

# 2013 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>

**2012 ASSESSED VALUATION  
2013 TAX YEAR**

## Clallam County Assessor's office staff

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

## 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](mailto:web_treasurer@co.clallam.wa.us))

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### 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](mailto:auditor@co.clallam.wa.us))

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### 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](mailto:assessor@co.clallam.wa.us))

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### 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](mailto: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.](#)

## **What are the maximum levy rates?**

Below are the maximum levy rates available to the taxing districts under current Washington State law. All levy rates greater than those listed below must be approved by a vote of the people in the district.

<b>District</b>	<b><u>Maximum Levy Rates \$/1000</u></b>
State Public Schools	3.6000
County	1.8000
County Roads	2.2500
Cities & Towns w/o Firemen's Pension	3.3750
Cities & Towns with Firemen's Pension	3.6000
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:

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

<b>COUNTY-WIDE IMPACT OF THIS EXEMPTION</b>			
<b>Income level</b>	<b>No. of accounts</b>	<b>Property value prior to exemption</b>	<b>Tax Saved (shifted)</b>
0 - \$25,000	1809	\$239,872,432	\$2,101,095
\$25,001 - \$30,000	554	\$88,302,883	\$592,429
\$30,001 - \$35,000	384	\$59,578,146	\$214,903
<b>Total</b>	<b>2747</b>	<b>\$387,753,461</b>	<b>\$2,908,427</b>

