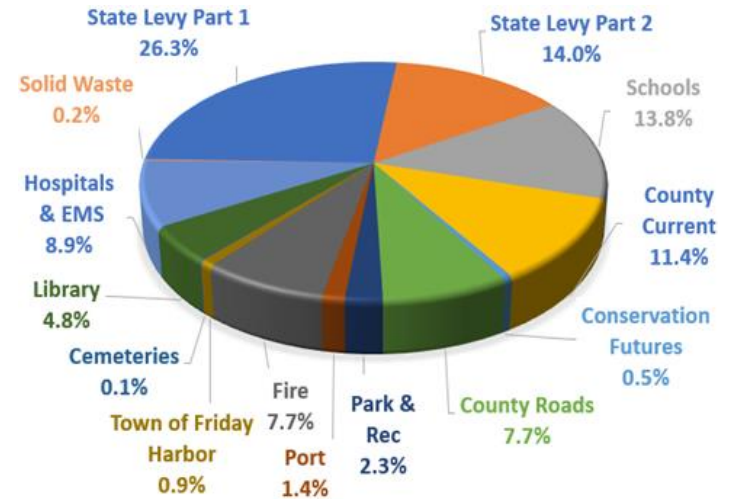


ASSESSOR'S OFFICE

Assign Taxable Value

Determine Levy Rates



2021 Property Tax \$7.3M to Current Expense, \$4.9M to Roads

Total \$63.6M for all taxing districts

Assign Taxable Value

Real Property

- Periodic Inspections

- Sales Studies for Fair Market Value

Special Tax Programs

- Current Use/Designated Forest Land (DFL)

- Senior Citizen/Persons with Disabilities

Tax Exempt

- Government Owned

- DOR Determination (non-profit)

