238,545	1,376,837	
Port of Manchester	1,856	10,714	
Port of Silverdale	59,611	344,062	
Port of Waterman	10,730	61,932	
Fire District 1 (Central Kitsap)	1,785,021	10,302,820	
Fire District 2 (Bainbridge Island)	67,440	389,252	
Fire District 7 (South Kitsap)	597,712	3,449,888	
Fire District 10 (North Kitsap)	576,358	3,326,636	
Fire District 18 (Poulsbo)	392,119	2,263,243	
North Mason Regional Fire Auth (portion)	165,300	954,082	
Fire District 10 Bond (Original district)	348,076	2,009,030	
Fire District 1 Emergency Med	3,089,711	17,833,256	
Fire District 2 Emergency Med	67,440	389,252	
Fire District 7 Emergency Med	1,683,222	9,715,256	
Fire District 10 Emergency Med	839,418	4,844,971	
Fire District 18 Emergency Med	957,009	5,523,686	
North Mason Regional Fire EMS (portion)	165,300	954,082	
Public Utility District	8,442,494	48,728,551	
Metropolitan Parks Bainbridge Island	67,440	389,252	
Metropolitan Parks Village Green	278,781	1,609,073	
Regional Library	8,442,494	48,728,551	

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 \$30,000	Exempt from voted levies <u>and</u> either a \$60,000 or 60% reduction in assessed value, whichever is greater.
Income of \$30,001 - \$35,000	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 \$35,001 - \$40,000	Exempt from voted levies only.

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

Applicants must be at least 61 years old as of December 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 - \$30,000	2,545	337,777,647	\$4,495,915
\$30,001 - \$35,000	570	55,138,850	935,088
\$35,001 - \$40,000	190	5,071,735	218,666
Total	3,310	398,364,832	5,649,669

