

# Kitsap County Statement of Assessments



## 2024 Assessment for Taxes Payable in 2025



**Philip Cook**  
**Assessor**

COVER PHOTO:

Kitsap County Assessor's Office  
Appraisers  
May 2024

# 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

January 1, 2025 marks the beginning of my 11<sup>th</sup> year to serve as the Assessor for the citizens of Kitsap County. While reflecting on the previous 10 years, I was curious as to how much some things changed. Did you know that in the last 10 years, the average sales price of a home in Kitsap went from \$318,639 in 2015, to \$691,993 in 2024. During that same time the total taxable value of the county went from \$27,160,214,037 to \$64,378,101,724. Lastly, the total tax bill has gone from \$326,279,529 to \$553,132,292.



In 2024 the office changed how our appraisers conduct physical inspections. In May 2024 we moved to using county vehicles for field inspections. Up until then, our office was one of only three in the state that still required their appraisers to use personal vehicles to conduct physical inspections. Moving to fleet vehicles helped to ensure the safety of the appraisers as well as to provide additional assurance to the public that the person at their property is in fact a county employee. The deployment of the vehicles has been an overwhelming success, and I would like to thank the County Commissioners for funding the purchase of these vehicles.

The biggest change for 2024 was the implementation of SHB 1355. This change went into effect on January 1, 2024 and led to a significant increase to the income limit of the Senior Citizen and Disabled Persons exemption program. Prior to 2024, the qualifying household income limit was \$48,574 in Kitsap County, however it increased to \$65,000 for 2024 and going forward. The staff were well prepared for this change and were able to keep up with the significant increase in application demand and workload. In 2023, the office processed 789 new applications for the program, however in 2024, new applications totaled 1,392, or a 76% increase in application volume. To keep up with demand, the office introduced a new online application for 2024 to assist with the volume and as a result, 40% of all new applications were submitted electronically. Processing workflows were also optimized and moved to a paperless process. The end result was that we were able to absorb the additional workload without any staff or budgetary increases. If you are interested in learning more about the exemption program, please visit: [kcowa.us/taxrelief](http://kcowa.us/taxrelief).

In 2024, the office saw an increase in the number of subscribers to the monthly newsletter being sent out to the public. This resource has been a tremendous benefit to both the public and staff, as it helps to answer many of the regular questions that the public has for our office. If you have not signed up for the electronic newsletter, please do so on the website at: [www.kitsap.gov/assessor](http://www.kitsap.gov/assessor). The link is on the right side of the page.

As a reminder, state law requires that the office inspect all property in the county at least once every six years ([RCW 84.41.030](http://RCW.41.030)). During the first quarter of 2025 our residential appraisers will complete physical inspections of rural North Kitsap and the city of Port Orchard (area 3, see page 41). In the fall of 2025, residential appraisers will begin inspections of unincorporated South Kitsap (area 4). That work should conclude in the spring of 2026. 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@kitsap.gov](mailto:assessor@kitsap.gov). You may also find additional information on our website at: [www.kitsap.gov/assessor](http://www.kitsap.gov/assessor)

A handwritten signature in blue ink that reads "Phil Cook". The signature is written in a cursive, flowing style.

Phil Cook  
Kitsap County Assessor

# PROFILE OF KITSAP COUNTY

Established: 1857

## GEOGRAPHY

395 square land miles in Kitsap, 119 square miles tax exempt  
236 miles of shore line  
124,165 real property tax parcels  
5,242 personal property accounts

## POPULATION

277,503 (2024)

## TOP EMPLOYERS

Naval Base Kitsap	38,187
St. Michael Medical Center	1,933
South Kitsap School District	1,580
Central Kitsap School District	1,559
Kitsap County	1,200
Olympic College	951
North Kitsap School District	857
Port Madison Enterprises	830
Bremerton School District	768
Haselwood Auto Group	642

(Published 12/31/2023 - Sources: Kitsap Economic Development Alliance, The US Census Bureau & Office of Financial Management)

## TAXING DISTRICTS

There are currently 40 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 =	4

**STATEMENT OF ASSESSED VALUATION**

	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
<b>Locally Assessed</b>	<b>63,521,395,661</b>	<b>534,569,394</b>	<b>64,055,965,055</b>
<b>Centrally Assessed</b>	<b>45,078,451</b>	<b>277,058,218</b>	<b>322,136,669</b>
<b>Total</b>	<b>63,566,474,112</b>	<b>811,627,612</b>	<b>64,378,101,724</b>

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>	<b>Estimated Overall % Change</b>
<p><b>Bainbridge Island School District</b>  Voter approved Enrichment levy and Capital Projects levy (2/13/2024)  Total district increase \$4,994,669</p>	<b>+ 21.07%</b>
<p><b>Central Kitsap Fire &amp; EMS</b>  Voter approved lid lift to \$1.50 for the regular fire levy (8/6/2024)  Total district increase \$3,200,881</p>	<b>+ 10.45%</b>
<p><b>City of Bremerton &amp; EMS</b>  Voter approved EMS levy to \$0.50 (8/6/2024)  Total district increase \$1,129,561</p>	<b>+ 8.87%</b>
<p><b>City of Port Orchard</b>  Increase due to amount attributed to new construction for 2025  Total district increase \$354,608</p>	<b>+ 9.60%</b>
<p><b>North Kitsap Fire &amp; EMS</b>  Voter approved lid lift allows for a 3.0% levy limit increase (11/8/2022),  Voter approved EMS levy to \$0.50 (8/6/2024)  Total district increase \$975,246</p>	<b>+ 9.20%</b>
<p><b>North Mason Regional Fire Authority</b>  Voter approved lift to \$1.11 for the regular fire levy (8/6/2024)  Kitsap County portion increase \$32,962</p>	<b>+ 23.88%</b>
<p><b>Poulsbo Fire &amp; EMS</b>  Voter approved lid lift allows for a 3.6% levy limit increase (11/8/2022),  Voter approved EMS levy to \$0.50 (8/6/2024)  Total district increase \$1,544,548</p>	<b>+ 11.60%</b>
<p><b>Village Green Metropolitan Parks (Kingston)</b>  Using a portion of available banked capacity  Total district increase \$26,607</p>	<b>+ 6.80%</b>

## 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 reduction only applied for 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, per pupil amount determined by 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.
- 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, per pupil amount determined by the Superintendent of Public Instruction or the voter approved dollar amount.

#### 2022 Tax Year and Future Years

- The State General Levy returns to a budget-based system instead of rate-based.

#### Local School Levy Limits for Enrichment Levies for the 2025 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	19,110,811	14,822,588	14,438,571	Per Pupil
Bainbridge 303	33,792,911	11,900,000	11,259,825	Per Pupil
North Kitsap 400	34,059,898	19,558,500	17,193,411	Per Pupil
Central Kitsap 401	35,106,622	21,000,000	35,305,881	Voted Amount
South Kitsap 402	36,921,382	36,096,640	29,764,410	Per Pupil

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>
<b><u>COUNTY:</u></b>					
<b>CURRENT EXPENSE</b>	64,378,101,724	0.583529	37,566,497	25,872	37,592,369
MENTAL HEALTH	64,378,101,724	0.025000	1,609,455	1,108	1,610,563
VETERANS RELIEF	64,378,101,724	0.013000	836,920	576	837,496
<b><u>TOTAL CURRENT EXPENSE</u></b>		<b><u>0.621529</u></b>	<b><u>40,012,872</u></b>	<b><u>27,556</u></b>	<b><u>40,040,428</u></b>
<b><u>CONSERVATION FUTURES</u></b>	64,378,101,724	<b><u>0.025936</u></b>	<b><u>1,669,764</u></b>	<b><u>1,150</u></b>	<b><u>1,670,914</u></b>
<b>ROADS</b>	37,663,669,579	0.809206	30,477,701	30,569	30,508,270
ROADS - SHERIFF	37,663,669,579	0.076997	2,900,000	2,909	2,902,909
<b><u>TOTAL ROADS</u></b>		<b><u>0.886203</u></b>	<b><u>33,377,701</u></b>	<b><u>33,478</u></b>	<b><u>33,411,179</u></b>
<b><u>SCHOOLS:</u></b>					
<b>STATE SCHOOL</b>					
PART 1	64,378,075,770	1.608711	103,565,735	0	103,565,735
PART 2	63,681,633,313	0.867343	55,233,827	0	55,233,827
<b><u>TOTAL</u></b>		<b><u>2.476054</u></b>	<b><u>158,799,562</u></b>	<b><u>0</u></b>	<b><u>158,799,562</u></b>
<b>100 - BREMERTON</b>					
SPECIAL ENRICHMENT M&O**	7,644,324,564	1.898943	14,515,181	961	14,516,142
BOND NEW 2025**	7,644,830,765	1.076675	8,229,910	1,090	8,231,000
<b><u>TOTAL</u></b>		<b><u>2.975618</u></b>	<b><u>22,745,091</u></b>	<b><u>2,051</u></b>	<b><u>22,747,142</u></b>
<b>303 - BAINBRIDGE ISLAND</b>					
SPECIAL ENRICHMENT M&O**	13,517,164,309	0.833137	11,260,876	785	11,261,661
BOND**	13,516,506,891	0.809232	10,937,770	230	10,938,000
CAPITAL PROJECT**	13,516,506,891	0.480893	6,499,863	137	6,500,000
<b><u>TOTAL</u></b>		<b><u>2.123262</u></b>	<b><u>28,698,509</u></b>	<b><u>1,152</u></b>	<b><u>28,699,661</u></b>
<b>400 - NORTH KITSAP</b>					
SPECIAL ENRICHMENT M&O**	13,623,959,197	1.262586	17,197,262	4,164	17,201,426
CAPITAL PROJECT**	13,626,718,148	1.077625	14,677,973	6,527	14,684,500
<b><u>TOTAL</u></b>		<b><u>2.340211</u></b>	<b><u>31,875,235</u></b>	<b><u>10,691</u></b>	<b><u>31,885,926</u></b>
<b>401 - CENTRAL KITSAP</b>					
SPECIAL ENRICHMENT M&O**	14,042,648,651	1.495444	20,985,111	14,889	21,000,000
BOND **	14,052,604,777	1.007290	14,135,001	20,057	14,155,058
<b><u>TOTAL</u></b>		<b><u>2.502734</u></b>	<b><u>35,120,112</u></b>	<b><u>34,946</u></b>	<b><u>35,155,058</u></b>
<b>402 - SOUTH KITSAP</b>					
SPECIAL ENRICHMENT M&O**	14,768,552,601	2.019325	29,806,292	16,230	29,822,522
<b><u>TOTAL</u></b>		<b><u>2.019325</u></b>	<b><u>29,806,292</u></b>	<b><u>16,230</u></b>	<b><u>29,822,522</u></b>
<b>403 - NORTH MASON</b>					
SPECIAL ENRICHMENT M&O**	108,247,768	0.917293	98,838	457	99,295
BOND* *	108,745,719	0.716727	77,227	714	77,941
<b><u>TOTAL</u></b>		<b><u>1.634020</u></b>	<b><u>176,065</u></b>	<b><u>1,171</u></b>	<b><u>177,236</u></b>
TOTAL LOCAL SCHOOLS			148,421,304	66,241	148,487,545
<b><u>TOTAL SCHOOLS</u></b>			<b><u>307,220,866</u></b>	<b><u>66,241</u></b>	<b><u>307,287,107</u></b>