Business Personal Property

- Inventory and Value Property of Active Businesses

Maintain Current Property Records

- Ownership Transfers and Boundary Line Changes

Annual Valuation Process

Countywide Uniformity

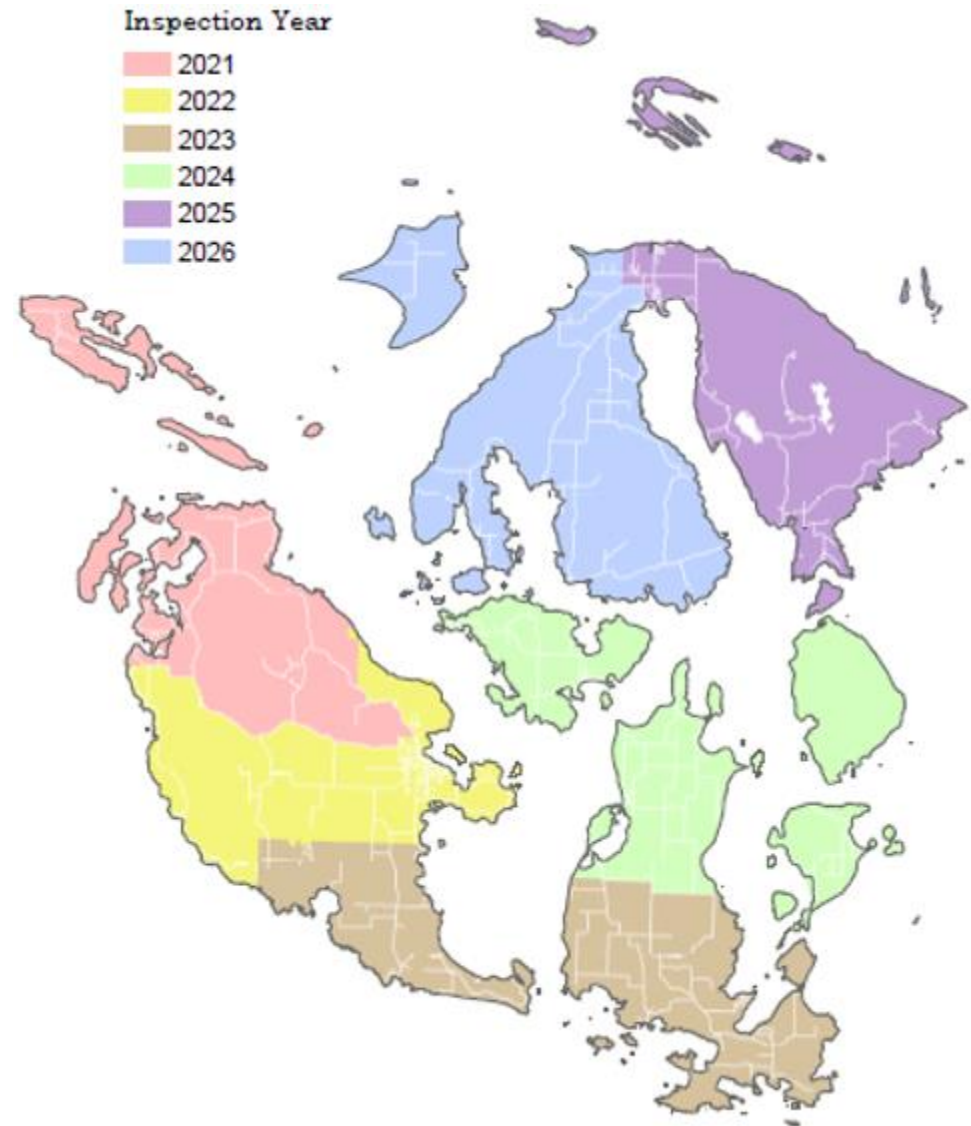
18,000 Parcels

Sales Information

Six-Year Inspection Cycle

3,000 Parcels

New Construction



Sales Analysis

(MULTIPLE REGRESSION)

Edit Model **Model Results**



Succeeded: YES

Last Run: Thu, Feb 18, 2021 12:30PM

Number of properties	735
Model constant	\$127,928.81
COD	14.2800

R squared	0.8971
Std err est	\$156,709.66
Wt mean ratio	0.9976

Mean ratio	1.0248
Median ratio	1.0005
PRD	1.0272

COV Median	20.04%
COV Mean	19.58%
PRB	-0.0271



Model Configuration

What is the value/sale attribute?

TASP

Include properties satisfying: (735 of 9720)

([UseableSale] = 1 AND [SalePrice] > 0 AND ...