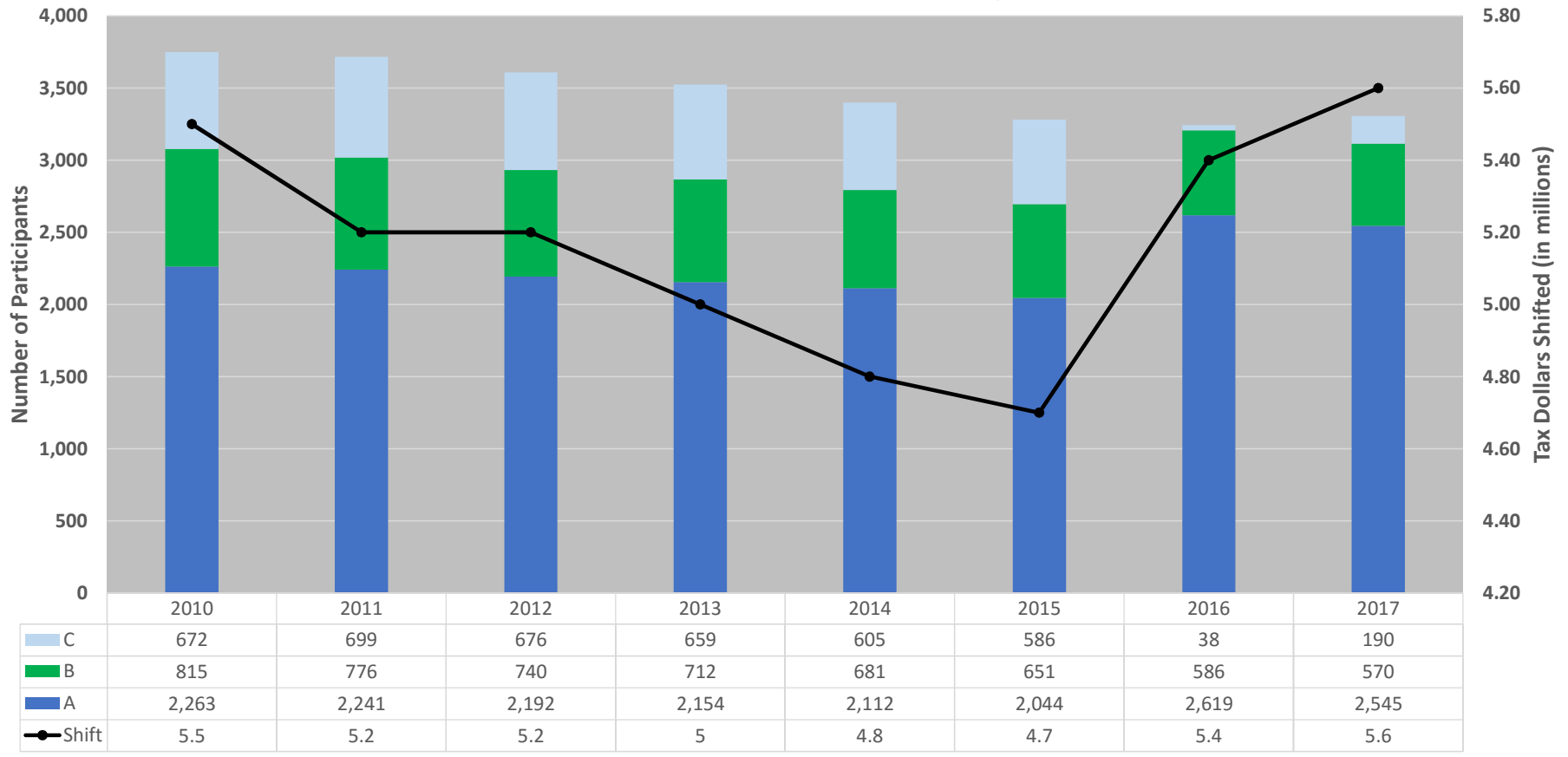
DEFERRAL PROGRAMS

Senior Citizen & Disabled Persons Deferral Program - If you are at least 60 years old or disabled and your income is \$45,000 or less; you may qualify for this property tax deferral program. Unlike the exemption program, this program is not a reduction of your taxes but a postponement of taxes. If qualified, the State of Washington will pay the taxes on your behalf. When you sell your home or die, those taxes become due and payable from your estate, or at the time of ownership transfer.

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

Senior Citizen & Disabled Persons Exemptions

Total Taxes Shifted & Total Number of Participants



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	225	2,042	76,690,800	43,165,520	33,525,280	363,209
Open Space	336	2,423	142,665,310	109,955,320	32,709,990	358,664
Total:	561	4,465	219,356,110	153,120,840	66,235,270	721,873
Chapter 84.33 RCW						
Forest Land*	2,416	44,503	200,266,560	8,834,617	191,431,943	2,006,876
Grand total	2,977	48,968	419,622,670	161,955,457	257,667,213	2,728,749

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

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

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

***Most forest land market value is not listed on the assessment roll.** An estimated \$4,500 per acre is used for those parcels in this summary.

CONSOLIDATED TAX CODE KEY

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

KEY TO ABBREVIATIONS

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

TAX CODE RANGES

INSIDE CITIES

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

OUTSIDE CITIES BY SCHOOL DISTRICT

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

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

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON						13.081768	45.99	0010
0060	BREMERTON	100	Y		City							12.731223	47.25	0060
0065	BREMERTON	100	Y		City	TRACYTON						12.773956	47.09	0065
0165	BREMERTON	401	Y		City							12.043167	44.24	0165
0167	BREMERTON	401	Y		City	TRACYTON						12.085900	44.08	0167
0175	BREMERTON	401	Y		City	BREMERTON						12.393712	42.99	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					10.794617	34.54	0190
0191**	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE					10.794617	34.54	0191**
0195	BREMERTON	402	Y		City	BREMERTON						10.794617	34.54	0195
0196**	BREMERTON	402	Y		City	BREMERTON						10.794617	34.54	0196**
0215	BAINBRIDGE IS.	303	Y	2	2						BI	10.165060	34.04	0215
0216 F	BAINBRIDGE IS.	303		2	2						BI	8.048325	43.00	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 BI		BI	10.165060	34.04	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 BI		BI	8.048325	43.00	0221 F
0230	BAINBRIDGE IS.	303	Y	2	2		CRYSTAL SPRINGS				BI	10.165060	34.04	0230
0415	POULSBO	400	Y	18	18	POULSBO						11.486411	35.63	0415
0420	POULSBO	400	Y	18	18							11.202608	36.53	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON						10.949207	30.95	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND				10.949207	30.95	0810
1150	UNINCORP.	100	Y			BREMERTON						11.003740	50.28	1150
1159	UNINCORP.	100	Y			BREMERTON						11.003740	50.28	1159
1170	UNINCORP.	100	Y	7	7	BREMERTON						12.965752	43.77	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY					13.288650	44.78	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON						13.288650	44.78	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT					12.965752	43.77	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE						13.089213	45.46	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY					13.089213	45.46	1460
1550	UNINCORP.	100	Y	1	1							12.938105	45.99	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON						12.965752	43.77	1810*
4020	UNINCORP.	400	Y	18	18	EGLON						11.309961	36.19	4020
4030	UNINCORP.	400	Y									9.049442	43.41	4030
4050	UNINCORP.	400	Y			EGLON						9.246121	42.49	4050
4060	UNINCORP.	400	Y									9.049442	43.41	4060
4090	UNINCORP.	400	Y			KEYPORT						9.289255	42.29	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE					11.536005	37.68	4130