**TO BE COLLECTED**

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE*</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b><u>CITIES:</u></b>					
<b>BAINBRIDGE ISLAND</b>					
REG	13,605,348,220	0.633263	8,615,776	180	8,615,956
TOTAL		0.633263	8,615,776	180	8,615,956
<b>BREMERTON</b>					
REG	6,296,291,106	1.471078	9,262,336	8,940	9,271,276
BOND**	6,238,023,528	0.232444	1,448,587	1,413	1,450,000
EMS	6,296,291,106	0.500000	3,148,146	3,039	3,151,185
TOTAL		2.203522	13,859,069	13,392	13,872,461
<b>PORT ORCHARD</b>	3,611,661,259	1.121095	4,049,018	145	4,049,163
<b>POULSBO</b>	3,201,131,560	1.012877	3,242,353	70	3,242,423
<b><u>TOTAL CITIES</u></b>			<b><u>29,766,216</u></b>	<b><u>13,787</u></b>	<b><u>29,780,003</u></b>
<b><u>PORTS:</u></b>					
<b>BREMERTON</b>	22,238,275,416	0.195288	4,342,876	7,338	4,350,214
<b>BROWNSVILLE</b>	2,872,203,485	0.159114	457,009	9	457,018
<b>EGLON</b>	442,612,585	0.115028	50,913	186	51,099
<b>ILLAHEE</b>	987,185,206	0.100719	99,429	0	99,429
<b>INDIANOLA</b>	618,021,375	0.109973	67,966	3	67,969
<b>KEYPORT</b>	268,025,038	0.136718	36,644	0	36,644
<b>KINGSTON</b>	1,990,198,384	0.119690	238,207	96	238,303
<b>MANCHESTER</b>	1,291,650,495	0.100339	129,604	0	129,604
<b>POULSBO</b>	1,935,007,877	0.174801	338,243	0	338,243
<b>SILVERDALE</b>	5,638,925,724	0.140950	794,808	29	794,837
<b>TRACYTON</b>	1,592,706,427	0.025238	40,197	0	40,197
<b>WATERMAN</b>	526,185,379	0.113254	59,593	4	59,597
<b><u>TOTAL PORTS</u></b>			<b><u>6,655,489</u></b>	<b><u>7,665</u></b>	<b><u>6,663,154</u></b>

**TO BE COLLECTED**

<u>DISTRICTS</u>	<u>VALUE</u>	<u>RATE*</u>	<u>TAXES</u>	<u>T.E.D.</u>	<u>TOTAL</u>
<b><u>FIRE:</u></b>					
<b>1 CENTRAL KITSAP</b>	15,637,929,604	1.500000	23,456,895	13,321	23,470,216
BOND **	15,529,893,767	0.229508	3,560,388	3,862	3,564,250
EMS	15,674,859,884	0.434823	6,815,794	7,317	6,823,111
TOTAL		2.164331	33,833,077	24,500	33,857,577
<b>2 BAINBRIDGE ISLAND</b>	13,605,348,220	0.569476	7,747,932	162	7,748,094
BOND**	13,516,506,891	0.081995	1,108,265	23	1,108,288
EMS	13,605,348,220	0.297499	4,047,590	85	4,047,675
TOTAL		0.948970	12,903,787	270	12,904,057
<b>7 SOUTH KITSAP</b>	15,446,276,522	1.499999	23,169,414	5,102	23,174,516
EMS	15,459,794,022	0.443614	6,858,186	4,754	6,862,940
TOTAL		1.943613	30,027,600	9,856	30,037,456
<b>10 NORTH KITSAP</b>	5,786,747,591	1.499999	8,680,121	3,736	8,683,857
EMS	5,786,971,691	0.500000	2,893,486	2,024	2,895,510
TOTAL		1.999999	11,573,607	5,760	11,579,367
<b>18 POULSBO</b>	7,425,981,865	1.500000	11,138,973	1,981	11,140,954
EMS	7,430,575,855	0.500000	3,715,288	1,045	3,716,333
TOTAL		2.000000	14,854,261	3,026	14,857,287
<b>NORTH MASON REGIONAL</b>	108,473,685	1.113864	120,825	1,109	121,934
BOND**	108,745,719	0.174885	19,018	174	19,192
EMS	108,606,135	0.286742	31,142	286	31,428
TOTAL		1.575491	170,985	1,569	172,554
<b><u>TOTAL FIRE DISTRICTS</u></b>			<b><u>103,363,317</u></b>	<b><u>44,981</u></b>	<b><u>103,408,298</u></b>
<b><u>OTHER:</u></b>					
<b>PUBLIC UTILITY DISTRICT #1</b>	64,378,101,724	0.044441	2,861,040	1,970	2,863,010
<b>METRO PARK - BAINBRIDGE ISL</b>	13,605,348,220	0.690326	9,392,127	197	9,392,324
BOND**	13,516,506,891	0.038447	519,664	11	519,675
TOTAL		0.728773	9,911,791	208	9,911,999
<b>METRO PARK - VILLAGE GREEN</b>	2,593,995,717	0.161051	417,767	165	417,932
<b>REGIONAL LIBRARY</b>	64,378,101,724	0.274411	17,666,102	12,166	17,678,268
<b><u>TOTAL OTHER</u></b>			<b><u>30,856,700</u></b>	<b><u>14,509</u></b>	<b><u>30,871,209</u></b>
<b><u>TOTAL TAXES</u></b>			<b><u>552,922,925</u></b>	<b><u>209,367</u></b>	<b><u>553,132,292</u></b>

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

\*Rates are rounded to the sixth digit

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

## TAXING DISTRICTS WITH NO LEVY

<b>WATER DISTRICTS</b>	<b>ASSESSED VALUE</b>
Manchester	1,500,222,224
North Perry	3,268,726,205
Silverdale	4,558,086,715
Sunnyslope	175,023,251

<b>MISCELLANEOUS DISTRICTS</b>	<b>ASSESSED VALUE</b>
Kitsap County Sewer District No. 7	414,229,625
Westsound Utility District	3,462,312,809

