



**INFORMATION ON
PROPERTY TAX
PROCEDURES
2018**

David M. Thomas
SKAGIT COUNTY ASSESSOR

A MESSAGE FROM YOUR SKAGIT COUNTY ASSESSOR



It is an honor to serve as your county assessor and provide the information on the following pages regarding property taxation in Skagit County. This booklet is being provided in an attempt to help you better understand the process and laws that we apply in order to achieve fair and equitable distribution of property tax for all Skagit County property owners.

There is a schedule of events occurring throughout the year which we follow in order to achieve our goals, beginning with the valuation process. Values are established for each taxing district which become the primary component for calculating property tax. The other component is the budget revenue request of the tax district. The budget, divided by the value of the district, becomes the levy rate for the district. Levy rates are reported as a dollar amount per \$1,000 of value. That rate is uniform for all taxable property within the district, and is applied to the value of each individual tax parcel to determine the tax amount that parcel pays to the district.

There are a number of tax benefit programs enacted by state law and administered by the assessor that provide relief for qualifying taxpayers based on age, income, or land use. A detailed description of each program, along with other information about property tax for 2018 is explained on the following pages. I am committed, as is each member of our staff, to providing professional assistance with questions or procedures related to

A handwritten signature in black ink that reads "David M. Thomas". The signature is written in a cursive style.

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Skagit County Assessor

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INTRODUCTION

This report contains a full and complete list of real and personal property assessed valuations, and the amount of taxes raised for each district within Skagit County. It contains a compilation of the 2017 assessed values, together with levies and taxes for 2018.

Skagit County has approximately 78,000 separate parcels of real property, mobile homes, and buildings on leased land. Revaluation of real property is performed on an annual basis in Skagit County using current market value trends. All property is physically inspected at least once every six years. Property values may be adjusted due to new construction, remodeling, or other factors. The result of this program is that property will either change or retain its current value. If the value has been raised or lowered, a "Notice of Change of Value" will be sent to the taxpayer. The taxpayer is encouraged to contact the assessor's office if there is disagreement with the changed value, as an error may have occurred in the assessment or an adjustment to value may be in order. If further relief is desired, an appeal may be made by the taxpayer to the Skagit County Board of Equalization which will then rule on the fair market value.

In addition to Skagit County's real property parcels, there are approximately 2,400 parcels of personal property which are listed and assessed annually. Basically, personal property is defined as all machinery and equipment used in agriculture, logging, professional offices, retail stores, etc., less business inventories that are used in conjunction with operating a commercial venture. Each year, the owners of personal property are sent a "Personal Property Detail" sheet which they are obliged to complete and return in its entirety. Upon receipt of this detail sheet, the items listed are valued in accordance with a statewide schedule.

There are also an additional 2,400 utility parcels which are centrally-valued by the Washington State Department of Revenue and administered locally. These parcels include railroads, telephone and privately-owned electrical companies, and natural gas lines.

ASSESSMENT PROCEDURES

All real and personal properties in the state of Washington are subject to property taxation based on 100 percent of the fair market value, unless a specific exemption is provided by law. Assessment for tax purposes means that property is assessed at its "market" or "true and fair" value as required by statute and the state constitution. Our appraisers use standard and accepted appraisal principles currently in use within the state and nation to arrive at an estimate of market value. Listed below are three generally-accepted approaches:

- Cost approach:** Replacement cost new, less normal depreciation
- Market approach:** The market data or sales comparison method
- Income approach:** The capitalization of net rental income for recapture of investment

A common statewide method of assessment is to rely most heavily on the cost and market approaches, with the market approach as a barometer to ensure that acceptable parameters of actual market value are maintained. The income capitalization approach is used primarily for commercial properties. An analysis of market-based net operating income and capitalization rates is the basis for valuing properties by this method.

UNIFORMITY

The Washington State Constitution requires all taxes on real estate to be uniform within a taxing district. This ruling requires all taxes imposed by any taxing district to be the same on property of similar market values. The only exceptions are for agricultural, timber, and open space land. State law authorizes these lands to be valued on the basis of their current use rather than fair market value. The Department of Revenue is responsible for levying the state property tax for the support of public schools. Due to the differing assessment practices and cycles in the various counties, the assessed value of property in a county may not equal 100 percent of the "true and fair" value of the property. To provide a uniform base upon which to impose the state property tax, the Department of Revenue equalizes the assessed values of the various counties to "true and fair" market value. The state constitution exempts all property held in the name of the United States, State of Washington,

VALUATION

Skagit County is on a six-year valuation cycle based on school districts. Each year, one region of the county is appraised with onsite inspections. This process involves a thorough review of property classifications and sales data, updating property characteristics, and application of current building cost schedules and land valuation tables. These appraisals establish the base year for statistical updates in succeeding years until the next return cycle. A map of the revaluation cycle is displayed on page 48 of this booklet.

Statistical updates are performed using an assessment ratio study, whereby sales of property within each property classification are researched and filtered to remove non-market transactions to indicate the level of assessment compared to market. When disparity occurs with the average ratio of assessed value to the selling price in a specific classification, percentage adjustments to assessed value are uniformly applied to all property within that classification. The study includes each of the hundreds of property classifications in the county; these are referred to as neighborhoods. In each of the past twenty years, the resulting real property assessment ratio for Skagit County has been between 90 and 95 percent. In the 2017 assessment year for taxes payable in 2018, the real property assessment ratio is 92.8 percent.

LEVY PROCESS

Tax districts include the state and local school levies, county, city, port, hospital, fire, cemetery, library and park districts. Each district has a set of commissioners or council members who determine an operating budget for providing services to the community. The district then submits a revenue request from property tax that the assessor reviews for compliance with constitutional and statutory limits to assure that the request does not exceed what the law allows. In addition to those limits, most districts are restricted to a one percent increase of the highest levy of the prior three years' requests. Districts that pass bonds or excess levies through a vote of the public are not bound by these limitations since they are voter-approved.

Tax districts receive additional levy capacity from any new construction value or gain in state-assessed utilities within their district. Once the annual revaluation is completed, county appraisers perform new construction inspections based on building permits issued by each jurisdiction over a one-year period to place new construction value on the assessment roll.

LEVY PROCESS

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The Department of Revenue values on an annual basis real and personal properties which are owned by utility companies operating in multiple counties. Those value increases provide critical new revenue for tax districts.

The county commissioners certify all the budget requests from tax districts. The assessor then calculates the levy rates by dividing the budget amount by the assessed value of the district. Each unique set of tax districts establishes a tax area with a cumulative levy rate matching the sum of each tax district levy. The individual tax parcels will then pay based on the assessed value times the cumulative levy rate for their tax area. Included in this booklet is an itemized list of each tax district's levy information, and the cumulative rate for each tax area.

SPECIAL ASSESSMENTS

Special assessment (aka benefit assessments) districts are created to provide specific services which are not provided by tax districts, i.e., dike, drainage, and lake management. These districts are also managed by commissioners who establish assessment rates to provide their services. They are not subject to the limitations of regular tax districts.

PROPERTY TAX EVENTS

The 2017 state legislature passed Engrossed House Bill 2242 to comply with the State Supreme Court ruling in McCleary vs. the State of Washington to adequately fund state schools. This legislation set the state school levy at \$2.70 per \$1,000 of assessed value for the four-year period 2018-2021. This increased the state levy to Skagit County citizens \$17.8 million for 2018 collections. Local school levies for operations are to be restricted in years 2019-2021. As of the date of this publication, this legislation is under review and may be subject to change.

Assessors continually monitor legislation that reduces the tax base by exempting certain interests. A tax shift occurs each time a new exemption is passed by the legislature. In some cases, rule changes such as the Skagit Instream Flow Rule can cause tax shifts by restricting use of property which thereby reduces value.

counties, school districts, and various other municipal corporations. The legislature is authorized to exempt other properties which meet certain criteria.

DESTROYED PROPERTY

All taxpayers have the right to a reduction in the assessed value for destroyed property. Forms to complete for property that has been involuntarily destroyed in whole or part within the prior three years may be obtained from the assessor's office or online.

DESIGNATED FOREST LAND

RCW 84.33 provides for land to be valued at a reduced rate based on soil indexes for timber production ability rather than on its fair market value. Application for participation in the program is made to the assessor. Parcels are required to be a minimum of five acres. Primary use of the land must be the growing and harvesting of timber, and include any appurtenances necessary for the production, preparation, or sale of the timber products. Timber management plans are required for application to this program. Only timber production values are maintained for classified land. If land is removed from this classification, current market value is used to determine compensating taxes which must be paid for the current year and the preceding nine years, for a total of ten years' compensating taxes.