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
4160	UNINCORP.	400	Y	10	10							11.125549	37.24	4160
4169	UNINCORP.	400	Y		10							9.497988	41.36	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT						11.574165	37.55	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT						11.353095	36.05	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT						11.353095	36.05	4190
4199	UNINCORP.	400	Y		18	KEYPORT						9.750710	40.29	4199
4230	UNINCORP.	400	Y	10B	10	KINGSTON					VG	11.733225	37.55	4230
4240	UNINCORP.	400	Y	10B	10	INDIANOLA						11.580487	38.05	4240
4250	UNINCORP.	400	Y	10B	10	INDIANOLA					VG	11.718729	37.60	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE						11.611667	37.43	4260
4270	UNINCORP.	400	Y	1	1							11.334352	38.35	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY					11.611667	37.43	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE					11.334352	38.35	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE					11.611667	37.43	4300
4320	UNINCORP.	400	Y	10B	10						VG	11.526805	38.22	4320
4330	UNINCORP.	400	Y	10B	10							11.388563	38.69	4330
4331 F	UNINCORP.	400		10B	10							9.271828	47.52	4331 F
4340	UNINCORP.	400	Y	10B	10						VG	11.526805	38.22	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE					11.113282	36.83	4360
4370	UNINCORP.	400	Y	18	18							11.113282	36.83	4370
4371 F	UNINCORP.	400		18	18							8.996547	45.49	4371 F
4379	UNINCORP.	400	Y		18							9.510897	41.31	4379
4410	UNINCORP.	400	Y	10	10	EGLON						11.322228	36.59	4410
4411 F	UNINCORP.	400		10	10	EGLON						9.205493	45.01	4411 F
4419	UNINCORP.	400	Y		10	EGLON						9.694667	40.52	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO						11.397085	35.91	4815*
4820*	UNINCORP.	400	Y	18	18							11.113282	36.83	4820*
4825*	UNINCORP.	400	Y	18	18							11.113282	36.83	4825*
6010	UNINCORP.	401	Y									9.965139	48.61	6010
6020	UNINCORP.	401	Y			BREMERTON						10.315684	46.96	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON						12.600594	41.76	6070
6079	UNINCORP.	401	Y		1	BREMERTON						10.776319	44.95	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE						12.527364	42.01	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE						10.410629	50.55	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY					12.527364	42.01	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE						12.401157	42.43	6290
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY					12.401157	42.43	6310
6370	UNINCORP.	401	Y			SILVERDALE						10.166792	47.65	6370