## 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>
<b><u>Schools</u></b>								
Bremerton 100	Enrichment	2/13/24	Educational Programs & Operations	2		\$30,238,071	2025	2026
Bremerton 100	Bond	2/13/24	Facilities & Technology	25		\$150,000,000	2025	2049
Bainbridge 303	Enrichment	2/13/24	Educational Programs & Operations	4		\$49,700,000	2025	2028
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	2/12/19	Facilities & Technology	6		\$15,000,000	2020	2025
Bainbridge 303	Capital Projects	2/13/24	Facilities & Technology	4		\$16,000,000	2025	2028
North Kitsap 400	Enrichment	2/8/22	Educational Programs & Operations	4		\$73,014,500	2023	2026
North Kitsap 400	Capital Projects	11/5/24	Facilities & Technology	6		\$31,959,250	2025	2030
Central Kitsap 401	Enrichment	4/23/24	Educational Programs & Operations	3		\$66,000,000	2025	2027
Central Kitsap 401	Bond	2/9/16	Capital Improvements	20		\$220,000,000	2017	2036
South Kitsap 402	Enrichment	2/9/21	Educational Programs & Operations	4		\$127,482,255	2022	2025
North Mason 403	Bond	4/23/13	Capital Improvements	25		\$49,000,000	2014	2038
North Mason 403	Enrichment	11/2/21	Educational Programs & Operations	4		\$15,324,500	2022	2025
<b><u>Cities</u></b>								
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	8/6/24	Renewal	6	\$0.50		2025	2030
<b><u>Parks</u></b>								
Bainbridge Island	Bond	2/10/15	Acquisition Land for Park	20		\$5,900,000	2016	2035
Bainbridge Island	Multi Yr Lid Lift	8/3/21	Levy Limit CPI-W	6	\$0.75		2022	2027
<b><u>Fire</u></b>								
Central Kitsap 1	EMS	8/3/21	Renewal	6	\$0.50		2022	2027
Central Kitsap 1	Multi Yr Lid Lift	8/6/24	Levy Limit up to 6%	6	\$1.50		2025	2030
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
South Kitsap 7	Multi Yr Lid Lift	8/1/23	Levy Limit greater of 1% or CPI	6	\$1.50		2024	2029
South Kitsap 7	EMS	8/3/21	Renewal	6	\$0.50		2022	2027
North Kitsap 10	Multi Yr Lid Lift	11/8/22	Levy Limit greater of 1% or CPI	6	\$1.50		2023	2028
North Kitsap 10	EMS	8/6/24	Renewal	6	\$0.50		2025	2030
Poulsbo 18	Multi Yr Lid Lift	11/8/22	Levy Limit greater of 1% or CPI	6	\$1.50		2023	2028
Poulsbo 18	EMS	8/6/24	Renewal	6	\$0.50		2025	2030
NM Regional Fire	Bond	11/5/19	Capital Improvements	25		\$10,000,000	2020	2044
NM Regional Fire	Single Yr Lid Lift	8/6/24	Maintenance & Operations	1	\$1.11		2025	N/A

# 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
<b>North Kitsap Unincorporated</b>					
Typical for 2022	510,760	8.9795	2,944	1,643	4,586
Typical for 2023	626,600	8.5333	3,895	1,452	5,347
Typical for 2024	628,710	8.3889	3,804	1,470	5,274
Typical for 2025	639,185	8.6687	3,491	2,050	5,541
<b>Central Kitsap Unincorporated</b>					
Typical for 2022	411,970	10.1238	2,489	1,681	4,171
Typical for 2023	486,090	8.9257	2,999	1,339	4,339
Typical for 2024	509,720	8.8843	3,097	1,431	4,529
Typical for 2025	509,440	9.1365	2,821	1,834	4,654
<b>South Kitsap Unincorporated</b>					
Typical for 2022	424,260	9.7657	2,519	1,625	4,143
Typical for 2023	524,700	8.1776	3,185	1,106	4,291
Typical for 2024	525,870	8.2275	3,306	1,020	4,327
Typical for 2025	526,485	8.4868	2,949	1,520	4,468
<b>City of Bremerton</b>					
Typical for 2022	317,435	9.7813	1,682	1,423	3,105
Typical for 2023	382,280	8.7938	2,101	1,260	3,362
Typical for 2024	384,050	8.5078	2,035	1,232	3,267
Typical for 2025	386,340	8.8167	1,832	1,574	3,406
<b>City of Bainbridge Island</b>					
Typical for 2022	863,920	9.2474	4,816	3,173	7,989
Typical for 2023	1,112,720	7.8706	6,294	2,464	8,758
Typical for 2024	1,122,405	7.5246	6,116	2,329	8,446
Typical for 2025	1,123,520	7.8766	5,354	3,496	8,850
<b>City of Poulsbo</b>					
Typical for 2022	421,510	9.3174	2,572	1,356	3,927
Typical for 2023	500,230	8.8601	3,273	1,159	4,432
Typical for 2024	500,335	8.7111	3,188	1,170	4,358
Typical for 2025	531,515	8.9702	3,063	1,705	4,768
<b>City of Port Orchard</b>					
Typical for 2022	374,865	9.9922	2,310	1,435	3,746
Typical for 2023	457,005	8.4116	2,958	886	3,844
Typical for 2024	469,750	8.4188	3,044	911	3,955
Typical for 2025	482,110	8.7216	2,813	1,392	4,205

## 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>2023</u>	<u>2024</u>	<u>2025</u>
County Current Expense	810,687,345	979,152,946	942,768,857
County Road	361,518,401	448,094,980	446,161,080
State School	810,687,345	979,152,946	942,768,857
School Dist #100 (Bremerton)	130,363,319	79,675,054	72,737,478
School Dist #303 (Bainbridge Island)	105,888,715	115,050,150	69,917,259
School Dist #400 (North Kitsap)	127,550,316	204,085,561	197,756,330
School Dist #401 (Central Kitsap)	185,233,395	241,363,602	261,014,154
School Dist #402 (South Kitsap)	260,949,200	337,993,969	340,476,156
School Dist #403 (Ptn of North Mason)	1,002,400	984,610	867,480
City of Bainbridge Island	105,888,715	115,050,150	69,917,259
City of Bremerton	123,597,089	73,617,054	78,046,968
City of Port Orchard	154,249,650	228,826,269	225,759,970
City of Poulsbo	65,433,490	113,564,493	122,883,580
Port of Bremerton	396,892,914	430,696,273	395,381,518
Port of Brownsville	23,294,100	36,574,960	24,170,430
Port of Eglon	3,077,100	1,401,750	1,968,670
Port of Illahee	1,710,830	3,749,580	24,513,590
Port of Indianola	3,274,540	3,342,540	4,670,680
Port of Keyport	1,416,390	1,103,650	1,179,050
Port of Kingston	19,256,980	25,741,030	20,015,630
Port of Manchester	9,323,610	6,888,440	7,930,720
Port of Poulsbo	5,551,490	5,750,812	9,869,140
Port of Silverdale	96,617,860	124,271,637	139,145,166
Port of Tracyton	17,203,230	36,435,200	44,788,788
Port of Waterman	2,363,580	4,025,610	2,826,440
Fire Dist #1 (Central Kitsap)	188,262,605	247,583,452	265,282,034
Fire Dist #2 (Bainbridge Island)	105,888,715	115,050,150	69,917,259
Fire Dist #7 (South Kitsap)	264,422,410	340,811,089	332,919,876
Fire Dist #10 (North Kitsap)	41,209,780	49,535,010	47,885,630
Fire Dist #18 (Poulsbo)	86,304,346	151,571,581	147,849,610
North Mason Regional Fire Authority	1,002,400	984,610	867,480
Public Utility District #1	810,687,345	979,152,946	942,768,857
Metro Parks District - Bainbridge Island	105,888,715	115,050,150	69,917,259
Metro Parks District - Village Green	21,905,110	28,132,440	25,196,890
Regional Library	810,687,345	979,152,946	942,768,857

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
0010	4,690,109,660	124,850,704	4,814,960,364
0060	967,402,653	15,944,708	983,347,361
0065	45,910,491	140,265	46,050,756
0165	83,887,386	217,481	84,104,867
0167	85,436,648	239,854	85,676,502
0175	42,309,790	1,910,940	44,220,730
0190	7,492,730	170,934	7,663,664
0195	169,401,476	60,865,386	230,266,862
0215	13,117,383,012	73,720,476	13,191,103,488
0216	0	15,107	15,107
0220	413,763,437	466,188	414,229,625
0415	1,887,788,884	47,218,993	1,935,007,877
0420	1,247,961,739	18,161,944	1,266,123,683
0805	2,918,315,316	48,315,889	2,966,631,205
0810	620,284,045	24,746,009	645,030,054
1150	133,960	5,839	139,799
1170	719,091,706	4,799,439	723,891,145
1270	436,468,331	3,484,782	439,953,113
1330	245,419,604	1,515,051	246,934,655
1450	8,699,130	109,304	8,808,434
1460	435,537,025	1,438,470	436,975,495
1550	35,178,908	93,605	35,272,513
4030	0	106,797	106,797
4050	0	2,672,595	2,672,595
4060	0	83,056	83,056
4090	0	1,297,202	1,297,202
4130	6,350,910	36,472	6,387,382
4160	1,117,047,672	4,500,462	1,121,548,134
4169	112,790	0	112,790
4170	114,809,108	395,566	115,204,674
4180	57,101,078	278,193	57,379,271
4190	93,641,895	501,996	94,143,891
4230	1,971,396,494	18,801,890	1,990,198,384
4240	558,457,202	900,780	559,357,982
4250	57,956,336	707,057	58,663,393
4260	293,519,656	1,581,061	295,100,717
4270	9,906,982	102,684	10,009,666
4280	56,063,644	102,629	56,166,273
4290	86,281,548	651,654	86,933,202
4300	176,090,380	535,998	176,626,378



