

Kitsap County Statement of Assessments



2020 Assessment for Taxes Payable in 2021



**Philip Cook
Assessor**

COVER PHOTO:

Statue of Esther Bielmeier, who worked as a rivet heater
at Puget Sound Naval Shipyard from 1918 to 1920
taken by Shannon Lewis

TABLE OF CONTENTS

ASSESSED VALUES AND LEVY RATES

Message from the Assessor	4
Profile of Kitsap County	5
Statement of Assessed Values	6
Major Changes from Last Year	7
School Levy Details	8
To Be Collected by District	9
Taxing Districts with No Levy.....	12
Voter Approved Measures	13
Typical Residential Taxes.....	14
New Construction by Taxing District.....	15
Assessed Values by Tax Code.....	16
Distribution of Taxes Pie Chart.....	19
Summary of Previous Years.....	20
Historical Assessment Ratios	21
Timber Values	22
Senior Citizen & Disabled Persons Exemption	23
Property Tax Deferral Programs.....	23
Senior Citizen & Disabled Persons Exemption Tax Shift Chart....	24
Current Use Assessment.....	25
Sales Chart	26
Consolidated Tax Code Key.....	27
Consolidated Tax Rates with Districts	28
Consolidated Tax Rates for Six Years	31

GENERAL INFORMATION

Timber Excise Tax Information.....	35
Classes of Property	36
Property Tax Process	37
Property Tax Limits	38
Tax Relief & Appeal of Valuation	39
Frequently Asked Questions.....	40
Revaluation Cycle Map.....	41
Inspection Schedule for Commercial & Industrial Properties.....	42
Important Dates.....	43
How to Contact Us	44

As I reflect on 2020 it was quite the year for our office and for real estate in general. In March 2020, the office was closed to the public and the whole staff began working remotely as a result of COVID-19. Through the implementation of new technologies, workflow process improvements, implementing socially distanced protocols for our appraisers in the field, and the incredible resilience of our staff, we not only endured, but excelled beyond all expectations.



As if a global pandemic were not enough, the office experienced a significant change in the form of a retirement. Mike Eastman worked in the office for more than 46 years and served as Chief Deputy Assessor for the last 30. Because of his vision and leadership, the office became one of the most efficiently run in the state. Mike always found a way to improve the level of services the office provided by incorporating more technology and by taking a practical approach to our operations. He will be missed by all; however, his legacy will live on through the staff.

2020 saw changes to the Senior Citizen/Disabled Persons exemption program. ESSB 5160 was signed into law in 2019 resulting in an increase to the qualifying income limits (\$40,000 to \$48,574 in Kitsap). As a result, our office saw a 50% increase in application volume over 2019. Even with this change and new working environment, our exemption team prevailed, and all applications were processed by year end.

The overall housing market remained extremely strong in 2020 despite the pandemic. Kitsap has seen a surge of people wanting to make the area their home. In my opinion, this coupled with historically low interest rates have helped to propel price appreciation. New construction of real estate remained healthy throughout the year, however below the 2019 levels.

In 2020, the Bremerton School District had an enrichment levy approved and the Central Kitsap Fire District also had a voter approved bond passed that will be used to pay for new fire stations throughout the district. The most significant decrease came from North Mason School District which failed to pass a voter approved Enrichment Levy resulting in the reduction of \$3,837,877 (see page 7 and 8 for more information).

As you know, state law requires that our office inspect all property in the county at least once every six years (RCW 84.41.030). During the first quarter of 2021 our residential appraisers will complete physical inspections of Bremerton. In the fall of 2021, residential appraisers will begin inspections of Bainbridge Island that will conclude in the spring of 2022. During the late spring/summer months, the focus is on the appraisal of new construction county-wide.

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

A handwritten signature in blue ink that reads "Phil Cook".

Phil Cook

Kitsap County Assessor

PROFILE OF KITSAP COUNTY

Established: 1857

GEOGRAPHY

395 square miles in Kitsap, 105.6 square miles tax exempt
 236 miles of shore line
 120,718 real property tax parcels
 5,211 personal property accounts

POPULATION

271,473 (2019)

TOP EMPLOYERS

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

(Published 12/31/2018 & 7/1/2019 - Sources: Kitsap Economic Development Alliance, The US Census Bureau & Office of Financial Management)

TAXING DISTRICTS

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

County-Wide Districts

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

Local Districts

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

STATEMENT OF ASSESSED VALUATION

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
Locally Assessed	44,040,087,493	453,349,415	44,493,436,908
Centrally Assessed	39,903,173	333,748,869	373,652,042
Total	44,079,990,666	787,098,284	44,867,088,950

Locally assessed property is valued by the Kitsap County Assessor.

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

MAJOR CHANGES

<u>District / Details</u>	<u>Estimated Overall % Change</u>
Bremerton School District New Enrichment & Capital Projects Levies voter approved 2/11/2020. Total increase \$2,679,409 – *See Local School Enrichment Levies	+16.4%
Central Kitsap Fire District Voter approved Levy Limit 6%, new Bond Levy voter approved 11/3/2020. Total district increase \$3,811,815	+19.5%
Central Kitsap School District Voter approved Enrichment & Bond Levies Total district increase \$1,574,155 – *See Local School Enrichment Levies	+5.6%
North Kitsap School District Voter approved Enrichment & Capital Project Levies. Total district increase \$1,081,057 – *See Local School Enrichment Levies	+5.0%
North Mason School District No voter approved Enrichment Levy for 2021. Total district decrease \$3,837,877 – *See Local School Enrichment Levies	-56.6%
South Kitsap Fire & EMS Bond Levy paid off in 2020. Total district decrease \$470,573	-2.7%
South Kitsap School District Voter approved Enrichment & Capital Projects Levies Total district increase \$1,910,792 – *See Local School Enrichment Levies	+6.6%

***Local School Enrichment Levies**

The State Legislature increased the statutory rate from \$1.50 to \$2.50 for collection beginning in 2020. School Districts are allowed to levy the lesser of \$2,611.19 per pupil, a rate of \$2.50 per \$1,000 of assessed value or the voter approved dollar amount.

SCHOOL LEVY DETAILS

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

Changes by Tax Year

2018 Tax Year

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

2019 Tax Year

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

2020 Tax Year and Applies to the 2021 Tax Year

- The State General Levy fixed rate increased by \$0.30 as ESSB 6614 only applied to the 2019 taxes.
- The 2019 Legislature passed 2SSB 5313, increasing the statutory rate for Local School Enrichment Levies from \$1.50 to \$2.50, effective for taxes to be collected in 2020 and going forward. Local School Enrichment Levies are limited to the lesser of \$2.50 per \$1,000 of assessed value, \$2,500 per pupil (total amount determined by the Office of the Superintendent of Public Instruction and adjusted for inflation, \$2,611.19 for the 2021 tax year) or the voter approved dollar amount.

Local School Levy Limits for Enrichment Levies for the 2021 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	13,481,332	12,787,991	13,003,570	Voted Amount
Bainbridge 303*	23,792,575	11,000,000	9,851,602	Per Pupil
North Kitsap 400	23,524,542	12,574,688	15,485,218	Voted Amount
Central Kitsap 401*	24,989,415	18,000,000	30,368,792	Voted Amount
South Kitsap 402	25,351,310	25,520,460	25,782,968	\$2.50 Levy Rate

* Bainbridge Island 303 requested to levy a lower dollar amount of \$9,822,589 rather than the per pupil amount. Central Kitsap 401 requested to levy at a rate of \$1.50 for a total of \$14,993,650 rather than the \$18,000,000 voted amount.

