



**INFORMATION ON
PROPERTY TAX
PROCEDURES
2020**

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 2020 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 assessment and property tax.

Sincerely,

A handwritten signature in cursive script that reads "David M. Thomas". The ink is dark and the signature is fluid and legible.

David M. Thomas
Skagit County Assessor

Skagit County Assessor's Office
Administration Building, Room 204
700 S. 2nd Street, Mount Vernon, WA 98273
Phone: (360) 416-1780, Fax: (360) 416-1790
E-mail: assessor@co.skagit.wa.us
visit us on the web at www.skagitcounty.net



Office hours: 8:30 a.m. to 4:30 p.m.
Monday through Friday

ASSESSOR David M. Thomas

CHIEF DEPUTY ASSESSOR/LEVY OFFICER Annette M. DeVoe

SENIOR COMMERCIAL APPRAISER Kim Smith, MAI

COMMERCIAL APPRAISER Andrew Corcoran

PERSONAL PROPERTY Lisa Henderson

SENIOR RESIDENTIAL APPRAISER Julie Priest

ANALYST/APPRAISER Brian Herring

RESIDENTIAL APPRAISERS..... Ben Dodge
 Timothy (Tim) Light
 Daniel (Danny) Hagen
 Jacob (Jake) Leander
 Christopher (CJ) Rankin
 Douglas (Doug) Webb
 Allyson Oakley
 Geoffrey (Geoff) Perkins
 Zachary (Zach) Stringer

TIMBER/CURRENT USE/SEGREGATIONS..... Kiffin Saben

EXEMPTION SPECIALIST Susan McNamara

CUSTOMER SERVICE/PROPERTY TRANSFER Lisa Cure

CUSTOMER SERVICE/PROPERTY TRANSFER Ida Ekkelkamp

EXECUTIVE ASSISTANT/RESEARCH Deborah (Deb) Thurman

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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 2019 assessed values, together with levies and taxes for 2020.

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:** Market data or sales comparison method
- Income approach:** 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, counties, school districts and various other municipal corporations. The legislature is authorized to exempt other properties which meet certain criteria.

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 2019 assessment year for taxes payable in 2020, the real property assessment ratio is 92.4 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

(Continued from previous page)

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 assessment) 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 2019 state legislature passed Engrossed Senate Bill 5160 to adjust the income thresholds to qualify for the Senior Citizen and Disabled Exemption Program based on a percentage of the county's median household income. This legislation addressed the disparity in real estate values and household income levels between more urban counties in the Puget Sound region in comparison to the more rural counties elsewhere in the state. The three qualifying income thresholds for the exemption are now 45%, 55% and 65% of the county's median household income for the A, B and C levels, respectively. County median household income is reported by the state Office of Financial Management and will be updated every five years, at which time, qualifying income levels are 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.

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 for Skagit County cannot exceed \$42,390 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 \$35,869: 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 \$35,870 to \$42,390: Exempt from 100 percent of excess levies.

In all three categories, the taxable value of the home and one acre (up to five acres, subject to zoning restrictions) 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 \$48,912 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, denotes 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

(Continued from previous page)

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

- voter-approved school enhancement 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)

1. Non-voted regular levies (continued)
 - 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
 - 19. Conservation District
- 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)
 - f. River Improvement (county)
 - g. Unclassified City Sewer (city)
 - h. Veteran's Relief (county)
 - 2. Stand Alone Earmarked Funds
 - a. Conservation Futures
 - b. Ports
 - c. Public Utility Districts
- E. Local Improvement Districts
 - 1. Introduction
 - 2. City LID (guaranty fund)
 - 3. City LID (lowlands and waterways)
 - 4. County Road Improvement
 - 5. Fire Protection
 - 6. Flood Control Zone
 - 7. Library (county and intercounty)
 - 8. Metropolitan Park
 - 9. Parks and Recreational
 - 10. Port
 - 11. River and Harbor Improvement
 - 12. Sewer
- F. Service Charges
 - 1. Fire District Fees
 - 2. Lake Management Fees

**TOTAL 2019 ASSESSED VALUES & 2020 TAXES
TO BE COLLECTED FOR THE FOLLOWING DISTRICTS**
(All levy rates are expressed as dollars per thousand dollars of assessed value)

2019 TOTAL TAXABLE VALUE	
ASSESSED BY COUNTY ASSESSOR	
VALUE OF ALL REAL PROPERTY	\$19,931,711,377
VALUE OF ALL PERSONAL PROPERTY	\$671,429,560
TOTAL:	\$20,603,140,937
ASSESSED BY WASHINGTON STATE DEPARTMENT OF REVENUE	
VALUE OF PUBLIC UTILITIES	\$554,180,314
TOTAL OF ALL TAXABLE PROPERTY:	\$21,157,321,251

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	\$21,099,965,651	1.8977	\$40,042,632
STATE SCHOOL LEVY PART II	\$20,844,313,610	1.0216	\$21,295,784
TOTAL:		2.9194	\$61,338,416