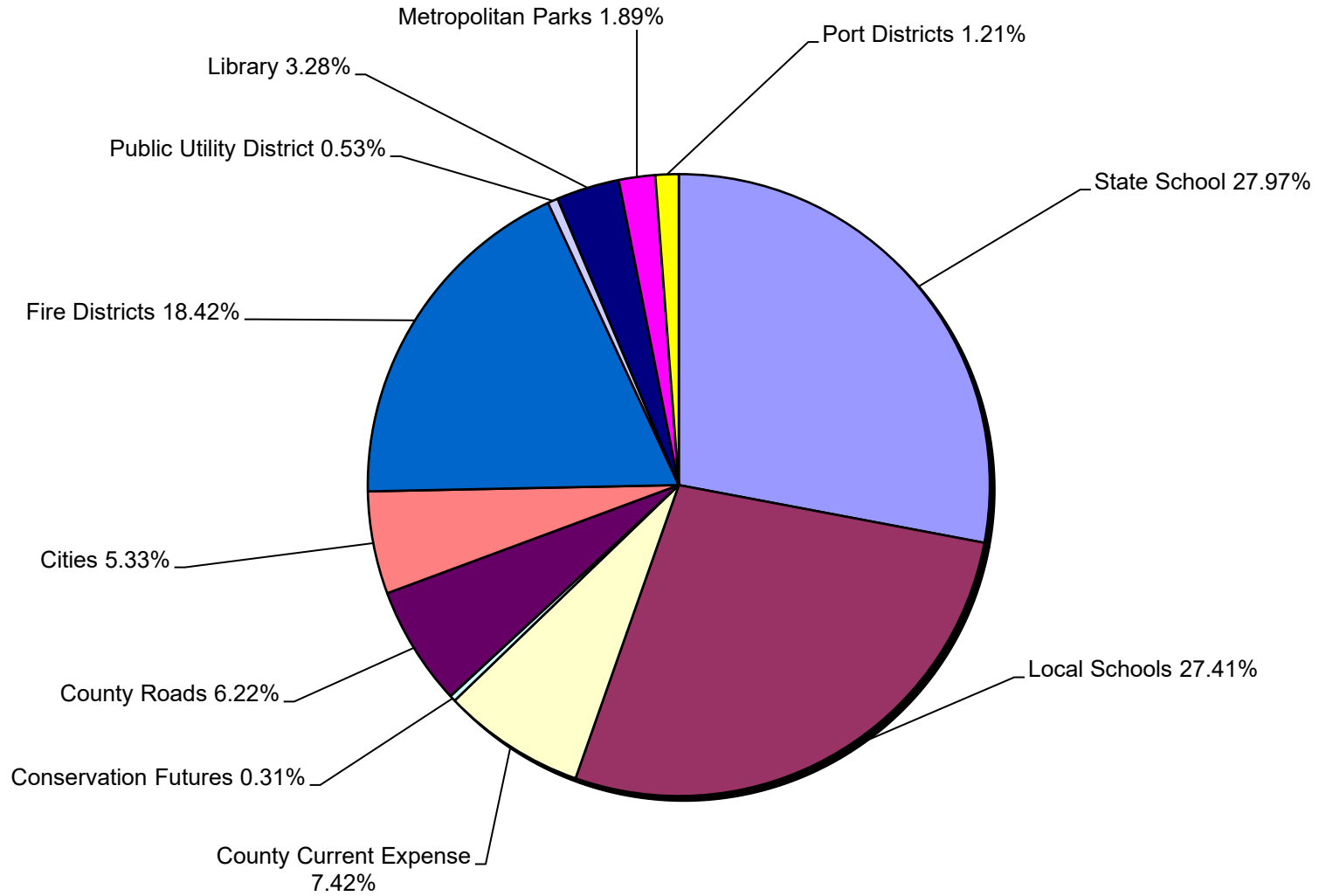
## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
4320	475,738,993	7,267,339	483,006,332
4330	1,062,181,691	9,835,387	1,072,017,078
4340	61,990,000	137,608	62,127,608
4360	24,406,530	59,349	24,465,879
4370	3,805,538,892	59,618,025	3,865,156,917
4379	4,593,990	0	4,593,990
4410	436,348,395	3,469,438	439,817,833
4411	0	10,847	10,847
4419	111,310	0	111,310
6010	0	9,024,273	9,024,273
6020	1,166,440	949,355	2,115,795
6070	3,265,624,892	18,160,059	3,283,784,951
6079	36,930,280	0	36,930,280
6200	933,467,419	3,840,613	937,308,032
6220	1,393,466,523	13,535,562	1,407,002,085
6290	0	21,451	21,451
6310	534,097,701	7,282,125	541,379,826
6380	1,562,216,149	18,954,326	1,581,170,475
6383	268,640	0	268,640
6410	3,950,770,966	100,596,901	4,051,367,867
6480	381,286,375	5,963,038	387,249,413
6500	1,068,834,783	4,626,333	1,073,461,116
6580	251,134,259	1,267,039	252,401,298
6630	4,162,850	1,209	4,164,059
6640	178,139,126	1,401,162	179,540,288
6780	207,231,290	910,658	208,141,948
7180	108,387,479	86,206	108,473,685
7189	132,450	0	132,450
8030	57,229	158,065	215,294
8040	2,267,140,302	16,402,557	2,283,542,859
8110	311,685,616	785,444	312,471,060
8130	163,264,111	1,319,866	164,583,977
8139	2,775,610	0	2,775,610
8170	5,656,162,503	48,511,523	5,704,674,026
8179	10,741,890	0	10,741,890
8320	642,529,771	5,285,131	647,814,902
8330	38,224,258	92,601	38,316,859
8340	138,908,406	2,576,155	141,484,561
8360	137,118,988	393,994	137,512,982
8370	4,098,098	605,110	4,703,208

## ASSESSED VALUE BY TAX CODE

<u>Tax Code</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>
8400	1,144,236,956	5,197,349	1,149,434,305
8430	387,501,937	50,190	387,552,127
8440	137,089,388	1,543,864	138,633,252
<b><u>TOTAL</u></b>	<b><u>63,566,474,112</u></b>	<b><u>811,627,612</u></b>	<b><u>64,378,101,724</u></b>

**PROPERTY TAX DISTRIBUTION**  
**Tax Year 2025**



## SUMMARY OF PREVIOUS YEARS

<b>Tax Year</b>	<b>Value</b>	<b>% Increase</b>	<b>Taxes</b>	<b>% Increase</b>	<b>New Construction</b>	<b>% Increase</b>
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%
2022	50,020,817,833	11%	479,501,335	5%	631,379,507	14%
2023	60,628,527,471	21%	511,631,228	7%	810,687,345	28%
2024	63,114,207,086	4%	524,518,534	3%	979,152,946	21%
2025	64,378,101,724	2%	553,132,292	5%	942,768,857	-4%

## HISTORICAL ASSESSMENT RATIOS

Determined by the Department of Revenue

<b>Tax Year</b>	<b>Real Property Ratio</b>	<b>Personal Property Ratio</b>	<b>Combined County Ratio</b>
2004	87.6	100.0	88.0
2005	87.6	100.0	88.0
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	88.5	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
2022	88.6	97.5	88.7
2023	88.0	96.9	88.1
2024	87.3	95.8	87.4
2025	88.1	96.0	88.2

## TIMBER VALUES

<u>Districts</u>	<u>2024 Forest Land Assessed Value (FLAV)</u>	<u>2025 Timber Assessed Value (TAV)</u>	<u>1983 Timber Roll (80%)</u>
School District 100 (Bremerton)	166,941	1,012,402	305,064
School District 303 (Bainbridge Island)	46,960	284,786	942,204
School District 400 (North Kitsap)	998,805	6,057,197	3,298,246
School District 401 (Central Kitsap)	3,283,441	19,912,253	3,282,658
School District 402 (South Kitsap)	2,650,561	16,074,186	5,155,230
School District 403 (North Mason, portion)	164,220	995,903	287,699
County Current Expense	4,791,380	44,336,728	
Conservation Futures	4,791,380	44,336,728	
County Road	4,500,010	37,776,422	
City of Bainbridge Island	46,960	284,786	
City of Bremerton	211,710	6,077,212	
City of Bremerton Emergency Med	211,710	6,077,212	
City of Port Orchard	21,310	129,233	
City of Poulsbo	11,390	69,074	
Port of Bremerton	3,765,880	37,574,348	
Port of Brownsville	9,240	56,035	
Port of Eglon	209,930	1,618,774	
Port of Indianola	3,920	23,773	
Port of Kingston	103,590	798,533	
Port of Manchester	610	3,699	
Port of Silverdale	34,320	208,132	
Port of Waterman	6,090	36,932	
Fire District 1 (Central Kitsap)	200,880	8,880,333	
Fire District 2 (Bainbridge Island)	46,960	284,786	
Fire District 7 (South Kitsap)	512,180	3,401,448	
Fire District 10 (North Kitsap)	353,690	2,490,599	
Fire District 18 (Poulsbo)	217,720	1,320,351	
North Mason Regional Fire Auth (portion)	164,220	995,903	
Fire District 1 Emergency Med	1,511,440	16,828,155	
Fire District 2 Emergency Med	46,960	284,786	
Fire District 7 Emergency Med	1,718,370	10,716,323	
Fire District 10 Emergency Med	577,790	4,047,985	
Fire District 18 Emergency Med	344,770	2,090,839	
North Mason Regional Fire EMS (portion)	164,220	995,903	
Public Utility District	4,791,380	44,336,728	
Metropolitan Parks Bainbridge Island	46,960	284,786	
Metropolitan Parks Village Green	140,970	1,025,941	
Regional Library	4,791,380	44,336,728	

# SENIOR CITIZEN AND DISABLED PERSONS EXEMPTION

*RCW 84.36, WAC 458-16A*

The maximum income is 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 \$46,000	Exempt from voted levies and either a \$60,000 or 60% reduction in assessed value, whichever is greater.
B	Income of \$46,001 - \$56,000	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 \$56,001 - \$65,000	Exempt from voted levies only.

“**Income**” is the combined disposable income of all co-tenants. It includes, for example, social security, retirement, disability pension, interest, and wages. Some out-of-pocket expenses may be deducted from your income, such as Medicare premiums, non-reimbursed costs for prescription drugs and in-home care, etc.

