

# ISLAND COUNTY ASSESSOR'S OFFICE

## Directory

### PHONE:

Central and North Whidbey 360-679-7303  
South Whidbey 360-321-5111  
Camano Island 360-629-4522

### OFFICE STAFF

#### Departmental Support

Bruce Rohm 679-7303

### CADASTRAL DEPARTMENT

#### Mapping / GIS

Mary Welshans, Cart. Supervisor 678-7864  
Todd Burlington, Cartographer 678-7855

### PROGRAM ADMINISTRATION

#### Segregations Department

Shirley Sorrows, Administrator 678-7862  
Marilyn Armbruster, Seg. Clerk 678-2325  
Mary Ann Burns, Clerk Asst 678-2325

#### Senior Citizens / Disability

Morrie Parker 678-7861

#### Current Use

Jan Graham 678-7858

### ADMINISTRATION

#### ASSESSOR

David M. Mattens . . . 679-7303

#### CHIEF DEPUTY ASSESSOR

& Public Records Officer  
Gary Bur . . . 678-7851

**FAX:** 360-240-5565

### WEBSITE

[http://www.islandcounty.net/  
Assessor/index.html](http://www.islandcounty.net/Assessor/index.html)

### E-MAIL

[jang@co.island.wa.us](mailto:jang@co.island.wa.us)

### ADDRESS:

Island County Assessor's Office  
P.O. Box 5000  
Coupeville, WA 98239-5000

### APPRAISAL STAFF:

#### Chief Appraiser

Ron Telles 678-7863

#### Computer Assisted Mass Appraisal (CAMA)

Daniel Jones, Statistician / Levy Analyst 678-7859

#### Personal Property Appraisal

Auditor / Appraiser 678-7852

#### Commercial Appraisal

Kari Burns 678-7856

#### Residential Appraisal

Karen Bowers 678-7854

Mary Engle 678-7865

Amy Witt 678-7866

Leanne Erickson 678-7857

Susan Moore 678-7868

Harold Hertlein 678-7867

Kristina Mayhew 678-7853

## A MESSAGE FROM YOUR COUNTY ASSESSOR

I hope that you, the property owners in Island County, find the information in this booklet useful. Having completed my first year in office, I am pleased to say that the staff and I have worked diligently to catch up on a tremendous backlog of work to better serve the residents of Island County. If after reviewing this booklet, you feel that you need more information, please let us know. The staff and I will be pleased to provide you with any information that we have available.

This report has been designed to demonstrate how your taxes will be apportioned in 2008. I will strive continually to make the annual report more informative, easier to use, and more understandable.

The assessed value of Island County grew by more than 14% from 2006 to 2007, which translates into lower tax rates for 2008. The increase from 2005 to 2006 was almost 36%. In the past two years, the assessed value of our county increased from approximately \$9,161,700,000 to approximately \$14,222,500,000; more than 55%! As a result, tax rates have plummeted; although the taxes collected each year continue to increase at a moderate rate.

The assessed value of all property in the county is statistically updated every year. The appraisers regularly inspect one-sixth of the county annually and inspect all new construction each year. The annual assessment provides a more uniform system of taxation. It helps to avoid the huge swings in taxation seen in other counties as a result of valuation changes and treats property owners more equitably. For this reason, the Department of Revenue has embarked on a program to assist the remaining counties in our state who do not update annually to establish a program to do so.

The largest increases to the tax you pay each year are generally the result of voted levies such as bonds, schools, EMS, and parks and recreation. Voted levies will account for 31% to 45% of your tax bill in 2008. Increases in property value have no overall effect on the increase in tax revenue from one year to the next. Most taxpayers see only negligible increases in their property taxes from year to year, despite the change in assessed values.

To adapt to growth, districts may increase their regular levy by collecting additional tax on new construction. The assessor adds new construction to the roll each year. Taxing districts may also collect additional revenue from improvements to land, the aggregate increases in state valued utilities, the addition of any new wind turbines, and annexations. These increases do not affect most taxpayers.

The increases from new construction and the other items just cited, are the primary source of property tax increases for regular taxing districts. Unless taxpayers approve “lid lifts”, the 1% levy limit is the only increase in the regular levy that applies to the majority of taxpayers from year to year.

I want to encourage property owners to review their annual assessment notices each year. If you feel that the valuation does not reflect the fair market value of your property, please contact our office or the Island County Board of Equalization. Although values that are out of line with the market place will not change the amount of taxes collected in Island County, they can have the effect of shifting taxes from one group of taxpayers to another.

You may contact our office toll-free from North or Central Whidbey, from South Whidbey, or Camano Island by using the directory on the first page of this booklet. I look forward to your comments.

Sincerely



David M. Mattens  
Island County Assessor

## 2008 LOCAL REAL AND PERSONAL PROPERTY TAXES BY TAXING DISTRICT AND LEVY

DISTRICT	LEVY	2007			2008		
		Taxable Valuation	Levy Rate	Local Prop Tax	Taxable Valuation	Levy Rate	Local Prop Tax
<b>STATE</b>							
School Levy	Reg	12,451,449,872.18	2.13595841	26,595,779.07	14,221,831,213.03	1.92637429	27,396,570.01
<b>ISLAND COUNTY</b>							
Current Expense	Reg	12,452,312,810.18	0.51877208	6,459,912.22	14,222,491,479.03	0.45576187	6,482,069.31
Veteran's Assistance	Reg	12,452,312,810.18	0.00000000	-	14,222,491,479.03	0.01125000	160,003.03
Developmental Disab	Reg	12,452,312,810.18	0.01250000	155,653.91	14,222,491,479.03	0.01250000	177,781.14
Mental Health	Reg	12,452,312,810.18	0.01250000	155,653.91	14,222,491,479.03	0.01250000	177,781.14
TOTAL			0.54377208	6,771,220.04		0.49201187	6,997,634.62
<b>CONSERVATION FUTURES</b>							
Island County	Reg	12,452,312,810.18	0.04812440	599,260.08	14,222,491,479.03	0.04354357	619,298.05
<b>COUNTY ROADS</b>							
Island County	Reg	10,293,548,042.00	0.66487553	6,843,928.21	11,769,851,987.00	0.60059856	7,068,956.15
<b>LIBRARIES</b>							
Sno-Isle	Reg	12,231,663,978.96	0.35321063	4,320,353.74	13,960,416,316.81	0.31281187	4,366,983.93
<b>CITIES AND TOWNS</b>							
Coupeville	Reg	242,962,850.00	1.23492987	300,042.08	271,719,100.00	1.14892833	312,185.77
Langley	Reg	220,648,831.22	1.51343531	333,937.73	262,075,162.22	1.29798828	340,170.49
Oak Harbor	Reg	1,695,153,086.96	1.96729290	3,334,862.63	1,918,845,229.81	1.80301537	3,459,707.44
	VBond	1,683,391,858.00	0.14535535	244,690.01	1,905,953,067.00	0.13052263	248,770.01
TOTAL				4,213,532.45			4,360,833.71