SKAGIT COUNTY			
GENERAL FUND	VALUATION	LEVY RATE	TOTAL TAXES
CURRENT EXPENSE	\$21,157,321,251	1.2659	\$26,784,341
VETERANS RELIEF		0.0166	\$352,240
MENTAL HEALTH/ DEV.DISABLED		0.0178	\$376,976
TOTAL:	\$21,157,321,251	1.3004	\$27,513,557
MEDIC I SERVICES	\$21,134,799,211	0.4197	\$8,871,978
CONSERVATION FUTURES	\$21,157,321,251	0.0443	\$938,253
COUNTY ROAD	\$10,105,045,293	1.5961	\$16,128,737

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

CITY LEVIES			
CITY/TOWN	VALUATION	LEVY RATE	TAXES
ANACORTES			
GENERAL	\$3,985,572,170	1.3289	\$5,296,453
BURLINGTON			
GENERAL	\$1,666,063,809	1.6573	\$2,761,330
CONCRETE			
GENERAL	\$165,399,083	3.1049	\$513,561
HAMILTON			
GENERAL	\$70,020,169	0.9102	\$63,733
LA CONNER			
GENERAL	\$190,635,242	1.7407	\$331,840
LYMAN			
GENERAL	\$43,641,041	0.9494	\$41,436
MOUNT VERNON			
GENERAL	\$3,798,837,221	2.1059	\$7,999,977
SEDRO WOOLLEY			
GENERAL	\$1,115,152,181	2.5000	\$2,787,880
VOTED PER RCW 84.36.381	\$16,955,042	1.7373	\$29,457
TOTAL:	\$1,132,107,223		\$2,817,337

LIBRARY			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DARRINGTON RURAL	\$27,852,483	0.3918	\$10,915
LA CONNER DISTRICT 1	\$629,542,034	0.4377	\$275,575
UPPER SKAGIT	\$635,938,086	0.4585	\$291,586
CENTRAL SKAGIT	\$2,403,477,127	0.3671	\$882,534
HOSPITAL			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1 SKAGIT BOND	\$5,765,812,508	0.7257	\$4,184,312
DISTRICT 2 GENERAL	\$6,805,405,279	0.4570	\$3,110,685
DISTRICT 2 BOND 2012 UTGO	\$6,742,122,905	0.3765	\$2,538,700
DISTRICT 2 TOTAL:		0.8336	\$5,649,385
DISTRICT 304 GENERAL	\$7,739,512,324	0.1304	\$1,010,000
PORT			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1 ANACORTES	\$7,686,899,501	0.2103	\$1,616,864
DISTRICT 2 SKAGIT GENERAL	\$13,470,421,750	0.1778	\$2,395,407
DISTRICT 2 SKAGIT IDD	\$13,470,421,750	0.1633	\$2,200,000
DISTRICT 2 SKAGIT TOTAL:		0.3411	\$4,595,407
CEMETERY			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1	\$691,432,373	0.0594	\$41,088
DISTRICT 2	\$2,513,443,100	0.0563	\$141,654
DISTRICT 3	\$397,581,063	0.0150	5,986
DISTRICT 4	\$762,178,462	0.0249	\$19,000
DISTRICT 5	\$635,747,507	0.0235	\$15,000
DISTRICT 6	\$262,005,379	0.0523	\$13,711

FIRE			
LEVY DISTRICT	VALUATION	LEVY RATE	TOTAL TAXES
DISTRICT 1 EXPENSE	\$75,946,440	0.6645	\$50,467
DISTRICT 2 EXPENSE	\$667,359,206	0.7914	\$528,168
DISTRICT 3 EXPENSE	\$722,765,254	0.5421	\$391,837
DISTRICT 4 EXPENSE	\$399,037,702	0.8183	\$326,543
DISTRICT 5 EXPENSE	\$669,843,795	0.5395	\$361,410
DISTRICT 6 EXPENSE	\$859,131,269	0.9369	\$805,000
DISTRICT 7 EXPENSE	\$282,899,082	0.5188	\$146,775
DISTRICT 8 EXPENSE	\$1,081,969,639	1.2500	\$1,352,462
DISTRICT 9 EXPENSE	\$542,710,045	0.5914	\$320,976
DISTRICT 9 BOND	\$540,187,791	0.3489	\$188,473
DISTRICT 9 TOTAL:		0.9403	\$509,449
DISTRICT 10 EXPENSE	\$355,227,904	0.5322	\$189,069
DISTRICT 11 EXPENSE	\$1,027,202,611	0.6100	\$626,593
DISTRICT 12 EXPENSE	\$330,909,810	0.5585	\$184,821
DISTRICT 13 EXPENSE	\$588,184,178	0.8516	\$500,903
DISTRICT 14 EXPENSE	\$492,819,700	0.6163	\$303,768
DISTRICT 15 EXPENSE	\$ 84,633,209	0.8750	\$74,061
DISTRICT 16 EXPENSE	\$78,725,726	0.6835	\$53,813
DISTRICT 16 BOND	\$78,299,620	0.2554	\$20,000
DISTRICT 16 TOTAL:		0.9389	\$73,813
DISTRICT 17 EXPENSE	\$375,039,163	0.4476	\$167,902
DISTRICT 19 EXPENSE	\$113,897,441	0.5524	\$62,918
DISTRICT 24 EXPENSE	\$21,714,618	1.1690	\$25,386
DIST. 24 EMS LEVY	\$22,522,040	0.4238	\$9,546
DISTRICT 24 TOTAL:		1.5929	\$34,932
PARKS & RECREATION			
FIDALGO	\$6,295,398,493	0.1158	\$729,525