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

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
COUNTY:					
CURRENT EXPENSE	44,867,088,950	0.767629	34,441,317	44,763	34,486,080
MENTAL HEALTH	44,867,088,950	0.025000	1,121,678	1,458	1,123,136
VETERANS RELIEF	44,867,088,950	0.013000	583,273	758	584,031
<u>TOTAL CURRENT EXPENSE</u>		<u>0.805629</u>	<u>36,146,268</u>	<u>46,979</u>	<u>36,193,247</u>
<u>CONSERVATION FUTURES</u>	44,867,088,950	<u>0.033619</u>	<u>1,508,409</u>	<u>1,960</u>	<u>1,510,369</u>
ROADS	26,483,488,586	1.045536	27,689,455	52,203	27,741,658
ROADS - SHERIFF	26,483,488,586	0.109502	2,900,000	5,467	2,905,467
<u>TOTAL ROADS</u>		<u>1.155038</u>	<u>30,589,455</u>	<u>57,670</u>	<u>30,647,125</u>
SCHOOLS:					
STATE SCHOOL					
PART 1	44,863,151,802	1.956405	87,770,523	0	87,770,523
PART 2	44,489,729,463	1.052121	46,808,611	0	46,808,611
<u>TOTAL</u>		<u>3.008526</u>	<u>134,579,134</u>	<u>0</u>	<u>134,579,134</u>
100 - BREMERTON					
SPECIAL ENRICHMENT M&O*	5,392,533,124	2.372509	12,792,337	1,501	12,793,838
CAPITAL PROJ - NEW 2021*	5,393,165,954	1.152384	6,213,541	1,459	6,215,000
<u>TOTAL</u>		<u>3.524893</u>	<u>19,005,878</u>	<u>2,960</u>	<u>19,008,838</u>
303 - BAINBRIDGE ISLAND					
SPECIAL ENRICHMENT M&O*	9,517,030,156	1.034045	9,840,070	974	9,841,044
BOND*	9,516,539,300	1.092834	10,399,507	493	10,400,000
CAPITAL PROJECT*	9,516,593,300	0.493876	4,699,777	223	4,700,000
<u>TOTAL</u>		<u>2.620755</u>	<u>24,939,354</u>	<u>1,690</u>	<u>24,941,044</u>
400 - NORTH KITSAP					
SPECIAL ENRICHMENT M&O*	9,409,816,891	1.336918	12,574,255	5,902	12,580,157
CAPITAL PROJ ECT*	9,414,231,315	1.085803	10,212,419	9,586	10,222,005
<u>TOTAL</u>		<u>2.422721</u>	<u>22,786,674</u>	<u>15,488</u>	<u>22,802,162</u>
401 - CENTRAL KITSAP					
SPECIAL ENRICHMENT M&O*	9,995,766,161	1.500000	14,973,862	19,788	14,993,650
BOND	10,008,957,915	1.455236	14,527,004	38,394	14,565,398
<u>TOTAL</u>		<u>2.955236</u>	<u>29,500,866</u>	<u>58,182</u>	<u>29,559,048</u>
402 - SOUTH KITSAP					
SPECIAL ENRICHMENT M&O*	10,140,523,703	2.500000	25,326,119	25,191	25,351,310
CAPITAL PROJ	10,150,599,965	0.540322	5,473,708	10,889	5,484,597
<u>TOTAL</u>		<u>3.040322</u>	<u>30,799,827</u>	<u>36,080</u>	<u>30,835,907</u>
403 - NORTH MASON					
SPECIAL ENRICHMENT M&O*	67,869,462	0.000000	0	0	0
BOND*	68,484,872	1.080516	72,669	1,330	73,999
<u>TOTAL</u>		<u>1.080516</u>	<u>72,669</u>	<u>1,330</u>	<u>73,999</u>
TOTAL LOCAL SCHOOLS			127,105,268	115,730	127,220,998
<u>TOTAL SCHOOLS</u>			<u>261,684,402</u>	<u>115,730</u>	<u>261,800,132</u>

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>CITIES:</u>					
BAINBRIDGE ISLAND					
REG	9,562,650,167	0.840413	8,036,582	379	8,036,961
BOND*	9,516,539,300	0.064582	614,571	29	614,600
TOTAL		0.904995	8,651,153	408	8,651,561
BREMERTON					
REG	4,410,485,289	1.842097	8,124,542	14,022	8,138,564
BOND*	4,385,910,152	0.330603	1,447,483	2,517	1,450,000
EMS	4,410,485,289	0.470444	2,074,887	3,581	2,078,468
TOTAL		2.643144	11,646,912	20,120	11,667,032
PORT ORCHARD	2,236,031,476	1.360162	3,041,366	290	3,041,656
POULSBO	2,174,433,432	1.261520	2,743,092	134	2,743,226
<u>TOTAL CITIES</u>			<u>26,082,523</u>	<u>20,952</u>	<u>26,103,475</u>
<u>PORTS:</u>					
BREMERTON	15,247,494,650	0.256789	3,915,398	12,418	3,927,816
BROWNSVILLE	2,027,005,104	0.207111	419,817	14	419,831
EGLON	308,721,026	0.150563	46,482	322	46,804
ILLAHEE	738,697,083	0.124368	91,871	0	91,871
INDIANOLA	421,224,628	0.151861	63,968	7	63,975
KEYPORT	186,446,721	0.183929	34,293	0	34,293
KINGSTON	1,373,615,183	0.158430	217,622	270	217,892
MANCHESTER	904,992,209	0.134276	121,519	2	121,521
POULSBO	1,425,190,088	0.223324	318,280	0	318,280
SILVERDALE	4,112,529,793	0.169651	697,695	48	697,743
TRACYTON	1,103,342,407	0.032422	35,773	0	35,773
WATERMAN	383,607,886	0.155348	59,593	13	59,606
<u>TOTAL PORTS</u>			<u>6,022,311</u>	<u>13,094</u>	<u>6,035,405</u>

TO BE COLLECTED

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<u>FIRE:</u>					
1 CENTRAL KITSAP	11,100,134,719	1.421066	15,774,034	18,169	15,792,203
BOND - NEW 2021*	11,069,633,650	0.323000	3,568,220	7,272	3,575,492
EMS	11,132,574,489	0.362429	4,034,776	8,159	4,042,935
TOTAL		2.106495	23,377,030	33,600	23,410,630
2 BAINBRIDGE ISLAND	9,562,650,167	0.755707	7,226,563	341	7,226,904
BOND*	9,516,539,300	0.116432	1,107,985	53	1,108,038
EMS	9,562,650,167	0.394686	3,774,245	178	3,774,423
TOTAL		1.266825	12,108,793	572	12,109,365
7 SOUTH KITSAP	10,575,381,012	1.270660	13,437,722	5,596	13,443,318
EMS	10,586,941,952	0.352436	3,731,230	4,737	3,735,967
TOTAL		1.623096	17,168,952	10,333	17,179,285
10 NORTH KITSAP	3,994,125,086	1.095171	4,374,252	4,684	4,378,936
SPECIAL M&O	3,956,747,036	0.409324	1,619,592	2,436	1,622,028
EMS	3,994,404,976	0.490996	1,961,239	2,922	1,964,161
TOTAL		1.995491	7,955,083	10,042	7,965,125
18 POULSBO	5,093,800,427	1.404784	7,155,693	2,785	7,158,478
EMS	5,096,359,299	0.480048	2,446,501	1,429	2,447,930
TOTAL		1.884832	9,602,194	4,214	9,606,408
NORTH MASON REGIONAL	67,779,254	1.181113	80,055	1,454	81,509
BOND	68,484,872	0.258626	17,394	318	17,712
EMS	67,860,964	0.418119	28,374	515	28,889
TOTAL		1.857858	125,823	2,287	128,110
<u>TOTAL FIRE DISTRICTS</u>			<u>70,337,875</u>	<u>61,048</u>	<u>70,398,923</u>
<u>OTHER:</u>					
PUBLIC UTILITY DISTRICT #1	44,867,088,950	0.057604	2,584,536	3,359	2,587,895
METRO PARK - BAINBRIDGE ISL	9,562,650,167	0.596281	5,702,032	269	5,702,301
BOND*	9,516,539,300	0.053010	504,451	24	504,475
TOTAL		0.649291	6,206,483	293	6,206,776
METRO PARK - VILLAGE GREEN	1,792,767,460	0.148515	266,253	299	266,552
REGIONAL LIBRARY	44,867,088,950	0.355685	15,958,586	20,741	15,979,327
<u>TOTAL OTHER</u>			<u>25,015,858</u>	<u>24,692</u>	<u>25,040,550</u>
<u>TOTAL TAXES</u>			<u>457,387,101</u>	<u>342,125</u>	<u>457,729,226</u>

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

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

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

TAXING DISTRICTS WITH NO LEVY

WATER DISTRICTS	ASSESSED VALUE
Manchester	1,062,169,451
North Perry	2,340,949,102
Rocky Point	240,611,598
Silverdale	3,505,265,209
Sunnyslope	122,487,240

MISCELLANEOUS DISTRICTS	ASSESSED VALUE
Sewer District 7 (So. Bainbridge Island)	283,731,531
Westsound Utility District	2,446,245,297

ACTIVE VOTER-APPROVED PROPERTY TAX MEASURES

<u>District</u>	<u>Levy Type</u>	<u>Passed</u>	<u>Purpose</u>	<u>Years</u>	<u>Rate</u>	<u>Amount</u>	<u>Start</u>	<u>End</u>
<u>Schools</u>								
Bremerton 100	M & O	2/11/20	Maintenance & Operations	4		\$54,649,830	2021	2024
Bremerton 100	Capital Projects	2/11/20	Facilities & Technology	2		\$12,556,000	2021	2022
Bainbridge 303	M & O	2/14/17	Maintenance & Operations	4		\$42,800,000	2018	2021
Bainbridge 303	Bond	3/14/06	Capital Improvements	20		\$45,000,000	2007	2026
Bainbridge 303	Bond	11/3/09	Capital Improvements	20		\$42,000,000	2010	2029
Bainbridge 303	Bond	2/9/16	Capital Improvements	20		\$81,200,000	2017	2036
Bainbridge 303	Capital Projects	2/14/17	Facilities & Technology	4		\$8,800,000	2018	2021
Bainbridge 303	Capital Projects	2/12/19	Facilities & Technology	6		\$15,000,000	2020	2025
North Kitsap 400	M & O	2/13/18	Maintenance & Operations	4		\$49,159,618	2019	2022
North Kitsap 400	Capital Projects	2/13/18	Facilities & Technology	4		\$39,962,013	2019	2022
Central Kitsap 401	M & O	2/12/19	Maintenance & Operations	3		\$54,000,000	2020	2022
Central Kitsap 401	Bond	2/9/16	Capital Improvements	20		\$220,000,000	2017	2036
South Kitsap 402	M & O	2/14/17	Maintenance & Operations	4		\$99,491,669	2018	2021
South Kitsap 402	Capital Projects	11/6/18	Facilities & Technology	4		\$21,694,378	2019	2022
<u>Cities</u>								
Bremerton	Bond	9/17/02	Capital Improvements	25		\$12,979,000	2003	2027
Bremerton	Bond	11/3/15	Upgrade Fire Apparatus	10		\$4,500,000	2016	2025
Bremerton EMS	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
Bainbridge Island	Bond	11/6/01	Open Space	20		\$8,000,000	2003	2022
<u>Parks</u>								
Bainbridge Island	Bond	2/10/15	Acquisition Land for Park	20		\$5,900,000	2016	2035
<u>Fire</u>								
Central Kitsap 1	EMS	4/28/15	Renewal	6	\$0.50		2016	2021
Central Kitsap 1	Multi Yr Lid Lift	11/6/18	Levy Limit up to 6%	6	\$1.50		2019	2024
Central Kitsap 1	Bond	11/3/20	Capital Improvements	20		\$58,300,000	2021	2040
Bainbridge 2	Bond	2/10/15	Capital Improvements	20		\$16,000,000	2016	2035
Bainbridge 2	Multi Yr Lid Lift	2/10/15	Levy Limit greater of 1% or CPI	6	\$0.95		2016	2021
South Kitsap 7	Multi Yr Lid Lift	8/1/17	Levy Limit greater of 1% or CPI	6	\$1.50		2018	2023
South Kitsap 7	EMS	4/28/15	Renewal	6	\$0.50		2016	2021
North Kitsap 10	M & O	11/6/18	Maintenance & Operations	4		\$6,478,368	2018	2021
North Kitsap 10	EMS	11/5/19	Renewal	6	\$0.50		2020	2025
Poulsbo 18	Multi Yr Lid Lift	11/6/18	Levy Limit greater of 1% or CPI	6	\$1.50		2019	2024
Poulsbo 18	EMS	11/5/19	Renewal	6	\$0.50		2020	2025