**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 at least 6 months of the year.

## COUNTY-WIDE IMPACT OF THE EXEMPTION

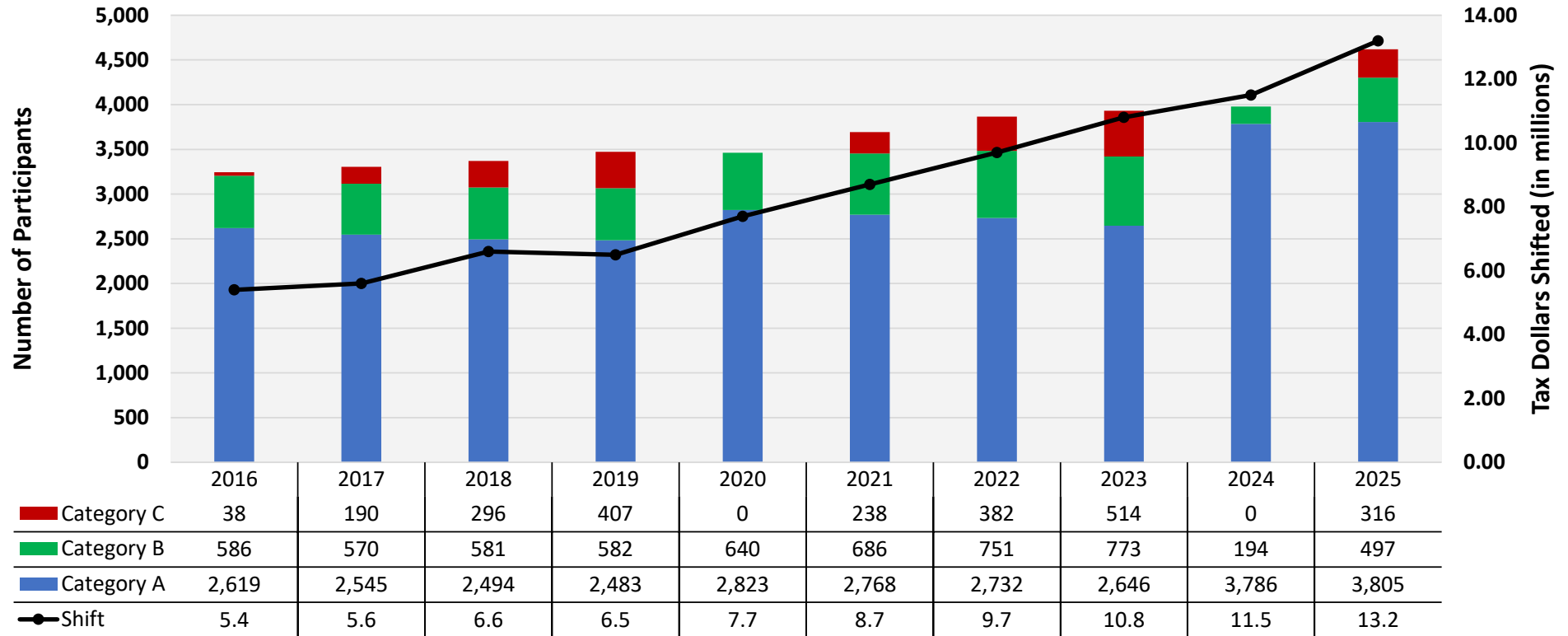
	Income Level	Number of Accounts	Reduction in Assessed Value	Tax Saved (shifted)
A	0 - \$46,000	3,805	1,169,604,725	11,450,283
B	\$46,001 – \$56,000	497	76,800,414	1,213,876
C	\$56,001 – \$65,000	316	10,038,303	567,780
	<b>Total</b>	<b>4,618</b>	<b>1,256,443,442</b>	<b>13,231,939</b>

## DEFERRAL PROGRAMS

**Senior Citizen & Disabled Persons Deferral Program** - If you are at least 60 years old or disabled and your income is \$68,803 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.

**Limited Income 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 2<sup>nd</sup> half that is due in October. The state would pay the 2<sup>nd</sup> 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, 2024; 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.

	<b>Parcels</b>	<b>Acres</b>	<b>Market Value</b>	<b>Current Use Value</b>	<b>Reduction</b>	<b>Tax Saved (Shifted)</b>
<b>Chapter 84.34 RCW</b>						
Agricultural	219	2,085	134,037,360	80,170,042	53,867,318	456,026
Open Space	351	2,472	264,551,800	210,550,838	54,000,962	452,120
<b>Total:</b>	<b>570</b>	<b>4,557</b>	<b>398,589,160</b>	<b>290,720,880</b>	<b>107,868,280</b>	<b>908,146</b>
<b>Chapter 84.33 RCW</b>						
Forest Land*	2,244	40,411	400,185,935	170,662,918	229,523,017	1,831,391
<b>Grand total</b>	<b>2,814</b>	<b>44,968</b>	<b>798,775,095</b>	<b>461,383,798</b>	<b>337,391,297</b>	<b>2,739,537</b>

**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.

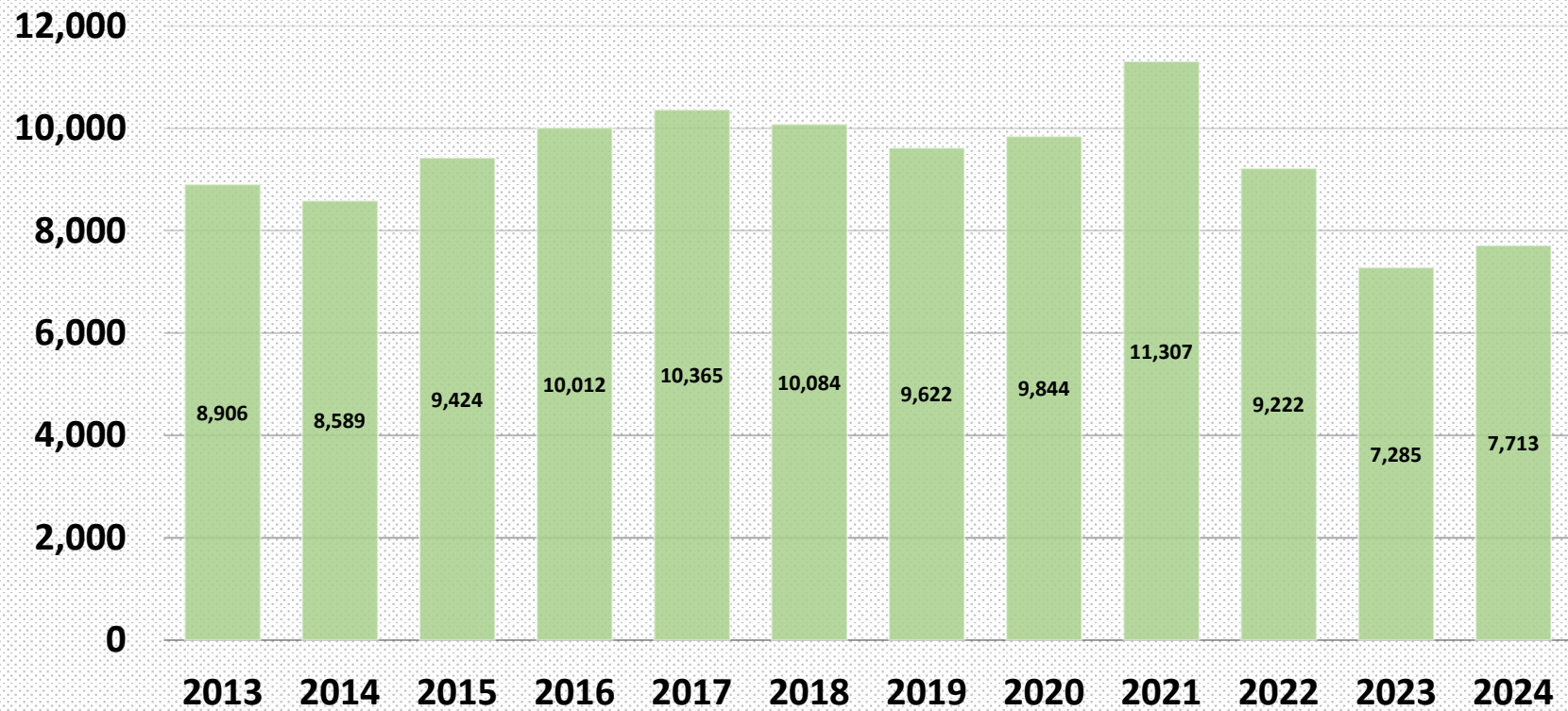
**Forest Land** is property 5 acres or more that is devoted primarily to the growth and harvest of forest crops. The current use value is set by the Department of Revenue on a per-acre basis by soil type.

**\*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. Some forest land accounts include a fully taxable portion in the current use value.

