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## Your 2012 Property Tax Bill

**Despite decreasing values, property taxes may increase.** Clallam County taxpayers should receive their 2012 property tax bills by the end of February, and many of them will be dismayed to see that, while their property values went down, their property tax bill went up.

The basic reason why property taxes go up when property values go down is based on the fact that the total amount of property tax revenue to be collected is determined by voters and the levying districts, and NOT by property values.

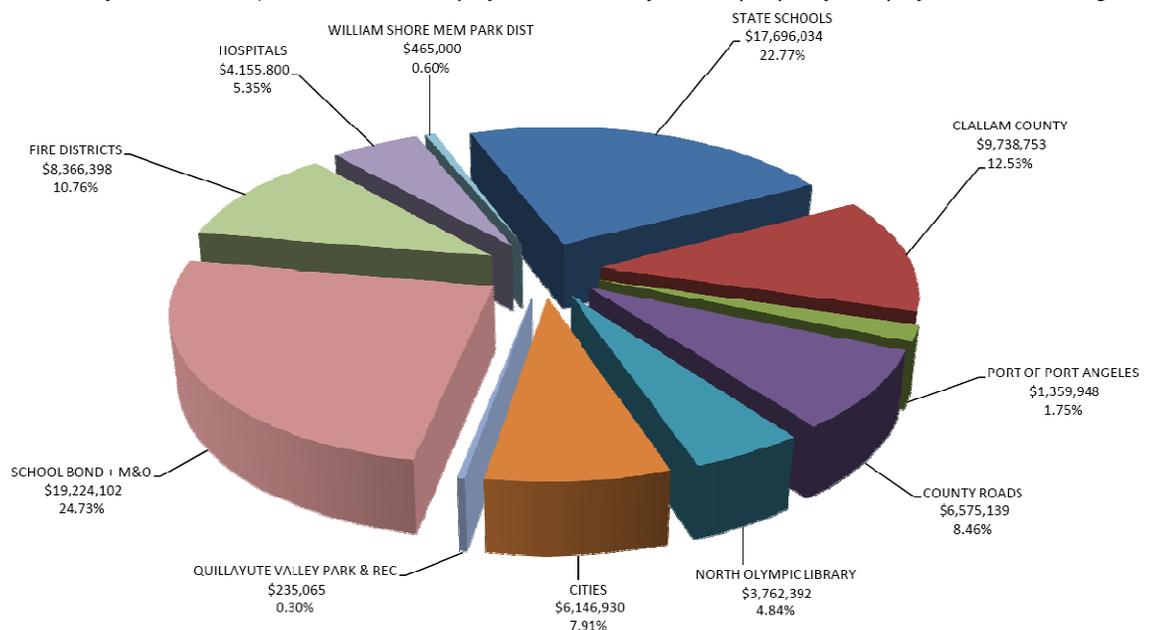
- This past year, voters approved the following property tax measures that are reflected on the 2012 property tax bills:
  - a. The Port Angeles School District 121 Maintenance and Operations levy (approved by voters on February 8, 2011) increased the levy rate to \$2.878, from last year's \$2.431, per \$1,000 value.
  - b. The Quillayute Valley School District 402 Maintenance and Operations levy (approved by voters on February 8, 2011) increased the levy rate to \$1.470, from last year's \$1.341, per \$1,000 value.
- In addition, this year, like most years, many taxing districts decided to increase tax revenue to be collected on their behalf by the maximum allowed, which, under Initiative 747, is generally one percent. 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.

As a result of the above, for 2012, the total amount of property tax revenue to be collected in Clallam County is up 2.38 percent over 2011 (from \$75,921,249 in 2011 to \$77,725,561 in 2012). And this is so even though the total value of property in Clallam County for the 2012 tax roll is down by 1/2 billion over the 2011 tax roll (from almost \$8 billion for the 2011 tax roll to almost \$7.5 billion for the 2012 tax roll). When the total amount of property tax revenue to be collected in a particular taxing district has increased over last year (because voters approved a new tax measure and/or the taxing district decided to raise an additional one percent), the amount of property taxes to be paid by each individual taxpayer in that taxing district can be expected to increase as well. And indeed, a higher levy rate per \$1,000 value will result when dividing an increased amount of tax revenue to be collected by a total property value that has decreased.

And finally, the reason why property taxes on a particular property may go up more than neighboring properties is that the value of that particular property went down less than the neighboring properties, so that particular property ends up paying a higher share of the total tax revenue to be collected.

**Your property tax bill.** After the County Assessor has certified the taxes to be levied, the County Treasurer sends out property tax bills and collects the taxes on behalf of all the taxing districts (i.e., the Schools, Cities, Hospitals, County Roads, Port, Fire Districts, Library, and others). As a result, taxpayers need only make property tax payments to a single location to support the services they receive at all levels of government.