TYPICAL KITSAP COUNTY RESIDENTIAL PROPERTY TAX

(Based on the median assessed value in each area)

Area	Assessed Value	Total Levy rate	Regular Taxes	Voted Taxes	Total Taxes
North Kitsap Unincorporated					
Typical for 2018	366,240	10.5605	2,439	1,428	3,868
Typical for 2019	407,500	9.9012	2,653	1,382	4,035
Typical for 2020	436,455	9.8744	3,248	1,062	4,310
Typical for 2021	456,430	9.7237	3,332	1,106	4,438
Central Kitsap Unincorporated					
Typical for 2018	296,680	12.8413	2,024	1,786	3,810
Typical for 2019	325,055	10.8509	2,175	1,352	3,527
Typical for 2020	351,960	10.5091	2,610	1,089	3,699
Typical for 2021	379,525	10.6475	2,797	1,244	4,041
South Kitsap Unincorporated					
Typical for 2018	291,055	11.5509	2,078	1,284	3,362
Typical for 2019	325,540	9.6751	2,184	966	3,150
Typical for 2020	351,240	10.6463	2,620	1,120	3,739
Typical for 2021	377,900	10.3363	2,757	1,149	3,906
City of Bremerton					
Typical for 2018	190,250	13.1500	1,260	1,242	2,502
Typical for 2019	232,790	10.3209	1,420	983	2,403
Typical for 2020	258,145	10.6947	1,812	948	2,761
Typical for 2021	276,650	10.6859	1,890	1,067	2,956
City of Bainbridge Island					
Typical for 2018	660,520	10.8064	4,213	2,924	7,138
Typical for 2019	732,730	9.6419	4,401	2,663	7,065
Typical for 2020	787,680	9.3890	5,189	2,206	7,396
Typical for 2021	801,620	9.7029	5,489	2,289	7,778
City of Poulsbo					
Typical for 2018	297,300	10.9508	2,096	1,159	3,256
Typical for 2019	340,120	10.2339	2,328	1,153	3,481
Typical for 2020	362,570	10.2328	2,828	882	3,710
Typical for 2021	377,630	10.0535	2,882	915	3,796
City of Port Orchard					
Typical for 2018	251,620	11.8199	1,864	1,110	2,974
Typical for 2019	280,660	9.9278	1,954	833	2,786
Typical for 2020	315,200	10.8700	2,422	1,005	3,426
Typical for 2021	337,600	10.5414	2,532	1,026	3,559

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>2019</u>	<u>2020</u>	<u>2021</u>
County Current Expense	462,586,710	744,551,161	553,509,352
County Road	201,049,380	435,198,903	307,664,738
State School	462,586,710	744,551,161	553,509,352
School Dist #100 (Bremerton)	53,244,999	62,082,760	94,562,420
School Dist #303 (Bainbridge Island)	97,493,183	140,950,890	75,960,430
School Dist #400 (North Kitsap)	113,292,730	127,487,310	84,771,537
School Dist #401 (Central Kitsap)	68,414,238	273,947,274	173,477,052
School Dist #402 (South Kitsap)	131,639,650	139,005,437	124,299,063
School Dist #403 (Ptn of North Mason)	7,910	1,077,490	438,850
City of Bainbridge Island	97,493,183	140,950,890	75,960,430
City of Bremerton	69,134,276	62,158,140	102,364,060
City of Port Orchard	43,845,670	51,543,988	44,157,430
City of Poulsbo	51,064,201	54,699,240	23,362,694
Port of Bremerton	160,647,459	183,431,887	188,968,928
Port of Brownsville	7,466,560	19,111,590	12,923,030
Port of Eglon	6,161,900	6,984,710	5,715,540
Port of Illahee	2,078,900	3,150,350	1,415,950
Port of Indianola	3,522,600	3,669,360	2,844,290
Port of Keyport	1,015,610	507,230	835,340
Port of Kingston	18,706,030	19,899,320	19,689,350
Port of Manchester	5,639,390	8,846,370	6,740,680
Port of Poulsbo	12,671,102	9,961,280	19,176,784
Port of Silverdale	33,197,690	215,262,764	123,262,422
Port of Tracyton	8,997,248	16,760,990	10,272,510
Port of Waterman	1,700,640	1,796,080	3,756,395
Fire Dist #1 (Central Kitsap)	70,305,921	276,959,844	171,282,862
Fire Dist #2 (Bainbridge Island)	97,493,183	140,950,890	75,960,430
Fire Dist #7 (South Kitsap)	112,078,150	137,123,657	118,789,963
Fire Dist #10 (North Kitsap)	42,242,990	53,690,900	41,969,890
Fire Dist #18 (Poulsbo)	70,344,600	72,238,820	42,674,797
North Mason Regional Fire Authority	7,910	1,077,490	438,850
Public Utility District #1	462,586,710	744,551,161	553,509,352
Metro Parks District - Bainbridge Island	97,493,183	140,950,890	75,960,430
Metro Parks District - Village Green	21,236,940	23,097,730	21,413,310
Regional Library	462,586,710	744,551,161	553,509,352

ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
0010	3,245,350,543	118,911,908	3,364,262,451
0011	0	0	0
0060	661,676,245	19,059,025	680,735,270
0065	33,877,003	168,981	34,045,984
0165	59,939,140	261,716	60,200,856
0167	63,999,502	324,165	64,323,667
0175	32,956,520	2,259,528	35,216,048
0190	4,584,390	140,713	4,725,103
0195	121,399,256	45,576,654	166,975,910
0215	9,201,224,895	77,289,703	9,278,514,598
0216	0	404,038	404,038
0220	279,685,972	556,994	280,242,966
0221	0	3,488,565	3,488,565
0415	1,383,214,991	41,975,097	1,425,190,088
0420	734,422,351	14,820,993	749,243,344
0805	1,741,324,706	44,797,707	1,786,122,413
0810	426,275,320	23,633,743	449,909,063
1150	77,540	13,708	91,248
1159	0	0	0
1170	268,305,141	3,379,548	271,684,689
1270	319,322,103	3,514,487	322,836,590
1330	168,886,402	1,769,321	170,655,723
1370	238,760,247	1,851,351	240,611,598
1450	6,234,260	214,201	6,448,461
1460	320,928,655	1,722,574	322,651,229
1550	26,741,458	131,062	26,872,520
4020	0	448,417	448,417
4030	0	132,835	132,835
4050	0	2,231,221	2,231,221
4060	0	96,792	96,792
4090	0	2,102,295	2,102,295
4130	0	48,736	48,736
4160	765,933,622	4,207,991	770,141,613
4169	171,520	0	171,520
4170	80,671,162	432,599	81,103,761
4180	39,982,374	381,631	40,364,005
4190	62,256,480	620,180	62,876,660
4230	1,358,604,071	15,011,112	1,373,615,183
4240	377,643,805	961,283	378,605,088
4241	0	0	0

