



# Clallam County Treasurer's Office

**SELINDA BARKHUIS, TREASURER**

223 East 4th Street, Suite 3

Port Angeles, WA 98362-3000

Phone: 360-417-2344 Fax: 360-417-2252

Email: [web\\_treasurer@co.clallam.wa.us](mailto:web_treasurer@co.clallam.wa.us)

Website: [www.clallam.net/Treasurer/index.html](http://www.clallam.net/Treasurer/index.html)

## Your 2013 Property Tax Bill

### Why did my property taxes go up when my property value went down?

**The basic reason why property taxes go up when property values go down** is because the total amount of property tax revenue to be collected is determined by the taxing districts and the voters, and NOT by property values. Property values only determine the proportionate share to be paid by each taxpayer, with taxpayers who own properties with higher property values paying a higher proportionate share than taxpayers who own properties with lower property values.

There are several reasons why the total amount of taxes to be collected goes up. First, to keep up with rising costs, most taxing districts decide to increase tax revenue to be collected on their behalf by the maximum allowed without approval of the voters, which, under Initiative 747, is generally 1 % per year ("levy lid"). For example, if a city raised \$1 million in property tax revenue one year, it can decide to raise \$1.01 million the next year, regardless of whether the total value of property in that city went up or down, and without having to ask the voters for their approval. Second, taxing districts which need additional revenue beyond the 1 % increase may decide to ask the voters within their district to approve a "levy lid lift" measure that would allow them to increase tax revenue beyond the 1 % "levy lid". Including the three levy lid lift measures on the February 12, 2013 ballot, eleven such levy lid lift measures have been approved by Clallam County voters since November 3, 2009. The three levy lid lift measures that were approved on February 12, 2013 will be reflected on the 2014 property tax statement. They are the Sequim School Dist. No. 323 Educational Programs and Operations Replacement Levy, the Sequim School Dist. No. 323 Transportation Vehicle Fund Levy, and the Quillayute Valley School Dist. No. 402 Replacement Maintenance and Operation Levy.

In addition to district levies, property tax bills also collect assessments for four irrigation districts, noxious weed control assessments for the Clallam County Noxious Weed Control Board and the Lake Sutherland Management District, fire patrol fees for the Department of Natural Resources, and stormwater fees for the City of Port Angeles. This year, the City of Port Angeles is assessing stormwater fees that are 50% higher than last year's stormwater fees, which is reflected on this year's property tax bills.

Primarily as a result of the above, the total amount of property tax revenue to be collected in Clallam County for 2013 is up 2.62 % over 2012 (from \$77,208,949 in 2012 to \$79,233,616 in 2013). In the meantime, the total value of property in Clallam County for the 2013 tax roll is down by \$350 million over the 2012 tax roll (from 7.52 billion for the 2012 tax roll to 7.17 billion for the 2013 tax roll). In addition, the total amount of assessments to be collected in Clallam County for 2013 is up 24.8 % over 2012 (from \$1,505,372 in 2012 to \$1,878,813 in 2013).

**Details about what levies and assessments make up your 2013 property tax bill** can be found at the upper right hand corner of your tax statement. There you will find a "Distribution Summary" explaining where your tax dollars will be going, an amount of "Voter Approved Taxes" explaining the amount of taxes levied by the various districts with approval of the voters, and a listing of the various fees and assessments that impact your property.