# SALES

## Real Estate Excise Tax Affidavits Processed



Visit our website at [www.kitsap.gov/assessor](http://www.kitsap.gov/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 KC	Kitsap County Sewer District 7		

### 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					8.816799	46.22	0010
0011	BREMERTON	100	Y	7	City	BREMERTON					8.816799	46.22	0011
0060	BREMERTON	100	Y		City						8.621511	47.27	0060
0065	BREMERTON	100	Y		City	TRACYTON					8.646749	47.13	0065
0165	BREMERTON	401	Y		City						8.148627	44.21	0165
0167	BREMERTON	401	Y		City	TRACYTON					8.173865	44.07	0167
0175	BREMERTON	401	Y		City	BREMERTON					8.343915	43.18	0175
0190	BREMERTON	402	Y		City	BREMERTON	SUNNYSLOPE				7.860506	39.68	0190
0195	BREMERTON	402	Y		City	BREMERTON					7.860506	39.68	0195
0215	BAINBRIDGE IS.	303	Y	2	2					BI	7.876639	39.50	0215
0216 F	BAINBRIDGE IS.	303		2	2					BI	5.400585	41.55	0216 F
0220	BAINBRIDGE IS.	303	Y	2	2				7 KC	BI	7.876639	39.50	0220
0221 F	BAINBRIDGE IS.	303		2	2				7 KC	BI	5.400585	41.55	0221 F
0415	POULSBO	400	Y	18	18	POULSBO					8.970260	35.76	0415
0420	POULSBO	400	Y	18	18						8.795459	36.47	0420
0805	PT. ORCHARD	402	Y	7	7	BREMERTON					8.721692	33.10	0805
0810	PT. ORCHARD	402	Y	7	7	BREMERTON		WESTSOUND			8.721692	33.10	0810
1150	UNINCORP.	100	Y			BREMERTON					7.499480	51.24	1150
1170	UNINCORP.	100	Y	7	7	BREMERTON					9.443093	40.70	1170
1270	UNINCORP.	100	Y	1	1	BREMERTON	NORTH PERRY				9.663811	42.14	1270
1330	UNINCORP.	100	Y	1	1	BREMERTON					9.663811	42.14	1330
1450	UNINCORP.	100	Y	1	1	ILLAHEE					9.569242	42.56	1450
1460	UNINCORP.	100	Y	1	1	ILLAHEE	NORTH PERRY				9.569242	42.56	1460
1550	UNINCORP.	100	Y	1	1						9.468523	43.01	1550
1810*	UNINCORP.	100	Y	7	7	BREMERTON					9.443093	40.70	1810*
4030	UNINCORP.	400	Y								6.668785	48.10	4030
4050	UNINCORP.	400	Y			EGLON					6.783813	47.28	4050
4060	UNINCORP.	400	Y								6.668785	48.10	4060
4090	UNINCORP.	400	Y			KEYPORT					6.805503	47.13	4090
4130	UNINCORP.	400	Y	1	1	SILVERDALE	SILVERDALE				8.974066	38.30	4130
4160	UNINCORP.	400	Y	10	10						8.668784	37.00	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						7.168785	44.74	4169
4170	UNINCORP.	400	Y	1	1	KEYPORT					8.969834	38.32	4170
4180	UNINCORP.	400	Y	18	18	KEYPORT					8.805503	36.43	4180
4190	UNINCORP.	400	Y	18	18	KEYPORT					8.805503	36.43	4190
4199	UNINCORP.	400	Y		18	KEYPORT					7.305503	43.91	4199
4230	UNINCORP.	400	Y	10	10	KINGSTON				VG	8.949525	35.84	4230
4240	UNINCORP.	400	Y	10	10	INDIANOLA					8.778757	36.54	4240
4241 F	UNINCORP.	400		10	10	INDIANOLA					6.302703	37.13	4241 F
4250	UNINCORP.	400	Y	10	10	INDIANOLA				VG	8.939808	35.88	4250
4260	UNINCORP.	400	Y	1	1	BROWNSVILLE					8.992230	38.22	4260
4270	UNINCORP.	400	Y	1	1						8.833116	38.91	4270
4280	UNINCORP.	400	Y	1	1	BROWNSVILLE	NORTH PERRY				8.992230	38.22	4280
4290	UNINCORP.	400	Y	1	1		SILVERDALE				8.833116	38.91	4290
4300	UNINCORP.	400	Y	1	1	BROWNSVILLE	SILVERDALE				8.992230	38.22	4300
4320	UNINCORP.	400	Y	10	10					VG	8.829835	36.33	4320
4330	UNINCORP.	400	Y	10	10						8.668784	37.00	4330
4331 F	UNINCORP.	400		10	10						6.192730	37.79	4331 F
4340	UNINCORP.	400	Y	10	10					VG	8.829835	36.33	4340
4360	UNINCORP.	400	Y	18	18		SILVERDALE				8.668785	37.00	4360
4370	UNINCORP.	400	Y	18	18						8.668785	37.00	4370
4371 F	UNINCORP.	400		18	18						6.192731	37.79	4371 F
4379	UNINCORP.	400	Y		18						7.168785	44.74	4379
4410	UNINCORP.	400	Y	10	10	EGLON					8.783812	36.52	4410
4411 F	UNINCORP.	400		10	10	EGLON					6.307758	37.10	4411 F
4419	UNINCORP.	400	Y		10	EGLON					7.283813	44.04	4419
4815*	UNINCORP.	400	Y	18	18	POULSBO					8.843586	36.27	4815*
4820*	UNINCORP.	400	Y	18	18						8.668785	37.00	4820*
4825*	UNINCORP.	400	Y	18	18						8.668785	37.00	4825*
6010	UNINCORP.	401	Y								6.831308	49.33	6010
6020	UNINCORP.	401	Y			BREMERTON					7.026596	47.96	6020
6070	UNINCORP.	401	Y	1	1	BREMERTON					9.190927	39.16	6070
6079	UNINCORP.	401	Y		1	BREMERTON					7.690927	46.80	6079
6200	UNINCORP.	401	Y	1	1	BROWNSVILLE					9.154753	39.32	6200
6201 F	UNINCORP.	401		1	1	BROWNSVILLE					6.678699	40.91	6201 F
6220	UNINCORP.	401	Y	1	1	BROWNSVILLE	NORTH PERRY				9.154753	39.32	6220
6290	UNINCORP.	401	Y	1	1	ILLAHEE					9.096358	39.57	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				9.096358	39.57	6310
6380	UNINCORP.	401	Y	1	1	SILVERDALE					9.136589	39.40	6380
6383	UNINCORP.	401	Y	1	1	TRACYTON					9.020877	39.90	6383
6389	UNINCORP.	401	Y		1	SILVERDALE					7.636589	47.14	6389
6410	UNINCORP.	401	Y	1	1	SILVERDALE	SILVERDALE				9.136589	39.40	6410
6419	UNINCORP.	401	Y		1	SILVERDALE	SILVERDALE				7.636589	47.14	6419
6480	UNINCORP.	401	Y	1	1	TRACYTON	NORTH PERRY				9.020877	39.90	6480
6500	UNINCORP.	401	Y	1	1	TRACYTON					9.020877	39.90	6500
6580	UNINCORP.	401	Y	1	1						8.995639	40.01	6580
6630	UNINCORP.	401	Y	18	18		SILVERDALE				8.831308	38.16	6630
6640	UNINCORP.	401	Y	18	18						8.831308	38.16	6640
6649	UNINCORP.	401	Y		18						7.331308	45.97	6649
6780	UNINCORP.	401	Y	1	1	BREMERTON	SILVERDALE				9.190927	39.16	6780
6789	UNINCORP.	401	Y		1	BREMERTON	SILVERDALE				7.690927	46.80	6789
7180	UNINCORP.	403	Y	NM	NM	BREMERTON					7.733373	34.61	7180
7189	UNINCORP.	403	Y		NM	BREMERTON					6.619509	40.43	7189
8030	UNINCORP.	402	Y			BREMERTON					6.543187	44.12	8030
8040	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.486800	34.01	8040
8110	UNINCORP.	402	Y	7	7	BREMERTON	MANCHESTER				8.486800	34.01	8110
8130	UNINCORP.	402	Y	7	7	BREMERTON	SUNNYSLOPE				8.486800	34.01	8130
8139	UNINCORP.	402	Y		7	BREMERTON	SUNNYSLOPE				6.986801	41.32	8139
8170	UNINCORP.	402	Y	7	7	BREMERTON					8.486800	34.01	8170
8171 F	UNINCORP.	402		7	7	BREMERTON					6.010746	33.60	8171 F
8179	UNINCORP.	402	Y		7	BREMERTON					6.986801	41.32	8179
8320	UNINCORP.	402	Y	7	7						8.291512	34.81	8320
8321 F	UNINCORP.	402		7	7						5.815458	34.72	8321 F
8330	UNINCORP.	402	Y	7	7		MANCHESTER				8.291512	34.81	8330
8340	UNINCORP.	402	Y	7	7			WESTSOUND			8.291512	34.81	8340
8360	UNINCORP.	402	Y	7	7	MANCHESTER					8.391851	34.40	8360
8370	UNINCORP.	402	Y	7	7	MANCHESTER		WESTSOUND			8.391851	34.40	8370
8400	UNINCORP.	402	Y	7	7	MANCHESTER	MANCHESTER				8.391851	34.40	8400
8430	UNINCORP.	402	Y	7	7	WATERMAN		WESTSOUND			8.404766	34.35	8430
8440	UNINCORP.	402	Y	7	7	WATERMAN					8.404766	34.35	8440
8805*	UNINCORP.	402	Y	7	7	BREMERTON					8.486800	34.01	8805*
8811*	UNINCORP.	402	Y	7	7	BREMERTON		WESTSOUND			8.486800	34.01	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