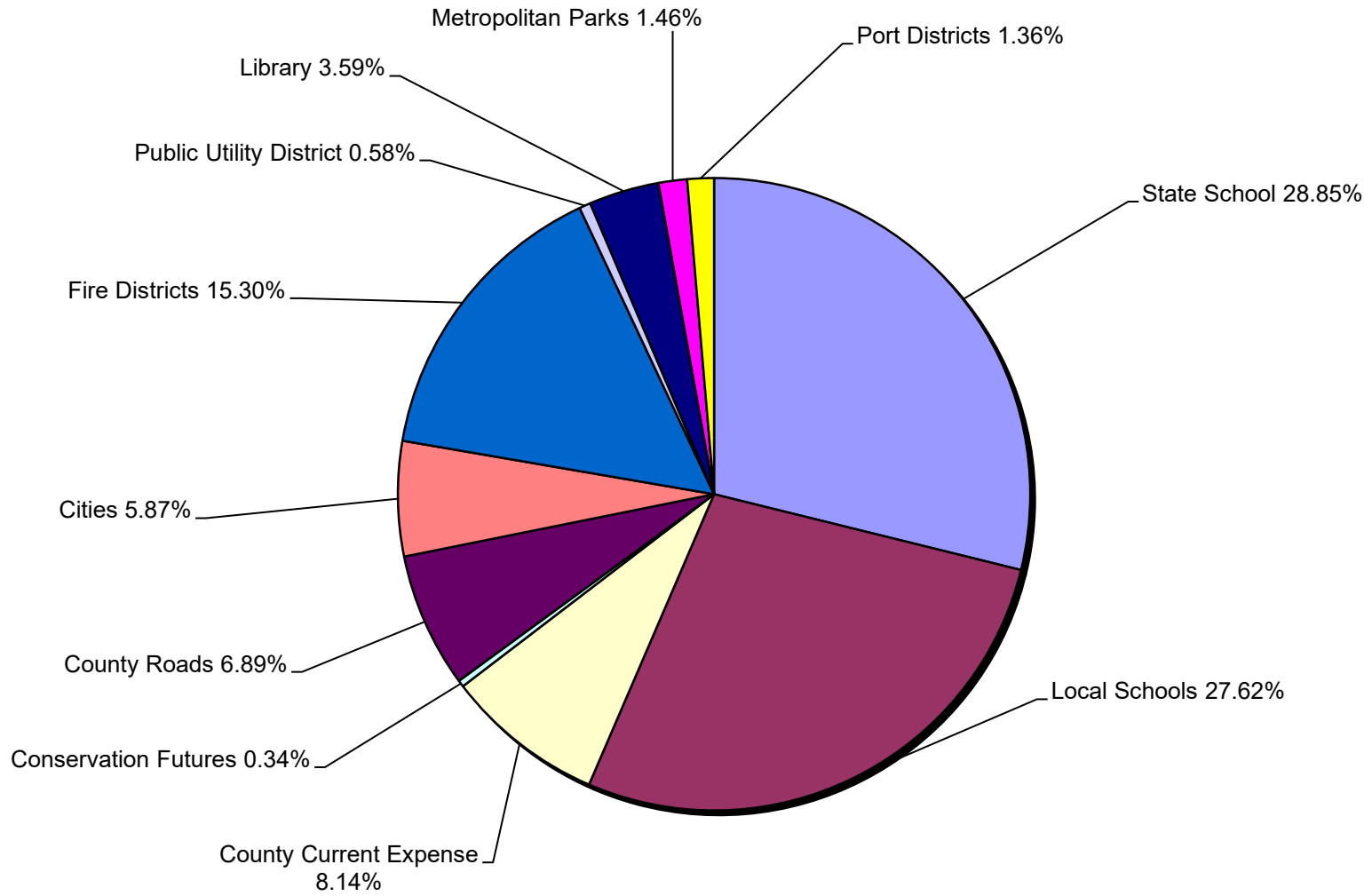
ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
4250	41,937,826	681,714	42,619,540
4260	204,090,857	2,494,281	206,585,138
4270	7,064,032	97,872	7,161,904
4280	38,092,364	140,277	38,232,641
4290	63,475,560	570,130	64,045,690
4300	128,671,272	646,752	129,318,024
4320	328,606,830	6,727,282	335,334,112
4330	738,592,528	8,078,142	746,670,670
4331	0	7,237	7,237
4340	41,090,650	107,975	41,198,625
4360	16,885,380	66,856	16,952,236
4370	2,617,352,146	54,958,532	2,672,310,678
4371	0	37,308	37,308
4379	2,553,040	5,832	2,558,872
4410	303,199,424	2,733,594	305,933,018
4419	108,370	0	108,370
6010	0	9,293,882	9,293,882
6020	1,037,830	604,606	1,642,436
6070	2,190,955,140	21,098,023	2,212,053,163
6079	32,439,770	0	32,439,770
6200	620,300,366	4,701,932	625,002,298
6201	0	0	0
6220	1,016,327,512	11,539,491	1,027,867,003
6290	0	28,526	28,526
6310	392,259,993	17,308,874	409,568,867
6370	0	0	0
6380	960,988,757	15,310,481	976,299,238
6383	211,230	763	211,993
6410	3,042,113,673	94,068,146	3,136,181,819
6480	213,720,618	6,072,154	219,792,772
6500	779,248,630	5,719,361	784,967,991
6580	175,093,694	1,245,610	176,339,304
6630	2,855,760	1,616	2,857,376
6640	121,473,818	2,046,497	123,520,315
6780	154,895,164	966,164	155,861,328
7180	67,527,023	252,231	67,779,254
7189	81,710	0	81,710
8030	63,822	157,283	221,105
8040	1,590,839,588	16,763,035	1,607,602,623
8110	222,679,106	730,407	223,409,513

ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
8130	114,334,353	1,193,004	115,527,357
8139	2,234,780	0	2,234,780
8170	3,955,661,673	50,562,942	4,006,224,615
8171	0	0	0
8179	9,326,160	0	9,326,160
8320	447,490,997	5,749,162	453,240,159
8321	0	0	0
8330	28,343,034	103,068	28,446,102
8340	101,499,354	2,503,431	104,002,785
8360	90,455,393	496,608	90,952,001
8370	2,853,954	872,418	3,726,372
8400	804,952,604	5,361,232	810,313,836
8430	280,939,456	64,998	281,004,454
8440	100,615,751	1,987,681	102,603,432
<u>TOTAL</u>	<u>44,079,990,666</u>	<u>787,098,284</u>	<u>44,867,088,950</u>

PROPERTY TAX DISTRIBUTION



SUMMARY OF PREVIOUS YEARS

Tax Year	Value	% Increase	Taxes	% Increase	New Construction	% Increase
1985	5,066,663,138	7%	50,652,286	16%	150,766,270	55%
1986	5,290,741,386	4%	54,088,299	7%	161,050,622	7%
1987	5,439,186,378	3%	63,943,592	18%	127,597,955	-21%
1988	5,551,918,267	2%	66,155,733	3%	123,967,256	-3%
1989	5,710,662,156	3%	74,299,159	12%	155,794,020	26%
1990	5,947,069,239	4%	77,044,842	4%	181,708,713	17%
1991	6,661,235,888	12%	88,751,179	15%	212,090,287	17%
1992	8,251,019,186	24%	100,789,127	14%	282,725,242	33%
1993	9,236,571,898	12%	123,329,936	22%	230,438,529	-18%
1994	10,190,219,955	10%	134,007,483	9%	366,895,359	59%
1995	10,670,426,158	5%	126,956,109	-5%	343,270,812	-6%
1996	11,113,588,514	4%	156,350,540	23%	322,336,324	-6%
1997	11,835,972,852	7%	170,653,435	9%	300,333,982	-7%
1998	12,196,558,191	3%	170,078,457	0%	268,497,085	-11%
1999	12,543,512,909	3%	183,411,515	8%	236,871,770	-12%
2000	13,187,033,175	5%	193,210,204	5%	308,655,411	30%
2001	14,291,868,100	8%	187,840,241	-3%	342,948,207	11%
2002	15,327,587,518	7%	211,955,149	13%	343,119,194	0%
2003	16,494,091,138	8%	220,459,699	4%	300,148,900	-13%
2004	17,409,450,856	6%	222,979,522	1%	394,942,898	32%
2005	19,385,082,483	11%	242,715,022	9%	368,963,069	-7%
2006	23,320,361,965	20%	252,638,220	4%	499,921,482	35%
2007	28,579,487,595	23%	274,473,658	9%	730,403,137	46%
2008	32,652,262,207	14%	285,806,410	4%	823,172,433	13%
2009	32,597,300,794	0%	295,276,425	3%	591,074,806	-28%
2010	30,196,632,984	-7%	305,068,776	3%	282,461,226	-52%
2011	28,434,461,783	-6%	303,549,828	0%	196,730,737	-30%
2012	27,132,483,757	-5%	316,406,292	4%	174,774,579	-11%
2013	26,119,626,948	-4%	318,684,126	1%	173,502,555	-1%
2014	25,910,905,304	-1%	321,425,616	1%	184,237,126	6%
2015	27,160,214,034	5%	326,279,529	2%	202,981,074	10%
2016	28,330,184,232	4%	346,524,854	6%	235,488,426	16%
2017	31,270,221,792	10%	355,073,268	2%	343,344,659	46%
2018	34,177,711,244	9%	398,502,329	12%	418,760,647	22%
2019	38,274,084,068	12%	385,998,483	-3%	462,586,710	10%
2020	42,148,185,885	10%	434,023,184	12%	744,551,161	61%
2021	44,867,088,950	6%	457,729,226	5%	553,509,352	-26%

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

HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

Tax Year	Real Property Ratio	Personal Property Ratio	Combined County Ratio
2000	89.4	100.0	91.5
2001	89.0	100.0	89.4
2002	87.6	100.0	88.0
2003	87.6	100.0	88.0
2004	85.7	100.0	86.1
2005	86.7	100.0	87.0
2006	89.9	100.0	90.1
2007	87.6	100.0	87.9
2008	87.6	97.9	87.9
2009	86.0	96.9	86.2
2010	85.9	98.8	86.2
2011	88.2	98.6	88.4
2012	88.6	98.4	88.8
2013	92.0	97.4	92.1
2014	90.9	95.5	91.0
2015	94.0	99.3	94.1
2016	88.7	97.3	88.9
2017	89.0	97.1	89.2
2018	89.0	96.5	89.1
2019	90.3	97.8	90.4
2020	90.7	98.6	90.8
2021	90.3	98.4	90.4