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	HOSP	PARK	TAX RATE	VOTED %	TAX CODE
6380	UNINCORP.	401	Y	1	1	SILVERDALE						12.451702	42.26	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON						12.292782	42.81	6383
6389	UNINCORP.	401	Y		1	SILVERDALE						10.627427	45.58	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE					12.451702	42.26	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE					10.627427	45.58	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY					12.292782	42.81	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON						12.292782	42.81	6500
6580	UNINCORP.	401	Y	1	1							12.250049	42.96	6580
6590	UNINCORP.	401	Y	1	1		OLD BANGOR					12.250049	42.96	6590
6630	UNINCORP.	401	Y	18	18		SILVERDALE					12.028979	41.63	6630
6640	UNINCORP.	401	Y	18	18							12.028979	41.63	6640
6649	UNINCORP.	401	Y		18							10.426594	46.46	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE					12.600594	41.76	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE					10.776319	44.95	6789
7170	UNINCORP.	403	Y	NM	NM	BREMERTON						11.087280	32.68	7170
8030	UNINCORP.	402	Y			BREMERTON						8.716589	37.23	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				10.678601	31.73	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER					10.678601	31.73	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE					10.678601	31.73	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE					9.180082	35.35	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON						10.678601	31.73	8170
8171 F	UNINCORP.	402		7	7	BREMERTON						8.561866	39.57	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON						9.180082	35.35	8179
8320	UNINCORP.	402	Y	7	7							10.328056	32.81	8320
8321 F	UNINCORP.	402		7	7							8.211321	41.26	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER					10.328056	32.81	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND				10.328056	32.81	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER						10.508079	32.24	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND				10.508079	32.24	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER					10.508079	32.24	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND				10.544997	32.13	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN						10.544997	32.13	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON						10.678601	31.73	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND				10.678601	31.73	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	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
0010	13.081768	13.823041	13.890576	14.323066	13.702994	12.811073
0035	-	13.823041	13.890576	14.323066	13.702994	12.811073
0060	12.731223	13.441341	13.502437	13.928676	13.319476	11.996379
0065	12.773956	13.487222	13.549771	13.978021	13.367739	12.041678
0165	12.043167	13.074321	12.897795	13.197237	13.371205	12.065888
0167	12.085900	13.120202	12.945129	13.246582	13.419468	12.111187
0170	-	13.074321	12.897795	13.197237	13.371205	12.065888
0175	12.393712	13.456021	13.285934	13.591627	13.754723	12.880582
0190	10.794617	11.842695	11.758697	12.074248	11.402639	11.177361
0191	10.794617	11.842695	11.758697	12.074248	11.402639	11.177361
0195	10.794617	11.842695	11.758697	12.074248	11.402639	11.177361
0196	10.794617	11.842695	11.758697	12.074248	11.402639	11.177361
0215	10.165060	10.729380	10.506532	11.319103	11.060910	10.858621
0216*	8.048325	8.373942	8.329709	8.846731	8.553828	8.361246
0220	10.165060	10.729380	10.506532	11.319103	11.060910	10.858621
0221*	8.048325	8.373942	8.329709	8.846731	8.553828	8.361246
0230	10.165060	10.729380	10.506532	11.319103	11.060910	10.858621
0415	11.486411	12.468737	12.404854	12.425567	12.228816	11.853909
0420	11.202608	12.166828	12.097283	12.115138	11.926059	11.563169
0805	10.949207	11.827296	11.636169	11.926630	11.498071	11.538931
0810	10.949207	11.827296	11.636169	11.926630	11.498071	11.538931
1150	11.003740	11.537895	11.685526	12.139473	11.708340	10.964029
1159	11.003740	11.537895	11.685526	12.139473	11.708340	10.964029
1170	12.965752	13.663341	13.670236	14.139473	13.659779	12.845587
1270	13.288650	14.006035	13.685524	14.139473	13.708340	12.964029
1330	13.288650	14.006035	13.685524	14.139473	13.708340	12.964029
1370	12.965752	13.663341	13.670236	14.139473	13.659779	13.451963
1450	13.089213	13.791293	13.472472	13.928852	13.507269	12.324363
1460	13.089213	13.791293	13.472472	13.928852	13.507269	12.324363
1470	-	13.624335	13.297385	13.745083	13.324822	12.149335