**SENIOR CITIZEN AND DISABLED PERSONS DEFERRAL PROGRAM**

**RCW 84.38, WAC 458-18**

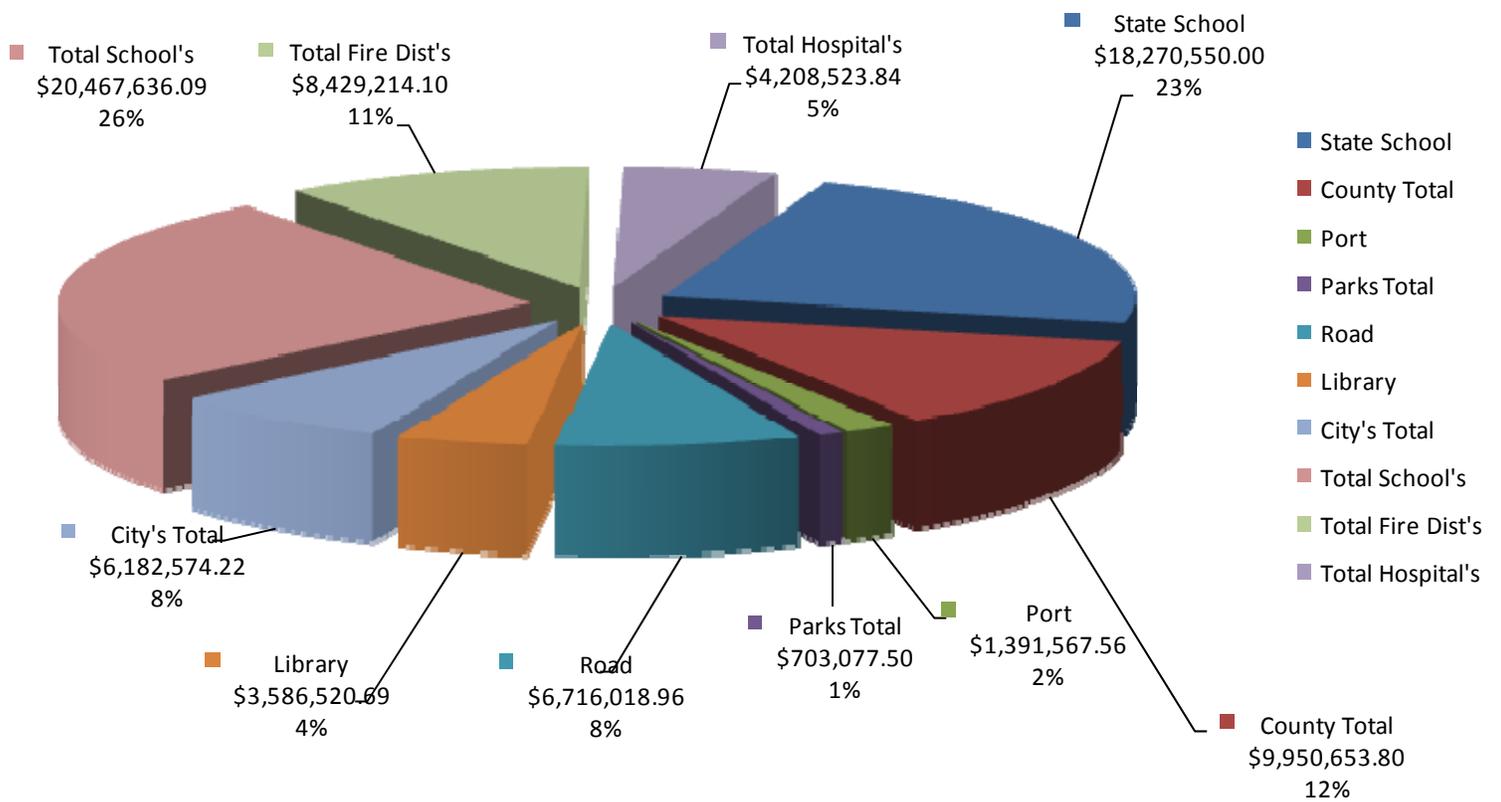
If you are age 60 or disabled and your income is \$40,000 or less, you may qualify for the deferral program. Unlike the exemption program, this program is not a reduction of your taxes. This means that for as long as you qualify, the State of Washington would pay your property taxes. When you sell your 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
<b>State</b>	\$18,270,550.00	22.86%
<b>County</b>	\$9,682,023.40	12.12%
<i>Development Disabilities</i>	\$179,326.03	0.22%
<i>Veterans</i>	\$80,696.72	0.10%
<i>Land Assessment</i>	\$8,607.65	0.01%
<b>Port</b>	\$1,391,567.56	1.74%
<b>William Shore Met Park</b>	\$465,000.00	0.58%
<b>Quillayute Park &amp; Rec</b>	\$238,077.50	0.30%
<b>Road</b>	\$6,716,018.96	8.40%
<b>Library</b>	\$3,586,520.69	4.49%
<b>CITIES</b>		
Port Angeles	\$4,225,780.57	5.29%
<i>Bonds</i>	\$291,000.00	0.36%
Sequim	\$1,343,705.49	1.68%
Forks	\$322,088.16	0.40%
<b>SCHOOL DISTRICTS</b>		
School Dist #121 M&O	\$8,331,671.00	10.43%
School Dist #121 Bond	\$1,200,000.00	1.50%
School Dist #313 M&O	\$495,993.00	0.62%
School Dist #323 M&O	\$5,709,677.68	7.15%
School Dist #323 Bond	\$2,612,913.09	3.27%
School Dist #401 M&O	\$350,494.00	0.44%
School Dist #401 Bond	\$235,000.00	0.29%
School Dist #402 M&O	\$572,125.88	0.72%
School Dist #402 Bond	\$959,761.44	1.20%
<b>FIRE DISTRICTS</b>		
Fire Dist #1	\$118,370.80	0.15%
Fire Dist #2	\$738,202.13	0.92%
Fire Dist #3	\$5,342,489.99	6.69%
Fire Dist #3 EMS	\$1,968,575.75	2.46%
Fire Dist #4	\$177,361.22	0.22%
Fire Dist #5	\$51,463.13	0.06%
Fire Dist #6	\$32,751.08	0.04%
<b>HOSPITAL DISTRICTS</b>		
Hospital Dist #1	\$286,833.20	0.36%
Hospital Dist #1 EMS	\$69,675.74	0.09%
Hospital Dist #2	\$3,852,014.90	4.82%
<b>Grand Total</b>	<b>\$79,906,336.76</b>	<b>100.00%</b>