CURRENT USE ASSESSMENT

RCW Chapter 84.34 provides special consideration to property owners wishing to have land assessed for taxation purposes on the basis of its current use rather than its fair market value. The Open Space Act provides for current use appraisals on farm and agricultural and open space lands. Applications for classification are made to the assessor. Once land is classified, taxes are based on the current use value rather than highest and best use. The assessor must maintain the current use value for as long as the property remains classified. At the same time, a record of the fair market value of the property is maintained. The difference between the current use value and the fair market value

becomes the basis for computing the amount of additional taxes, penalties, and interest that may become payable upon a change of use or removal from classification.

PROPERTY TAX EXEMPTION

State law provides property tax benefits for senior citizens and disabled persons in the following two categories:

- 1) **Senior Citizen and Disabled Persons Exemption Program** – Applicants must be age 61 years or older on December 31 of filing year (no age requirement for disabled persons), and must be the owner and occupant of a single-family dwelling, mobile home, or one unit in multi-unit or cooperative housing. The exemption includes life estates; temporary confinement to a nursing home is allowed. The combined, disposable household income cannot exceed \$40,000 for the prior year, including income of spouse or co-tenant. Applications may be filed with the assessor anytime during the year. Participants are notified to re-apply every two years to ensure that eligibility requirements are met. If at any time there is a change in income status, ownership, or other factors affecting eligibility the participants are required to notify the assessor’s office.

INCOME AND EXEMPTION PROVISIONS

Income of \$30,000 or less: Exempt from regular property taxes on valuation up to \$60,000 or 60 percent of valuation whichever is greater, plus 100 percent of excess levies.

Income of \$30,001 to \$35,000: Exempt from regular property taxes on valuation up to \$50,000 or 35 percent of valuation whichever is greater (not to exceed \$70,000), plus 100 percent of excess levies.

Income of \$35,001 to \$40,000: Exempt from 100 percent of excess levies.

In all three categories, the taxable value of the home and one acre is “frozen” at the 1996 taxable value or value of property in the first year qualified following 1996; this is based on legislation passed in 1995. *Excess levies are generally voted on as maintenance and operation levies or capital improvement bonds.*

- 2) **Senior Citizen and Disabled Persons Property Tax Deferral Program** – Requires an income of \$45,000 or less, and postpones payment of property

taxes. This program is not an exemption or a reduction of taxes. On participants behalf, the state pays the property taxes and special assessments to the county wherein participant resides. The amount of the taxes and/or special assessments, plus five percent simple interest, becomes a lien on the property in favor of the state until the total amount is repaid . A lien, filed with the county auditor, shows the State of Washington as having an interest in the property. A deferral is also available which allows any property owner with a combined household income of \$57,000 or less to defer the second half of their property tax. As in the existing deferral program, these amounts become a lien on the property and must be repaid if the home is sold.

PROPERTY TAX LEVY LIMITATIONS

The Washington State Constitution and subsequent statutes limit the amount of levies which can be imposed upon property to a total of one percent of the assessed value (\$10 per thousand dollars of assessed valuation). The following is a simplified listing of the basic statutory levy structure:

<u>Taxing District</u>	<u>Priority</u>	<u>Incorporated</u>	<u>Unincorp.</u>
State School	Senior	3.60	3.60
County Current Exp.	Senior	1.80	1.80
Road	Senior	0	2.25
Cities/Towns	Senior	3.375	0.00
Fire	Senior/Junior	0	1.50
Hospital District	Senior/Junior	0.75	0.75
Library District	Senior/Junior	0	0.50
Cemetery	Junior	0.1125	0.1125
Port		0.45	0.45
Emergency Medical	Voted	0.50	0.50

These levy rates are statutory maximums. As you will notice, the sum of these rates in either the incorporated or unincorporated columns exceeds \$10.00 (one percent). The assessor is statutorily obligated to reduce such requests until compliance is achieved; these reductions are made in accordance with a mandatory proration schedule.

Levies, i.e., hospital, fire, etc., have all been originally approved by the

voters. Further levy limitations on "regular levies" are imposed by the statutory 101 percent law, which restricts the regular levy amount each year to 101 percent of the highest of the previous three years' taxes. The 101 percent limit does not apply to voter-approved bonds, levies, or special assessments; it applies to a taxing district's budget and not to an individual property. For "excess levies" (voter-approved issues), the dollar figure is set by the voters at the time of the election.

PROPERTY TAX LEVY LIMITATIONS

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In addition to regular levies that have statutory limits, the following voter-approved excess levies are currently being collected from the taxpayer and dependent upon which taxing district or districts the property is located:

- voter-approved school maintenance & operations levies;
- voter-approved school capital improvement bonds;
- voter-approved school technology bonds;
- voter-approved hospital bond repayment levies;
- voter-approved fire district bond repayment levies;
- voter-approved port district bond repayment levies; and
- original voter-approved city and town bond repayment levies.

SPECIAL BENEFIT ASSESSMENTS

Taxes collected for dike and drainage maintenance are not regular levied taxes, and thus fall outside of the statutory one percent limit. The total maintenance budget for one of these districts is dispersed among property owners by either total acreage or total market value. However, assessments on

properties in the current use farm and agricultural program are based on the taxable value if they are in a value assessed district.

TYPES OF LEVIES

The following is a listing of the various types of services for which property taxes are levied across the state. All services are subject to the statutory one percent and 101 percent limitations.

- A. Regular Levies & Property Taxes
 - 1. Non-voted regular levies
 - a. Cemetery
 - b. City (disincorporation)
 - c. City (general)
 - d. Commissioner bonds
 - e. County Current Expense
 - f. County Road (regular & disorganized township)

TYPES OF LEVIES

(Continued from previous page)

- g. Ferry
 - h. Fire Protection
 - i. Hospital (county & public)
 - j. Library (county rural, intercounty rural, & island)
 - k. Metropolitan Park
 - l. Flood Control Zone (aka river improvement assessment)
 - m. School (state)
 - n. Water
 - 2. Voted regular levies
 - a. Airport
 - b. Cultural Arts, Stadium, etc.
 - c. Emergency Medical Service (EMS)
 - d. Parks & Recreational districts
 - e. Parks & Recreational service areas

The following district areas are outside of the statutory one percent and 101 percent limitations:

- B. Excess Levies – All voted with a 60% majority
 - 1. General

2. Capital Improvement (bonds)
 3. Specific types of excess levies
 - a. Air Pollution Control
 - b. Rail
 - c. Road & Bridge Service
 - d. Schools
 - e. Sewer, Water
 - f. Solid Waste Disposal
 - g. Transportation Benefit
- C. Benefit Assessment Districts
1. Diking
 2. Diking and Drainage (intercounty)
 3. Diking and Drainage Improvement
 4. Drainage
 5. Fire Protection
 6. Flood Control, county (river improvement)
 7. Flood Control, joint counties (intercounty)
 8. Flood Control Zone
 9. Forest Fire Protection
 10. Intercounty Weed
 11. Irrigation
 12. Metropolitan Municipal Corporation

TYPES OF LEVIES

(Continued from previous page)

- C. Benefit Assessment Districts (continued)
13. Mosquito Control
 14. Pest
 15. Reclamation
 16. River and Harbor Improvement
 17. Road Improvement
 18. Weed
- D. Earmarked Funds
1. Those Funds That Are Out of Another District's Levy
 - a. Accident (city)
 - b. Emergency District (city)
 - c. Fireman's Pension (city)
 - d. Land Assessment (county)
 - e. Mental Health (county)

**TOTAL 2017 ASSESSED VALUES & 2018 TAXES
TO BE COLLECTED FOR THE FOLLOWING DISTRICTS**
(All levy rates are expressed as dollars per thousand dollars of assessed value)

2017 TOTAL TAXABLE VALUE	
ASSESSED BY COUNTY ASSESSOR	
VALUE OF ALL REAL PROPERTY	\$16,519,702,858
VALUE OF ALL PERSONAL PROPERTY	\$660,780,800
TOTAL:	\$17,180,483,658
ASSESSED BY WASHINGTON STATE DEPARTMENT OF REVENUE	
VALUE OF PUBLIC UTILITIES	\$566,730,367
TOTAL OF ALL TAXABLE PROPERTY:	\$17,747,214,025

The Washington state levy is set by the state legislature and distributed by the Department of Revenue (DOR) on the basis of the DOR's determination of local assessment levels.

