

2014 Annual Report



223 East 4th Street, Suite #2 Port Angeles, Wa 98362

Clallam County Assessor

Pamela Rushton

(360) 417-2228

Toll Free from West Clallam County (360)374-5324

web site---<http://www.clallam.net/assessor>

**2013 ASSESSED VALUATION
2014 TAX YEAR**

Clallam County Assessor's office staff

	area code (360)	
		Assessor
Rushton, Pam	417-2228	
		Chief Deputy
Hopf, Michael	417-2202	
		Mgr/Admin. Operations
Kuss, Lorrie	417-2213	
		Appraiser / Lead
Corcoran, Bill	417-2201	
		Appraiser/Commercial-Industrial
Lund, (Bud) Layton	417-2446	
		Cartographer Technician
Pearce, Marilyn	417-2586	
		Appraiser
Tickner, Gordon	417-2269	
		Customer Service-Current Use
Lundstedt, Susan	417-2207	
		Appraiser
Beaudette, Shellie	417-2209	
		Customer Service-Segregations
Doig, Anne	417-2210	
		Appraiser
Childress, Daniel	417-2205	
		Appraiser
Sotomayor, Sandra	417-2211	
		Appraisal Assistant
Ralston, Gail	565-2613	
		Appraiser
Hancock, Lee	417-2200	
		Customer Service-Personal Property
Kreider, Kathie	417-2203	
		Customer Service
Sadler, Barb	417-2336	
		Customer Service
Dillabough, (Marty) Martha	417-2339	

Contact Information

Treasurer

Property taxes, Foreclosure sales, Surplus sales, Tax Title sales, Excise tax

Mailing Address

Clallam County Treasurer
223 East 4th Street, Suite 3
Port Angeles, WA 98362

360-417-2344

E-mail Form (web_treasurer@co.clallam.wa.us)

Auditor

Procedures, Accounts Payable

Mailing Address

Clallam County Auditor
223 East 4th Street, Suite 1
Port Angeles, WA 98362

360-417-2568

E-mail Form (auditor@co.clallam.wa.us)

Assessor

Property Value, Assessor GIS Maps, Levies, Personal Property,

Mailing Address

Clallam County Assessor
223 East 4th Street, Suite 2
Port Angeles, WA 98362

360-417-2400

E-mail Form (assessor@co.clallam.wa.us)

Board of Equalization

Tax Appeal

Mailing Address

Clallam County Board of Equalization
223 East 4th Street, Suite 18
Port Angeles, WA 98362

360-417-2330

E-mail Form (boe@co.clallam.wa.us)



Welcome to Clallam County

The Assessor's Office values all real and personal property for ad valorem (for tax) purposes. A variety of tax relief and exemption programs, such as destroyed property claims, home improvement exemptions, open space/current use classification, exemption and deferral programs for limited income senior citizens and disabled persons are also processed by the Assessor's Office. Most questions involving property are handled by the Assessor's Office. However, there are some instances where other county departments are involved. **The Auditor's Office (360-417-2568)** is the recording agency for official documents, such as, deeds, plats, and liens. **The Treasurer's Office (360-417-2344)** mails property tax bills, collects property tax payments, and answers tax billing questions. **Department of Community Development (360-417-2321)** deals with building, planning, code enforcement, & sanitary issues. **The Board of Equalization (360-417-2330)** processes, schedules, and hears property assessment appeals.

Pam Rushton
Clallam County Assessor



Washington State Property Tax History

The 1889 state constitution recognized that to be effective, uniformity must apply to both assessments and tax rates. Through every subsequent amendment, uniform assessment has remained a constitutional requirement. In 1973 the Legislature mandated that property be assessed at 100 percent of its market value beginning with the 1975 assessments. Up until the 1930's, property tax was the only major tax that supported most state and local government programs.

Washington State Property Valuation Requirements

Washington State property tax is imposed on the assessed value of the property. All real and personal property is subject to tax unless specifically exempted by law. Certain qualified lands (agricultural, open space, and timber lands) may be valued and assessed on the basis of their current use, which may be less than their highest and best use. Application must be made for current use classification.

What is property tax?

Property tax is imposed on persons because of their ownership or possession of property and is measured by the market value of the property. In Washington State, all real and personal property is subject to tax unless specifically exempted by law. Property tax was the first tax levied in the state of Washington. Today, property tax accounts for about 30 percent of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, libraries, parks and recreation, and other special purpose districts.

Who values your property?

State law requires that county assessors appraise property at 100 percent of its true and fair market value in money, according to the highest and best use of the property. Fair market value or true value is the amount that a willing and unobligated buyer is willing to pay a willing and unobligated seller. The county assessor values real property using one or more of three professional appraisal methods.

Real property includes land, improvements to land, structures, and certain equipment affixed to structures. Personal property includes furnishings, machinery and equipment, fixtures, supplies, and tools. The primary characteristic of personal property is its mobility. Personal property tax applies to personal property used when conducting business or to other personal property not exempted by law. Most personal property owned by individuals is specifically exempt. However, if these items are used in a business, personal property tax would then be applied.