TIMBER VALUES

<u>Districts</u>	<u>2020 Forest Land Assessed Value (FLAV)</u>	<u>2021 Timber Assessed Value (TAV)</u>	<u>1983 Timber Roll (80%)</u>
School District 100 (Bremerton)	162,390	1,265,660	305,064
School District 303 (Bainbridge Island)	57,910	451,348	942,204
School District 400 (North Kitsap)	1,132,782	8,828,849	3,298,246
School District 401 (Central Kitsap)	3,385,124	26,383,508	3,282,658
School District 402 (South Kitsap)	2,585,661	20,152,524	5,155,230
School District 403 (North Mason, portion)	157,920	1,230,821	287,699
County Current Expense	7,481,787	58,312,712	
Conservation Futures	7,481,787	58,312,712	
County Road	6,406,216	49,929,758	
City of Bainbridge Island	57,910	451,348	
City of Bremerton	976,641	7,611,898	
City of Bremerton Emergency Med	976,641	7,611,898	
City of Port Orchard	27,400	213,554	
City of Poulsbo	13,620	106,154	
Port of Bremerton	6,204,525	48,357,789	
Port of Brownsville	8,690	67,729	
Port of Eglon	274,480	2,139,285	
Port of Indianola	5,710	44,503	
Port of Kingston	218,764	1,705,037	
Port of Manchester	1,950	15,198	
Port of Silverdale	36,238	282,436	
Port of Waterman	10,590	82,538	
Fire District 1 (Central Kitsap)	1,640,401	12,785,214	
Fire District 2 (Bainbridge Island)	57,910	451,348	
Fire District 7 (South Kitsap)	565,075	4,404,166	
Fire District 10 (North Kitsap)	548,791	4,277,251	
Fire District 18 (Poulsbo)	254,331	1,982,243	
North Mason Regional Fire Auth (portion)	157,920	1,230,821	
Fire District 1 Emergency Med	2,888,451	22,512,460	
Fire District 2 Emergency Med	57,910	451,348	
Fire District 7 Emergency Med	1,724,665	13,441,958	
Fire District 10 Emergency Med	763,511	5,950,769	
Fire District 18 Emergency Med	381,921	2,976,674	
North Mason Regional Fire EMS (portion)	157,920	1,230,821	
Public Utility District	7,481,787	58,312,712	
Metropolitan Parks Bainbridge Island	57,910	451,348	
Metropolitan Parks Village Green	258,204	2,012,432	
Regional Library	7,481,787	58,312,712	

SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16A

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

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

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

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

Applicants must also be at least 61 years old as of December 31st of the year prior to the exemption **or** disabled from employment **or** 80% service-connected disabled from the military. Verification is required. Applicants must also occupy their home for at least 9 months of the year.

COUNTY-WIDE IMPACT OF THE EXEMPTION

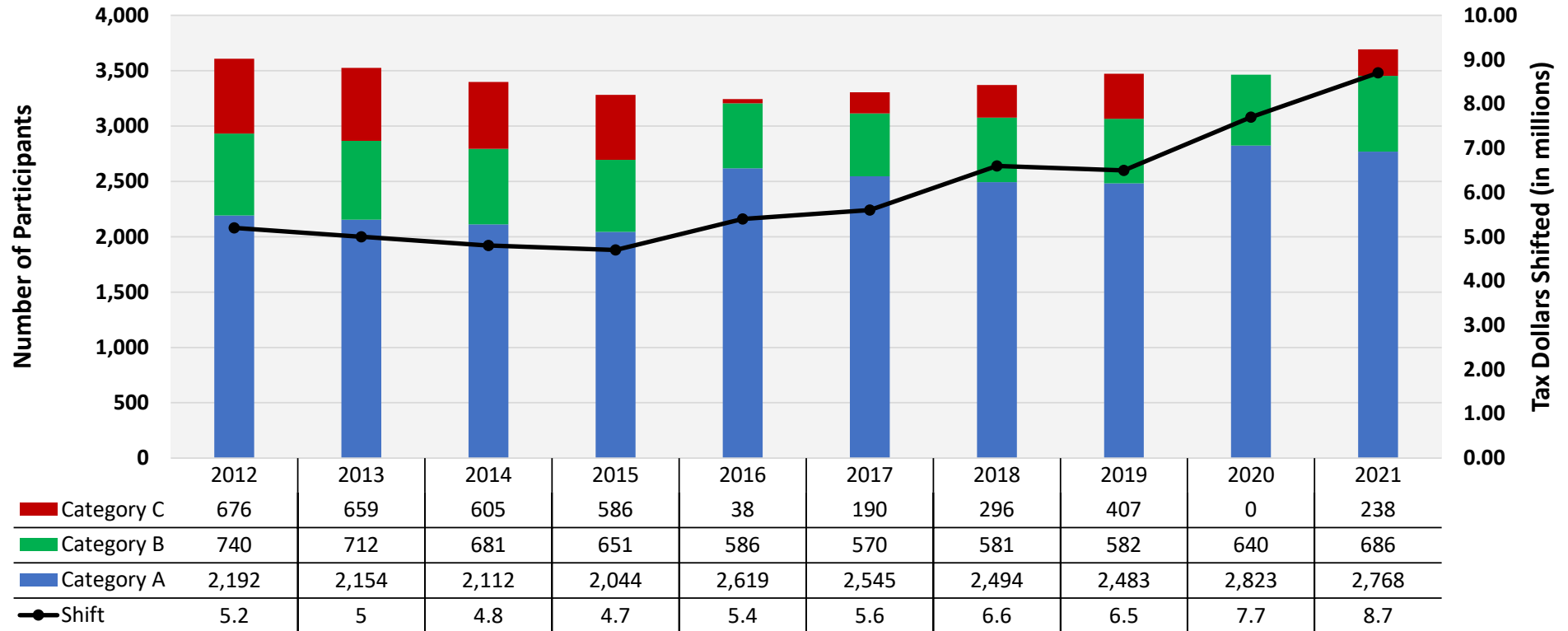
	Income Level	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$33,628	2,768	580,312,151	6,770,196
B	\$33,629 – \$41,101	686	104,836,367	1,541,118
C	\$41,102 – \$48,574	238	9,677,647	394,533
	Total	3,692	694,826,165	8,705,848

DEFERRAL PROGRAMS

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

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

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



Category C: Exempt from all voter approved excess levies

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

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

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

CURRENT USE ASSESSMENT

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

	Parcels	Acres	Market Value	Current Use Value	Reduction	Tax Saved (Shifted)
Chapter 84.34 RCW						
Agricultural	219	2,054	96,386,050	56,756,056	39,629,994	395,766
Open Space	351	2,498	195,010,340	152,406,612	42,603,728	433,616
Total:	570	4,552	291,396,390	209,162,668	82,233,722	829,382
Chapter 84.33 RCW						
Forest Land*	2,302	41,385	186,232,500	104,512,233	81,720,267	1,656,078
Grand total	2,872	45,937	477,628,890	313,674,901	163,953,989	2,485,459

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

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

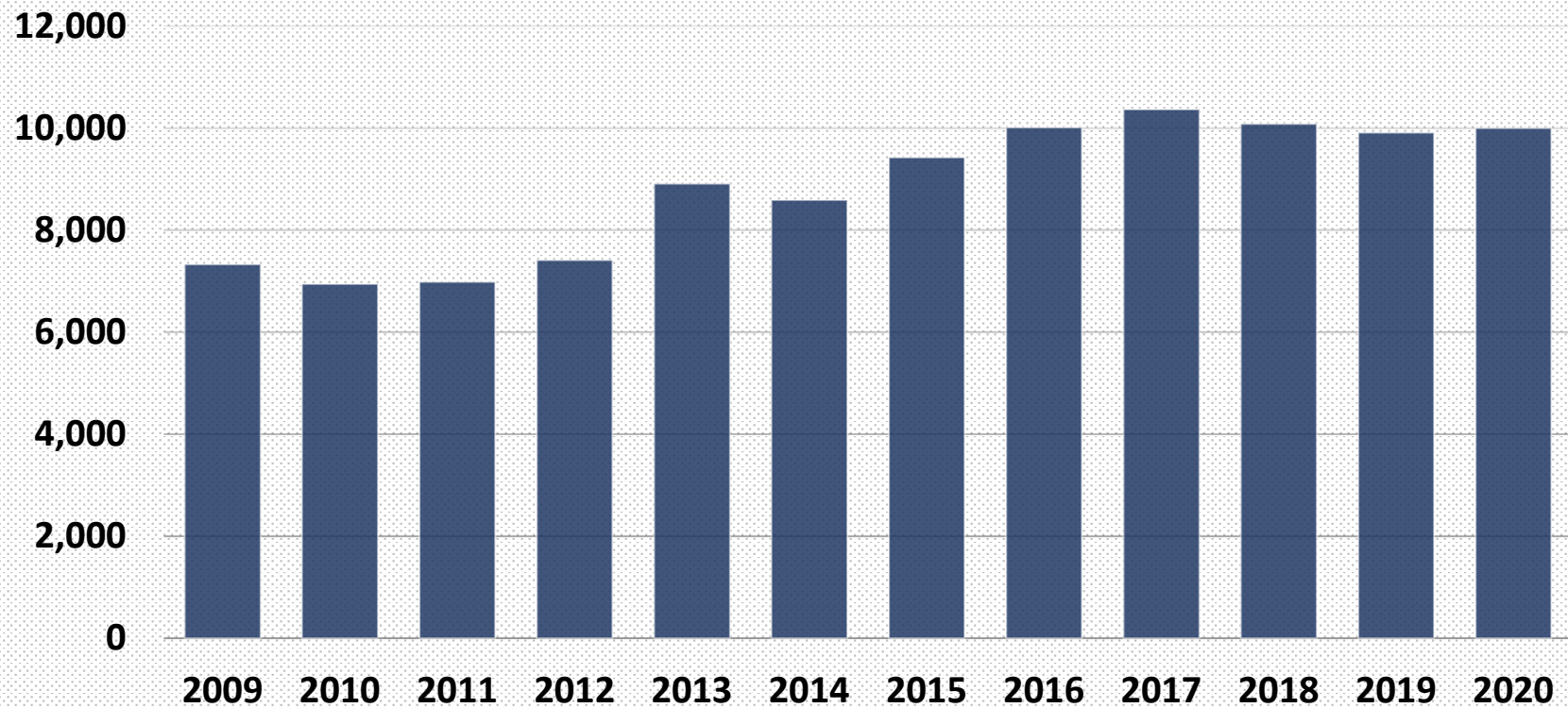
Forest Land is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type.