## 2008 LOCAL REAL AND PERSONAL PROPERTY TAXES BY TAXING DISTRICT AND LEVY

DISTRICT	LEVY	2007			2008		
		Taxable Valuation	Levy Rate	Local Prop Tax	Taxable Valuation	Levy Rate	Local Prop Tax
<b>FIRE &amp; RESCUE DISTRICTS</b>							
Camano #1	Reg	2,946,673,244.00	0.94058997	2,771,611.30	3,366,215,851.00	0.85490429	2,877,792.37
	VBond	2,900,226,687.00	0.00000000	-	3,316,103,236.00	0.07407862	245,652.35
North Whidbey #2	Reg	1,983,310,570.00	0.64717137	1,283,541.82	2,196,893,292.00	0.60217265	1,322,909.06
South Whidbey #3	Reg	3,567,145,341.22	0.56861479	2,028,331.60	4,125,712,840.22	0.50976099	2,103,127.46
Central Whidbey #5	Reg	1,485,320,942.00	0.95920477	1,424,726.93	1,705,104,414.00	0.87492902	1,491,845.33
TOTAL				7,508,211.65			8,041,326.57
<b>EMS DISTRICTS</b>							
Whidbey (Hospital)	VReg	9,287,113,791.18	0.50000000	4,643,556.90	10,603,223,256.03	0.45346971	4,808,240.57
Camano (FD #1)	VReg	3,165,199,019.00	0.35033939	1,108,893.89	3,619,268,223.00	0.31735802	1,148,603.80
TOTAL				5,752,450.79			5,956,844.37
<b>HOSPITALS</b>							
Whid Is Pub Hospital	Reg	9,287,113,791.18	0.08260119	767,126.65	10,603,223,256.03	0.07484689	793,618.28
	VBond	9,200,121,820.00	0.14028502	1,290,639.27	10,507,329,452.00	0.12359486	1,298,651.91
TOTAL				2,057,765.92			2,092,270.19
<b>LOCAL SCHOOLS</b>							
Oak Harbor #201	VM&O	3,520,160,508.00	0.54647919	1,923,694.46	3,950,631,620.00	0.50641505	2,000,659.31
	VBond	3,520,160,508.00	1.42123310	5,002,968.63	3,950,631,620.00	1.47451075	5,825,248.79
Coupeville #204	VM&O	1,864,417,571.00	1.00944797	1,882,032.53	2,129,048,863.00	0.89427219	1,903,949.19
	VBond	1,864,417,571.00	1.08313080	2,019,408.10	2,129,048,863.00	0.84424910	1,797,447.59
Camano #205/401	VM&O	3,118,752,462.00	1.64978329	5,145,265.70	3,569,155,608.00	1.46111860	5,214,959.65
	VBond	3,118,752,462.00	1.14166126	3,560,558.87	3,569,155,608.00	0.97641069	3,484,961.69
South Whidbey #206	VM&O	3,815,543,741.00	0.88428102	3,374,012.91	4,427,648,969.00	0.80415504	3,560,516.23
	VBond	3,815,543,741.00	0.71286844	2,719,980.71	4,427,648,969.00	0.63594495	2,815,741.00
	VCaP	3,815,543,741.00	0.14388171	548,986.96	4,427,648,969.00	0.12403182	549,169.36
TOTAL				26,176,908.87			27,152,652.81

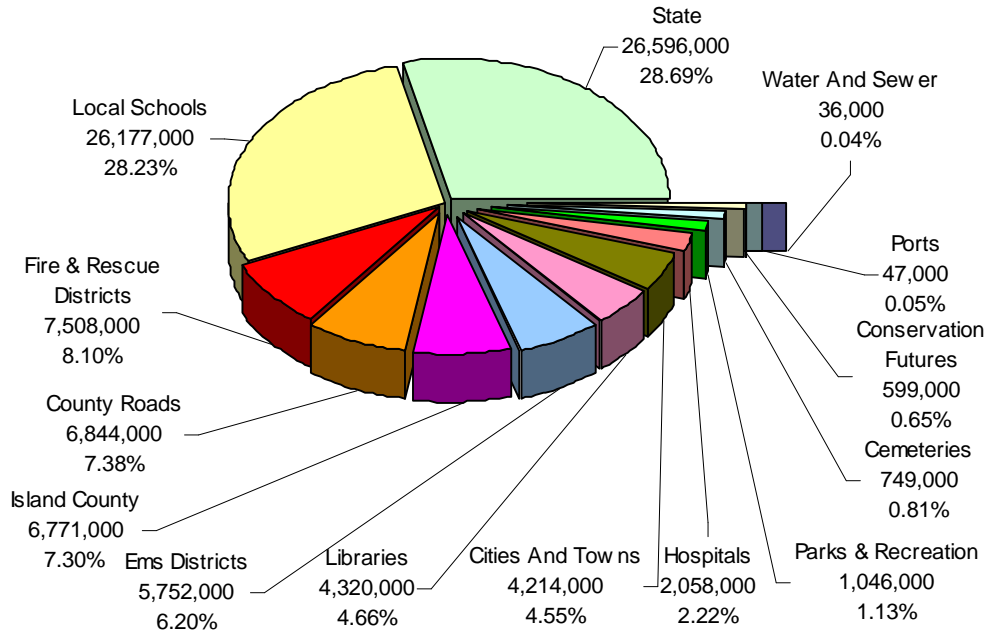
## 2008 LOCAL REAL AND PERSONAL PROPERTY TAXES BY TAXING DISTRICT AND LEVY

DISTRICT	LEVY	2007			2008		
		Taxable Valuation	Levy Rate	Local Prop Tax	Taxable Valuation	Levy Rate	Local Prop Tax
<b>PARKS &amp; RECREATION</b>							
North Whidbey	VReg	3,548,036,205.96	0.13800888	489,660.50	3,981,250,377.81	0.12672976	504,542.90
South Whidbey	VReg	3,851,944,130.22	0.11356982	437,464.60	4,468,070,000.22	0.10134944	452,836.39
	VBond	3,815,543,741.00	0.03115366	118,868.15	4,427,648,969.00	0.02573490	113,945.10
TOTAL				1,045,993.25			1,071,324.39
<b>PORTS</b>							
Coupeville	Reg	1,887,133,455.00	0.16625527	313,745.88	2,153,902,878.00	0.15207732	327,559.78
South Whidbey	Reg	3,851,944,130.22	0.11304458	435,441.41	4,468,070,000.22	0.10203672	455,907.21
TOTAL				749,187.29			783,466.99
<b>CEMETERIES</b>							
North Whidbey #1	Reg	3,548,036,205.96	0.00565555	20,066.10	3,981,250,377.81	0.00519723	20,691.47
Central Whidbey #2	Reg	1,887,133,455.00	0.01432471	27,032.64	2,153,902,878.00	0.01310850	28,234.44
TOTAL				47,098.74			48,925.91
<b>WATER AND SEWER</b>							
Clinton	VBond	280,446,195.00	0.13000011	36,458.04	328,330,657.00	0.10638063	34,928.02