Everyone who uses personal property in a business or has taxable personal property must complete a personal property tax affidavit. This affidavit must be filed with the county Assessor's office by April 30 of each year. The Assessor uses the affidavit to value your personal property for taxes due the following year. Personal property tax rates are the same as for real property.

When will my property values change?

Assessors must revalue real property at least once every four years. In our county, properties are revalued each year and require physical inspection at least once every six years. If your appraised real property value changes, you will receive a "change of value notice" from your local county assessor that lists the old and new appraised value of land and improvements. The frequency of changes in value to your property depends on your county's revaluation cycle (Clallam County is an Annual County). If you do not agree with the appraised value of your property, you are encouraged to contact your local county Assessor's office.

Who decides how much property tax will be?

Various taxing districts, including the state and local jurisdictions, levy property tax. The individual taxing districts determine the amount of money needed and the county Assessor calculates the tax rate necessary to raise that money. The amount of property tax due on an individual property is based on the combination of tax rates and the assessed value of the property.

What's the difference between special and regular levies?

Special levies are approved by the voters. Regular levies are set by the directors or commissioners of each taxing district, subject to statutory maximum rates.

These limits apply to taxing districts, not individual parcels of property. 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 attributable to new construction. Special levies and voted bond issues are not subject to this limit.

Are taxes the same throughout the county?

This may be surprising to some but no, they are not. Different areas of the county may show a significant difference in taxes on property with the same assessed value! The differences in taxes are due primarily to three factors:

1. The different combination of independent taxing districts (cities, fire, schools, etc.) located in the different areas of the county.
2. The amount of the budget request for each of these entities.
3. The presence of special levy or bond issues approved by the voters.

Where do I pay my property tax?

All property taxes are paid to the Treasurer's office in the county where the property is located. The Treasurer in Clallam County is located @ 223 E. 4th Street, Suite #3 Port Angeles WA 98362

How can I reduce the amount of property tax I pay?

If you believe your property has been incorrectly valued, you may appeal the valuation to the county Board of Equalization. The phone number for the Clallam County BOE is (360)417-2330.

Property tax exemptions are available for some property owners, such as senior citizens, disabled persons, and many nonprofit organizations. For more information, see these publications on the internet:

[Nonprofit Organizations \(pdf\) goto--http://dor.wa.gov/docs/Pubs/IndustSpecific/NonProfit.pdf](http://dor.wa.gov/docs/Pubs/IndustSpecific/NonProfit.pdf)

[Property Tax Exemptions for Senior Citizens and Disabled Persons \(pdf\) goto-http://dor.wa.gov/docs/Pubs/Prop_Tax/SeniorExempt.pdf](http://dor.wa.gov/docs/Pubs/Prop_Tax/SeniorExempt.pdf)

Publication also available at the assessors office.

Historic property may also qualify for a special valuation. Property taxes will not reflect substantial improvements made to eligible historic property for 10 years. To be eligible, the property must be listed in:

The National Register of Historic Places (or certified as contributing to the significance of a National Register Historic District), or A Local Register of Historic Places.

[In addition, the property must be in a class of properties approved for special valuation by the local government. The Washington Department of Archaeology & Historic Preservation has more information on this program and other incentives for historic property rehabilitation on their web site, Department of Archaeology and Historic Preservation.](#)

District	<u>Maximum Levy Rates \$/1000</u>
State Public Schools	3.6000
County	1.8000
County Roads	2.2500
Cities & Towns w/o annexation of a fire or library district	3.3750
Cities & Towns annexed to a fire or li- brary district	3.6000
Cities annexed to a fire or library district with a firemen's pension fund	3.8250
Library	0.5000
Fire District w/o full time employees	1.0000
Fire District with full time employees	1.5000
Port District	0.4500
Emergency Medical Services	0.5000
Park and Recreation	0.6000
Hospital	0.7500
Metropolitan Park District	0.7500

**For more information please go to the Department
of Revenue Web site**

<http://dor.wa.gov/content/FindTaxesAndRates/PropertyTax/#How>

SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

RCW 84.36, WAC 458-16A

Tax relief for qualifying senior citizens and disabled persons is based upon the applicant's disposable income. In 2004 the legislature amended the senior citizen and disabled persons exemption to provide the following levels of reduction for taxes payable in 2005 and thereafter:

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

"Income" is the combined disposable income of all co-tenants. It includes, Social security, Military/VA income, retirement, disability pension, capitol gain, IRA distribution, interest, and wages. It usually does not include lump sum settlements. In most cases non-reimbursed costs for prescription drugs, in-home care, nursing-home expenses for either spouse, or Medicare premiums are allowable deductions from the disposable income.

Age requirement: Applicants must be 61 or older as of December 31 of the filing year, or disabled from employment. A physician's verification statement or an award letter from SSI is required for the disability exemption. Only one spouse is required to be 61 or older or disabled. However, if the qualifying spouse dies, the remaining spouse must be 57 or older to continue the exemption, and reapply themselves.