**WASHINGTON STATE
REAL & PERSONAL PROPERTY TAX LEVIES
(Applied to Real & Personal Property)**

	VALUATION	LEVY RATE	TOTAL TAXES
STATE SCHOOL LEVY PART I	\$17,695,717,325	1.8680	\$33,056,375
STATE SCHOOL LEVY PART II	\$17,461,427,342	1.0237	\$17,876,914
TOTAL:		2.8918	\$50,933,289

SKAGIT COUNTY

GENERAL FUND	VALUATION	LEVY RATE	TOTAL TAXES
CURRENT EXPENSE	\$17,747,214,025	1.4052	24,939,800
VETERANS RELIEF		0.0146	\$259,210
MENTAL HEALTH/ DEV.DIS.		0.0199	\$354,917
TOTAL:	\$17,747,214,025	1.4398	\$25,553,927
MEDIC I SERVICES	\$17,728,409,787	0.3388	\$6,007,437
CONSERVATION FUTURES	\$17,747,214,025	0.0508	\$902,572
COUNTY ROAD	\$8,595,846,321	1.7535	\$15,073,104

County, city, fire, hospital, port, and parks & recreational district general funds are regular levies subject to statutory limitations. Bonds are subject to voter approval.

CITY LEVIES			
CITY/TOWN	VALUATION	LEVY RATE	TAXES
ANACORTES			
GENERAL	\$3,289,763,092	1.5315	\$5,038,278
LIBRARY BOND	\$3,244,451,675	0.1568	\$509,008
TOTAL:		1.6883	\$5,547,286
BURLINGTON			
GENERAL	\$1,427,834,812	1.8155	\$2,592,367
CONCRETE			
GENERAL	\$157,833,863	3.1776	\$504,546
HAMILTON			
GENERAL	\$60,965,713	0.9673	\$58,977
LA CONNER			
GENERAL	\$169,379,200	1.8291	\$309,815
LYMAN			
GENERAL	\$33,999,615	1.1528	\$39,195
MOUNT VERNON			
GENERAL	\$3,126,145,191	2.4318	\$7,602,182
SEDRO WOOLLEY			
GENERAL	\$885,446,218	2.1120	\$1,870,115

LIBRARY			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DARRINGTON RURAL	\$23,483,758	0.4147	\$9,738
LA CONNER DISTRICT 1	\$545,392,935	0.4634	\$252,759
UPPER SKAGIT	\$560,820,623	0.4223	\$236,840
CENTRAL SKAGIT	\$1,954,193,987	0.4306	\$841,602
HOSPITAL			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1 SKAGIT BOND	\$4,750,148,471	0.8629	\$4,098,921
DISTRICT 2 GENERAL	\$5,715,501,976	0.5000	\$2,857,750
DISTRICT 2 BOND	\$5,654,183,842	0.4316	\$2,440,728
DISTRICT 2 TOTAL:		0.9316	\$5,298,478
DISTRICT 304 GENERAL	\$6,530,880,714	0.1515	\$990,000
PORT			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1 ANACORTES	\$6,502,520,774	0.0998	\$649,000
DISTRICT 2 SKAGIT	\$11,244,693,251	0.2031	\$2,284,171
CEMETERY			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1	\$598,638,482	0.0665	\$39,852
DISTRICT 2	\$2,160,316,960	0.0579	\$125,106
DISTRICT 3	\$348,657,004	0.0168	\$5,886
DISTRICT 4	\$648,110,675	0.0293	\$19,000
DISTRICT 5	\$560,619,107	0.0267	\$15,000
DISTRICT 6	\$217,750,568	0.0604	\$13,158

FIRE			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1 EXPENSE	\$65,767,406	0.7420	\$48,800
DISTRICT 2 EXPENSE	\$590,435,438	0.8658	\$511,257
DISTRICT 3 EXPENSE	\$614,848,509	0.6121	\$376,377
DISTRICT 4 EXPENSE	\$330,070,824	0.9139	\$301,659
DISTRICT 5 EXPENSE	\$569,435,022	0.6041	\$344,000
DISTRICT 6 EXPENSE	\$740,494,439	1.0500	\$777,519
DISTRICT 7 EXPENSE	\$212,540,522	0.6671	\$141,785
DISTRICT 8 EXPENSE	\$889,798,717	0.9702	\$863,368
DISTRICT 9 EXPENSE	\$444,535,259	0.6829	\$303,605
DISTRICT 9 BOND	\$440,595,702	0.4339	\$191,190
DISTRICT 9 TOTAL:		1.1169	\$494,795
DISTRICT 10 EXPENSE	\$291,334,188	0.6033	\$175,788
DISTRICT 11 EXPENSE	\$878,274,527	0.4248	\$373,112
DISTRICT 12 EXPENSE	\$286,251,459	0.2969	\$85,000
DISTRICT 13 EXPENSE	\$515,149,447	0.9388	\$483,641
DISTRICT 14 EXPENSE	\$428,043,295	0.6818	\$291,852
DISTRICT 15 EXPENSE	\$76,689,259	0.9027	\$69,228
DISTRICT 16 EXPENSE	\$61,501,787	0.7292	\$44,851
DISTRICT 16 BOND	\$63,282,147	0.2228	\$14,102
DISTRICT 16 TOTAL:		0.9521	\$58,953
DISTRICT 17 EXPENSE	\$324,810,304	0.4980	\$161,763
DISTRICT 19 EXPENSE	\$101,410,474	0.5985	\$60,701
DISTRICT 24 EXPENSE	\$18,063,891	0.6658	\$12,027
DISTRICT 24 EMS LEVY	\$18,804,238	0.5000	\$9,402
DISTRICT 24 TOTAL:		1.1658	\$21,429
PARKS & RECREATIONAL			
FIDALGO	\$5,262,698,788	0.1271	\$669,154

County, city, fire, hospital, port, and parks & recreational district general funds are regular levies subject to statutory limitations.

SCHOOL			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
BURLINGTON-EDISON DISTRICT 100			
MNTNC. & OPERATION	\$3,459,588,962	2.5783	\$8,919,898
MNTNC. & OPERATION SUPPLEMENT	\$3,459,588,962	0.6937	\$2,400,000
BOND SERVICE	\$3,461,899,729	0.1782	\$617,000
TECHNOLOGY	\$3,461,899,729	1.4657	\$5,074,181
TOTAL:		4.9159	\$17,011,079
SEDRO WOOLLEY DISTRICT 101			
MNTNC. & OPERATION	\$2,981,294,649	3.4374	\$10,248,021
BOND SERVICE	\$3,013,899,147	0.4946	\$1,490,917
TECHNOLOGY	\$3,013,899,147	0.2998	\$903,841
TOTAL:		4.2320	\$12,642,779
ANACORTES DISTRICT 103			
MNTNC. & OPERATION	\$5,655,159,504	1.4793	\$8,366,236
BOND SERVICE	\$5,655,279,283	1.1521	\$6,515,738
TECHNOLOGY	\$5,655,279,283	0.2814	\$1,591,913
TOTAL:		2.9130	\$16,473,887
CONCRETE DISTRICT 11			
MNTNC. & OPERATION	\$646,053,028	2.7733	\$1,791,743
TOTAL:		2.7733	\$1,791,743
LA CONNER DISTRICT 311			
MNTNC. & OPERATION	\$537,785,975	2.3291	\$1,252,585
BOND SERVICE	\$537,925,635	2.7926	\$1,502,212
TOTAL:		5.1217	\$2,754,797

All local school bond levies are set by a 60 percent majority vote.

SCHOOL

(Continued from previous page)

LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
CONWAY DISTRICT 317			
MNTNC. & OPERATION	\$516,777,401	2.8527	\$1,474,254
BOND SERVICE	\$519,223,801	1.1592	\$601,895
TECHNOLOGY	\$519,223,801	0.1157	\$60,096
TOTAL:		4.1277	\$2,136,245
MOUNT VERNON DISTRICT 320			
MNTNC. & OPERATION	\$3,863,703,802	3.9256	\$15,167,598
BOND SERVICE	\$3,863,683,612	2.2392	\$8,651,808
TECHNOLOGY	\$3,863,683,612	0.4917	\$1,899,897
TOTAL:		6.6566	\$25,719,303
DARRINGTON DISTRICT 330			
MNTNC. & OPERATION	\$34,421,123	3.7051	\$127,535
BOND FUND	\$45,772,849	0.9198	\$42,103
TOTAL:		4.6249	\$169,638

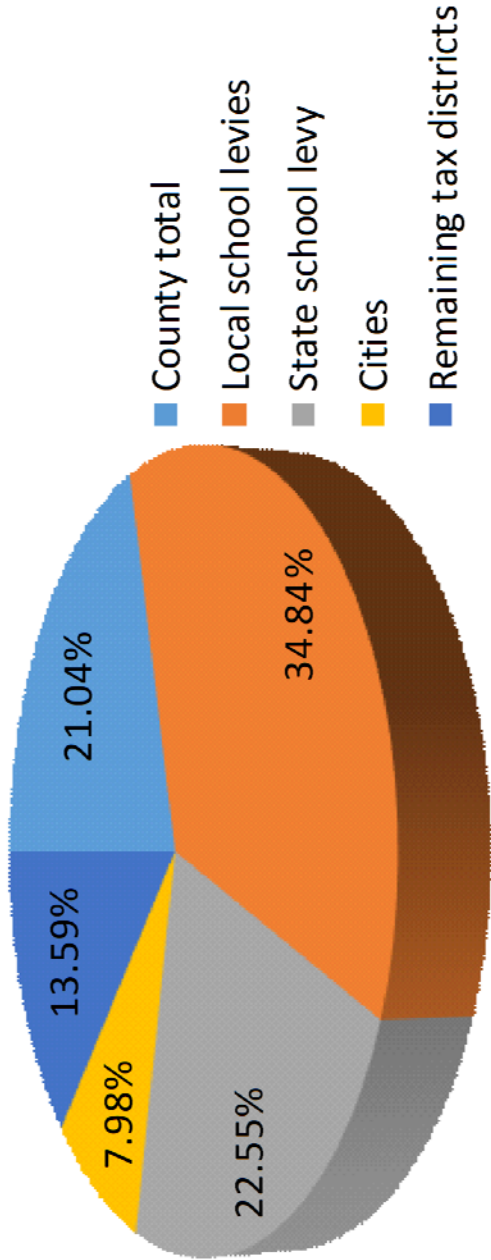
All local school bond levies are set by a 60 percent majority vote.