Add More Attributes

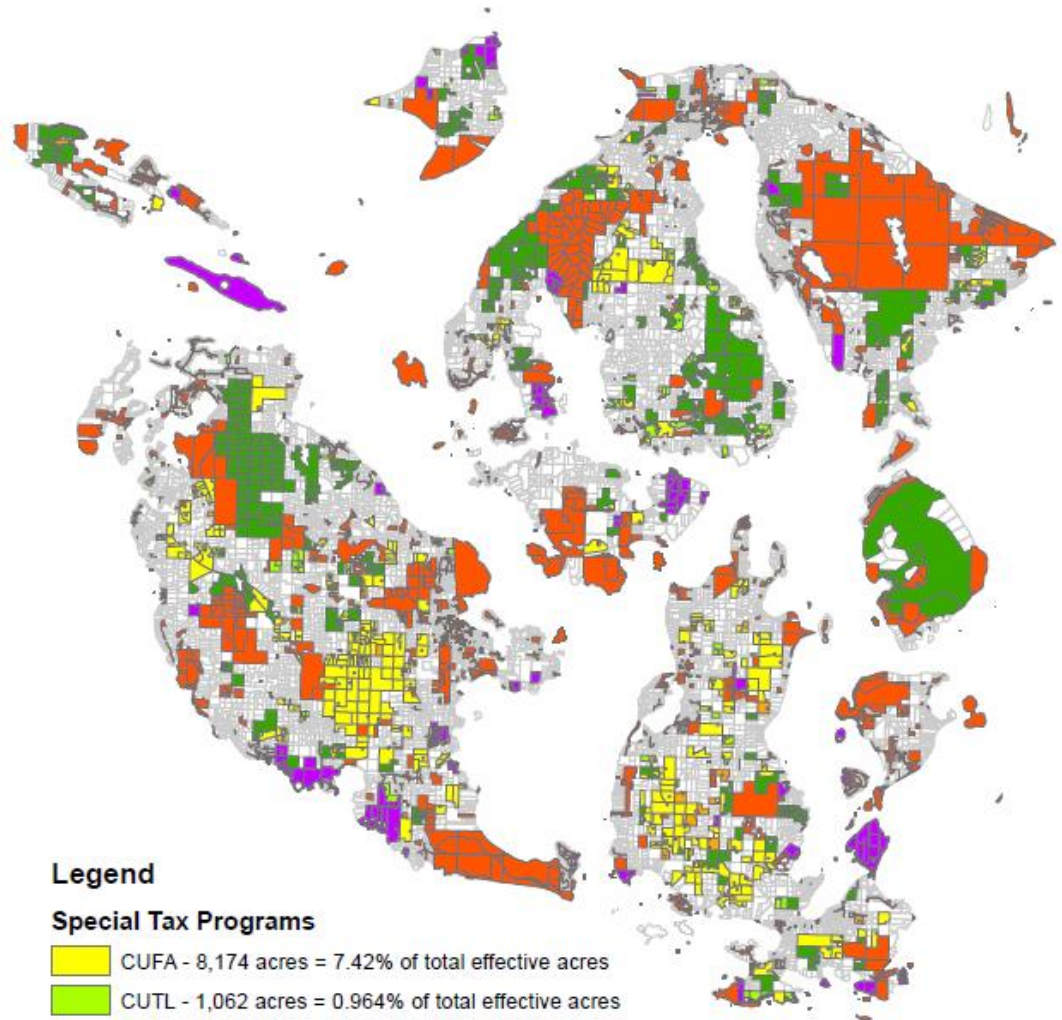
*constrained

	Attribute	Data Info	Configuration			Results			
	Attribute	Missings	Quan?	Constraint	Replace Missings	Info	Contribution	Influence	Reliability
<input type="checkbox"/>	ACCESS_WF	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		medium	
<input type="checkbox"/>	BANK	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		medium	
<input type="checkbox"/>	CONDITION_G...	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		medium	
<input type="checkbox"/>	HEATING_COO...	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		medium	
<input type="checkbox"/>	LANDVAL	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$1.31	high	high
<input type="checkbox"/>	MAP_ID_GROUP	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		low	
<input type="checkbox"/>	TOPO	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		low	
<input type="checkbox"/>	VIEW_GROUP	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		medium	
<input type="checkbox"/>	EYB_DECADE	0	<input type="checkbox"/>		skip	<input type="checkbox"/>		medium	
<input type="checkbox"/>	1_2_-2+ _LIVI...	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	-\$75.25	low	low
<input type="checkbox"/>	3_3_-3+ _LIVIN...	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$7.03	low	low
<input type="checkbox"/>	4_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$73.87	low	medium
<input type="checkbox"/>	4-_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$60.04	low	low
<input type="checkbox"/>	4+_LIVING_AR...	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$82.18	medium	high
<input type="checkbox"/>	5_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$101.74	high	high
<input type="checkbox"/>	5-_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$92.48	medium	high
<input type="checkbox"/>	5+_LIVING_AR...	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$123.65	high	high
<input type="checkbox"/>	6_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$162.08	high	high
<input type="checkbox"/>	6-_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$153.91	high	high
<input type="checkbox"/>	6+_LIVING_AR...	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$174.30	high	high
<input type="checkbox"/>	7_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$281.06	high	high
<input type="checkbox"/>	7-_LIVING_AREA	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$227.96	high	high
<input type="checkbox"/>	7+_LIVING_AR...	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$349.11	high	high
<input type="checkbox"/>	8_8_-8+ _LIVIN...	0	<input checked="" type="checkbox"/>		skip	<input type="checkbox"/>	\$375.79	high	high

Current Use/DFL and EX

15% of Parcels

47% of Area



Legend

Special Tax Programs

- CUFA - 8,174 acres = 7.42% of total effective acres
- CUTL - 1,062 acres = 0.964% of total effective acres
- DFL - 12,700 acres = 11.53% of total effective acres
- OSFC - 430 acres = 0.39% of total effective acres
- OSOS - 3,324 acres = 3.02% of total effective acres

Tax Exempt Parcels

- EXEMPT - 25,712 acres = 23.35% of total effective acres

Due Process of the Assessment Process

(LAST STEP OF VALUATION PROCESS)

CHANGE OF VALUE NOTICE
Assessment Year: 2020 Tax Year: 2021
This is not a bill
This notice supersedes any prior notification.