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

2013/2014 COUNTY-WIDE IMPACT OF THIS EXEMPTION			
Income level	No. of accounts	Property value prior to exemption	Tax Saved (shifted)
0 - \$25,000	1822	\$236,194,756	\$2,003,895
\$25,001 - \$30,000	526	\$82,455,865	\$517,462
\$30,001 - \$35,000	372	\$58,502,939	\$188,154
Total	2720	\$377,153,560	<u>\$2,709,511</u>

SENIOR CITIZEN AND DISABLED PERSONS DEFERRAL PROGRAM

RCW 84.38, WAC 458-18

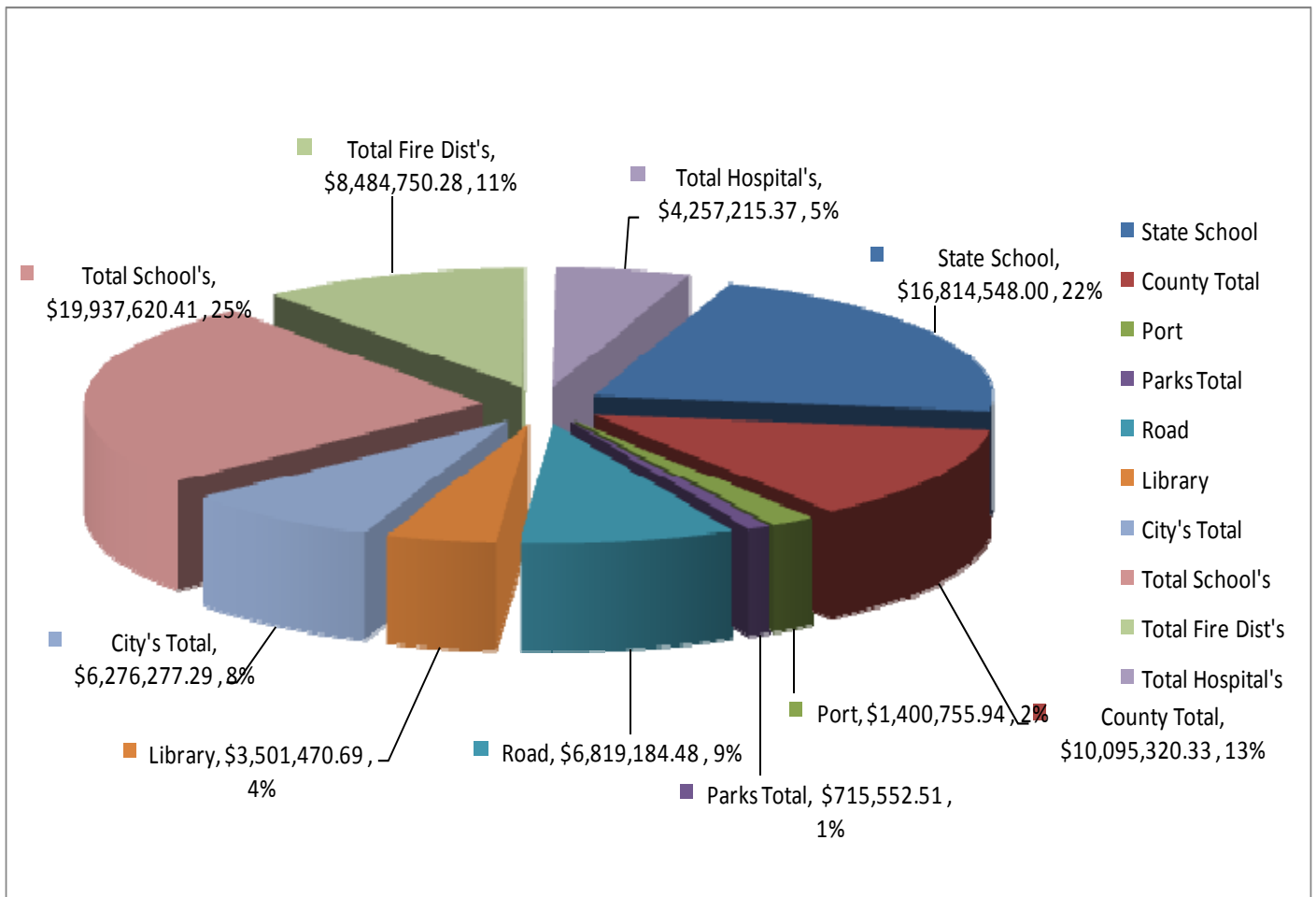
If you are age 60 or disabled and your income is \$40,000 or less, you may qualify for the deferral program. Unlike the exemption program, this program is not a reduction of your taxes. This means that for as long as you qualify, the State of Washington would pay your property taxes. When you sell your home or die, those taxes would become due and payable from your estate (along with 5% interest), or at time of ownership transfer.