**TOTAL CLALLAM COUNTY PROPERTY VAL-  
UES FOR TAX PURPOSES FOR 1993-2012**

<b>Year</b>		<b>Total Clallam County Value</b>
1993		\$2,772,625,630.00
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

TAXING DISTRICT CODE/AREA	2012	2013	Dollar Change	% Change
010 Port Angeles City	11.15630	11.88230	0.73	6.51%
020 Sequim City <i>(includes Fire Dist. 3)</i>	10.08234	10.99952	0.92	9.10%
050 Forks City	11.78646	12.01816	0.23	1.97%
101 Port Angeles <i>(outside city, no fire district)</i>	9.66377	10.34184	0.68	7.02%
102 Port Angeles <i>(outside city, Fire Dist.2)</i>	10.35467	11.10292	0.75	7.23%
151 Joyce area <i>(no fire district)</i>	7.46585	8.32726	0.86	11.54%
152 Joyce-east of Gerber Rd <i>(Fire Dist. 2)</i>	8.15675	9.08834	0.93	11.42%
153 Joyce-west of Gerber Rd <i>(Fire Dist. 4)</i>	8.26651	9.20005	0.93	11.29%
175 Port Angeles <i>(outside city, no fire district)</i>	10.16377	10.84184	0.68	6.67%
176 Port Angeles <i>(outside city, Fire Dist.3)</i>	11.45030	12.21644	0.77	6.69%
201 Sequim <i>(outside city, no fire district with EMS)</i>	8.65075	9.43612	0.79	9.08%
202 Sequim <i>(outside city, Fire Dist. 3)</i>	9.93728	10.81072	0.87	8.79%
203 Sequim <i>(outside city no fire dist without EMS)</i>	8.15075	8.93612	0.79	9.64%
301 Cape Flattery <i>(no fire district)</i>	10.96386	11.18433	0.22	2.01%
302 Cape Flattery <i>(Fire Dist. 5)</i>	11.91370	12.18433	0.27	2.27%
501 Fairholm area <i>(no fire district)</i>	10.35259	10.71480	0.36	3.50%
502 Forks <i>(outside city-Beaver/Sappho, no fire dist.)</i>	10.69032	10.96425	0.27	2.56%
503 Forks <i>(outside city-Beaver/Sappho, Fire Dist.1)</i>	11.08155	11.37265	0.29	2.63%
506 Quillayute area <i>(Fire Dist.6)</i>	11.67686	11.96367	0.29	2.46%

Rates are based on taxing district's previous year's total assessed value - 2013 taxes were based on 2012 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