NOTE: The values of properties receiving the senior citizen / disability exemption are not included in the taxable value for voted bonds, school maintenance and operation levies, school capital projects levies, or other special levies, because they are exempt.	<b>TOT PROPERTY TAX</b>	92,718,148.14	<b>TOT PROPERTY TAX</b>	95,992,015.71
	<b>TOT TAXABLE VAL</b>	12,452,312,810.18	<b>TOT TAXABLE VAL</b>	14,222,491,479.03
	<b>AVERAGE TAX RATE</b>	7.44637365	<b>AVG TAX RATE</b>	6.74962418
	<b>Voted Levies account for 31% to 45% of each individual tax bill or levy code area.</b>			

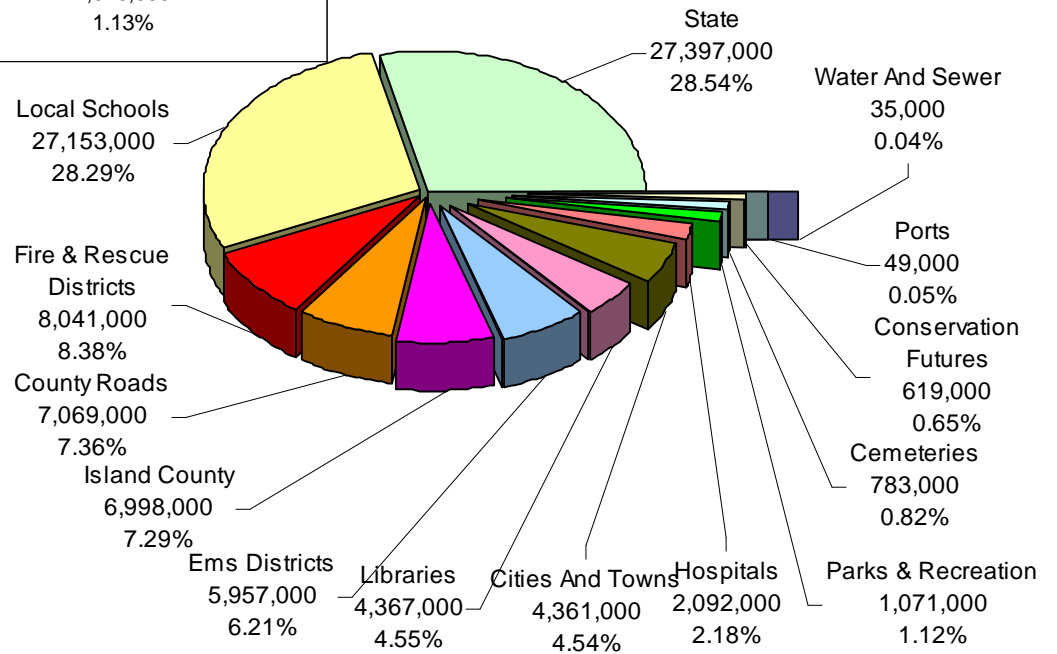
**Reg** – Regular Levy . . . . . **VReg** – Voted Regular Levy . . . **VBond** – Voted Bonds . . .  
**VCaP** – Voted Capital Project Levy . . . **VM&O** – Voted Local School Maintenance and Operation Levy

2007 Taxes Rounded to nearest \$1000



# Comparison of Levy Collect in 2007 with Levy Collect in 2008

2008 Taxes Rounded to nearest \$1000



## PORTION OF TAXES THAT CAME FROM NEW CONSTRUCTION

DISTRICT	2007			2008		
	Taxable Valuation	2006 Levy Rate	Local Prop Tax	Taxable Valuation	2007 Levy Rate	Local Prop Tax
Cemetery # 1	97,593,189.00	0.00735061	717.37	73,587,255.00	0.00565555	416.18
Cemetery #2	52,348,520.00	0.01870909	979.39	59,765,664.00	0.01432471	856.13
City Of Langley	2,411,067.00	1.83000000	4,412.25	1,112,218.00	1.51343531	1,683.27
City Of Oak Harbor	53,071,746.00	2.57999208	136,924.68	42,521,244.00	1.96729290	83,651.74
City: Town Of Coupeville	7,285,771.00	1.62270816	11,822.68	6,046,374.00	1.23492987	7,466.85
Conservation Futures Fund	334,836,944.00	0.04812440	16,113.83	291,854,572.00	0.04354357	12,708.39
EMS Fire & Resc Dist #1 Cam	87,464,879.00	0.45063336	39,414.59	80,388,905.00	0.35033939	28,163.40
EMS Hospital	247,372,065.00	0.31510744	77,948.78	211,465,667.00	0.50000000	105,732.83
Fire & Rescue Dist #1 Camano	87,464,879.00	1.21158708	105,971.32	80,388,905.00	0.94058997	75,613.00
Fire & Resc Dist #2 No Whid	53,763,223.00	0.83794938	45,050.86	40,996,590.00	0.64717137	26,531.82
Fire District # 3 South Whidbey	97,430,356.00	0.74493262	72,579.05	78,112,748.00	0.56861479	44,416.06
Fire & Resc Dist #5 Cntrl Whid	43,102,315.00	1.26543857	54,543.33	49,801,160.00	0.95920477	47,769.51
Hospital	247,372,065.00	0.10741807	26,572.23	211,465,667.00	0.08260119	17,467.32
Island County Roads	272,145,696.00	0.86253795	234,735.99	242,362,984.00	0.66487553	161,141.22
Island County Current Exp	334,836,944.00	0.71301949	238,745.27	291,854,572.00	0.54377208	158,702.37
Library Sno-Isle	332,425,877.00	0.42278387	140,544.30	290,964,527.00	0.35321063	102,771.76
Park & Rec North Whidbey	97,593,189.00	0.18000000	17,566.77	73,587,255.00	0.13867066	10,204.39
Park & Rec South Whidbey	97,430,356.00	0.14978580	14,593.68	59,765,664.00	0.16625527	9,936.36
Port Of Coupeville	52,348,520.00	0.22137071	11,588.43	78,112,748.00	0.11356982	8,871.25
Port Of South Whidbey	97,430,356.00	0.14803207	14,422.82	78,112,748.00	0.11304458	8,830.22
State Schools	334,836,944.00	2.53773452	849,727.27	291,854,572.00	2.13595841	623,389.23
<b>TOTAL PORTION OF TAXES FROM NEW CONSTRUCTION</b>			<b>2,114,974.90</b>			<b>1,536,323.29</b>