SPECIAL ASSESSMENTS	% BENEFIT BLDG/LAND	RATES PER \$1,000 VALUE	TOTAL ASMNTS.
DIKE DISTRICT 1	100% / 100%	1.6971	\$475,000
DIKE DISTRICT 3	100% / 100%	0.8830	\$500,000
DIKE DISTRICT 4	Acreage Benefit	\$6.9820*	\$12,000
DIKE DISTRICT 5	Acreage Benefit	\$16.2417*	\$45,000
DIKE DISTRICT 9	Acreage Benefit	\$7.0989*	\$11,000
DIKE DISTRICT 12	100% / 100%	1.4662	\$3,002,500
DIKE DISTRICT 17	100% / 100%	1.8080	\$830,500
DIKE DISTRICT 19	Acreage Benefit	0	0
DIKE DISTRICT 20	100% / 100%	1.4678	\$2,000
DIKE DISTRICT 22	100% / 100%	3.4260	\$270,000
DIKE DISTRICT 25	100% / 100%	0.6250	\$45,000
DRAINAGE DIST. 12	Acreage Benefit	\$22.4190*	\$16,200
DRAINAGE DIST. 14	20% / 100%	1.0374	\$120,000
DRAINAGE DIST. 15	100% / 100%	1.1418	\$200,000
DRAINAGE DIST. 16	Acreage Benefit	\$15.2035*	\$46,000
DRAINAGE DIST. 17	25% / 100%	1.5028	\$200,000
DRAINAGE DIST. 18	Acreage Benefit	\$17.5315*	\$30,000
DRAINAGE DIST. 19	20% / 100%	0.4366	\$140,000
DRAINAGE DIST. 20	25% / 100%	0.2438	\$15,000
DRAINAGE DIST. 21	Acreage Benefit	\$9.4320*	\$10,000
DRAINAGE DIST. 22	Acreage Benefit	\$30.5771*	\$65,000
DRAINAGE DIST. 25	100% / 100%	MERGED WITH DIKE 25	

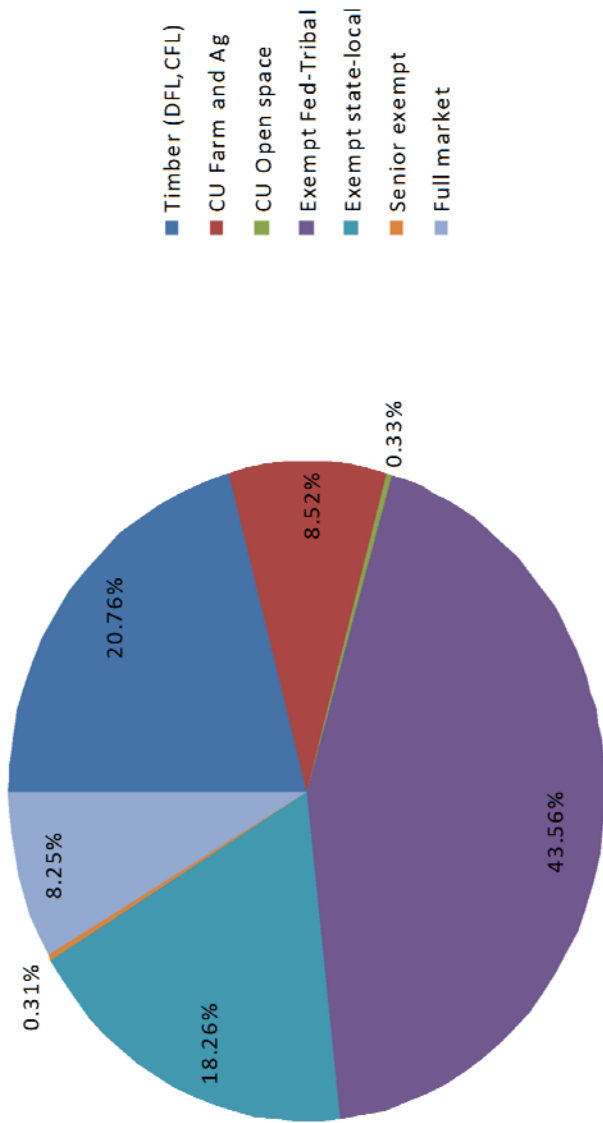
* per acre

SPECIAL ASSESSMENTS	% BENEFIT BLDG/LAND	RATES PER \$1,000 VALUE	TOTAL ASMNT
COUNTY DRAINAGE UTLTY.	Table	Multiple	\$1,738,310
CLEAN WATER ASSMNT.	Table	Multiple	\$1,481,416
STATE FOREST FIRE PROT.	Table	Multiple	\$211,576
EDISON FIELD DESIGN	Table	Multiple	\$2,840
EDISON SUB CLEAN WTR.	Table	Multiple	\$86,838
LAKE MNGMNT. DIST. 1	Table	Multiple	\$59,092
LAKE MNGMNT. DIST. 2	Table	Multiple	\$14,670
LAKE MNGMNT. DIST. 3	Table	Multiple	\$28,860
LAKE MNGMNT. DIST. 4	Table	Multiple	\$20,670

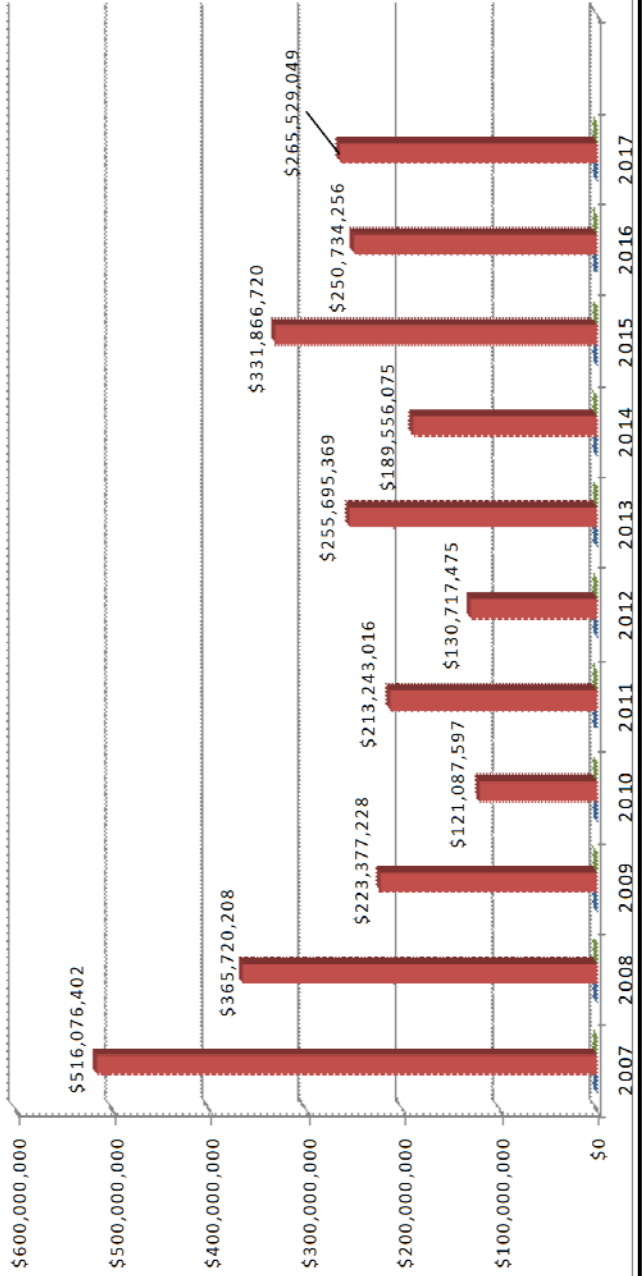
2018 Property Tax Distribution in Skagit County