Clallam County Assessors over the Years

J. C.	Brown	1854
E. G.	Price	
John	Thornton	1860
John	Martin	1865
Nathaniel	Clifford	1867
Joseph	Foresman	1880
S. G.	Morse	1887
Thomas	Knoph	1890
Geo. H.	White	1892
John	Cook	1894
Paul	Bawes	1896
H. A.	Poole	1898
Ray	Maxfield	1902
John D.	Hickock	1906
David	Govan	1908
John	Hallahan	1910
Wm. B	Gould	1912
E. A.	Prickett	1914
J. O.	Morse	1918
Herbert H.	Wood	1922
Will	Taylor	1930
V. J.	Robinson	1934
H. E.	Haggard	1942
A. J.	Cosser	1946
J. L.	Husung	1950
Frank	Feeley	1954
Lester	Lancaster	1974
Bruce	Erlwein	1984
Linda	Owings-Rosenburgh	1994
Pamela	Rushton	2005

Distribution percentage

Taxing District	Levy Amount	% of total tax
State	\$16,814,548.00	21.47%
County	\$9,833,060.17	12.56%
<i>Development Disabilities</i>	\$175,073.54	0.22%
<i>Veterans</i>	\$78,783.09	0.10%
<i>Land Assessment</i>	\$8,403.53	0.01%
Port	\$1,400,755.94	1.79%
William Shore Met Park	\$475,000.00	0.61%
Quillayute Park & Rec	\$240,552.51	0.31%
Road	\$6,819,184.48	8.71%
Library	\$3,501,470.69	4.47%
CITIES		
Port Angeles	\$4,288,631.09	5.48%
<i>Bonds</i>	\$291,000.00	0.37%
Sequim	\$1,360,359.64	1.74%
Forks	\$336,286.56	0.43%
SCHOOL DISTRICTS		
School Dist #121 M&O	\$8,443,062.00	10.78%
School Dist #121 Bond	\$1,204,435.00	1.54%
School Dist #313 M&O	\$496,674.00	0.63%
School Dist #323 M&O	\$5,713,912.14	7.30%
School Dist #323 Bond	\$344,950.95	0.44%
School Dist #323 Transortation	\$1,576,918.64	2.01%
School Dist #401 M&O	\$350,380.00	0.45%
School Dist #401 Bond	\$235,000.00	0.30%
School Dist #402 M&O	\$589,049.77	0.75%
School Dist #402 Bond	\$983,237.90	1.26%
FIRE DISTRICTS		
Fire Dist #1	\$124,072.47	0.16%
Fire Dist #2	\$749,788.51	0.96%
Fire Dist #3	\$5,421,101.78	6.92%
Fire Dist #3 EMS	\$1,924,752.77	2.46%
Fire Dist #4	\$179,903.99	0.23%
Fire Dist #5	\$51,977.76	0.07%
Fire Dist #6	\$33,153.00	0.04%
HOSPITAL DISTRICTS		
Hospital Dist #1	\$298,054.86	0.38%
Hospital Dist #1 EMS	\$55,268.03	0.07%
Hospital Dist #2	\$3,903,892.48	4.99%
Grand Total	\$78,302,695.29	100.00%



**TOTAL CLALLAM COUNTY PROPERTY
VALUES FOR TAX PURPOSES FOR
1994-2013**

Year		Total Clallam County Value
1994		\$2,987,558,274.00
1995		\$3,375,567,807.00
1996		\$3,491,744,461.00
1997		\$3,625,256,293.00
1998		\$3,698,965,695.00
1999		\$3,849,044,041.00
2000		\$3,988,580,962.00
2001		\$4,162,056,263.00
2002		\$4,255,534,426.00
2003		\$4,633,750,176.00
2004		\$5,125,832,006.00
2005		\$6,053,545,616.00
2006		\$7,477,997,284.00
2007		\$8,196,577,906.00
2008		\$8,587,834,547.00
2009		\$8,243,327,771.00
2010		\$8,031,011,937.00
2011		\$7,524,783,407.00
2012		\$7,173,041,376.00
2013		\$7,002,941,388.00

TAXING DISTRICT CODE/ AREA	2013	2014	Dollar Change	% Change
010 Port Angeles City	11.88230	12.16175	0.28	2.35%
020 Sequim City <i>(includes Fire Dist. 3)</i>	10.99952	10.89431	-0.11	-0.96%
050 Forks City	12.01816	11.99378	-0.02	-0.20%
101 Port Angeles <i>(outside city, no fire district)</i>	10.34184	10.48986	0.15	1.43%
102 Port Angeles <i>(outside city, Fire Dist.2)</i>	11.10292	11.26961	0.17	1.50%
151 Joyce area <i>(no fire district)</i>	8.32726	8.34975	0.02	0.27%
152 Joyce-east of Gerber Rd <i>(Fire Dist. 2)</i>	9.08834	9.12950	0.04	0.45%
153 Joyce-west of Gerber Rd <i>(Fire Dist. 4)</i>	9.20005	9.25594	0.06	0.61%
175 Port Angeles <i>(outside city, no fire district)</i>	10.84184	10.98986	0.15	1.37%
176 Port Angeles <i>(outside city, Fire Dist.3)</i>	12.21644	12.41578	0.20	1.63%
201 Sequim <i>(outside city, no fire district with EMS)</i>	9.43612	9.28157	-0.15	-1.64%
202 Sequim <i>(outside city, Fire Dist. 3)</i>	10.81072	10.70749	-0.10	-0.95%
203 Sequim <i>(outside city no fire district without EMS)</i>	8.93612	8.78157	-0.15	-1.73%
301 Cape Flattery <i>(no fire district)</i>	11.18433	11.05090	-0.13	-1.19%
302 Cape Flattery <i>(Fire Dist. 5)</i>	12.18433	12.01676	-0.17	-1.38%
501 Fairholm area <i>(no fire district)</i>	10.71480	10.64847	-0.07	-0.62%
502 Forks <i>(outside city-Beaver/Sappho, no fire dist.)</i>	10.96425	10.86276	-0.10	-0.93%
503 Forks <i>(outside city-Beaver/Sappho, Fire Dist.1)</i>	11.37265	11.28824	-0.08	-0.74%
506 Quillayute area <i>(Fire Dist.6)</i>	11.96367	11.85161	-0.11	-0.94%