## CONSOLIDATED TOTAL TAX RATE BY TAX CODE AREA FOR 2008 TAX YEAR

Tax Code	Reg Rate	Sr/Disab Rate	Farm Mach & Equip Rate	Tax Code	Reg Rate	Sr/Disab Rate	Farm Mach & Equip Rate
100	7.47304385	5.23800056	5.54666956	340	6.80588775	4.94377160	4.87951346
106	7.47304385	5.23800056	5.54666956	342	6.80588775	4.94377160	
110	6.74227706	4.63775640	4.81590277	349	5.93095873		
111	6.14010441			350	6.80588775	4.94377160	4.87951346
112	6.74227706	4.63775640		352	6.80588775	4.94377160	
115	6.14010441			359	5.93095873		
119	6.14010441			370	6.80588775	4.94377160	4.87951346
120	6.74227706	4.63775640	4.81590277	372	6.80588775	4.94377160	
122	6.74227706	4.63775640		379	5.93095873		
129	6.14010441			380	6.80588775	4.94377160	4.87951346
150	6.74227706	4.63775640	4.81590277	382	6.80588775	4.94377160	
152	6.74227706	4.63775640		389	5.93095873		
159	6.14010441			390	6.80588775	4.94377160	4.87951346
160	6.74227706	4.63775640	4.81590277	392	6.80588775	4.94377160	
162	6.74227706	4.63775640		395	5.93095873		
169	6.14010441			399	5.93095873		
300	7.35421752	5.49210137	5.42784323	510	7.05921038	4.54760247	5.13283609
310	6.80588775	4.94377160	4.87951346	511	6.13022747		
311	5.93095873			512	7.05921038	4.54760247	
312	6.80588775	4.94377160		519	6.13022747		
315	5.93095873			540	7.05921038	4.54760247	5.13283609
319	5.93095873			542	7.05921038	4.54760247	
320	6.80588775	4.94377160	4.87951346	549	6.13022747		
322	6.80588775	4.94377160		560	7.05921038	4.54760247	5.13283609
329	5.93095873			562	7.05921038	4.54760247	
330	6.53313138	4.67101523	4.60675709	569	6.13022747		
331	5.93095873			570	7.05921038	4.54760247	5.13283609
332	6.53313138	4.67101523		580	7.05921038	4.54760247	5.13283609
335	5.93095873			589	6.13022747		
339	5.93095873			590	7.05921038	4.54760247	5.13283609

## CONSOLIDATED TOTAL TAX RATE BY TAX CODE AREA FOR 2008 TAX YEAR

Tax Code	Reg Rate	Sr/Disab Rate	Farm Mach & Equip Rate	Tax Code	Reg Rate	Sr/Disab Rate	Farm Mach & Equip Rate
592	7.05921038	4.54760247		750	6.33026548	4.61680391	4.40389119
599	6.13022747			752	6.33026548	4.61680391	
670	7.05921038	4.54760247	5.13283609	759	5.82050449		
690	7.05921038	4.54760247	5.13283609	760	6.33026548	4.61680391	4.40389119
692	7.05921038	4.54760247		762	6.33026548	4.61680391	
699	6.13022747			765	5.82050449		
700	6.71484333	5.00138176	4.78846904	769	5.82050449		
710	6.33026548	4.61680391	4.40389119	770	6.33026548	4.61680391	4.40389119
711	5.82050449			772	6.33026548	4.61680391	
712	6.33026548	4.61680391		779	5.82050449		
715	5.82050449			780	6.33026548	4.61680391	4.40389119
719	5.82050449			782	6.33026548	4.61680391	
720	6.43664611	4.61680391	4.51027182	789	5.82050449		
721	5.92688512			790	6.33026548	4.61680391	4.40389119
722	6.43664611	4.61680391		799	5.82050449		
729	5.92688512			810	6.33026548	4.61680391	4.40389119
730	6.33026548	4.61680391	4.40389119	811	5.82050449		
732	6.33026548	4.61680391		812	6.33026548	4.61680391	
739	5.82050449			819	5.82050449		
740	6.33026548	4.61680391	4.40389119	850	6.33026548	4.61680391	4.40389119
742	6.33026548	4.61680391		852	6.33026548	4.61680391	
749	5.82050449			859	5.82050449		

**Note:** The differences between

- the regular rate,
- the senior/disability rate, and
- the farm machinery and equipment rate

as shown in the consolidated levy rates are the result of exemptions.

## **SENIOR CITIZEN / DISABILITY EXEMPTION:**

Those eligible for the Senior Citizen / Disability Exemption do not pay taxes for voted special levies such as bonds and local school maintenance and operation levies. The levy rates for special levies are deducted from the regular rate when calculating the tax bills for those eligible for this exemption.

Likewise, the assessed value of those eligible for the senior citizen/disability exemption is subtracted from the total assessed value of the district when calculating the levy rate for special levies.

For this reason, the “Sr/Disab Rate” shown in the prior table will always be less than the regular rate applied to most taxpayers.

The taxable value of the property eligible for the senior/disability exemption represents slightly more than 1.00% of the total assessed valuation of the county. In addition to a lower rate, eligible senior citizens and qualifying individuals with disabilities may be entitled to reductions in assessed value, deferral of any taxes due by applying the tax to the equity in their homes, or both.

This exemption will result in a tax shift in Island County of \$3,143,614.61 or approximately 3.27% in the 2008 tax year.

If you think that you might be eligible for this exemption, please contact Morrie Parker, who administers this program. She would be pleased to help you determine your eligibility and to complete any necessary paperwork. Please refer to the directory on the first page of this booklet for Morrie’s contact information.

The report on the following pages, which is filed annually with the Washington State Department of Revenue, summarizes the tax shift resulting from the senior citizen / disability exemption.

# SENIOR CITIZEN / DISABILITY EXEMPTION REPORT 2008



## Senior Citizen Relief for the County of

Note: Please combine real property and mobile home value where applicable.  
January 1, 2007 assessment rolls for taxes due in 2008.