While the County Treasurer is charged with collecting all property taxes, in 2012 only 12.53 cents of every property tax dollar collected will go to support the Clallam County General Fund. The other 87.47 cents is divided between the other taxing districts, as illustrated on the pie chart to the right.



In addition, the 2012 property tax bills seek to collect assessments for four irrigation districts, stormwater assessments for the City of Port Angeles, noxious weed control assessments for the Clallam County Noxious Weed Control Board and the Lake Sutherland Management District, and fire patrol fees for the Department of Natural Resources.

**Paying your property taxes.** You can use the convenience envelopes included in your property tax bill or pay at the Clallam County Treasurer's Office, Suite 3, 223 E. 4th St., Port Angeles. There are also drop boxes in front of the Courthouse and at the DOL office in Sequim at 1001 E. Washington. The Sequim location is a check-payment drop only and no receipt or information is available at this location. Due to reduced staffing as a result of budget cuts, payments can no longer be dropped at District Court II in Forks.

**Courthouse closed on furlough dates.** During the 2012 budget preparation process, the Board of County Commissioners identified a significant budget shortfall and a number of program and position cuts were implemented. In order to preserve remaining services and reduce the need for further reductions in workforce, the County Commissioners voted to mandate leave by all furlough-eligible County employees on the following days during the 2012 calendar year. **As a result, the County courthouse, including the Treasurer's Office, will be closed for business\* on the following days (in addition to all federal holidays as well as the day after Thanksgiving):**

January 30	May 21	July 23	October 8
March 26	June 11	August 27	November 19
April 2	June 25	September 17	December 24
May 7	July 9	October 1	December 31

\*Although twenty-four hour courthouse operations will be open, and courts will be open on some furlough days. For more information, please check out [www.clallam.net/features/hours.html](http://www.clallam.net/features/hours.html).

**Payment options.** In addition to cash and checks:

- We also accept most major credit and debit cards at the counter of the Treasurer's Office. A convenience fee will be charged by VitalChek, our service provider (3% on credit card payments; \$3.95 on debit card payments).
- You may also pay with a credit card on-line at [www.clallam.net/taxes/payment.html](http://www.clallam.net/taxes/payment.html), or by calling Official Payments at 1-888-272-9829 or 1-888-357-8394 (the Clallam County jurisdiction code is 5603). A convenience fee will be charged by Official Payments, our service provider (2.5% on credit card payments; \$2.00 on e-check payments).
- The Treasurer's Office now also offers paperless billing on doxo. In addition to receiving your tax statement electronically on doxo, you can make tax payments directly from your checking account, with no fee to you. Visit [www.doxo.com/ClallamCounty](http://www.doxo.com/ClallamCounty) to sign up for your free doxo account.

**Property tax due dates; Imposition of interest, and penalties (pursuant to RCW 84.56.020).**

- First half taxes must be paid or postmarked by April 30<sup>th</sup>. Delinquent interest starts May 1<sup>st</sup> at 1% per month based on the full year tax due.
- Second half taxes must be paid or postmarked by Oct. 31<sup>st</sup>. Delinquent interest starts November 1<sup>st</sup> at 1% per month based on the balance due.
- In addition, penalties are assessed on June 1<sup>st</sup> at 3% and on December 1<sup>st</sup> at 8%, both on delinquent current year taxes.
- For clarification, contact the Treasurer's Office at 360-417-2344 or 1-866-417-0328.

**Tax payment information.** To find out how much was paid in property taxes on a particular property (for federal tax purposes), or how much is owed in property taxes, interest, and penalty, go to [www.clallam.net/Treasurer/index.html](http://www.clallam.net/Treasurer/index.html) and select "Property search."

**Property tax relief programs (contact the County Assessor's Office at 417-2400).**

- **Senior Citizens and Disabled Persons.** Call 417-2207. For property that is your principal residence and if you are 61 years of age or retired because of disability and on limited income (\$35,000 or less), you may be entitled to a property tax exemption. Up to five years additional taxes and a penalty of 100% of the additional tax may be assessed as specified in RCW 84.40.130 for not reporting promptly a change in your exemption status. (RCW 84.36.385)
- Current use reduction for Farm and Agriculture or Forest land. Call 417-2207.
- Current use reduction for Open Space or Timber. Call 417-2207.
- Remodeling/home improvement exemption. Call 417-2207.
- Destroyed property reduction. Call 417-2210.
- Deferral of Taxes. Call 417-2207.

For more information, check out the Clallam County website at [www.clallam.net/Taxes](http://www.clallam.net/Taxes) or check out the WA State Department of Revenue website at <http://dor.wa.gov/content/FindTaxesAndRates/PropertyTax>.