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

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

SALES

Real Estate Excise Tax Affidavits Processed



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

CONSOLIDATED TAX CODE KEY

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

KEY TO ABBREVIATIONS

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

TAX CODE RANGES

INSIDE CITIES

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

OUTSIDE CITIES BY SCHOOL DISTRICT

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

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

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
0010	BREMERTON	100	Y		City	BREMERTON					10.685889	36.08	0010
0011	BREMERTON	100	Y	7	City	BREMERTON					10.685889	36.08	0011
0060	BREMERTON	100	Y		City						10.429100	36.97	0060
0065	BREMERTON	100	Y		City	TRACYTON					10.461522	36.85	0065
0165	BREMERTON	401	Y		City						9.859443	33.33	0165
0167	BREMERTON	401	Y		City	TRACYTON					9.891865	33.21	0167
0175	BREMERTON	401	Y		City	BREMERTON					10.116232	32.48	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				10.201318	33.05	0190
0195	BREMERTON	402	Y		City	BREMERTON					10.201318	33.05	0195
0215	BAINBRIDGE IS.	303	Y	2	2					BI	9.702929	29.43	0215
0216 F	BAINBRIDGE IS.	303		2	2					BI	6.694403	26.92	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 BI	BI	9.702929	29.43	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 BI	BI	6.694403	26.92	0221 F
0415	POULSBO	400	Y	18	18	POULSBO					10.053460	24.09	0415
0420	POULSBO	400	Y	18	18						9.830136	24.65	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					10.541432	28.84	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			10.541432	28.84	0810
1150	UNINCORP.	100	Y			BREMERTON					9.197783	38.32	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON					10.820879	32.58	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				11.304278	34.04	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					11.304278	34.04	1330
1370	UNINCORP.	100	Y	7	7	BREMERTON	ROCKY POINT				10.820879	32.58	1370
1450	UNINCORP.	100	Y	1	1	ILLAHEE					11.171857	34.44	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				11.171857	34.44	1460
1550	UNINCORP.	100	Y	1	1						11.047489	34.83	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					10.820879	32.58	1810*
4020	UNINCORP.	400	Y	18	18	EGLON					9.874217	24.53	4020
4030	UNINCORP.	400	Y								7.838822	30.91	4030
4050	UNINCORP.	400	Y			EGLON					7.989385	30.32	4050
4060	UNINCORP.	400	Y								7.838822	30.91	4060
4090	UNINCORP.	400	Y			KEYPORT					8.022751	30.20	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				10.114968	27.15	4130
4160	UNINCORP.	400	Y	10	10						9.834313	28.80	4160

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
4169	UNINCORP.	400	Y		10						8.739142	32.41	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					10.129246	27.10	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					9.907583	24.45	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					9.907583	24.45	4190
4199	UNINCORP.	400	Y		18	KEYPORT					8.502799	28.50	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON				VG	10.141258	27.93	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA					9.986174	28.36	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA					6.977648	25.51	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA				VG	10.134689	27.95	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					10.152428	27.05	4260
4270	UNINCORP.	400	Y	1	1						9.945317	27.61	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				10.152428	27.05	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				9.945317	27.61	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				10.152428	27.05	4300
4320	UNINCORP.	400	Y	10	10					VG	9.982828	28.37	4320
4330	UNINCORP.	400	Y	10	10						9.834313	28.80	4330
4331 F	UNINCORP.	400		10	10						6.825787	26.08	4331 F
4340	UNINCORP.	400	Y	10	10					VG	9.982828	28.37	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE				9.723654	24.92	4360
4370	UNINCORP.	400	Y	18	18						9.723654	24.92	4370
4371 F	UNINCORP.	400		18	18						6.715128	20.41	4371 F
4379	UNINCORP.	400	Y		18						8.318870	29.12	4379
4410	UNINCORP.	400	Y	10	10	EGLON					9.984876	28.36	4410
4411 F	UNINCORP.	400		10	10	EGLON					6.976350	25.52	4411 F
4419	UNINCORP.	400	Y		10	EGLON					8.889705	31.85	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					9.946978	24.35	4815*
4820*	UNINCORP.	400	Y	18	18						9.723654	24.92	4820*
4825*	UNINCORP.	400	Y	18	18						9.723654	24.92	4825*
6010	UNINCORP.	401	Y								8.371337	35.30	6010
6020	UNINCORP.	401	Y			BREMERTON					8.628126	34.26	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON					10.734621	30.54	6070
6079	UNINCORP.	401	Y		1	BREMERTON					9.313555	35.20	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					10.684943	30.68	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE					7.676417	29.00	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				10.684943	30.68	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					10.602200	30.92	6290

CONSOLIDATED TAX RATES WITH DISTRICTS

TAX CODE	CITY	LOCAL SCHOOL	STATE SCHOOL	FIRE	EMS	PORT	WATER	UTILITY	SEWER	PARK	TAX RATE	VOTED %	TAX CODE
6310	UNINCORP.	401	Y	1	1	ILLAHEE	NORTH PERRY				10.602200	30.92	6310
6370	UNINCORP.	401	Y			SILVERDALE					8.540988	34.60	6370
6380	UNINCORP.	401	Y	1	1	SILVERDALE					10.647483	30.79	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON					10.510254	31.19	6383
6389	UNINCORP.	401	Y		1	SILVERDALE					9.226417	35.53	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				10.647483	30.79	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				9.226417	35.53	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				10.510254	31.19	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					10.510254	31.19	6500
6580	UNINCORP.	401	Y	1	1						10.477832	31.29	6580
6630	UNINCORP.	401	Y	18	18		SILVERDALE				10.256169	28.81	6630
6640	UNINCORP.	401	Y	18	18						10.256169	28.81	6640
6649	UNINCORP.	401	Y		18						8.851385	33.38	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				10.734621	30.54	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				9.313555	35.20	6789
7180	UNINCORP.	403	Y	NM	NM	BREMERTON					8.611264	15.55	7180
7189	UNINCORP.	403	Y		NM	BREMERTON					7.430151	18.02	7189
8030	UNINCORP.	402	Y			BREMERTON					8.713212	34.89	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			10.336308	29.41	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				10.336308	29.41	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				10.336308	29.41	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				9.065648	33.53	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					10.336308	29.41	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					7.327782	27.13	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					9.065648	33.53	8179
8320	UNINCORP.	402	Y	7	7						10.079519	30.16	8320
8321 F	UNINCORP.	402		7	7						7.070993	28.12	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER				10.079519	30.16	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			10.079519	30.16	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					10.213795	29.77	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			10.213795	29.77	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				10.213795	29.77	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			10.234867	29.71	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					10.234867	29.71	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					10.336308	29.41	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			10.336308	29.41	8811*