<b>TAX CODE</b>	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>0010</b>	8.816799	8.507899	8.793816	9.781337	10.685889	10.694743
<b>0011</b>	8.816799	8.507899	8.793816	9.781337	10.685889	10.796187
<b>0060</b>	8.621511	8.314710	8.596730	9.549805	10.429100	10.421219
<b>0065</b>	8.646749	8.339722	8.621717	9.579103	10.461522	10.455414
<b>0165</b>	8.148627	7.919229	8.203105	9.14901	9.859443	10.09034
<b>0167</b>	8.173865	7.944241	8.228092	9.178308	9.891865	10.124535
<b>0175</b>	8.343915	8.112418	8.400191	9.380542	10.116232	10.363864
<b>0190</b>	7.860506	7.473086	7.849049	9.415738	10.201318	10.470879
<b>0195</b>	7.860506	7.473086	7.849049	9.415738	10.201318	10.470879
<b>0215</b>	7.876639	7.524659	7.870563	9.247369	9.702929	9.838995
<b>0216</b> *	5.400585	5.194401	5.388148	6.472137	6.694403	6.859242
<b>0220</b>	7.876639	7.524659	7.870563	9.247369	9.702929	9.838995
<b>0221</b> *	5.400585	5.194401	5.388148	6.472137	6.694403	6.859242
<b>0415</b>	8.970260	8.711172	8.860091	9.317444	10.053460	10.232805
<b>0420</b>	8.795459	8.532540	8.677157	9.109004	9.830136	9.997963
<b>0805</b>	8.721692	8.418830	8.411554	9.992171	10.541432	10.869954
<b>0810</b>	8.721692	8.418830	8.411554	9.992171	10.541432	10.869954
<b>1150</b>	7.499480	7.338646	7.591434	8.42024	9.197783	9.06419
<b>1159</b>	7.499480	7.338646	-	8.42024	9.197783	9.06419
<b>1170</b>	9.443093	9.262371	9.122405	10.131255	10.820879	10.87015
<b>1270</b>	9.663811	9.333764	9.373516	10.594017	11.304278	10.944643
<b>1330</b>	9.663811	9.333764	9.373516	10.594017	11.304278	10.944643
<b>1370</b>	-	-	-	10.131255	10.820879	10.87015
<b>1450</b>	9.569242	9.239998	9.275081	10.477154	11.171857	10.80104
<b>1460</b>	9.569242	9.239998	9.275081	10.477154	11.171857	10.80104
<b>1550</b>	9.468523	9.140575	9.176430	10.362485	11.047489	10.671119
<b>1810</b> **	9.443093	9.262371	9.122405	10.131255	10.820879	10.87015
<b>4020</b>	-	-	8.646203	9.110745	9.874217	10.022283
<b>4030</b>	6.668785	6.509418	6.659013	7.210687	7.838822	7.913943
<b>4050</b>	6.783813	6.626661	6.771956	7.341957	7.989385	8.061869
<b>4060</b>	6.668785	6.509418	6.659013	7.210687	7.838822	7.913943
<b>4090</b>	6.805503	6.645864	9.799891	7.376059	8.022751	8.111479

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>4130</b>	8.974066	8.643839	8.583982	9.54657	10.114968	9.963264
<b>4160</b>	8.668784	8.383379	8.529103	8.971471	9.834313	9.958291
<b>4169</b>	7.168785	6.883380	7.029103	8.000616	8.739142	8.413942
<b>4170</b>	8.969834	8.640982	8.581973	9.549836	10.129246	9.991932
<b>4180</b>	8.805503	8.525426	8.674138	9.144847	9.907583	10.071893
<b>4190</b>	8.805503	8.525426	8.674138	9.144847	9.907583	10.071893
<b>4199</b>	7.305503	7.025427	7.174138	7.813534	8.502799	8.611479
<b>4230</b>	8.949525	8.656922	8.790831	9.242814	10.141258	10.270896
<b>4240</b>	8.778757	8.494486	8.639125	9.107835	9.986174	10.115862
<b>4241</b> *	6.302703	6.164228	6.156710	6.332603	6.977648	7.136109
<b>4250</b>	8.939808	8.648800	8.780147	9.239098	10.134689	10.267963
<b>4260</b>	8.992230	8.662596	8.599905	9.572168	10.152428	10.010673
<b>4270</b>	8.833116	8.504536	8.441095	9.384464	9.945317	9.794396
<b>4280</b>	8.992230	8.662596	8.599905	9.572168	10.152428	10.010673
<b>4290</b>	8.833116	8.504536	8.441095	9.384464	9.945317	9.794396
<b>4300</b>	8.992230	8.662596	8.599905	9.572168	10.152428	10.010673
<b>4320</b>	8.829835	8.537693	8.670125	9.102734	9.982828	10.110392
<b>4330</b>	8.668784	8.383379	8.529103	8.971471	9.834313	9.958291
<b>4331</b> *	6.192730	6.053121	6.046688	6.196239	6.825787	6.978538
<b>4340</b>	8.829835	8.537693	8.670125	9.102734	9.982828	10.110392
<b>4360</b>	8.668785	8.388980	8.533260	8.979475	9.723654	9.874357
<b>4370</b>	8.668785	8.388980	8.533260	8.979475	9.723654	9.874357
<b>4371</b> *	6.192731	6.058722	8.050845	6.204243	6.715128	6.894604
<b>4379</b>	7.168785	6.888981	7.033260	7.648162	8.318870	8.413943
<b>4410</b>	8.783812	8.500622	8.642046	9.102741	9.984876	10.106217
<b>4411</b> *	6.307758	6.170364	6.159631	6.327509	6.976350	7.126464
<b>4419</b>	7.283813	7.000623	7.142046	8.131886	8.889705	8.561868
<b>4815</b> **	8.843586	8.567612	8.716194	9.187915	9.946978	10.109199
<b>4820</b> **	8.668785	8.388980	8.533260	8.979475	9.723654	9.874357
<b>4825</b>	8.668785	8.388980	8.533260	8.979475	9.723654	9.874357
<b>6010</b>	6.831308	6.749976	7.000723	7.787913	8.371337	8.459787
<b>6020</b>	7.026596	6.943165	7.197809	8.019445	8.628126	8.733311
<b>6070</b>	9.190927	8.938283	8.979891	10.193222	10.734621	10.613764
<b>6079</b>	7.690927	7.596351	7.727227	8.806413	9.313555	9.10722
<b>6200</b>	9.154753	8.903154	8.941615	10.149394	10.684943	10.556517
<b>6201</b> *	6.678699	6.572896	6.459200	7.374162	7.676417	7.576764



## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<b>TAX CODE</b>	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>6220</b>	9.154753	8.903154	8.941615	10.149394	10.684943	10.556517
<b>6290</b>	9.096358	8.844517	8.881456	10.076359	10.602200	10.470161
<b>6310</b>	9.096358	8.844517	8.881456	10.076359	10.602200	10.470161
<b>6370</b>	-	-	7.143610	7.950019	8.540988	8.628655
<b>6380</b>	9.136589	8.884397	8.925692	10.123796	10.647483	10.509108
<b>6383</b>	9.020877	8.770106	8.807792	9.990988	10.510254	10.374435
<b>6389</b>	7.636589	7.542465	7.673028	8.736987	9.226417	9.002564
<b>6410</b>	9.136589	8.884397	8.925692	10.123796	10.647483	10.509108
<b>6419</b>	7.636589	7.542465	7.673028	8.736987	9.226417	9.002564
<b>6480</b>	9.020877	8.770106	8.807792	9.990988	10.510254	10.374435
<b>6500</b>	9.020877	8.770106	8.807792	9.990988	10.510254	10.374435
<b>6580</b>	8.995639	8.745094	8.782805	9.96169	10.477832	10.34024
<b>6630</b>	8.831308	8.629538	8.874970	9.556701	10.256169	10.420201
<b>6640</b>	8.831308	8.629538	8.874970	9.556701	10.256169	10.420201
<b>6649</b>	7.331308	7.129539	7.374970	8.225388	8.851385	8.959787
<b>6780</b>	9.190927	8.938283	8.979891	10.193222	10.734621	10.613764
<b>6789</b>	7.690927	7.596351	7.727227	8.806413	9.313555	9.10722
<b>7170</b>	-	-	-	-	-	10.434497
<b>7180</b>	7.733373	7.251120	7.969066	8.768054	8.611264	-
<b>7189</b>	6.619509	6.438414	7.031460	7.709244	7.430151	-
<b>8030</b>	6.543187	6.303833	6.646667	8.054641	8.713212	8.840326
<b>8040</b>	8.486800	8.227558	8.177638	9.765656	10.336308	10.646286
<b>8110</b>	8.486800	8.227558	8.177638	9.765656	10.336308	10.646286
<b>8130</b>	8.486800	8.227558	8.177638	9.765656	10.336308	10.646286
<b>8139</b>	6.986801	6.727558	7.070346	8.554641	9.065648	9.212999
<b>8170</b>	8.486800	8.227558	8.177638	9.765656	10.336308	10.646286
<b>8171</b> *	6.010746	5.897300	5.695223	6.990424	7.327782	7.666533
<b>8179</b>	6.986801	6.727558	7.070346	8.554641	9.065648	9.212999
<b>8320</b>	8.291512	8.034369	7.980552	9.534124	10.079519	10.372762
<b>8321</b> *	5.815458	5.704111	5.498137	6.758892	7.070993	7.393009
<b>8330</b>	8.291512	8.034369	7.980552	9.534124	10.079519	10.372762
<b>8340</b>	8.291512	8.034369	7.980552	9.534124	10.079519	10.372762
<b>8360</b>	8.391851	8.134127	8.079238	9.653295	10.213795	10.51428
<b>8370</b>	8.391851	8.134127	8.079238	9.653295	10.213795	10.51428