Rates are based on taxing district's previous year's total assessed value - 2014 taxes were based on 2013 assessments

To calculate taxes for your property, do this:
 (Tax = your assessed value / 1000 x levy rate)
 Example: \$150,000 / 1000 x \$12.69304
 = \$1,903.40

2014 Levy Certification				2014
Taxing District	Valuation	Imber	Levy Rate	Levy Amount
State School	\$7,001,257,424		2.401646873100	\$16,814,548.00
				\$0.00
County	\$7,002,941,388		1.404132867200	\$9,833,060.17
HHS	\$7,002,941,388		0.025000000800	\$175,073.54
Veterans	\$7,002,941,388		0.011249999999	\$78,783.09
Land Assessment	\$7,002,941,388		0.001200000000	\$8,403.53
County total				\$10,095,320.33
Port	\$7,002,941,388		0.200023941700	\$1,400,755.94
				\$0.00
Quillayute Pk & Rec bon	\$351,232,786	120,828,561	0.509578917100	\$240,552.51
William Shore Met Pk Dis	\$2,668,958,264		0.177972059900	\$475,000.00
Parks Total				\$715,552.51
Road	\$4,585,047,834		1.487265722600	\$6,819,184.48
				\$0.00
Library	\$7,002,941,388		0.499999999400	\$3,501,470.69
				\$0.00
CITIES				\$0.00
Port Angeles	\$1,451,933,471		2.953738016000	\$4,288,631.09
Bonds	\$1,416,581,816	\$41,650	0.205418028800	\$291,000.00
Total Pt Angeles				\$0.00
Sequim	\$812,601,422		1.674079817200	\$1,360,359.64
Forks	\$153,358,661		2.192811007900	\$336,286.56
City's Total				\$6,276,277.29
SCHOOL DISTRICTS				\$0.00
School Dist #121 M&O	\$2,608,555,558	7,288,389	3.227662724200	\$8,443,062.00
School Dist #121 Bond	\$2,608,555,558	14,576,778	0.459159068500	\$1,204,435.00
School Dist #313 M&O	\$274,815,577	13,164,595	1.724681239500	\$496,674.00
School Dist #323 M&O	\$3,516,266,244	19,632,205	1.615971787900	\$5,713,912.14
School Dist #323 Bond	\$3,516,266,244	39,264,410	0.097018134800	\$344,950.95
School Dist #323 Trans	\$3,516,266,244	39,264,410	0.443511473600	\$1,576,918.64
School Dist #401 M&O	\$82,257,821	42,917,336	2.799117719500	\$350,380.00
School Dist #401 Bond	\$82,257,821	84,122,784	1.412424242600	\$235,000.00
School Dist #402 M&O	\$351,232,786	60,414,280	1.430958273400	\$589,049.77
School Dist #402 Bond	\$351,232,786	120,828,561	2.082860433500	\$983,237.90
Total Schools				\$19,937,620.41
FIRE DISTRICTS				\$0.00
Fire Dist #1	\$291,608,019		0.425476879600	\$124,072.47
Fire Dist #2	\$961,581,592		0.779745074400	\$749,788.51
Fire Dist #3	\$3,801,826,952		1.425920183000	\$5,421,101.78
Fire Dist #3 EMS	\$3,849,505,534		0.500000000000	\$1,924,752.77
Fire Dist #4	\$198,528,310		0.906188089700	\$179,903.99
Fire Dist #5	\$53,815,174		0.965856953300	\$51,977.76
Fire Dist #6	\$33,526,749		0.988852214700	\$33,153.00
Total Fire Dist				\$8,484,750.28
HOSPITAL DISTRICTS				\$0.00
Hospital Dist #1	\$436,825,954		0.682319485100	\$298,054.86
Hospital Dist #1 EMS	\$436,825,954		0.126521855000	\$55,268.03
Hospital Dist #2	\$6,566,115,434		0.594551301900	\$3,903,892.48
Total Hospital's				\$4,257,215.37
Total				\$78,302,695.29

Congressional Contacts



**US REPRESENTATIVE
DEREK KILMER**

<http://kilmer.house.gov/contact/email-me>

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**SENATOR
MARIA CANTWELL**

<http://www.cantwell.senate.gov/public/index.cfm/email-maria>

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425-303-8351 FAX



**SENATOR
PATTY MURRAY**

<http://www.murray.senate.gov/email/index.cfm>

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Toll Free: (866) 481-9186
Fax: (206) 553-0891

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Spokane, Washington 99201
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Fax: (509) 624-9561

Tacoma Office
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Tacoma, Washington 98402
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Legislative Contacts



Senator James Hargrove

<https://dr.leg.wa.gov/memberemail/mailform.aspx?chamber=s&district=24>

(D) 24th LEGISLATIVE DISTRICT

Olympia Office:
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Port Angeles, WA 98362
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PO Box 427
Hoquiam, WA 98550
Phone: (360) 533-9477