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
1550	12.938105	13.624335	13.297385	13.745083	13.324822	12.149335
1810**	12.965752	13.663341	13.670236	14.139473	13.659779	12.845587
4020	11.309961	12.291362	12.114111	12.179773	11.936439	11.465213
4030	9.049442	9.916734	9.828514	10.079163	9.835784	9.366803
4039	-	9.916734	9.828514	10.079163	9.835784	9.366803
4050	9.246121	10.122265	9.927866	10.179773	9.897464	9.427683
4060	9.049442	9.916734	9.828514	10.079163	9.796809	9.329273
4090	9.289255	10.166082	10.078188	10.330661	10.046624	9.555670
4130	11.536005	12.604675	12.044550	12.301066	12.013575	11.540082
4160	11.125549	12.149690	12.070054	12.079163	11.796809	11.329273
4169	9.497988	10.412452	10.325236	10.579163	10.296809	9.829273
4170	11.574165	12.634222	12.078186	12.330661	12.046624	11.555670
4180	11.353095	12.335179	12.264433	12.330661	12.046624	11.555670
4190	11.353095	12.335179	12.264433	12.330661	12.085599	11.593200
4199	9.750710	10.656497	10.578187	10.830661	10.585599	10.093200
4230	11.733225	12.809709	12.741922	12.759048	12.382153	11.848233
4240	11.580487	12.652580	12.583253	12.597200	12.265767	11.785120
4250	11.718729	12.801302	12.733311	12.748248	12.362476	11.834822
4260	11.611667	12.688024	12.134866	12.393060	12.106562	11.617363
4270	11.334352	12.384874	11.828512	12.079163	11.835784	11.366803
4280	11.611667	12.688024	12.134866	12.393060	12.106562	11.617363
4290	11.334352	12.384874	11.828512	12.079163	11.835784	11.366803
4300	11.611667	12.688024	12.134866	12.393060	12.106562	11.617363
4320	11.526805	12.586086	12.513218	12.528251	12.208261	11.684022
4330	11.388563	12.437364	12.363160	12.377203	12.111552	11.634320
4331*	9.271828	10.081926	10.186337	9.904831	9.604470	9.136945
4340	11.526805	12.586086	12.513218	12.528251	12.169286	11.646492
4360	11.113282	12.085831	12.014759	12.079163	11.835784	11.366803
4370	11.113282	12.085831	12.014759	12.079163	11.835784	11.366803
4371*	8.996547	9.730393	9.837936	9.606791	9.328702	8.869428
4379	9.510897	10.407149	10.328513	10.579163	10.335784	9.866803
4400	-	12.604675	12.044550	12.301066	12.013575	11.540082
4410	11.322228	12.355221	12.169406	12.179773	11.897464	11.427683

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
4411*	9.205493	9.999783	9.992583	9.707401	9.390382	8.930308
4419	9.694667	10.617983	10.424588	10.679773	10.397464	9.927683
4815**	11.397085	12.387740	12.322330	12.389592	12.099566	11.620013
4820**	11.113282	12.085831	12.014759	12.079163	11.796809	11.329273
4825	11.113282	12.085831	12.014759	12.079163	11.835784	11.366803
6010	9.965139	10.789175	10.692745	11.013644	11.376551	10.218844
6019	-	10.789175	10.692745	11.013644	11.376551	10.218844
6020	10.315684	11.170875	11.080884	11.408034	11.760069	11.033538
6029	-	11.170875	11.080884	11.408034	11.760069	11.033538
6070	12.600594	13.639015	13.080882	13.408034	13.760069	13.033538
6079	10.776319	11.670874	11.580883	11.908034	12.260069	11.533538
6200	12.527364	13.560465	12.999097	13.327541	13.686304	12.506934
6201*	10.410629	11.205027	10.822274	10.855169	11.179222	10.009559
6220	12.527364	13.560465	12.999097	13.327541	13.686304	12.506934
6240	-	13.560465	12.999097	13.327541	13.686304	12.506934
6290	12.401157	13.424273	12.867830	13.197413	13.558998	12.393872
6310	12.401157	13.424273	12.867830	13.197413	13.558998	12.393872
6370	10.166792	11.008976	10.908783	11.235547	11.593317	10.429653
6380	12.451702	13.477116	12.908781	13.235547	13.593317	12.429653
6383	12.292782	13.303196	12.740077	13.062989	13.424814	12.264143
6389	10.627427	11.508975	11.408782	11.735547	12.093317	10.929653
6410	12.451702	13.477116	12.908781	13.235547	13.593317	12.429653
6419	10.627427	11.508975	11.408782	11.735547	12.093317	10.929653
6480	12.292782	13.303196	12.740077	13.062989	13.424814	12.264143
6490	-	13.303196	12.740077	13.062989	13.424814	12.264143
6500	12.292782	13.303196	12.740077	13.062989	13.424814	12.264143
6560	-	13.257315	12.692743	13.013644	13.376551	12.218844
6580	12.250049	13.257315	12.692743	13.013644	13.376551	12.218844
6590	12.250049	13.257315	12.692743	13.013644	13.376551	12.218844
6630	12.028979	12.958272	12.878990	13.013644	13.376551	12.218844
6640	12.028979	12.958272	12.878990	13.013644	13.376551	12.218844
6649	10.426594	11.279590	11.192744	11.513644	11.876551	10.718844