ISLAND

Income Level	\$25,000 or less	\$25,001 to \$30,000	\$30,001 to \$35,000	Total
Number of Participants	1,044	307	254	1,605

### Part I. Freeze in Value: value with no consideration of the exemption

1.	Value Prior to the Value Freeze	265,121,200.00	90,247,129.00	76,767,768.00	432,136,097.00
2.	Frozen Value	153,433,797.00	55,844,512.03	50,432,454.00	259,710,763.03
3.	Difference in Value; #1 minus # 2	111,687,403.00	34,402,616.97	26,335,314.00	172,425,333.97
4.	Tax Savings from value freeze (#3 times the total levy rate)	728,429.25	234,533.08	180,871.70	1,143,834.03

## SENIOR CITIZEN / DISABILITY EXEMPTION REPORT 2008

### Part II. Value of Exempt Property

5. Exempt from Regular value exempted from regular levies	95,725,158.00	17,979,186.00		113,704,344.00
6. Regular Levy Relief # 5 times the regular levy rate	650,589.06	123,066.04		773,655.09
7. Exempt from Special	153,433,797.00	55,844,512.03	50,432,454.00	259,710,763.03
8. Special Levy Relief # 7 times the special levy rate	723,640.52	264,456.41	238,028.56	1,226,125.49
9. Total Relief #4 + #6 + #8; should equal would have paid - actually paid	2,102,658.83	622,055.53	418,900.26	3,143,614.61

### TAX SHIFTS RESULTING FROM EXEMPTION AND DEFERRAL PROGRAMS

Tax Shifts occur when a group of taxpayers or properties receives reductions, exemptions, or deferrals of the tax that they would have otherwise had to pay. The tax does not go uncollected, but is spread over the remaining taxpayers in the districts where the tax is collected.

In Island County, tax shifts for 2008 included:

- 1,605 Senior Citizen / Disability Exemptions/Deferrals . . . \$3,143,614.61
- 1,598 Current use Deferrals . . . . . 2,230,832.88
- 120 Head of Family Exemptions on Personal Property . . . . .6,055.37
- 42 Farm Machinery and Equipment Exemptions . . . . .1,271.92

For a total of 3,305 accounts and a total tax shift of . . . . .\$5,381,774.78

The tax shift from the programs above represents approximately 5.6% of the \$95,992,015.71 in taxes scheduled to be collected during the 2008 tax year.

**FARM MACHINERY AND EQUIPMENT EXEMPTION**

Eligible Farm Machinery and Equipment is exempt from the state school levy. Farm Machinery and Equipment is personal property. The levy rate for the school levy collected by the state is subtracted from the regular rate when calculating the tax on farm machinery and equipment.

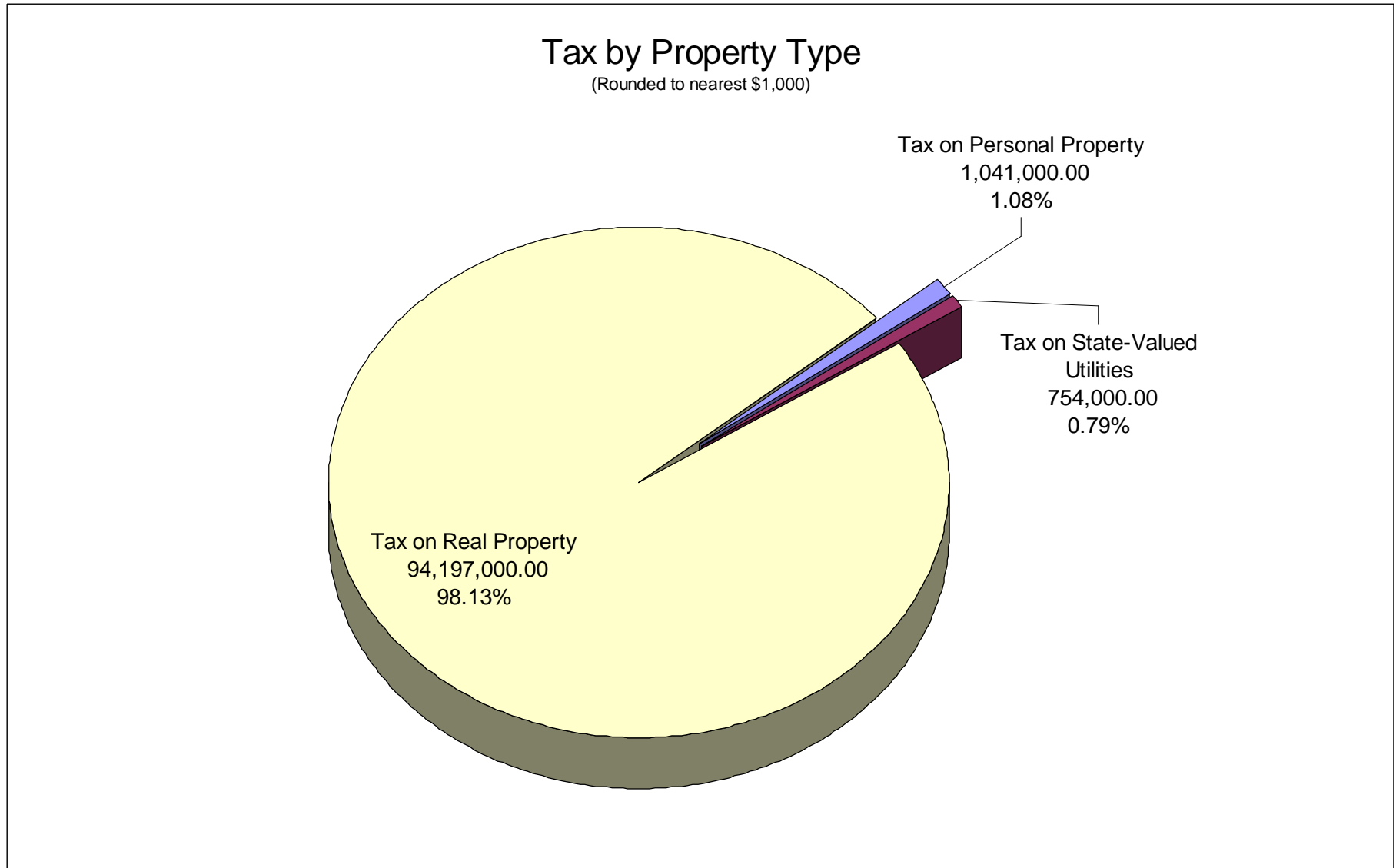
Like the senior citizen / disability exemption, the value of farm machinery and equipment would not be included in the calculation of the tax rate for a particular district.

The assessed value of those eligible for the farm machinery and equipment exemption is subtracted from the total assessed value of the county when calculating the state levy rate. Farm machinery and equipment eligible for this exemption represents about 0.0046% of the total assessed valuation of the county. It represents about 0.4533% of the total, locally-assessed personal property in the county.

Locally-assessed personal property comprises approximately 1.08% of the total taxable value of Island County.