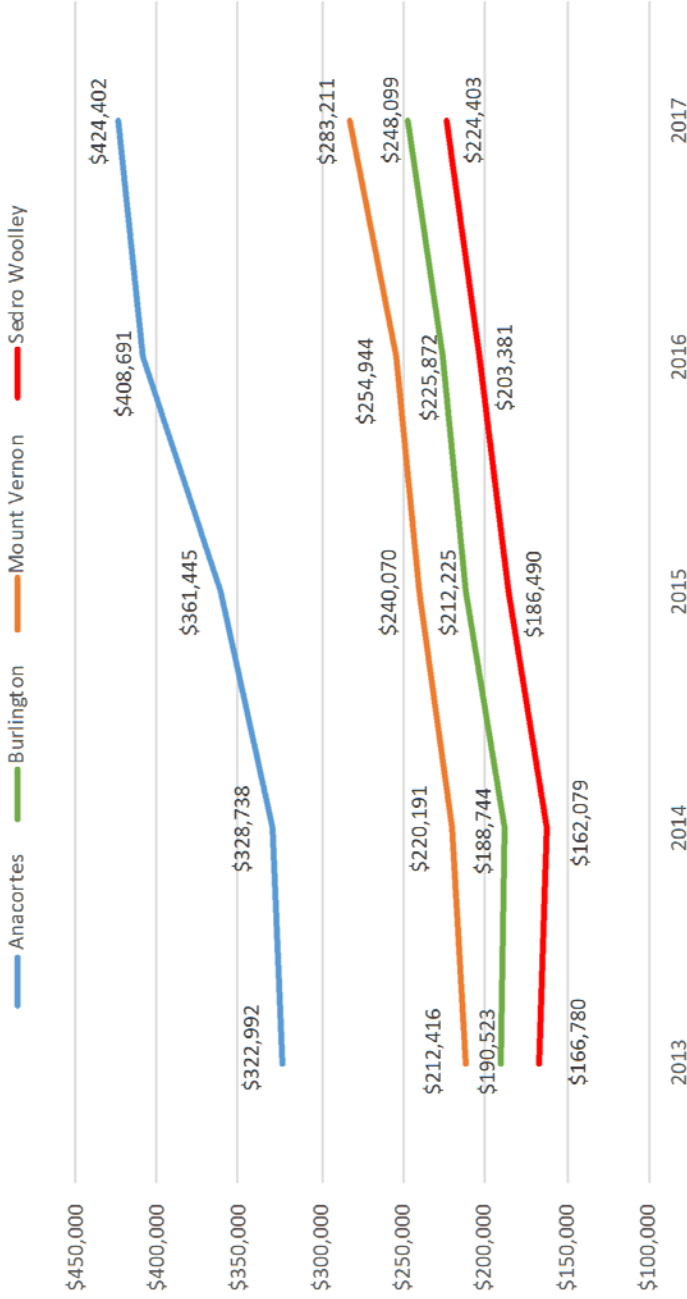
Skagit County Tax Base Acrage Distribution



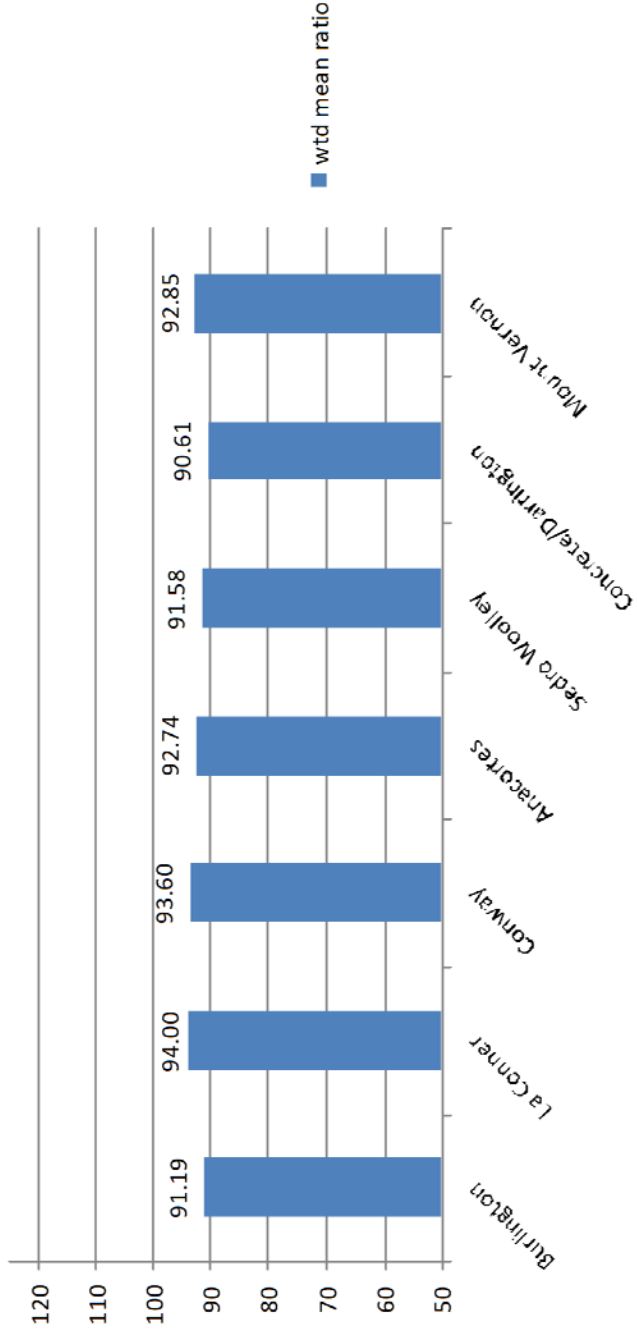
Skagit County New Construction 2007-2017