Rep. Steve Tharinger

<https://dr.leg.wa.gov/memberemail/mailform.aspx?chamber=h&district=24&position=2>

(D) 24th LEGISLATIVE DISTRICT

Olympia Office:
JLOB 368
PO Box 40600
Olympia, WA 98504-0600
(360) 786-7904

District Office:
64 Village Ln
Sequim, WA 98382
(360) 582-9830

Toll-free Hotline:
1-800-562-6000
1-800-635-9993 (TTY)



Rep. Kevin Van De Wege

<http://www.leg.wa.gov/house/representatives/pages/vandewege.aspx>

(D) 24th LEGISLATIVE DISTRICT
Majority Whip

Olympia Office:
434A Legislative Building
PO Box 40600
Olympia, WA 98504-0600
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District Office:
64 Village Ln
Sequim, WA 98382
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Toll-free Hotline:
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WASHINGTON STATE DEPARTMENT OF REVENUE PUBLICATION			
<i>Homeowner's Guide to Property Tax</i>			
		Jun-11	
In Washington State, all real and personal property is subject to tax unless specifically exempted by law. Property tax was the first tax levied in the state of Washington. Today, property tax accounts for about 30 percent of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, libraries, and parks and recreation.	Property values State law requires that assessors appraise property at 100 percent of its true and fair market value in money, according to the highest and best use of the property. Fair market value, or true value, is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller.	Personal property The primary characteristic of personal property is mobility. Personal property includes furnishings, machinery and equipment, fixtures, supplies, and tools. Most personal property owned by individuals is specifically exempt. However, if these items are used in a business, personal property tax applies. For detailed information about personal property tax, please refer to the Personal Property Tax publication.	
The information contained in this publication is current at the time of production. However, state tax laws, their interpretation, and their application can change because of legislative action, reviews, or court decisions. This publication will not reflect these changes.	Real property Real property includes land, improvements to land, structures, and certain equipment affixed to structures. Characteristics of real property that influence the value include but are not limited to zoning, location, view, geographic features, easements, covenants, and the condition of surrounding properties. The assessor values real property using one or more of the following appraisal methods: ..Market or sales comparison approach to value is determined, or estimated, based on multiple sales of similar properties. Most residential property is valued using this method. .. Cost approach to value is determined based on the cost of replacing an existing structure with a similar one that serves the same purpose. This method is commonly used to value new construction. .. Income approach to value is determined based on the income producing potential of the property. This method is used primarily to value business property.	Changes to property values Assessors must revalue real property at least once every four years. In some counties, properties are revalued each year and require physical inspection at least once every six years. If your appraised property value changes, you will receive a change of value notice that lists the old and new appraised value of land and improvements. By comparing the two values, you can determine if your appraised property value has increased or decreased. The assessed value of your property may be less than the appraised value if you are receiving any type of property tax exemption or reduction. Valuation notices are not tax bills. An increase in value does not necessarily mean that next year's property taxes will increase at a proportionate rate.	
			
			
This fact sheet provides general information about Washington's property tax. For more information or to get answers to specific questions, please contact your local county assessor's office.			pg #1

WASHINGTON STATE DEPARTMENT OF REVENUE PUBLICATION

Property tax rates and limitations	inflation with the adoption of a	to determine your filing deadline.
Property tax rates are expressed	resolution/ordinance. If the rate of	If you or the assessor disagrees with
in dollars per thousand dollars of	inflation is less than one percent, the	the BOE determination, their
assessed property value. Assessors	district could increase its levy	decision can be appealed to the
set the levy rate based on the taxing	up to the one percent limit if it can	State Board of Tax Appeals (BTA).
district's budget request, the total	show substantial need for additional	If the appeal at the BTA is a "formal"
assessed value of the taxing district,	funds and its governing board passes	appeal compared to an "informal"
and any applicable levy limitations.	a second resolution/ordinance.	appeal, the decision made by the
Property tax levy limitations restrict	Because the Levy Limit does	BTA can be appealed
or limit increases to property tax	not include new construction,	in Superior Court.
rates. Two such limitations include	annexations, and voter approved	Information needed to appeal
the One-Percent Constitutional Limit	excess levies, a taxing district's actual	The appeal form must include
and the Levy Limit.	revenue increase may be greater	specific reasons why you believe
The one-percent	than one percent.	the assessor's valuation is incorrect.
constitutional limit	Appeal of true and	Examples may include an appraisal
Washington State's Constitution	fair market value	of your property as of the
limits the regular (non-voted)	If you do not agree with the assessed	assessment date in question,
combined property tax rate that	value of your property, you are	excessive deterioration of your
applies to an individual's property	encouraged to contact your local	property or sales of similar
to one percent of market value (\$10	county assessor's office.	properties reflecting a lower value
per \$1,000). Voter approved special	Disagreements of property values	for your property. Statements that
levies, such as special levies for	are often settled at this level. You may	the assessor's valuation is too high
schools, are in addition to this	request copies of the comparable	or property taxes are excessive are
amount.	sales information the assessor used	not sufficient reasons.
The levy limit	to value your property.	For a successful appeal, you must
The Levy Limit applies to a taxing	If you are unable to reach an	provide market evidence that clearly
district's levy amount, and not to	agreement, you may file an appeal	shows the assessor's valuation is
increases in the assessed value of	with the county board of equalization	incorrect. This evidence may include
individual properties. The limit is	(BOE) in the county where the	information on sales of comparable
based on the population of the	property is located. Appeal forms	properties in your area or
district as well as the district's need	are available at the assessor's office,	documentation about conditions
to increase revenue. The law restricts	BOE office or http://dor.wa.gov/	of the property that the assessor
taxing districts from levying, in any	content/getaformpublication/	may not have known. For example,
year, more than a one-percent	formbysubject/forms_prop.	the land is not suitable for a septic
increase in its regular, non-voted levy	aspx#Appeals	system or is not suitable for
over the highest amount that could	The completed petition must be	a building site.
have been levied since 1985.	filed with the BOE by July 1 of the	If you have any questions about
A taxing district with a population	assessment year you are appealing	appeal procedures, please contact
below 10,000 must adopt a	or within 30 days of the date the	your local BOE or the assessor's
resolution/ordinance to be able	change of value notice was mailed,	office. The telephone numbers are
to increase its levy up to the onepercent	whichever date is later. Some	listed in the county government
limit.	counties have extended the filing	section of the telephone directory.
Taxing districts with a population	deadline up to 60 days. Please check	You must provide market evidence that the assessed
of 10,000 or more are limited to the	with the Board of Equalization in the	value does not reflect true and fair market value.
lesser of one percent or the rate of	county where the property is located	