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

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
0010	10.685889	10.694743	10.320944	13.149974	13.081768	13.823041
0011	10.685889	10.796187	10.445709	13.291333	-	-
0035	-	-	-	-	-	13.823041
0060	10.429100	10.421219	10.026639	12.822985	12.731223	13.441341
0065	10.461522	10.455414	10.063426	12.863064	12.773956	13.487222
0165	9.859443	10.09034	9.967519	12.375339	12.043167	13.074321
0167	9.891865	10.124535	10.004306	12.415418	12.085900	13.120202
0170	-	-	-	-	-	13.074321
0175	10.116232	10.363864	10.261824	12.702328	12.393712	13.456021
0190	10.201318	10.470879	9.295843	11.346714	10.794617	11.842695
0191	-	-	9.295843	11.346714	10.794617	11.842695
0195	10.201318	10.470879	9.295843	11.346714	10.794617	11.842695
0196	-	-	9.295843	11.346714	10.794617	11.842695
0215	9.702929	9.838995	9.641912	10.806431	10.165060	10.729380
0216 *	6.694403	6.859242	6.980180	7.785157	8.048325	8.373942
0220	9.702929	9.838995	9.641912	10.806431	10.165060	10.729380
0221 *	6.694403	6.859242	6.980180	7.785157	8.048325	8.373942
0230	-	-	-	10.806431	10.165060	10.729380
0415	10.053460	10.232805	10.233913	10.950847	11.486411	12.468737
0420	9.830136	9.997963	9.990622	10.681429	11.202608	12.166828
0805	10.541432	10.869954	9.927839	11.819937	10.949207	11.827296
0810	10.541432	10.869954	9.927839	11.819937	10.949207	11.827296
1150	9.197783	9.06419	8.776513	11.282553	11.003740	11.537895
1159	9.197783	9.06419	8.776513	11.282553	11.003740	11.537895
1170	10.820879	10.87015	10.700199	13.354183	12.965752	13.663341
1270	11.304278	10.944643	11.025648	13.423559	13.288650	14.006035
1330	11.304278	10.944643	11.025648	13.423559	13.288650	14.006035
1370	10.820879	10.87015	10.700199	13.354183	12.965752	13.663341
1450	11.171857	10.80104	10.871775	13.234536	13.089213	13.791293
1460	11.171857	10.80104	10.871775	13.234536	13.089213	13.791293
1470	-	-	-	-	-	13.624335
1550	11.047489	10.671119	10.731343	13.09657	12.938105	13.624335
1810 **	10.820879	10.87015	10.700199	13.354183	12.965752	13.663341

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
4020	9.874217	10.022283	10.072127	10.748445	11.309961	12.291362
4030	7.838822	7.913943	7.870469	8.624712	9.049442	9.916734
4039	-	-	-	-	-	9.916734
4050	7.989385	8.061869	8.041377	8.812653	9.246121	10.122265
4060	7.838822	7.913943	7.870469	8.624712	9.049442	9.916734
4090	8.022751	8.111479	8.071748	8.84931	9.289255	10.166082
4130	10.114968	9.963264	10.298233	10.958076	11.536005	12.604675
4160	9.834313	9.958291	9.958751	10.572217	11.125549	12.149690
4169	8.739142	8.413942	8.258495	9.046226	9.497988	10.412452
4170	10.129246	9.991932	10.320883	10.990316	11.574165	12.634222
4180	9.907583	10.071893	10.102498	10.785102	11.353095	12.335179
4190	9.907583	10.071893	10.102498	10.785102	11.353095	12.335179
4199	8.502799	8.611479	8.469575	9.28326	9.750710	10.656497
4230	10.141258	10.270896	10.270917	11.052478	11.733225	12.809709
4240	9.986174	10.115862	10.120045	10.896506	11.580487	12.652580
4241 *	6.977648	7.136109	7.458313	7.875232	-	-
4250	10.134689	10.267963	10.252574	11.026618	11.718729	12.801302
4260	10.152428	10.010673	10.355611	11.023411	11.611667	12.688024
4270	9.945317	9.794396	10.119604	10.765718	11.334352	12.384874
4280	10.152428	10.010673	10.355611	11.023411	11.611667	12.688024
4290	9.945317	9.794396	10.119604	10.765718	11.334352	12.384874
4300	10.152428	10.010673	10.355611	11.023411	11.611667	12.688024
4320	9.982828	10.110392	10.091280	10.853614	11.526805	12.586086
4330	9.834313	9.958291	9.958751	10.723502	11.388563	12.437364
4331 *	6.825787	6.978538	7.297019	7.702228	9.271828	10.081926
4340	9.982828	10.110392	10.091280	10.853614	11.526805	12.586086
4360	9.723654	9.874357	9.901219	10.560504	11.113282	12.085831
4370	9.723654	9.874357	9.901219	10.560504	11.113282	12.085831
4371 *	6.715128	6.894604	7.239487	7.53923	8.996547	9.730393
4379	8.318870	8.413943	8.268296	9.058662	9.510897	10.407149
4400	-	-	-	-	-	12.604675
4410	9.984876	10.106217	10.129659	10.760158	11.322228	12.355221
4411 *	6.976350	7.126464	7.467927	7.738884	9.205493	9.999783
4419	8.889705	8.561868	8.429403	9.234167	9.694667	10.617983
4815 **	9.946978	10.109199	10.144510	10.829922	11.397085	12.387740
4820 **	9.723654	9.874357	9.901219	10.560504	11.113282	12.085831
4825	9.723654	9.874357	9.901219	10.560504	11.113282	12.085831

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
6010	8.371337	8.459787	8.423088	10.507918	9.965139	10.789175
6019	-	-	-	-	-	10.789175
6020	8.628126	8.733311	8.717393	10.834907	10.315684	11.170875
6029	-	-	-	-	-	11.170875
6070	10.734621	10.613764	10.966528	12.975913	12.600594	13.639015
6079	9.313555	9.10722	9.116572	11.268425	10.776319	11.670874
6200	10.684943	10.556517	10.908230	12.906617	12.527364	13.560465
6201 *	7.676417	7.576764	8.246498	9.885343	10.410629	11.205027
6220	10.684943	10.556517	10.908230	12.906617	12.527364	13.560465
6240	-	-	-	-	-	13.560465
6290	10.602200	10.470161	10.812655	12.78689	12.401157	13.424273
6310	10.602200	10.470161	10.812655	12.78689	12.401157	13.424273
6370	8.540988	8.628655	8.601717	10.700276	10.166792	11.008976
6380	10.647483	10.509108	10.850852	12.841282	12.451702	13.477116
6383	10.510254	10.374435	10.709010	12.689003	12.292782	13.303196
6389	9.226417	9.002564	9.000896	11.133794	10.627427	11.508975
6410	10.647483	10.509108	10.850852	12.841282	12.451702	13.477116
6419	9.226417	9.002564	9.000896	11.133794	10.627427	11.508975
6480	10.510254	10.374435	10.709010	12.689003	12.292782	13.303196
6490	-	-	-	-	-	13.303196
6500	10.510254	10.374435	10.709010	12.689003	12.292782	13.303196
6560	-	-	-	-	-	13.257315
6580	10.477832	10.34024	10.672223	12.648924	12.250049	13.257315
6590	-	-	10.672223	12.648924	12.250049	13.257315
6630	10.256169	10.420201	10.453838	12.44371	12.028979	12.958272
6640	10.256169	10.420201	10.453838	12.44371	12.028979	12.958272
6649	8.851385	8.959787	8.820915	10.941868	10.426594	11.279590
6690	-	-	-	-	-	13.257315
6780	10.734621	10.613764	10.966528	12.975913	12.600594	13.639015
6789	9.313555	9.10722	9.116572	11.268425	10.776319	11.670874
7170	-	10.434497	10.071043	11.480893	11.087280	11.515297
7180	8.611264	-	-	-	-	-
7189	7.430151	-	-	-	-	-
8030	8.713212	8.840326	7.751412	9.479293	8.716589	9.557549

CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

TAX CODE	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
8039	-	-	-	-	-	9.557549
8040	10.336308	10.646286	9.675098	11.550923	10.678601	11.682995
8110	10.336308	10.646286	9.675098	11.550923	10.678601	11.682995
8130	10.336308	10.646286	9.675098	11.550923	10.678601	11.682995
8139	9.065648	9.212999	8.149017	9.917134	9.180082	10.057548
8170	10.336308	10.646286	9.675098	11.550923	10.678601	11.682995
8171 *	7.327782	7.666533	7.013366	8.529649	8.561866	9.327557
8179	9.065648	9.212999	8.149017	9.917134	9.180082	10.057548
8320	10.079519	10.372762	9.380793	11.223934	10.328056	11.301295
8321 *	7.070993	7.393009	6.719061	8.20266	8.211321	-
8330	10.079519	10.372762	9.380793	11.223934	10.328056	11.301295
8340	10.079519	10.372762	9.380793	11.223934	10.328056	11.301295
8360	10.213795	10.51428	9.530185	11.387909	10.508079	11.496525
8370	10.213795	10.51428	9.530185	11.387909	10.508079	11.496525
8400	10.213795	10.51428	9.530185	11.387909	10.508079	11.496525
8430	10.234867	10.54603	9.562113	11.428479	10.544997	11.527398
8440	10.234867	10.54603	9.562113	11.428479	10.544997	11.527398
8805 **	10.336308	10.646286	9.675098	11.550923	10.678601	11.682995
8811 **	10.336308	10.646286	9.675098	11.550923	10.678601	11.682995

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

** Temporary tax codes

TIMBER EXCISE TAX INFORMATION

RCW 84.33

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

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

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

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

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

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

CLASSES OF PROPERTY

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

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

REAL PROPERTY

Frequency of Valuation

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

Method of Valuation

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

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

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

PERSONAL PROPERTY

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

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

THE PROPERTY TAX PROCESS

DETERMINATION OF ASSESSED VALUES

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

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

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

ADOPTION OF TAXING DISTRICT BUDGETS

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

CERTIFICATION

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

TAX EXTENSION

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

COLLECTION

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

PROPERTY TAX LIMITS

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

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

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

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

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

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

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

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

TAX RELIEF

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

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

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

APPEAL OF VALUATION

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

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

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

FREQUENTLY ASKED QUESTIONS

1. How often does the county appraise my property?

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

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

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

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

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

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

The average 2021 tax rate in Kitsap County is about \$10.28 per \$1000 of assessed value. Rates vary from area to area and from year to year, but multiplying the value or cost (per \$1000), by the average levy rate will provide a rough estimate of taxes.