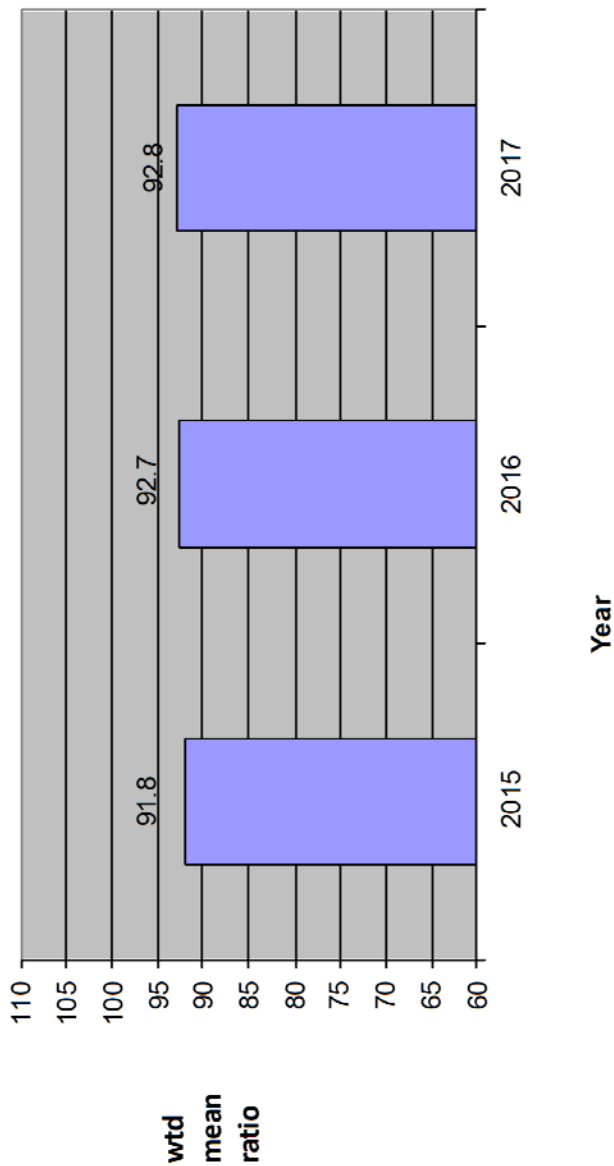
Average Home Sale Price by City



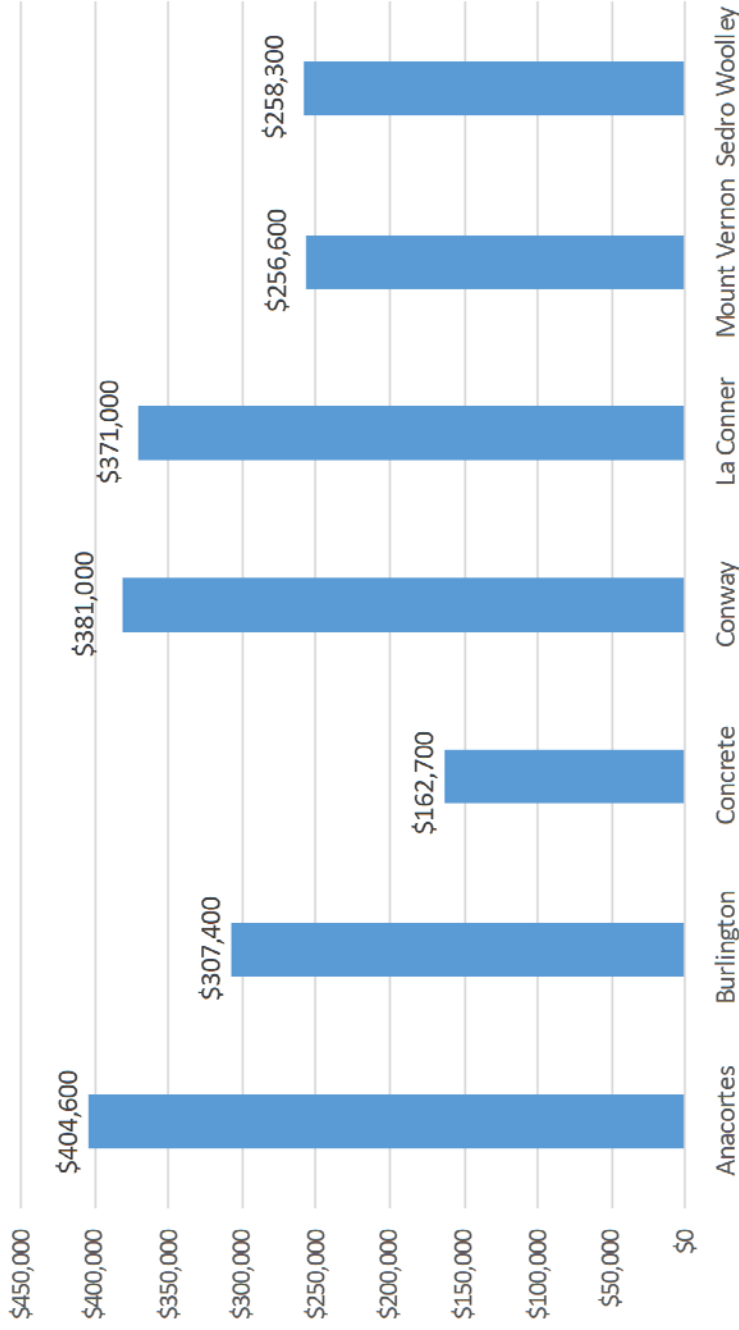
2017 Assessment Ratio by Region



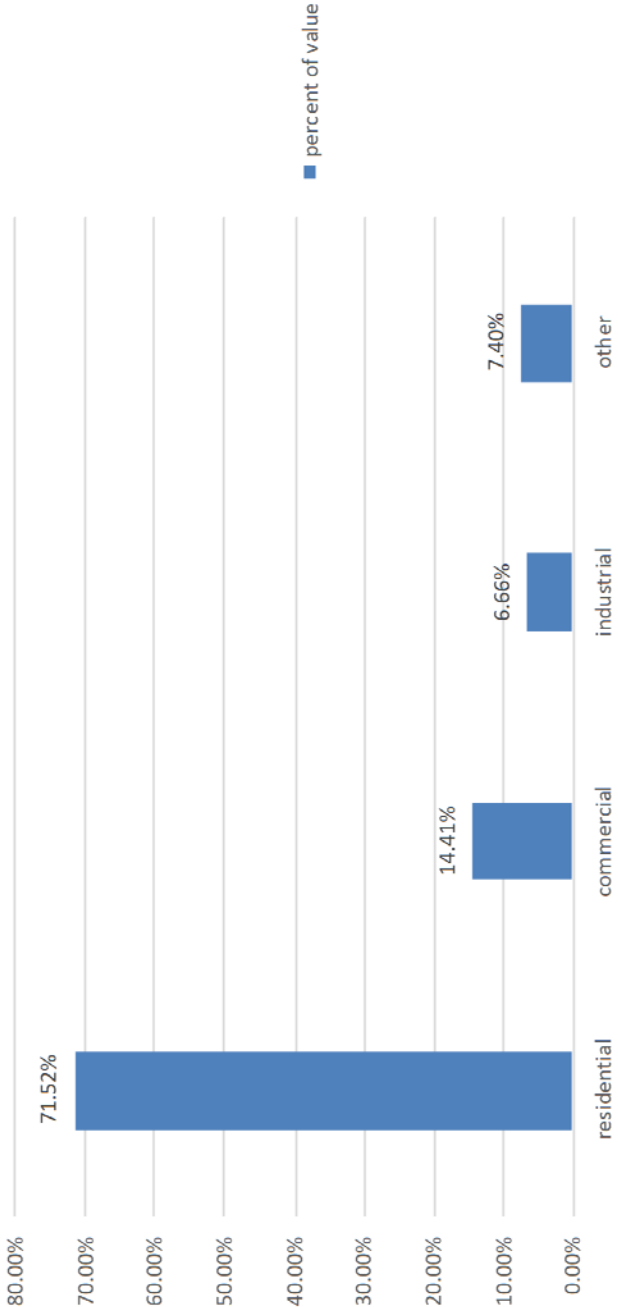
Skagit County Assessment Ratio



Average Assessed Home by School District



Skagit County by Property Type



**2018 CONSOLIDATED LEVY RATES
FOR EACH TAX DISTRICT IN SKAGIT COUNTY**

AGGREGATE TAX RATES IN INCORPORATED AREAS		
CITY	LEVY CODE	TAX RATE
ANACORTES	0900	10.4814
ANACORTES	0901	10.5394
BURLINGTON	0905	11.8077
CONCRETE	0910	11.4762
HAMILTON	0915	10.2755
LACONNER	0920	12.4054
LYMAN	0925	11.4312
MOUNT VERNON	0930	14.8759
MOUNT VERNON	0931	11.7399
MOUNT VERNON	0932	12.4512
MOUNT VERNON	0933	14.1646
MOUNT VERNON	0934	14.8759
SEDRO WOOLLEY	0935	11.4202

All levy rates are expressed as dollars per thousand dollars of assessed value.

AGGREGATE TAX RATES IN UNINCORPORATED AREAS

LEVY	TAX	LEVY	TAX	LEVY	TAX
1100	11.4907	1210	12.4568	1565	13.0258
1105	11.5940	1300	12.2036	1570	13.0924
1110	11.6716	1325	11.4923	1575	13.1957
1112	11.6423	1327	11.5527	1580	13.0988
1115	11.7749	1330	12.5423	1585	13.2021
1117	11.7456	1335	12.4626	1590	13.1653
1120	12.3566	1340	12.1741	1595	13.2687
1125	11.7877	1450	9.4878	1650	11.4845
1130	12.5082	1455	10.4194	1700	13.2314
1135	12.2757	1460	10.6045	1705	14.0973
1137	12.2464	1470	10.5538	1710	14.1639
1140	12.3790	1485	11.0293	1715	14.2672
1142	12.3497	1490	11.5433	1720	13.5283
1145	11.9392	1495	9.5047	1790	13.3830
1150	12.0426	1500	10.9343	1795	13.4863
1151	11.8910	1505	10.4363	1800	14.2489
1155	12.4275	1550	12.1599	1805	14.3522
1175	12.6115	1555	12.2633	1810	13.6799
1195	12.7956	1560	12.3298	1815	13.7832

All levy rates are expressed as dollars per thousand dollars of assessed value.

AGGREGATE TAX RATES IN UNINCORPORATED AREAS
(Continued from previous page)

LEVY CODE	TAX RATE	LEVY CODE	TAX RATE	LEVY CODE	TAX RATE
2170	12.4599	2770	14.8098	3850	11.8693
2305	12.9456	2775	15.1115	3855	12.6963
2307	12.8707	2780	15.3145	3860	12.4679
2310	13.1176	2805	14.3522	3865	12.0305
2315	13.3205	3195	12.4568		
2320	13.1063	3220	12.7159		
2610	14.0586	3350	12.4062		
2655	11.6687	3352	12.4667		
2660	11.7353	3355	12.4626		
2665	12.2809	3360	12.0957		
2670	12.3474	3365	12.4444		
2675	12.5714	3400	10.0521		
2725	14.1976	3402	10.0253		
2730	14.9396	3405	10.6555		
2740	14.2006	3410	11.0042		
2755	15.0635	3415	10.6507		
2760	14.2642	3417	10.6239		
2765	15.1301	3825	14.4002		

All levy rates are expressed as dollars per thousand dollars of assessed value.