## TYPES OF PROPERTY TAXED

Property Taxes are assessed for all real property, personal property used in business operations, and inter-county utilities, which are valued by the State of Washington. The proportionate value of the various types of property subject to the property tax in Island County is illustrated in the chart below.



## **BUSINESS PERSONAL PROPERTY TAX**

Unless specifically exempt, all tangible personal property is subject to personal property tax. The major categories of taxable personal property include but are not limited to the following:

- The Machinery, Equipment, Fixtures, Furniture, Supplies owned by all businesses and farmers.
- Leased Equipment; any Improvements made to land leased from the government and Improvements to leased structures (Leasehold Improvements).
- Other examples of personal property are Barges, Dredges, Racing Vehicles, Commercial Fishing equipment, Construction equipment, Computer Systems, etc.

All businesses operating in Washington State must file a personal property listing with the county assessor in the county where the property is located on or before April 30<sup>th</sup> every year. Listing forms, information packages and instructions are available through the local Assessors office or can be downloaded from the State of Washington Department of Revenue web site: <http://dor.wa.gov/> [*This is not a new tax*]. Business owners are required to contact the Assessor, and file a listing of their personal property at the same time they apply for a Washington State business license.

The Assessors office is actively pursuing all businesses operating in Island County who have not filed a personal property listing and paid their share of the property tax. If you fail to list, the Assessor can estimate the value of your personal property and the Treasurer can collect up to three years back taxes, including interest and penalties.

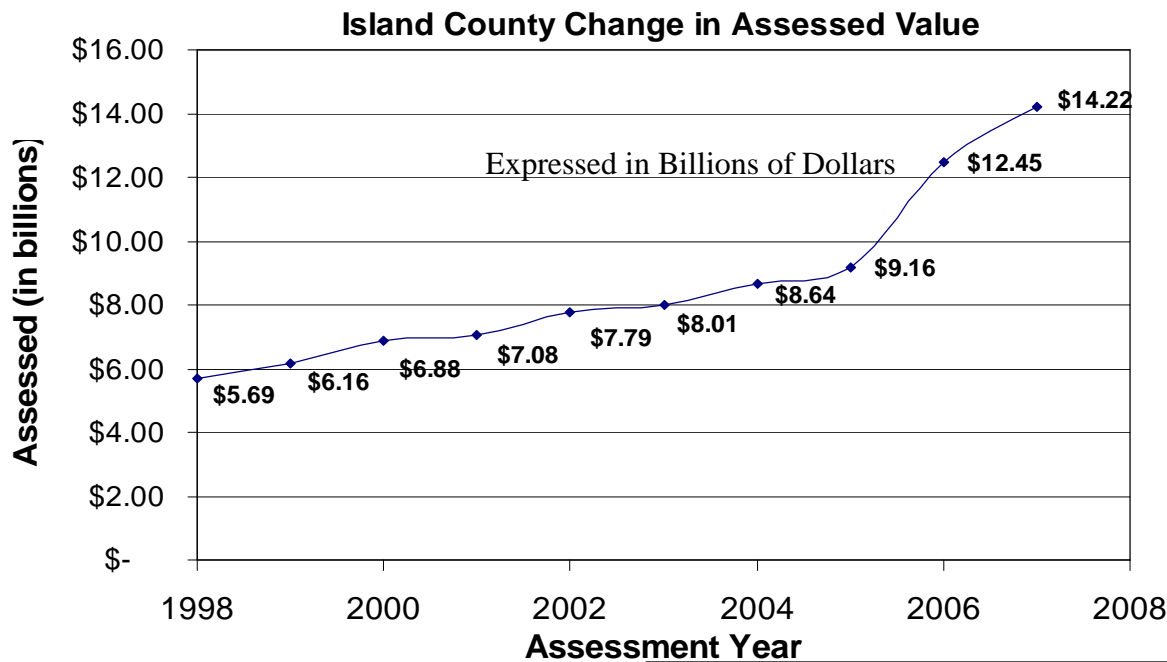
For assistance and information about personal property or to request listing forms, contact: the Auditor-Appraiser in the Island County Assessor's Office, at (360)-678-7863

**PERCENTAGE CHANGES IN TAX RATES**

<b>DISTRICT / TAX CODE</b>	<b>2006</b>	<b>2006 Farm M&amp;E</b>	<b>2006 Seniors</b>	<b>2007</b>	<b>2007 Farm M&amp;E</b>	<b>2007 Seniors</b>	<b>2008</b>	<b>2008 Farm M&amp;E</b>	<b>2008 Seniors</b>
<b>Oak Harbor City</b>									
100-106	9.02622466 -2.46%	6.48759953 N/A	6.92596080 -2.52%	8.02797670 -11.06%	5.89201829 -9.18%	5.77462404 -16.62%	7.47304385 -6.91%	5.54666956 -5.86%	5.23800056 -9.29%
<b>Rural N. Whidbey</b>									
110-112-114-120-122-140-150-152-160-162	7.94484504 -2.12%	5.40621991 N/A	6.04580680 -2.25%	7.22737535 -9.03%	5.09141694 -5.82%	5.11937804 -15.32%	6.74227706 -6.71%	4.81590277 -5.41%	4.63775640 -9.41%
<b>N. Whidbey Timber</b>									
111-115-119-129-159-169	7.10689566 -2.11%	N/A		6.58020398 -7.41%			6.14010441 -6.69%		
<b>Coupeville City</b>									
300-306	10.27502411 -3.86%	7.73728959 N/A	7.28678992 -2.36%	8.27124512 -19.50%	6.13528671 -20.70%	6.03838133 -17.13%	7.35421752 -11.09%	5.42784323 -11.53%	5.49210137 -9.05%
<b>Rural Central. Whidbey</b>									
310-312-314-340-342-350-352-370-372-380-382-390-392	9.51425937 -3.84%	6.97652485 N/A	6.52602518 -2.15%	7.70119078 -19.06%	5.56523237 -20.23%	5.46832699 -16.21%	6.80588775 -11.63%	4.87951346 -12.32%	4.94377160 -9.59%
<b>Lagoon Point Water</b>									
320-322	9.51425937 -3.84%	6.97652485 N/A	6.52602518 -2.15%	7.70119078 -19.06%	5.56523237 -20.23%	5.46832699 -16.21%	6.80588775 -11.63%	4.87951346 -12.32%	4.94377160 -9.59%
<b>Lagoon Point Timber</b>									
321-329	8.24882080 -4.13%	N/A		6.74198601 -18.27%			5.93095873 -12.03%		