2013 Levy Certification				
Taxing District	Valuation	Timber Assessed Value	Levy Rate	Levy Amount
State School	\$7,171,041,263		2.547823855700	\$18,270,550.00
County	\$7,173,041,376		1.349779388200	\$9,682,023.40
HHS	\$7,173,041,376		0.024999999400	\$179,326.03
Veterans	\$7,173,041,376		0.011250000600	\$80,696.72
Land Assessment	\$7,173,041,376		0.001200000000	\$8,607.65
County total			1.387229388200	\$9,950,653.80
Port	\$7,173,041,376		0.193999656100	\$1,391,567.56
Quillayute Pk & Rec bond	\$348,714,961	103,579,394	0.526377341100	\$238,077.50
William Shore Met Pk Dist	\$2,750,021,185		0.169089606500	\$465,000.00
Parks Total				\$703,077.50
Road	\$4,672,809,514		1.437255026100	\$6,716,018.96
Library	\$7,173,041,376		0.500000000000	\$3,586,520.69
CITIES				
Port Angeles	\$1,519,228,137		2.781531270400	\$4,225,780.57
Bonds	\$1,483,292,270	\$37,332	0.196180268800	\$291,000.00
Total Pt Angeles			2.977711539200	\$4,516,780.57
Sequim	\$826,359,277		1.626054825500	\$1,343,705.49
Forks	\$154,644,448		2.082765751800	\$322,088.16
City's Total				\$6,182,574.22
SCHOOL DISTRICTS				
School Dist #121 M&O	\$2,689,472,448	6,242,449	3.090709262000	\$8,331,671.00
School Dist #121 Bond	\$2,689,472,448	12,484,898	0.444122481000	\$1,200,000.00
School Dist #313 M&O	\$282,505,285	11,097,095	1.689335760800	\$495,993.00
School Dist #323 M&O	\$3,599,754,106	16,447,838	1.578915606200	\$5,709,677.68
School Dist #323 Bond	\$3,599,754,106	32,895,676	0.719285713000	\$2,612,913.09
School Dist #401 M&O	\$82,452,256	42,917,336	2.795685894900	\$350,494.00
School Dist #401 Bond	\$82,452,256	74,081,212	1.501276391600	\$235,000.00
School Dist #402 M&O	\$348,714,961	51,789,697	1.428512426400	\$572,125.88
School Dist #402 Bond	\$348,714,961	103,579,394	2.121984124900	\$959,761.44
Total Schools				\$20,467,636.09
FIRE DISTRICTS				
Fire Dist #1	\$289,839,178		0.408401655100	\$118,370.80
Fire Dist #2	\$969,943,636		0.761077347800	\$738,202.13
Fire Dist #3	\$3,886,575,220		1.374600951200	\$5,342,489.99
Fire Dist #3 EMS	\$3,937,151,505		0.500000000000	\$1,968,575.75
Fire Dist #4	\$203,211,613		0.872790769100	\$177,361.22
Fire Dist #5	\$51,463,129		1.000000000000	\$51,463.13
Fire Dist #6	\$32,769,812		0.999428376300	\$32,751.08
Total Fire Dist				\$8,429,214.11
HOSPITAL DISTRICTS				
Hospital Dist #1	\$434,203,711		0.660595920100	\$286,833.20
Hospital Dist #1 EMS	\$434,203,711		0.160467859300	\$69,675.74
Hospital Dist #2	\$6,738,837,665		0.571614140500	\$3,852,014.90
Total Hospital's				\$4,208,523.84
Total				\$79,906,336.77

## Congressional Contacts



**US REPRESENTATIVE  
DEREK KILMER**

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

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Bremerton, WA 98337  
(360) 373-9725  
Hours: 9:00am - 5:00pm (PST), M-F



**SENATOR  
MARIA CANTWELL**

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253-572-5879 FAX

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**SENATOR  
PATTY MURRAY**

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Everett, Washington 98201  
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Seattle, Washington 98174  
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Toll Free: (866) 481-9186  
Fax: (206) 553-0891

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Spokane, Washington 99201  
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## Legislative Contacts



**Senator James Hargrove**



**Rep. Steve Tharinger**



**Rep. Kevin Van De Wege**

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

(D) 24th LEGISLATIVE DISTRICT

Olympia Office:  
411 Legislative Building  
PO Box 40424  
Olympia, WA 98504-0424  
(360) 786-7646  
Fax (360) 786-1323

District Office:  
Port Angeles  
PO Box 2496  
535 East 1st St.  
Port Angeles, WA 98362  
Phone: (360) 457-2520

Hoquiam  
311 7th Street  
PO Box 427  
Hoquiam, WA 98550  
Phone: (360) 533-9477

<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)

<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  
(360) 786-7916

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

**Toll-free Hotline:**  
1-800-562-6001  
1-800-635-9993 (TTY)

WASHINGTON STATE DEPARTMENT OF REVENUE PUBLICATION

***Homeowner's Guide to Property Tax***

Jun-11

<p>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.</p>	<p><b>Property values</b> 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.</p>	<p><b>Personal property</b> 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</p>
<p>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.</p>	<p><b>Real property</b> Real property includes land, improvements to land, structures, and certain equipment affixed to structures. Characteristics of real property that influence the value</p>	<p>a business, personal property tax applies. For detailed information about personal property tax, please refer to the Personal Property Tax publication.</p>
	<p>include but are not limited to zoning, location, view, geographic features, easements, covenants, and the condition of surrounding properties.</p>	<p><b>Changes to property values</b> 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.</p>
	<p>The assessor values real property using one or more of the following appraisal methods:</p>	<p>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.</p>
<p>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.</p>	<p>..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.</p>	<p>.. 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.</p>
<p>.. Income approach to value is determined based on the income producing potential of the property. This method is used primarily to value business property.</p>	<p>.. Income approach to value is determined based on the income producing potential of the property. This method is used primarily to value business property.</p>	<p>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.</p>
<p></p>	<p></p>	<p></p>
<p></p>	<p></p>	<p>pg #1</p>