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
6690	-	13.257315	12.692743	13.013644	13.376551	12.218844
6780	12.600594	13.639015	13.080882	13.408034	13.760069	13.033538
6789	10.776319	11.670874	11.580883	11.908034	12.260069	11.533538
7170	11.087280	11.515297	11.363371	11.664813	10.433901	10.263002
8030	8.716589	9.557549	9.553647	9.890655	9.407985	9.330317
8039	-	9.557549	9.553647	9.890655	9.407985	9.330317
8040	10.678601	11.682995	11.538357	11.890655	11.359424	11.211875
8110	10.678601	11.682995	11.538357	11.890655	11.359424	11.211875
8130	10.678601	11.682995	11.538357	11.890655	11.359424	11.211875
8139	9.180082	10.057548	10.053646	10.390655	9.907796	9.830317
8170	10.678601	11.682995	11.538357	11.890655	11.359424	11.211875
8171*	8.561866	9.327557	9.361534	9.418283	8.852342	8.714500
8179	9.180082	10.057548	10.053646	10.390655	9.907796	9.830317
8320	10.328056	11.301295	11.150218	11.496265	10.975906	10.397181
8321*	8.211321	-	-	-	-	-
8330	10.328056	11.301295	11.150218	11.496265	10.975906	10.397181
8340	10.328056	11.301295	11.150218	11.496265	10.975906	10.397181
8360	10.508079	11.496525	11.347573	11.697403	11.173970	10.584749
8370	10.508079	11.496525	11.347573	11.697403	11.173970	10.584749
8400	10.508079	11.496525	11.347573	11.697403	11.173970	10.584749
8430	10.544997	11.527398	11.381455	11.735063	11.211568	10.615722
8440	10.544997	11.527398	11.381455	11.735063	11.211568	10.615722
8805**	10.678601	11.682995	11.538357	11.890655	11.359424	11.211875
8811**	10.678601	11.682995	11.538357	11.890655	11.359424	11.211875

* Personal Property "Farm equip./machinery" tax code = Excludes state school levy 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 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 school M&O, the amount of property tax to be collected is reduced by the amount of the timber excise distribution. In all other cases, the timber excise distribution is added to the budgeted amount.

CLASSES OF PROPERTY

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

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

REAL PROPERTY

Frequency of Valuation

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

Method of Valuation

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

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

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

PERSONAL PROPERTY

Every person, firm or corporation who owns taxable personal property must annually file a listing with the county assessor. Listings must be filed on or before April 30th to avoid 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 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 for school districts and fire districts, which are permitted to vote on two to four-year levies. Levies to finance general obligation bonds for capital improvement purposes usually obligate the voters to pay annual principal and interest costs over a period of several years. Voter approved excess or special levies are over and above the statutory and constitutional limitations. Qualified senior/disabled persons are exempt from these levies. *RCW 84.52.052*

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

TAX RELIEF

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

- Forest land designation, for parcels that are five acres or more and primarily used for the growing and harvesting of timber.
- Current use assessment for:
 - Farm & Agricultural land
 - Open Space (nature preserves)
- 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 2017 tax rate in Kitsap County is about \$11.51 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: $200,000 \times 11.51 / 1000 = \$2,302$

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?