WASHINGTON STATE DEPARTMENT OF REVENUE PUBLICATION



Property tax rates vary
Many factors determine property tax rates, the amount of property tax due on comparable properties will vary throughout a county. The three main factors that determine the tax rate include:
.. various combinations of taxing districts in different areas of the county
.. budget amounts for each taxing district, and
.. voter-approved special levies and bonds.

Calculating your taxes

If you know the assessed value of your property and the tax levy rate, you can calculate the amount of tax. For example, if the assessed value of your property is \$150,000 and the levy rate is \$9.41 per thousand dollars of value, your estimated tax will be \$1,411.50.

\$150,000

X .00941 (\$9.41 per \$1,000)

\$1,411.50 tax liability

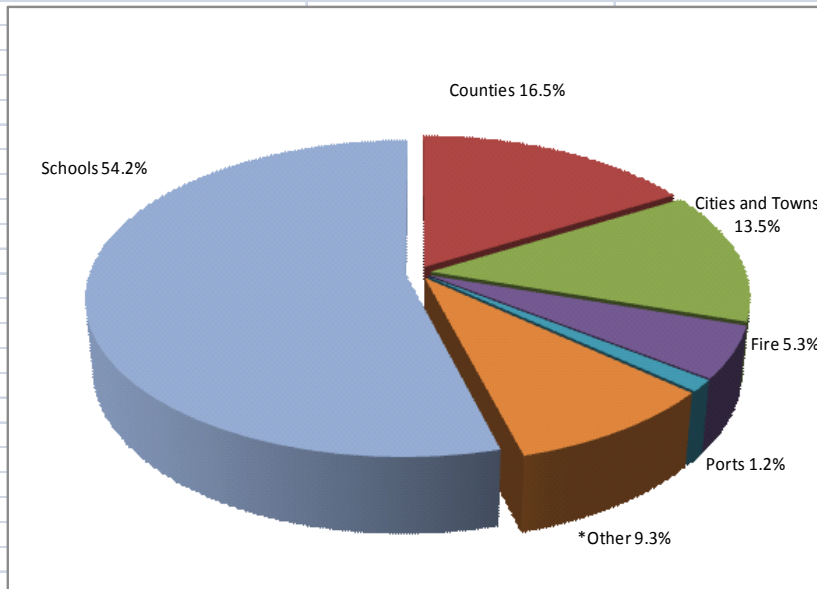
How to pay your property taxes

Property tax statements are mailed by the county treasurer in February of each year. To avoid interest and penalties, at least half of the amount due must be paid by April 30 (if the tax is less than \$50 it must be paid in full by April 30) and the balance by October 31. You can pay your property tax in person or by mail. Some counties are now accepting electronic payments via the county treasurer website. Check with your county treasurer to see if this option is available to you. When paying by mail, be sure to write the tax parcel or account number on your check and include the tax statement payment stub.

Many lending companies pay the property tax for the homeowner from a property tax reserve account. In this case, tax statements are sent directly to the lending company. If your lending company pays the tax directly and you would like to receive information, please contact your local county treasurer's office.

Questions: If you have questions about paying your property taxes, please contact your local county treasurer's office.