**WASHINGTON STATE DEPARTMENT OF REVENUE PUBLICATION**

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

**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**

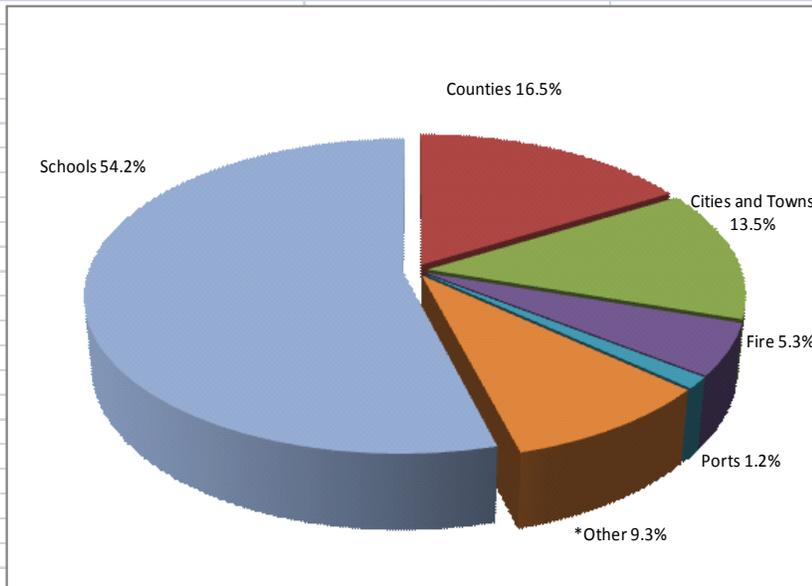
**How to pay your property taxes**

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](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**

<b>Important dates to remember</b>	<b>Need more information?</b>	<b>For general information contact:</b>
	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.	<b>Department of Revenue</b> ☐ 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.
<b>1-Jan</b> Real and personal property is valued for taxes due next year		
<b>31-Mar</b> Applications due for Senior/ Disabled Deferral and Widow/ Widower Assistance	☐ Personal Property Tax ☐ Nonprofit Organizations ☐ Property Tax Deferrals for Senior Citizens and Disabled Persons	
<b>30-Apr</b> First half of property taxes due. Personal Property listing forms due to assessor.	☐ Property Tax Deferrals for Homeowners With Limited Income ☐ Property Tax Exemptions for Senior Citizens and Disabled Persons	
<b>1-May</b> One percent per month (12 percent per annum) assessed on delinquent taxes.	Assistance Program for Widows or Widowers of Veterans	
<b>1-Jun</b> 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	
<b>1-Jul</b> Deadline for appeals to the County Board of Equalization on current year's assessment; or 30 days from date of notification, whichever is later.	<b>Questions</b> Your local county assessor's office can answer questions regarding: Assessed values Appeals	
<b>31-Aug</b> 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	
<b>1-Sep</b> Limited Income Deferral applications due.	☐ Property Tax Deferrals for Homeowners With Limited Income	
<b>31-Oct</b> Second half of property taxes due.	☐ Property Tax Exemptions for Senior Citizens and Disabled Persons	
<b>1-Dec</b> Eight percent penalty assessed on current year's delinquent tax.	Your local county treasurer's office can answer questions regarding: Tax statements	
<b>31-Dec</b> 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.	
		<a href="http://dor.wa.gov">http://dor.wa.gov</a>

*Thank you for taking the time to read this information about Washington 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  
2012-2013 Assessment booklet**