Example: $300,000 \times 10.28 / 1000 = \$3,084$

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

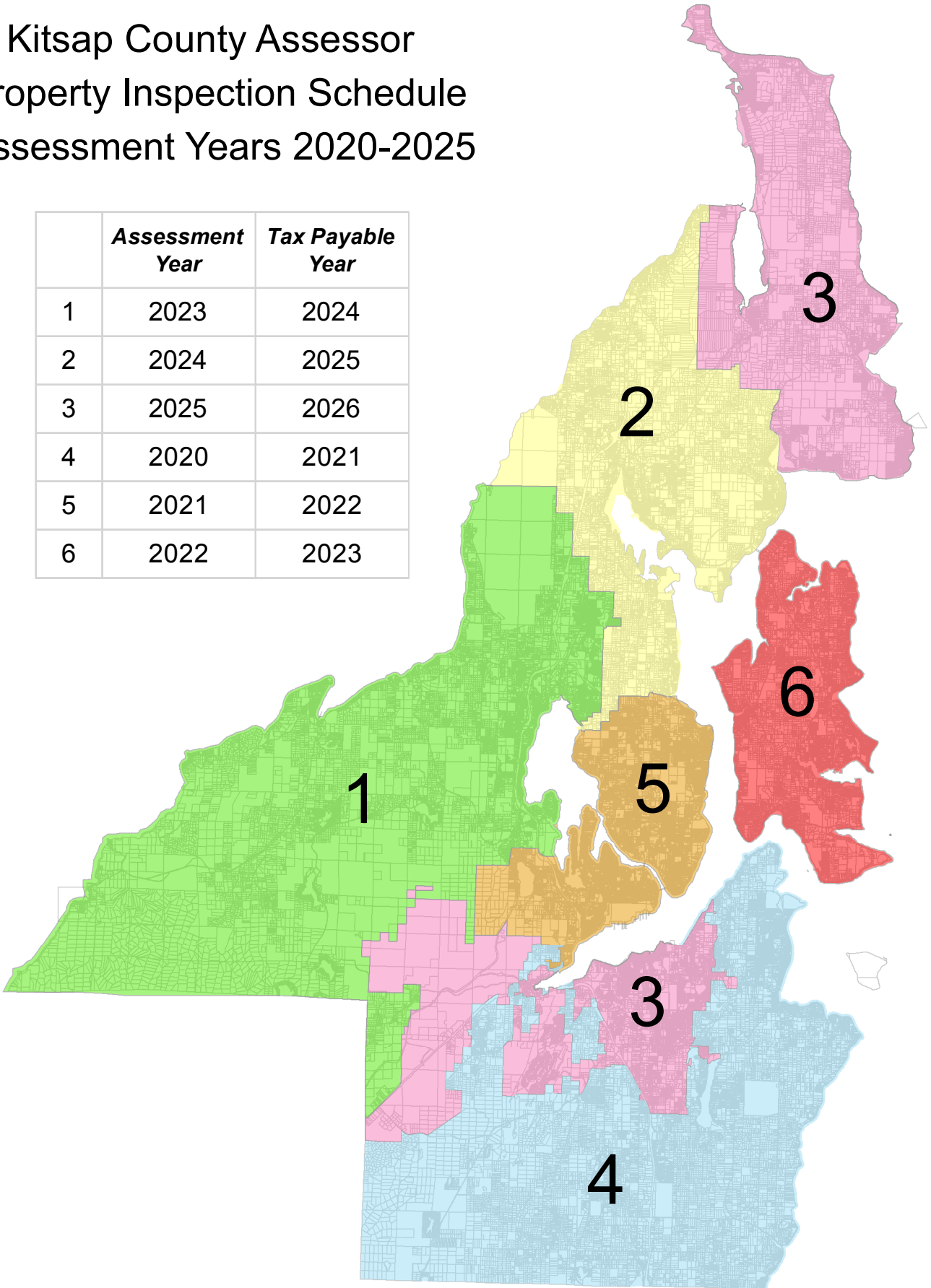
The regular property tax levy of a taxing district is limited to a one percent increase over the highest allowable levy since 1986, plus an amount that is attributable to new construction within the boundaries of the district. The lid does not apply to individual parcels. A district may have a levy limit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

6. What is personal property tax?

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

Kitsap County Assessor Property Inspection Schedule Assessment Years 2020-2025

	<i>Assessment Year</i>	<i>Tax Payable Year</i>
1	2023	2024
2	2024	2025
3	2025	2026
4	2020	2021
5	2021	2022
6	2022	2023



Physical Inspection of Commercial and Industrial Properties

The Assessor's office is currently in the process of changing the 6-year physical inspection cycle of commercial and industrial properties. This transition to the new inspection cycle is expected to take 6 years. **The county is in the 5th year of this transition.** The inspection cycle is based upon property type rather than by geographic area, please see the schedule below.

Year 1 - Apartments	Year 2 - Retail	Year 3 - Warehouse
132: 10 to 14 living units	505: Retail - condos	430: Aircraft transport
133: 15 to 19 living units	530: Retail - general	503: Warehouse condos
134: 20 to 29 living units	541: Conv. store w/gas pumps	504: Hangar condos
135: 30 to 39 living units	543: Conv. store w/o gas	559: Auto wrecking yard
136: 40 to 49 living units	545: Chain type grocery	630: Business services
137: 50+ living units	590: Other retail trade	637: General warehouse
	591: Neighborhood center	638: Mini warehouse
	592: Community center	640: Repair services
	593: Regional center	656: Convalescent centers
Year 4 - Offices	Year 5 - Hotels & Restaurants	Year 6 - SFR's & Plexes
506: Office condos	141: Condo residential	111: Single family residence
507: Medical condos	150: Mobile home community	118: Mobile home leased land
611: Banks	160: Hotels & motels	119: Mobile home real property
651: Medical/dental offices	170: Institutional lodging	121: 2 living units
653: Hospitals	180: Other residential	122: 3 living units
670: Government services	460: Parking	123: 4 living units
680: Educational services	500: Commercial condos/slips	131: 5 to 9 living units
690: Misc. services	502: Parking condos	138: Retirement apartments
691: Churches	508: Lodging condos	183: Sheds & garages
720: Public assembly	580: Restaurants	459: Totally easement encumbered
740: Recreational	581: Fast food	470: Communications
750: Resorts/group camps	582: Taverns	483: Water systems
760: Parks	744: Marinas	485: Sanitary landfills
822: Veterinarian services		486: Storm water retention
		501: Apartment condos
		509: Other condos
		550: Retail - Automotive
		551: Mobile home sales lot
		624: Cemeteries
		830: Current use - agriculture
		850: Mining & related services
		880: Forest land
		890: Resource production
		910: Undeveloped land
		911: Common area
		939: Tidelands
		940: Current use - open space
		950: Forest land with mixed use
		990: Other undeveloped land

IMPORTANT DATES

January 1	Real and personal property is subject to taxation and valuation for assessment purposes as of this date. RCW 84.36.005, 84.40.020
January 15	County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. RCW 84.52.080
March 31	Application for non-profit exemptions must be received by Department of Revenue. RCW 84.36.815 & 825
April 1	Senior/Disabled tax deferral applications are due. RCW 84.38.040
April 30	Personal property affidavits are due. RCW 84.40.020, 040, 060, 130 First half taxes are due. RCW 84.56.020
July 1	Deadline for filing Board of Equalization appeals. RCW 84.40.038
July 15	Board of Equalization meets in open session. RCW 84.48.010
August 1	Most taxing district boundaries must be established to permit tax collection for following year. RCW 84.09.030, WAC 458-50-130 (exceptions RCW 84.09.030-035)
August 31	Last day Assessor can value new construction, as of July 31. RCW 36.21.040-090. RCW 84.40.040
September	Department of Revenue determines assessment ratio. RCW 84.48.075 Assessor's certification of assessed values to taxing districts. RCW 84.48.130
Sept. & Oct.	Department of Revenue equalizes taxes to be collected for state purposes. RCW 84.48.080
Oct. (first Mon.)	County begins budget hearings. RCW 36.040.070,080,090
October 31	Second-half property taxes are due. RCW 84.56.020
November 30	Last day for the cities and other taxing district budgets to be filed with County Commissioners. RCW 84.52.020
November 30	Last day for the districts to certify amount of taxes to Assessor. RCW 84.52.070
Dec (first Mon.)	County Commissioners may meet to hold budget hearings. RCW 36.040.070,071
December 31	Deadline for current use assessment applications. <ul style="list-style-type: none">• Forest Land - RCW 84.33.130• Open Space and Farm & Agriculture - RCW 84.34.030

HOW TO CONTACT US

Assessor's Office

360-337-7160
Fax 360-337-4874
assessor@co.kitsap.wa.us

Review parcel details and other information on our website at:
www.kitsapgov.com/assessor

Monday - Thursday 8:00 to 4:30
Friday 9:00 to 1:00

Kitsap County Information

Kitsap 1
360-337-5777

Property Tax Bill, Payment & Collection

Kitsap County Treasurer's Office
360-337-7135

Recorded Documents (Liens & Deeds)

Kitsap County Auditor's Office
360-337-4935

County Zoning, Permitting & Planning

Department of Community Development
360-337-5777