DISTRICT / TAX CODE	PERCENTAGE CHANGES IN TAX RATES								
	2006	2006 Farm M&E	2006 Seniors	2007	2007 Farm M&E	2007 Seniors	2008	2008 Farm M&E	2008 Seniors
Admirals Cove Water									
390-392	9.51425937 -3.84%	6.97652485 N/A	6.52602518 -2.15%	7.70119078 -19.06%	5.56523237 -20.23%	5.46832699 -16.21%	6.80588775 -11.63%	4.87951346 -12.32%	4.94377160 -9.59%
Central Whidbey Timber									
311-315-319-331	8.24882080			6.74198601			5.93095873		
335-339-349-359	-4.13%			-18.27%			-12.03%		
361-379-389									
Camano Island									
510-512-540	9.68201569	7.14428117	6.26020174	7.82831496	5.69235655	5.03687041	7.05921038	5.13283609	4.54760247
542-560-562-580	-3.36%	N/A	-2.49%	-19.15%	-20.32%	-19.54%	-9.82%	-9.83%	-9.71%
Camano Island Timber									
511-515-519-549	8.62042861			6.88772499			6.13022747		
569-589-591-599-691-699	-1.75%			-20.10%			-11.00%		
Cam. Is. Mosquito									
570-590-592-670	9.83201569	7.29428118	6.26020174	7.82831496	5.69235655	5.03687041	7.05921038	5.13283609	4.54760247
690-692	-1.86%	N/A	-2.49%	-20.38%	-21.96%	-19.54%	-9.82%	-9.83%	-9.71%
Langley City									
700-706	9.11799376 8.05%	6.58025924 N/A	6.60853001 11.14%	7.53159043 -17.40%	5.69235655 -13.49%	5.61912058 -14.97%	6.71484333 -10.84%	4.78846904 -15.88%	5.00138176 -10.99%
Rural South Whidbey									
710-710-714-730									
732-740-742-750	8.57272105	6.03498653	6.06325730	7.03624128	4.90028287	5.12377143	6.33026548	4.40389119	4.61680391
752-760-762-770	-1.59%	N/A	-2.50%	-17.92%	-18.80%	-15.49%	-10.03%	-10.13%	-9.89%
772-780-782-790									

DISTRICT / TAX CODE	PERCENTAGE CHANGES IN TAX RATES								
	<u>2006</u>	<u>2006 Farm M&amp;E</u>	<u>2006 Seniors</u>	<u>2007</u>	<u>2007 Farm M&amp;E</u>	<u>2007 Seniors</u>	<u>2008</u>	<u>2008 Farm M&amp;E</u>	<u>2008 Seniors</u>
Clinton Water Dist.									
720-722-724	8.78062020 -1.40%	6.24288568 N/A	6.06325730 -2.50%	7.16624139 -18.39%	5.03028298 -19.42%	5.12377143 -15.49%	6.43664611 -10.18%	4.51027182 -10.34%	4.61680391 -9.89%
Clinton Timber									
721-729	8.03568758 -1.20%			6.59762660 -17.90%			5.92688512 -10.17%		
S. Whid. Timber									
711-715-719-739 749-759-765-769 779-789-799-811 819-859	7.82778843 -1.40%			6.46762649 -17.38%			5.82050449 -10.01%		
Dike District 1									
810-812-814-850-852	8.57272105 -1.59%	6.03498653 N/A	6.06325730 -2.50%	7.03624128 -17.92%	5.03028298 -16.65%	5.12377143 -15.49%	6.33026548 -10.03%	4.40389119 -12.45%	4.61680391 -9.89%
High:	10.27502411 -3.83%	7.73728959 N/A	7.28678992 -2.36%	8.27124512 -19.50%	6.13528671 -20.70%	6.03838133 -17.13%	7.47304385 -9.65%	5.54666956 -9.59%	5.49210137 -9.05%
Low:	7.10689566 -2.11%	5.40621991 N/A	6.04580680 1.67%	6.46762649 -9.00%	4.90028287 -9.36%	5.03687041 -16.69%	5.82050449 -10.01%	4.40389119 -10.13%	4.54760247 -9.71%
Wtd. Average:	8.89063117 -2.38%			7.44637365 -16.24%			6.74962418 -9.36%		



Tax Rates are a function of the total amount of tax authorized and the assessed value of a taxing district.

When assessed values increase at a faster rate than the amount by which taxes are allowed to increase, the tax rate will decrease.

The taxes that you pay in 2008 are assessed against the 2007 assessed value.

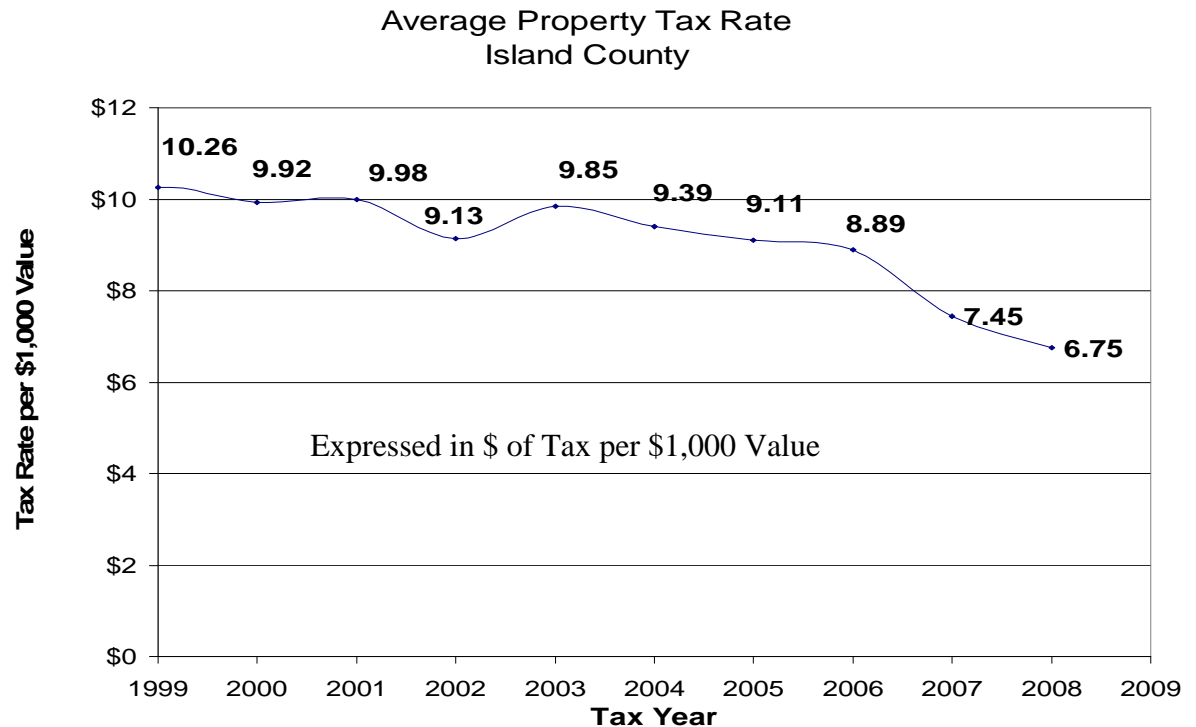
To better compare these two charts match the rate for one year with the value from the previous year.