Where your property tax money goes (STATE LEVEL)



* Other includes regional libraries, parks and emergency medical, and hospital districts. (Distribution of 2010 tax year)

WASHINGTON STATE DEPARTMENT OF REVENUE PUBLICATION

Reductions, exemptions, deferrals and assistance

Reductions

Destroyed Property: Any real or personal property that has been destroyed in whole or part, or is in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than 20 percent may be eligible for a property assessment reduction and or abatement of property taxes. Destroyed property form applications are available at your assessor's office or on line at http://dor.wa.gov/docs/forms/proptx/forms/taxpclaimreduca/ssmtdestryrealpersprop_e.xls

Current use program and designated forest land: Owners of agricultural, open space, timber land, or designated forest land may qualify for a reduced assessment under the current use program or as designated forest land. However, additional tax, interest, and penalties or compensating tax may apply when property is removed from classification. Applications must be received by December 31 for a reduction in assessment the following year. Application forms are available through the assessor's office.

Exemptions

Property tax exemption for senior citizens and disabled persons: This program freezes the value of your residence (as of January 1 of the initial year of application), exempts all excess levies, and may exempt a portion of regular levies, thereby reducing the amount of property tax due. Senior citizens, veterans with a 100 percent service-connected disability, and disabled persons may qualify. Household income determines eligibility and level of exemption. The county assessor approves or denies applications for this program.

Three-year tax exemption on value of remodel:

If you improve your single family residence such as adding a new room, deck, or patio, you may qualify for a three-year tax exemption on the value of the improvements. Normal maintenance does not qualify. To receive the exemption, you must apply through your local county assessor's office prior to beginning your remodeling project.

Other exemption: Churches, government entities, and many nonprofit agencies are exempt from property tax if they use property for a tax-exempt purpose. The department of Revenue determines which properties are entitled to the exemption based on laws enacted by the Legislature.

Deferrals

Under these programs, the State of Washington pays all, or a portion, of your property taxes on your behalf. Unlike the tax exemptions, deferred taxes are a lien on the property. The lien becomes payable, together with interest, upon sale, transfer, or inheritance of the property, or when the home is no longer your primary residence. The county assessor approves or denies applications for the deferral programs.

Property tax deferral program for senior citizens and disabled

persons: If qualified, you can defer your property taxes and special assessments in an amount up to 80 percent of the equity in your home. Senior citizens and disabled persons may qualify. Household income and equity determine eligibility. The current interest rate is set in statute and is 5 percent.

Property tax deferral program for homeowners with limited income:

If qualified, you can defer your second half property taxes, due in October, in an amount up to 40 percent of the equity in your home. There is no age or disability requirement but you must have owned your home for at least 5 years. Household income and equity determine eligibility. The interest rate varies annually and for deferrals made in 2011 it is 3 percent.

Assistance

Property tax assistance for widows or widowers of veterans: This program is a grant assistance program to help you pay property taxes. Senior citizens and disabled persons who are widows or widowers of a veteran may qualify. Age or disability, household income, and your spouse's veteran status at the time of his/her death determine eligibility for this program. The Department of Revenue administers this program and approves or denies claims for assistance.



WASHINGTON STATE DEPARTMENT OF REVENUE PUBLICATION

Important dates to remember	Need more information?	For general information contact:
	The following publications are available from your local county assessor's office. You may also obtain a copy from the Department of Revenue online at dor.wa.gov or by calling 360.534.1400.	Department of Revenue ☐Telephone Information Center 1-800-647-7706 Our website, dor.wa.gov ☐To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. ☐Teletype (TTY) users please call 1-800-451-7985.
1-Jan Real and personal property is valued for taxes due next year		
31-Mar Applications due for Senior/Disabled Deferral and Widow/Widower Assistance	☐Personal Property Tax ☐Nonprofit Organizations	
30-Apr First half of property taxes due. Personal Property listing forms due to assessor.	☐Property Tax Deferrals for Senior Citizens and Disabled Persons ☐Property Tax Deferrals for Homeowners With Limited Income	
1-May One percent per month (12 percent per annum) assessed on delinquent taxes.	☐Property Tax Exemptions for Senior Citizens and Disabled Persons Assistance Program for Widows or Widowers of Veterans	
1-Jun Three percent penalty assessed on current year's delinquent taxes.	☐Open Space Taxation Act Appealing your Property Tax Valuation to the County Board of Equalization	
1-Jul Deadline for appeals to the County Board of Equalization on current year's assessment; or 30 days from date of notification, whichever is later.	Questions Your local county assessor's office can answer questions regarding: Assessed values Appeals	
31-Aug New construction placed on current assessment roll at the valuation assessed July 31.	☐Personal property ☐Current Use Program and Designated Forest Land ☐Property Tax Deferrals for Senior Citizens and Disabled Persons	
1-Sep Limited Income Deferral applications due.	☐Property Tax Deferrals for Homeowners With Limited Income	
31-Oct Second half of property taxes due.	☐Property Tax Exemptions for Senior Citizens and Disabled Persons	
1-Dec Eight percent penalty assessed on current year's delinquent tax.	Your local county treasurer's office can answer questions regarding: Tax statements	
31-Dec Current Use Program and Designated Forest Land applications due. Property tax exemption applications for senior citizens and disabled persons due.	☐Paying property tax Telephone numbers for county offices are located in the county government section (blue pages) of your local telephone directory.	
		http://dor.wa.gov

*Thank you for taking the time to
read this information about Wash-
ington State and Clallam
County's property tax system.
Hopefully you have found this
booklet to be informative.*

Sincerely,



*Pam Rushton
Clallam County Assessor*



**Clallam County
2013-2014 Assessment booklet**