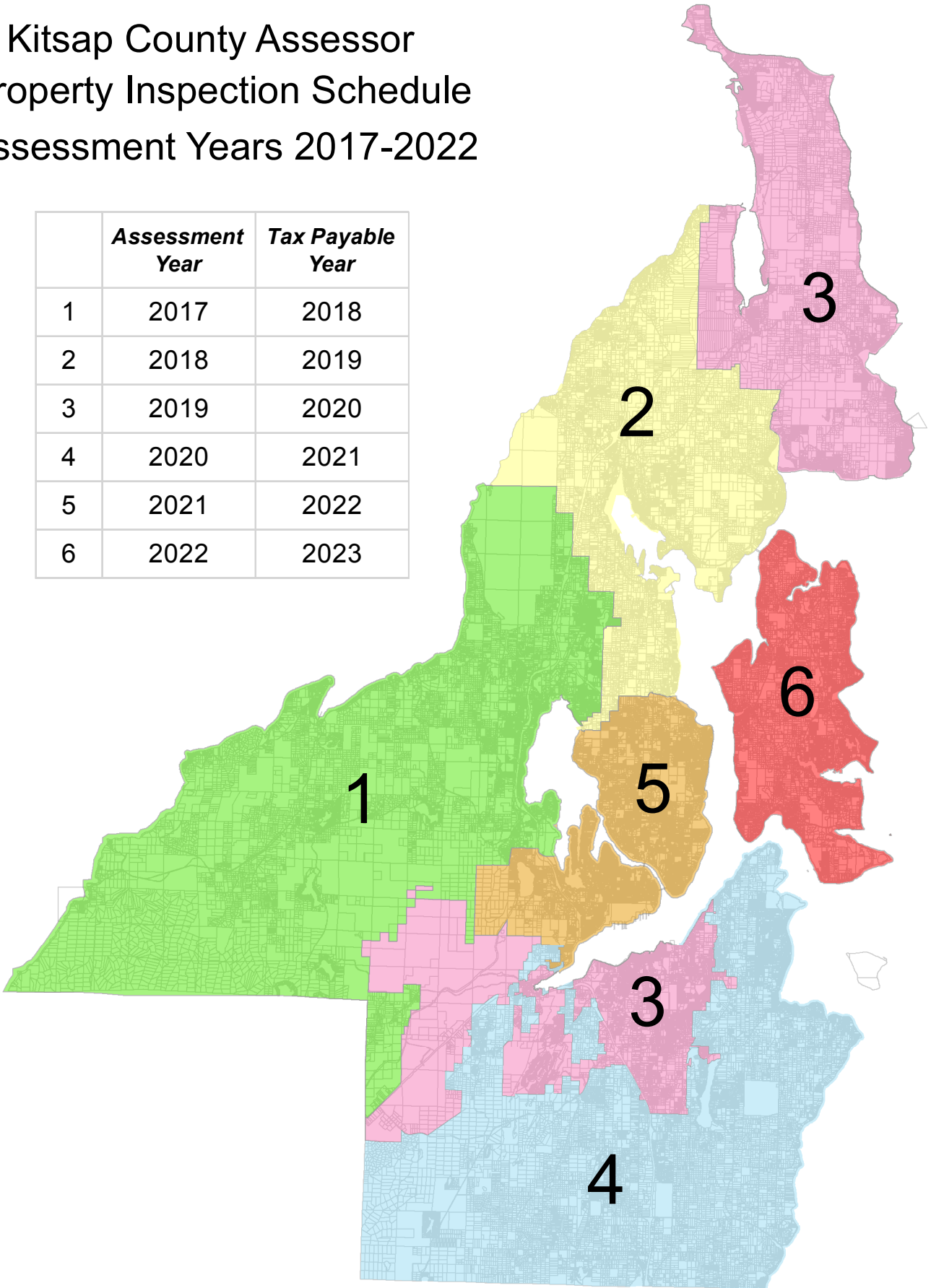
All machinery, equipment, supplies, etc that belong to a business are taxable, and are assessed as personal property. Household goods and personal effects are exempt from the property tax.

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	Deadline for filing Board of Equalization appeals. RCW 84.40.038
July 15	Board of Equalization meets in open session. RCW 84.48.010
August 1	Most taxing district boundaries must be established to permit tax collection for following year. RCW 84.09.030, WAC 458-50-130 (exceptions RCW 84.09.030-035)
August 31	Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040
September	Department of Revenue determines assessment ratio. RCW 84.48.075 Assessor's certification of assessed values to taxing districts. RCW 84.48.130
Sept. & Oct.	Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080
Oct. (first Mon.)	County begins budget hearings. RCW 36.040.070,080,090
October 31	Second-half property taxes are due. RCW 84.56.020
November 30	Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
November 30	Last day for the districts to certify amount of taxes to Assessor. RCW 84.52.070
Dec (first Mon.)	County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
December 31	Deadline for current use assessment applications. Forest Land - RCW 84.33.130 Open Space - RCW 84.34.030

Kitsap County Assessor Property Inspection Schedule Assessment Years 2017-2022

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



HOW TO CONTACT US

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

The following information is available for public inspection:

- ✓ 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 are available on-line.

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