The tax rate for one year times the assessed value of the previous year provides an approximation of the total property taxes collected in Island County for that tax year.

**For example:**

Using the 2008 tax rate:  $\$6.75/\$1000$  X the 2007 assessed value:  $\$14.22$  Billion equals approximately  $\$95.99$  Million in taxes for the 2008 tax year

The actual taxes to be collected in 2008 per page 6 are  $\$95,992,015.71$  or  $\$95.99$  Million.



## REGULAR LEVY DISTRICTS WITH UNLEVIED BANKED CAPACITY AVAILABLE

<b>Island County Current Expense</b>	65,977.99
<b>Island County Roads</b>	371,957.12
<b>Fire and Rescue District #1 Camano</b>	10,420.79
<b>North Whidbey Park and Recreation</b>	4,495.58
<b>Port of South Whidbey</b>	2,389.92

**TOTAL BANKED CAPACITY AVAILABLE** 455,241.40

Banked capacity occurs when a district chooses to levy less than the highest lawful levy for its regular levy. Banked capacity does not apply to special levies.

### WHAT ARE THE LIMITS FOR REGULAR LEVIES?

Regular levies are limited each year to the lesser of:

- the statutory rate limit multiplied by the assessed (taxable) value of the district,
- a one percent (1%) increase in the highest lawful levy from the previous year plus additional amounts that could have been levied for
  - any new construction,
  - improvements to land,
  - aggregate increases in state valued utilities,
  - any new wind turbines, and
  - any annexations;
- the certified budget submitted by the district to the county;
- the amount specified in the annual ordinance or resolution to increase the levy; or
- a prorated amount when the sum of the regular levies for any tax area exceeds 1% of the assessed value or when the sum of the regular levies, excluding the state levy, exceeds \$5.90 per thousand of assessed valuation.

## **REFUNDS**

Occasionally, refunds of taxes are made to taxpayers as a result of decisions made by the board of equalization or the state board of tax appeals, errors in assessments discovered and corrected by the assessor, court orders, etc. Generally, had the changes that resulted in the refund been made prior to the tax bills having been mailed, the affected taxing districts would have collected the correct amount of taxes, but the rates would have been slightly different and the taxes would have been distributed among the taxpayers in a slightly different way.

As a result, state law allows districts to collect any lost revenue as a result of these refunds in the following year.

Administrative refunds from the previous year may be added to the levy calculation, when requested by a district, provided that the newly calculated rate does not exceed the statutory levy rate.

Court ordered refunds must be added to the following year's levy, provided they do not exceed the statutory rate.

A court ordered refund amounting to \$194,329 was applied to the 2008 tax year to the state levy only. This was a statewide decision that affected all counties.

Administrative refunds totaling \$52,354.16 were applied to the regular levies of the taxing districts as shown in the chart on the following page. The amount of the administrative refunds for each district was provided by the Island County Treasurer.

**ADMINISTRATIVE REFUNDS REQUESTED  
BY TAXING DISTRICTS  
FOR TAX YEAR 2008**

<b>District</b>	<b>Refund Amount</b>
Cemetery # 1 - North Whidbey	\$8.52
Cemetery #2 - Central Whidbey	-
City Of Langley	1,210.11
City Of Oak Harbor	5,091.91
City: Town Of Coupeville	1,904.74
Conservation Futures	-
County Roads	-
EMS - Whidbey Hospital	12,515.26
EMS: Camano Fire & Rescue District # 1	2,072.45
Fire & Rescue Dist # 2 - North Whidbey	-
Fire & Rescue Dist #5 - Central Whidbey Island	5,292.31
Fire & Rescue District # 1 - Camano	5,556.82
Fire District # 3 - South Whidbey	10,096.47
Hospital District - Whidbey Island	2,496.78
Island County Current Expense	-
Library: Sno-Isle Regional Library	-
Park & Rec - North Whidbey	194.88
Park & Rec - South Whidbey	2,125.91
Port of Coupeville	1,655.14
Port of South Whidbey	2,132.86
<b>TOTAL</b>	<b>\$52,354.16</b>

## TIMBER ASSESSED VALUE

Timber assessed value (TAV) is a method designed to reduce the tax rate for voted special levies, making up any loss in their budgeted values by adding the estimated timber tax to be collected in a district. For school maintenance and operation (M&O) levies, the law states that instead of the TAV, that the greater of 80% of the 1983 timber roll or one-half of the timber assessed value be used. The timber assessed value is shown in the chart below. Some districts either have no voted special levies or have no timber value in them and are unaffected by this procedure. The total property tax savings to Island County taxpayers amounted to \$20,236.67 in 2008.

TAXING DISTRICT NAME	Timber Assessed Value (TAV)	TAXING DISTRICT NAME	Timber Assessed Value (TAV)	TAXING DISTRICT NAME	Timber Assessed Value (TAV)	80% of 1983 TIMBER ROLL (School Districts Only)
Cemetery # 1	1,187,678.34	Fire District # 3	413,297.26	Port Of Mabana	666,930.80	
Cemetery #2	3,023,295.89	*Hospital	10,908,154.82	Port Of South Whidbey	6,697,166.12	
City: Town Of Coupeville	41,740.33	Hospital Bond	10,908,154.82	*School District 201 Oak Harbor	1,187,678.34	385,179.00
Conservation Futures	13,771,781.06	Island County Roads	13,730,040.73	*School District 204 Coupeville	3,023,295.89	658,388.00
Ems Fire & Rescue Dist #1 Camano	2,863,626.24	Island County Current Expense	13,771,781.06	*School District 205/401 Stanwood	2,863,626.24	666,997.00
Ems Hospital	10,908,154.82	Library Sno-Isle	13,771,781.06	*School District 206 South Whidbey	6,697,166.12	1,453,621.00
*Fire & Rescue Dist #1 Camano	1,010,404.19	North Whidbey Park & Rec	1,187,678.34	*South Whidbey Park & Rec	6,697,166.12	
Fire & Rescue Dist #2 North Whidbey	136,101.84	Port Of Coupeville	3,023,295.89	Mosquito Control District #1	222,202.69	
Fire & Rescue Dist #5 Central Whidbey Is	204,089.21	Port Of Coupeville Admin Bond	3,023,295.89	*Clinton Water District	136,113.27	
*Only districts marked with an asterisk had special levies that benefited from the TAV in 2008. The impact of TAV on property tax in Island County is minimal.				Freeland Water District	9,292.06	