The following give explanation of tax district distribution:

LEVY CODE	TAXING DISTRICTS
0900	County General, State Levy, Anacortes, Anacortes School Dist., Port Dist. 1 Hospital Dist. 2, Fidalgo Parks, Conservation Futures, Skagit County EMS
0901	County General, State Levy, Anacortes, Anacortes School Dist., Port Dist. 1, Hospital Dist. 2, Cemetery Dist. 2, Fidalgo Parks, Conservation Futures, Skagit County EMS
0905	County General, State Levy, Burlington, Burlington-Edison School Dist., Hospital Dist. 304, Port Dist. 2, Conservation Futures, Skagit County EMS
0910	County General, State Levy, Concrete, Concrete School Dist, Port Dist. 2, Hospital Dist. 304, Cemetery Dist. 5, Conservation Futures, Skagit County EMS
0915	County General, State Levy, Hamilton, Sedro Woolley School Dist., Hospital Dist. 304, Port Dist. 2, Conservation Futures, Skagit County EMS
0920	County General, State Levy, LaConner, LaConner School Dist., LaConner Library Dist., Cemetery Dist. 1, Port Dist. 2, Conservation Futures, Skagit County EMS
0925	County General, State Levy, Lyman, Port Dist. 2, Sedro Woolley School Dist., Hospital Dist. 304, Conservation Futures, Skagit County EMS, Fire Dist. 8
0930	County General, State Levy, Mount Vernon, Mount Vernon School Dist., Hospital Dist. 1, Port Dist. 2, Conservation Futures, Skagit County EMS
0931	County General, State Levy, Mount Vernon, Sedro Woolley School Dist., Hospital Dist. 304, Port Dist. 2, Conservation Futures, Skagit County EMS
0932	County General, State Levy, Mount Vernon, Sedro Woolley School Dist., Hospital Dist. 1, Port Dist. 2, Conservation Futures, Skagit County EMS
0933	County General, State Levy, Mount Vernon, Mount Vernon School Dist., Hospital Dist. 304, Port Dist. 2, Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
0934	County General, State Levy, Mount Vernon, Mount Vernon School Dist., Hospital Dist. 1, Port Dist. 2, Conservation Futures, Skagit County EMS
0935	County General, State Levy, Sedro Woolley, Sedro Woolley School Dist., Hospital Dist. 304, Port Dist. 2, Conservation Futures, Skagit County EMS
1100	County General, County Road, State Levy, Burlington-Edison School Dist, Port Dist. 1, Conservation Futures, Skagit County EMS
1105	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Conservation Futures, Skagit County EMS
1110	County General, County Road, State Levy, Burlington-Edison School Dist. Port Dist. 1, Hospital Dist. 304, Cemetery Dist .4, Conservation Futures, Skagit County EMS
1112	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 1, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1115	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Hospital Dist. 304, Cemetery Dist. 4, Conservation Futures, Skagit County EMS
1117	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1120	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist .1, Fire Dist . 2, Conservation Futures, Skagit County EMS
1125	County General, County Road, State Levy, Burlington-Edison School Dist., Fire Dist. 12, Port Dist.1, Conservation Futures, Skagit County EMS
1130	County General, County Road, State Levy, Burlington-Edison School Dist,Port Dist. 1, Fire Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
1135	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 1, Fire Dist. 5, Hospital Dist. 304, Cemetery Dist. 4, Conservation Futures, Skagit County EMS
1137	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 1, Fire Dist. 5, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1140	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 5, Hospital Dist. 304, Cemetery Dist. 4, Conservation Futures, Skagit County EMS
1142	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 5, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1145	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 1, Fire Dist. 12, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1150	Dist., Port Dist. 2, Fire Dist. 12, Hospital Dist. 304, Conservation Futures, Skagit County EMS County General, County Road, State Levy, Burlington-Edison School
1151	Dist., Port Dist. 2, Fire Dist. 12, Conservation Futures, Skagit County EMS County General, County Road, State Levy, Burlington-Edison School
1155	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 14, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1175	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1195	County General, County Road, State Levy, Burlington-Edison School Dist, Port Dist. 2, Fire Dist. 6, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1210	County General, County Road, State Levy, Burlington-Edison School Dist, Port Dist 2, Fire Dist 14, Hospital Dist 304, Cemetery Dist 4, Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
1300	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Hospital Dist. 1, Conservation Futures, Skagit County EMS, Central Skagit Library District
1325	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
1327	County General, County Road, State Levy, Sedro Woolley School Dist., Hospital Dist. 304, Port Dist. 2, Conservation Futures, Cemetery Dist. 6, Skagit County EMS, Central Skagit Library District
1330	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 6, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
1335	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 8, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
1340	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 14, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
1450	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Conservation Futures, Skagit County EMS
1455	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Hospital Dist. 2, Conservation Futures, Skagit County EMS
1460	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Hospital Dist. 2, Cemetery Dist. 2, Fidalgo Parks, Conservation Futures, Skagit County EMS
1470	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Fire Dist. 13, Fidalgo Parks, Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
1485	County General, County Road, State Levy, Anacortes School Dist, Port Dist.1, Fire Dist. 11, Hospital Dist. 2, Cemetery Dist. 2, Fidalgo Parks, Conservation Futures, Skagit County EMS
1490	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Fire Dist.13, Hospital Dist. 2, Cemetery Dist. 2, Fidalgo Parks, Conservation Futures, Skagit County EMS
1495	County General, County Road, State Levy, Anacortes School Dist., Port Dist. 1, Cemetery Dist. 3, Conservation Futures, Skagit County EMS
1500	County General, County Road, State Levy, Anacortes School Dist., Port Dist. 1, Fire Dist. 17, Hospital Dist. 2, Cemetery Dist. 3, Conservation Futures, Skagit County EMS
1505	County General, County Road, State Levy, Anacortes School Dist., Port Dist. 1, Hospital Dist. 2, Cemetery Dist. 3, Conservation Futures, Skagit County EMS
1550	County General, County Road, State Levy, LaConner School Dist, Port Dist 1, LaConner Library Dist, Conservation Futures , Skagit County EMS
1555	County General, County Road, State Levy, LaConner School Dist., Port Dist. 2, LaConner Library Dist., Conservation Futures, Skagit County EMS
1560	County General, County Road, State Levy, LaConner School Dist., Port Dist. 2, Cemetery Dist. 1, LaConner Library Dist., Conservation Futures, Skagit County EMS
1565	County General, County Road, State Levy, LaConner School Dist., Port Dist.1, Fire Dist. 2, LaConner Library Dist., Conservation Futures, Skagit County EMS
1570	County General, County Road, State Levy, LaConner School Dist., Port Dist. 1, Fire Dist. 2, Cemetery Dist. 1, LaConner Library Dist., Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
1575	County General, County Road, State Levy, LaConner School Dist., Port Dist. 2, Fire Dist. 2, Cemetery Dist. 1, LaConner Library Dist., Conservation Futures, Skagit County EMS
1580	County General, County Road, State Levy, LaConner School Dist., Port Dist. 1, Fire Dist. 13, LaConner Library Dist., Conservation Futures, Skagit County EMS
1585	County General, County Road, State Levy, LaConner School Dist., Port Dist. 2, Fire Dist. 13, LaConner Library Dist., Conservation Futures, Skagit County EMS
1590	County General, County Road, State Levy, LaConner School Dist., Port Dist. 1, Fire Dist. 13, Cemetery Dist. 1, LaConner Library Dist., Conservation Futures, Skagit County EMS
1595	County General, County Road, State Levy, LaConner School Dist., Port Dist. 2, Fire Dist. 13, Cemetery Dist. 1, LaConner Library Dist., Conservation Futures, Skagit County EMS
1650	County General, County Road, State Levy, Conway School Dist., Port Dist. 2, Fire Dist. 3, Cemetery Dist. 1, Conservation Futures, Skagit County EMS
1700	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 1, Conservation Futures, Skagit County EMS
1705	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 1, Fire Dist. 2, Conservation Futures, Skagit County EMS
1710	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 1, Fire Dist. 2, Cemetery Dist. 1, Conservation Futures, Skagit County EMS
1715	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 2, Cemetery Dist. 1, Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
1720	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 1, Fire Dist. 12, Conservation Futures, Skagit County EMS
1790	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 1, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1795	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1800	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 1, Fire Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1805	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1810	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 1, Fire Dist.12, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1815	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 12, Hospital Dist. 304, Conservation Futures, Skagit County EMS
2170	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 2, Conservation Futures, Skagit County EMS
2305	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist 2., Fire Dist. 1, Hospital Dist. 1, Conservation Futures, Skagit County EMS, Central Skagit Library District
2307	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 7, Hospital Dist. 1, Conservation Futures, Skagit County EMS, Central Skagit Library District