## CONSOLIDATED TAX RATES FOR THE PAST SIX YEARS

<u>TAX CODE</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b>8400</b>	8.391851	8.134127	8.072380	9.653295	10.213795	10.51428
<b>8430</b>	8.404766	8.147737	8.094645	9.675741	10.234867	10.54603
<b>8440</b>	8.404766	8.147737	8.094645	9.675741	10.234867	10.54603
<b>8805</b> **	8.486800	8.227558	8.177638	9.765656	10.336308	10.646286
<b>8811</b> **	8.486800	8.227558	8.177638	9.765656	10.336308	10.646286

\* 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 30<sup>th</sup> 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)	3.600
Library	.500	State School (Local rate)	Varies

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

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

**Excess or Special Levies** - Voters within a district may approve excess or special levies. These levies may be for maintenance and operation (M&O), Enrichment or for construction of buildings or other facilities. M&O levies are generally limited to one year except for fire districts which are permitted to vote on two to four-year levies. Enrichment levies for school districts are permitted to vote on two to four-year levies as well and are limited to a statutory rate of \$2.50. 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 2025 tax rate in Kitsap County is about \$8.69 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:  $400,000 \times 8.69 / 1000 = \$3,476$

### ***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?***

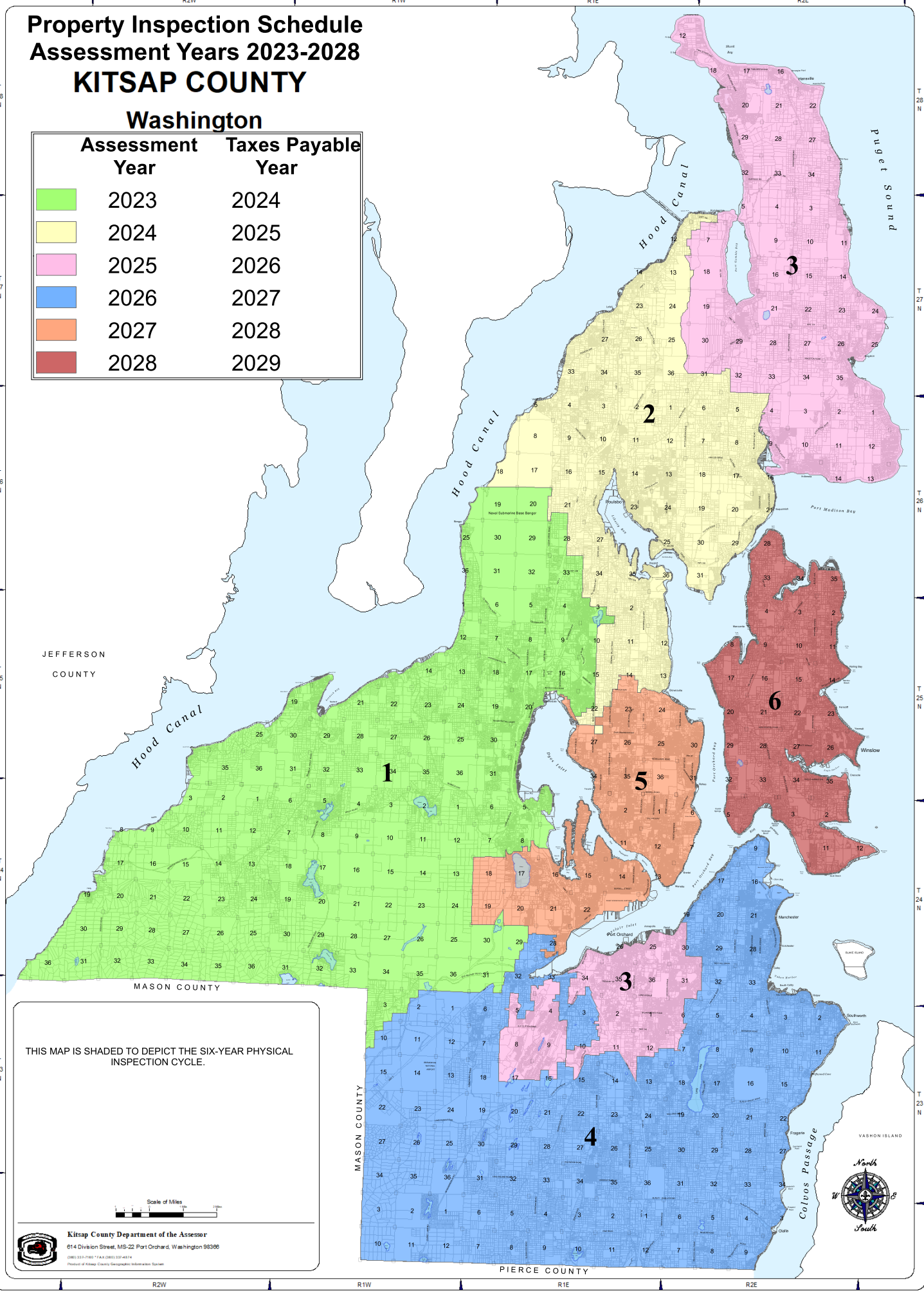
All machinery, equipment, supplies, etc. that belong to a business are taxable, and are assessed as personal property. Household goods, personal effects and licensed vehicles are exempt from the property tax.



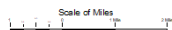
# Property Inspection Schedule Assessment Years 2023-2028 KITSAP COUNTY

## Washington

Assessment Year	Taxes Payable Year
	2023 / 2024
	2024 / 2025
	2025 / 2026
	2026 / 2027
	2027 / 2028
	2028 / 2029



THIS MAP IS SHADED TO DEPICT THE SIX-YEAR PHYSICAL INSPECTION CYCLE.



Kitsap County Department of the Assessor  
614 Division Street, MS-22 Port Orchard, Washington 98366  
(360) 335-7467 FAX (360) 332-4474  
Product of Kitsap County Geographic Information System



## Physical Inspection of Commercial and Industrial Properties

The Assessor's office physical inspection cycle for the majority of commercial and industrial properties is based on property types rather than by geographic areas. A small portion of property types are still inspected on a geographic rotation in line with residential inspections.

<b>Tax Year 2024 - Apartments</b>	<b>Tax Year 2025 - Retail</b>	<b>Tax Year 2026 - Warehouse</b>
122: 3 living units	505: Retail - condos	430: Aircraft transport
123: 4 living units	530: Retail - general	503: Warehouse condos
131: 5 to 9 living units	541: Conv. store w/gas pumps	504: Hangar condos
132: 10 to 14 living units	543: Conv. store w/o gas	559: Auto wrecking yard
133: 15 to 19 living units	545: Chain type grocery	630: Flex Warehouse
134: 20 to 29 living units	590: Retail	637: General warehouse
135: 30 to 39 living units	591: Neighborhood center	638: Mini warehouse
136: 40 to 49 living units	592: Community center	640: Repair services
137: 50+ living units	593: Regional center	656: Convalescent centers
138: Retirement apartments	594: Retail Mixed Use	
501: Apartment condos		
<b>Tax Year 2027 - Offices</b>	<b>Tax Year 2028 - Hotels &amp; Restaurants</b>	<b>Tax Year 2029 - SFR's, MH, Duplex, Retail Automotive</b>
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	485: Sanitary landfills
670: Government services	460: Parking	509: Other condos
680: Educational services	500: Commercial condos/slips	550: Retail - Automotive
690: Office	502: Parking condos	551: Mobile home sales lot
694: Office Mixed Use	508: Lodging condos	
740: Recreational	580: Restaurants	
822: Veterinarian services	581: Fast food	
	582: Taverns	
	744: Marinas	
<b>Geographic Inspections</b>		
183: Sheds & garages	760: Parks	
459: Totally easement encumbered	830: CU Agriculture	
470: Communications	910: Undeveloped land	
483: Water systems	911: Common area	
486: Storm water retention	939: Tidelands	
624: Cemeteries	940: Current use - open space	
691: Churches	950: Forest land with mixed use	
720: Public assembly	990: Other undeveloped land	
750: Resorts/group camps		

## IMPORTANT DATES

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

## HOW TO CONTACT US

### Assessor's Office

360-337-7160  
Fax 360-337-4874  
[assessor@kitsap.gov](mailto:assessor@kitsap.gov)

Review parcel details and other information on our website at:  
[www.kitsap.gov/assessor](http://www.kitsap.gov/assessor)

Monday - Thursday 9:00 to 4:00  
Friday 9:00 to 12:00

### Kitsap County Information

Kitsap 1  
360-337-5777  
[Kitsap1@kitsap.gov](mailto:Kitsap1@kitsap.gov)

### Property Tax Bill, Payment & Collection

Kitsap County Treasurer's Office  
360-337-7135  
[www.kitsap.gov/treasurer](http://www.kitsap.gov/treasurer)

### Recorded Documents (Liens & Deeds)

Kitsap County Auditor's Office  
360-337-4935  
[www.kitsap.gov/auditor](http://www.kitsap.gov/auditor)

### County Zoning, Permitting & Planning

Department of Community Development  
360-337-5777  
[www.kitsap.gov/dcd](http://www.kitsap.gov/dcd)