Description	Previous Value	New Value
1. MARKET VALUATION OF REAL PROPERTY. Real property is land and/or any improvements valued as "Structures", such as buildings and site improvements.	Land: \$121,660	Land: \$121,660
	Structures: \$447,640	Structures: \$530,830
	Total: \$569,300	Total: \$652,490

Appeal

County Board of Equalization

State Board of Tax Appeals

Superior Court

Determine Levy Rates

28 Taxing Districts, 33 Levies

Determine Highest Lawful Levy Amounts

Certify Final Levy Rates and Amounts

2021 Actual Levy Calculations									
Taxing Districts	Resolution (plus NC/SA) or Ballot	Certification	HLL	Refunds	Levy Correction	Statutory Limit	TY2021 Actual Levy	Assessed Value	TY2021 Levy Rate
State Levy Part 1		16,746,064.00					16,746,064.00	8,842,569,242	1.8938007203
Excess State Levy Part 2		8,945,491.00					8,945,491.00	8,780,890,912	1.0187452605
Schools									
Orcas Enrichment		2,069,267.12					2,062,749.72	2,987,154,900	0.6905399241
Orcas Bond		1,306,790.31					1,306,701.23	2,987,154,900	0.4374400653
Orcas Tech		228,599.74					228,584.16	2,987,154,900	0.0765223651
Lopez Enrichment		625,902.00			0.00		625,826.05	1,481,614,037	0.4223947894
Lopez Bond		882,000.00			0.00		881,978.16	1,481,614,037	0.5952819954
Lopez Tech		275,000.00			0.00		274,993.19	1,481,614,037	0.1856037967
San Juan Enrichment		2,066,398.66					2,066,035.85	4,115,900,828	0.5019644399
San Juan Capital Project		1,355,321.42			0.00		1,355,287.34	4,115,900,828	0.3292808543
Current Expense	7,292,434.27	7,311,000.00	7,292,434.77	0.00	0.00	15,917,872.94	7,292,434.27	8,843,262,742	0.8246316414
Road Shift							0.00	8,843,262,742	0.0000000000
Veteran's Relief							0.00	8,843,262,742	
Mental Health							72,432.00	8,843,262,742	0.0081906421
Conservation Futures	335,415.86	336,000.00	335,416.67	0.00	0.00	552,703.92	335,415.86	8,843,262,742	0.0379289714
County Roads	4,917,472.67	4,932,000.00	4,917,472.88	0.00	0.00	18,384,172.43	4,917,472.67	8,170,743,304	0.6018390845
Diverted County Roads							350,000.00	8,170,743,304	0.0428357601
MNM							30,000.00	8,170,743,304	0.0036716366

Assessment Standards

Department of Revenue Oversight Progress Reports Ratio Audits Periodic Audits

County Revaluation Progress

Dear Mr. Kulseth:

We received your 2020 Progress Report. We commend your effort in completing the revaluation requirements mandated by Washington State law.

Your report indicates you completed 100 percent of the revaluation work and physical inspections scheduled for 2020.

San Juan County 2019 Sales for 2020 Ratio Year

May 2020

What we found

1. San Juan County's level of assessment is 0.976 (median); within the International Association of Assessing Officers (IAAO) recommended range of 0.90 to 1.10.
2. San Juan County's Coefficient of Dispersion (COD) is 8.76; within the IAAO recommended range of 5 to 20 for rural residential areas and within the IAAO recommended range of 5 to 15 for urban residential areas.
3. San Juan County's Price-Related Differential (PRD) is 1.01; within the IAAO recommended standard of .98 to 1.03. The more sensitive Vertical Equity Index (VEI) is 3.08 indicating excellent vertical equity.
4. The 14% concentration of ratios within ± 2 percent of the median is within IAAO's "Standard on Ratio Studies"¹ standards of the less than 32%.
5. The sales group and non-sales group assessed values appear to change at similar rates and appear to be assessed at similar rates per square foot.
6. Based on the weight of the overall evidence, the assessor appears to treat the selling and non-selling properties similarly.

Results

Based on 2019 reported single-family residential valid sales, San Juan County meets or exceeds all IAAO standards that were tested in this study.