LEVY CODE	TAXING DISTRICTS
2310	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 4, Hospital Dist. 1, Conservation Futures, Skagit County EMS, Central Skagit Library District
2315	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 9, Hospital Dist. 1, Conservation Futures, Skagit County EMS, Central Skagit Library District
2320	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 15, Hospital Dist. 1, Conservation Futures, Skagit County EMS, Central Skagit Library District
2610	County General, County Road, State Levy, LaConner School Dist., Port Dist. 2, Fire Dist. 2, Hospital Dist. 1, Cemetery Dist. 1, LaConner Library Dist., Conservation Futures, Skagit County EMS
2655	County General, County Road, State Levy, Conway School Dist., Port Dist. 2, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2660	County General, County Road, State Levy, Conway School Dist., Port Dist. 2, Hospital Dist. 1, Cemetery Dist. 1, Conservation Futures, Skagit County EMS
2665	County General, County Road, State Levy, Conway School Dist., Port Dist. 2, Fire Dist. 3, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2670	County General, County Road, State Levy, Conway School Dist., Port Dist. 2, Fire Dist. 3, Hospital Dist. 1, Cemetery Dist. 1, Conservation Futures, Skagit County EMS
2675	County General, County Road, State Levy, Conway School Dist., Port Dist. 2, Fire Dist. 15, Hospital Dist. 1, Conservation Futures Skagit County EMS

LEVY CODE	TAXING DISTRICTS
2725	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2730	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 1, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2740	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 2, Conservation Futures, Skagit County EMS
2755	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 2, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2760	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Hospital Dist. 1, Cemetery Dist. 1, Conservation Futures, Skagit County EMS
2765	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 2, Hospital Dist. 1, Cemetery Dist 1, Conservation Futures, Skagit County EMS
2770	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 3, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2775	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 4, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2780	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 9, Hospital Dist. 1, Conservation Futures, Skagit County EMS
2805	County General, State Levy, County Road, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
3220	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 8, Hospital Dist. 304, Conservation Futures, Skagit County EMS
3350	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 4, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
3352	County General, County Road, State Levy, Sedro Woolley School Dist., Hospital Dist. 304, Fire Dist. 4, Port Dist. 2, Conservation Futures, Cemetery Dist . 6 , Skagit County EMS, Central Skagit Library District
3355	County General, County Road, State Levy, Sedro Woolley School Dist, Port Dist. 2, Fire Dist. 8, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
3360	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 10, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
3365	County General, County Road, State Levy, Sedro Woolley School Dist., Port Dist. 2, Fire Dist. 16, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Central Skagit Library District
3400	County General, County Road, State Levy, Concrete School Dist., Port Dist. 2, Hospital Dist. 304, Cemetery Dist. 5, Conservation Futures, Skagit County EMS, Upper Skagit Rural Library District
3402	County General, County Road, State Levy, Concrete School Dist., Port Dist. 2, Hospital Dist. 304, Conservation Futures, Skagit County EMS, Upper Skagit Rural Library District

LEVY CODE	TAXING DISTRICTS
3405	County General, County Road, State Levy, Concrete School Dist., Port Dist. 2, Fire Dist. 10, Hospital Dist. 304, Cemetery Dist. 5, Conservation Futures, Skagit County EMS, Upper Skagit Rural Library District
3410	County General, County Road, State Levy, Concrete School Dist., Port Dist. 2, Fire Dist. 16, Hospital Dist. 304, Cemetery Dist. 5, Conservation Futures, Skagit County EMS, Upper Skagit Rural Library District
3415	County General, County Road, State Levy, Concrete School Dist., Port Dist. 2, Fire Dist.19, Hospital Dist. 304, Cemetery Dist. 5, Conservation Futures, Skagit County EMS, Upper Skagit Rural Library District
3417	County General, County Road, State Levy, Concrete School Dist., Port Dist. 2, Fire Dist. 19, Hospital District 304, Conservation Futures, Skagit County EMS, Upper Skagit Rural Library District
3825	County General, County Road, State Levy, Mount Vernon School Dist., Port Dist. 2, Fire Dist. 4, Hospital Dist. 304, Conservation Futures, Skagit County EMS
3850	County General, County Road, State Levy, Darrington School Dist., Port Dist. 2, Hospital Dist. 304, Darrington Rural Library District, Conservation Futures, Skagit County EMS
3855	County General, County Road, State Levy, Darrington School Dist., Port Dist. 2, Hospital Dist. 304, Darrington Rural Library Dist., Conservation Futures, Fire Dist. 24 EMS
3860	County General, County Road, State Levy, Darrington School Dist, Port Dist. 2, Fire Dist. 19, Hospital Dist. 304, Darrington Rural Library Dist., Conservation Futures, Skagit County EMS
3865	State Levy, County General, County Road, Darrington School Dist., Hospital Dist. 304, Port Dist. 2, Conservation Futures, Darrington Rural Library Dist., Fire Dist. 24 EMS

QUESTIONS OFTEN ASKED OF THE ASSESSOR

How is the valuation of my property determined?

The assessor estimates the market value using approved, professional appraisal methods and manuals.

Are taxes the same throughout the county?

No, different sections of the county may show quite a difference in taxes on the same type of property.

Why does this difference exist?

It is due to the amount of the budget submitted to the assessor by the various taxing district commissioners and board members. The assessor then certifies to the county commissioners the amount of levy needed to produce the same amount in property tax. The county commissioners then adopt a *Resolution for Certification of Taxes to the County Treasurer and State of Washington*. If all of these taxing districts levy to maximum amount by law, then the difference is due to the 101 percent limit or to special levies and bond issues voted by the people. For example, if we have appraised a residence in any town or city in Skagit County at \$200,000, the amount of property tax for 2018 is

City	Levy Rate	Tax Amount
Anacortes	10.4814	\$2,096
Anacortes	10.5394	\$2,108
Burlington	11.8077	\$2,362
Concrete	11.4782	\$2,295
Hamilton	10.2755	\$2,055
LaConner	12.4054	\$2,481
Lyman	11.4312	\$2,286
Mount Vernon	14.8759	\$2,975
Mount Vernon	11.7399	\$2,348
Mount Vernon	12.4512	\$2,490
Mount Vernon	14.1646	\$2,833
Mount Vernon	14.8759	\$2,975
Sedro Woolley	11.4202	\$2,284

listed in the table which is

The reason for the five different sub-areas in the city of Mount Vernon has to do with part of the city being in Hospital District 304 (UGH) and part in Hospital District 1 (SVH), and some of the most recent and eastern annexes being in the Sedro Woolley School District rather than the Mount Vernon School District. In the city of Anacortes, there is a second tax rate for the recently annexed properties in Cemetery District 2.

depicted below:

How do I protest or appeal the value placed on my property?

You may talk to the assessor any time you feel an error has been made in valuing your property. You may also appeal your appraised value to the Skagit County Board of Equalization by July 1 of the assessment year or within 30 days of change of value notice, whichever is later . If you do not agree with the county board's decision, you may appeal to the State Board of Tax Appeals. However, you must file with the state board within thirty days of the county board's ruling and must present proof to the board that the assessor has erred in his appraisal. The information you present to the board should show the pertinent information that describes the difference between the assessor's value and what you believe to be the value of your property. A property owner does not need an attorney to talk to the assessor or appeal to the County Board of Equalization or the State Board of Tax Appeals.

How do I know my property has been assessed?

RCW 84.41.041 requires the assessor to physically-inspect and value all real property at least once every six years. During the intervals between the six-year physical inspections of real property, the valuation may only be adjusted to its current true and fair market value based upon new construction, change of use, or statistical re-evaluations based on the Department of Revenue's approved annual re-evaluation program. At the completion of any re-evaluations, property owners are notified of the results by a valuation change notice mailed to the taxpayer.

What information is available to me?

All assessment records maintained by the assessor's office except for confidential income reports and personal property affidavit listings are public and open for inspection during regular office hours (8:30 a.m. - 4:30 p.m., Monday through Friday). Property information is also available on the county website www.skagitcounty.net by selecting "Property One Stop" where multiple search options are provided. County assistance is available to help you obtain the information you desire.

REVALUATION SCHEDULE – PHYSICAL INSPECTIONS

As a means of geographical reference, and to ensure equity for taxpayers paying property taxes towards “voted on” levies and bonds, the Skagit County Assessor’s Office has traditionally divided the county for physical inspection and appraisal by school district boundaries. The following is the schedule for the current and next five years:

2017 Value for 2018 Taxes	La Conner and Conway School Districts
2018 Value for 2019 Taxes	Anacortes School District
2019 Value for 2020 Taxes	Sedro Woolley School District
2020 Value for 2021 Taxes	Concrete & Darrington School Districts
2021 Value for 2022 Taxes	Mount Vernon School District
2022 Value for 2023 Taxes	Burlington-Edison School District