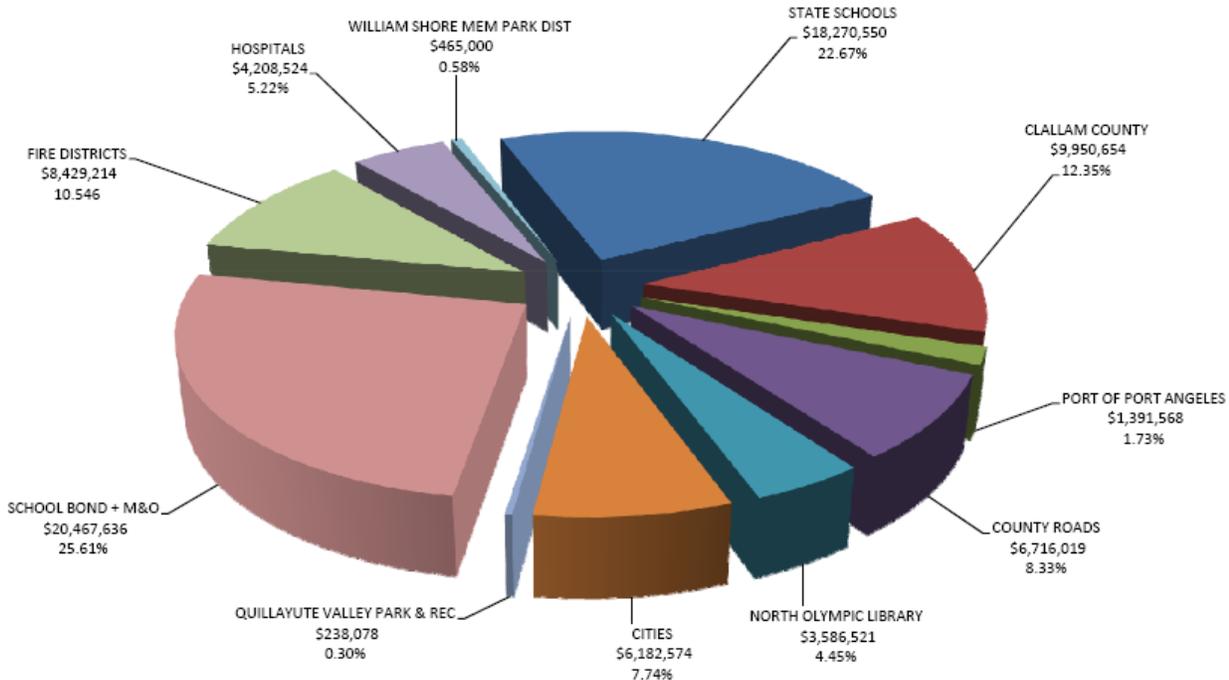
Taxpayers in the following districts will see the highest increases in their 2013 property tax bills:

1. Taxpayers in the Crescent School District will see their overall levy rate increase by around 90 cents per \$1,000 value over last year. This increase primarily reflects the new Crescent School District Maintenance and Operations ("M&O") Levy that voters in the Crescent School District approved on February 14, 2012.
  - o This levy authorizes the District to collect levy amounts of up to \$495,713 in 2013, 2014, 2015, and 2016.
  - o In 2013, the District is seeking to collect \$477,246. In 2012, the District collected \$377,563 (under the previous levy).
  - o The 2013 amount to be collected constitutes an increase of 26.4 % over the 2012 amount.

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2. Taxpayers in the Sequim School District will see their overall levy rate increase by around 80 cents per \$1,000 value over last year. This increase primarily reflects the Sequim School District Maintenance and Operation Levy that voters in the Sequim School District approved on February 9, 2010.
  - o This levy authorizes the District to collect levy amounts of up to \$4,050,000 in 2011, \$4,900,000 in 2012, and \$5,780,000 in 2013.
  - o In 2013, the District is seeking to collect \$5,683,708. In 2012, the District collected \$4,800,346.
  - o The 2013 amount to be collected constitutes an increase of 18.4% over the 2012 amount.
  
3. Taxpayers in the City of Port Angeles will be paying a 50% increase in stormwater fees assessed by the City of Port Angeles.
  - o In 2013, the city of Port Angeles is charging all residential properties \$104 in stormwater fees. In 2012, the City charged \$72.
  - o The 2013 stormwater fee constitutes an increase of 50% over the 2012 amount.
  - o The fee for commercial properties is based on the amount of impervious area at the facility.

Only 12.35 cents of every property tax dollar collected by the County Treasurer in 2013 will go to support the Clallam County General Fund. The other 87.65 cents will go to support county roads, schools, the cities, fire departments, hospitals, library, park & recreation districts, and the port.



### Property tax relief programs

For property tax relief programs, contact the County Assessor's Office at 417-2400. Available are exemptions for senior citizens and disabled persons (417-2207); current use reduction for farm and agriculture or forest land (417-2207); current use reduction for open space or timber (417-2207); remodeling/home improvement exemption (417-2207); destroyed property reduction (417-2210); and deferral of taxes (417-2207).

### Questions?

Please call us at 360-417-2344, email us at [web\\_treasurer@co.clallam.wa.us](mailto:web_treasurer@co.clallam.wa.us), or check out the website at [www.clallam.net/Treasurer/index.html](http://www.clallam.net/Treasurer/index.html).