Goals and Challenges

Maintain High Assessment Standards

Reduce Inspection Cycle

Increase Community Outreach and Education

Website Management

Statement of Assessments Booklet

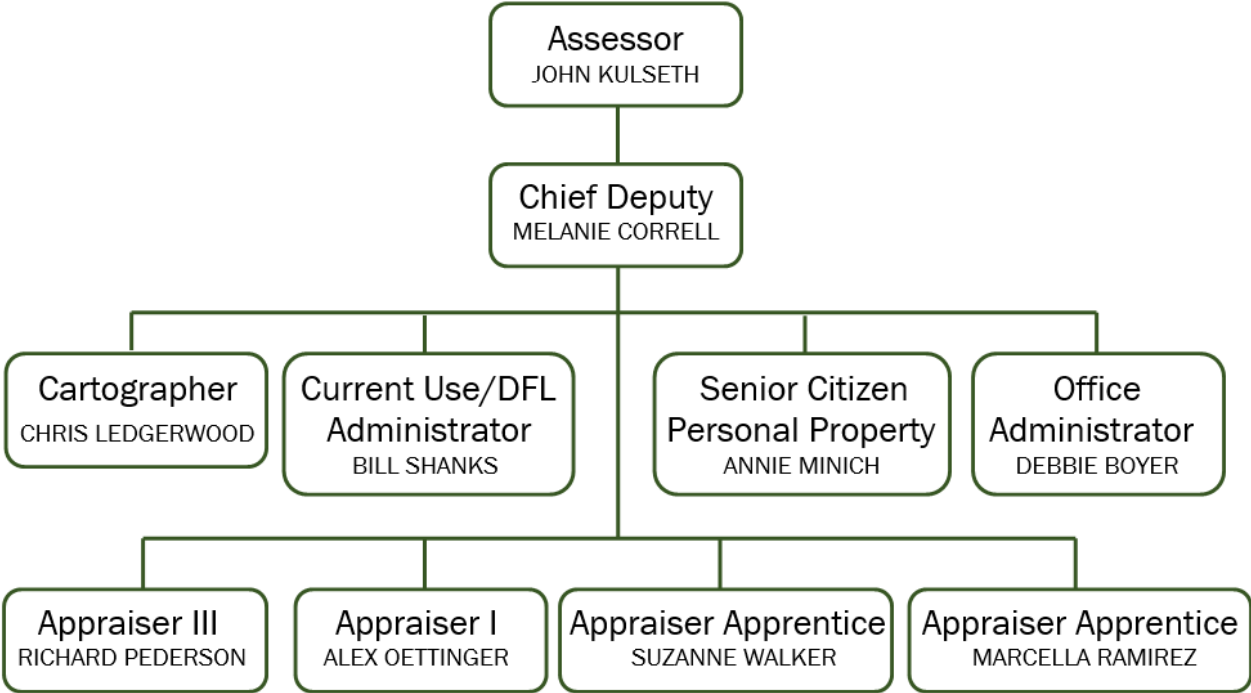
Presentations to Civic Groups

Legislative Agenda



The screenshot shows a website header with a green background and a white navigation bar. The navigation bar contains four items: "Your Government", "County Services", "Community", and "How Do I...". Below the navigation bar is a large image of a waterfront scene with boats and buildings. A white sidebar on the left contains a list of links: "Parcel Search and Maps", "2021 NEW Property Tax Levies", "Levies & Taxing Districts", "How to Calculate Property Tax", and "1% Property Tax Levy Limit". The main content area displays the selected page, "How the 1% Property Tax Levy Limit Works", with a breadcrumb trail: "Home > Your Government > Finance & Records > Assessor > 1% Property Tax Levy Limit". The page content includes a sub-heading "What is the 1% limit on property tax increases?" and a paragraph explaining that the 1% increase limit applies to the amount of property tax collected by each tax district, and that it does not apply to individual property taxpayers. It also states that in other words, it limits the amount the budgets of individual taxing districts can increase annually. For example, if the fire district received \$1 million in property taxes one year, it can only receive \$1.01 million the next year.

2021 ASSESSOR'S OFFICE



JOHN



MELANIE



CHRIS



BILL



ANNIE



DEBBIE



RICHARD



ALEX



SUZANNE



MARCELLA