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	\$4,024,115,440	2.1926	\$8,823,533
BOND SERVICE	\$4,028,221,799	0.1306	\$526,305
TECHNOLOGY	\$4,028,211,799	0.4850	\$1,953,984
TOTAL:		2.8083	\$11,303,823
SEDRO WOOLLEY DISTRICT 101			
MNTNC. & OPERATION	\$3,703,984,246	2.5000	\$9,259,960
BOND SERVICE	\$3,754,998,550	0.3728	\$1,400,000
TOTAL:		2.8728	\$10,659,960
ANACORTES DISTRICT 103			
MNTNC. & OPERATION	\$6,742,753,097	1.0134	\$6,833,288
BOND SERVICE	\$6,743,290,664	0.9120	\$6,150,000
TECHNOLOGY	\$6,743,290,664	0.3066	\$2,067,750
TOTAL:		2.2320	\$15,051,038
CONCRETE DISTRICT 11			
MNTNC. & OPERATION	\$751,917,605	1.7062	\$1,282,941
TOTAL:		1.7062	\$1,282,941
LA CONNER DISTRICT 311			
MNTNC. & OPERATION	\$619,821,107	1.4225	\$881,751
BOND SERVICE	\$620,034,320	2.4331	\$1,508,632
TOTAL:		3.8557	\$2,390,383

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	\$612,857,358	1.4943	\$915,800
BOND SERVICE	\$617,197,749	0.9883	\$610,000
TECHNOLOGY	\$617,197,749	0.1296	\$80,000
TOTAL:		2.6122	\$1,605,800
MOUNT VERNON DISTRICT 320			
MNTNC. & OPERATION	\$4,635,298,130	2.4464	\$11,340,014
BOND SERVICE	\$4,635,591,560	1.6205	\$7,512,173
TECHNOLOGY	\$4,635,591,560	1.0335	\$4,791,287
TOTAL:		5.100	\$23,643,475
DARRINGTON DISTRICT 330			
MNTNC. & OPERATION	\$44,881,037	1.1127	\$49,940
TECHNOLOGY LEVY	\$62,343,332	0.6742	\$42,035
TOTAL:		1.7869	\$91,976

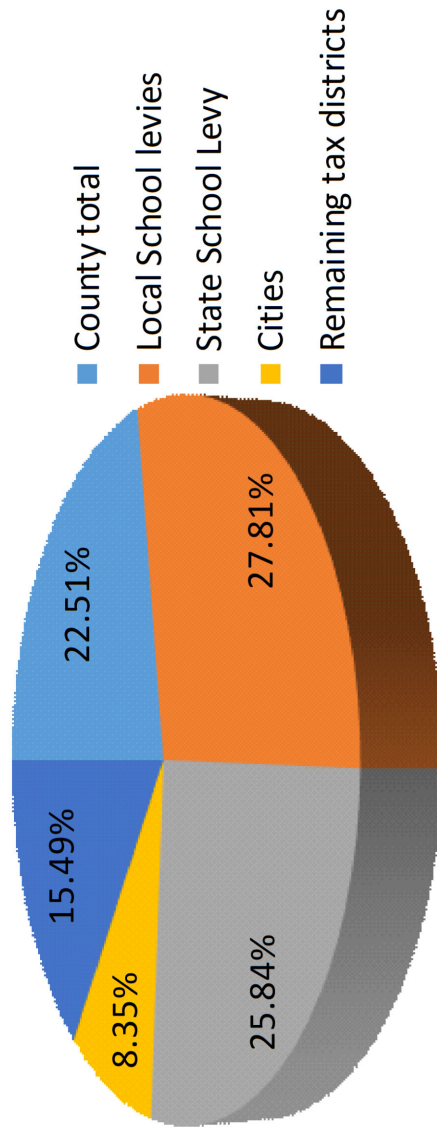
All local school bond levies are set by a 60 percent majority vote.

SPECIAL ASSESSMENTS	% BENEFIT BLDG/LAND	RATES PER \$1,000 VALUE	TOTAL ASMNTS.
DIKE DISTRICT 1	100% / 100%	1.4268	\$475,000
DIKE DISTRICT 3	100% / 100%	0.8192	\$500,000
DIKE DISTRICT 4	Acreage Benefit	\$6.9820*	\$12,000
DIKE DISTRICT 5	Acreage Benefit	\$16.2352*	\$45,000
DIKE DISTRICT 9	Acreage Benefit	\$3.698*	\$6,000
DIKE DISTRICT 12	100% / 100%	1.2175	\$2,922,000
DIKE DISTRICT 17	100% / 100%	1.6339	\$833,000
DIKE DISTRICT 19	Acreage Benefit	1.8670	\$3,500
DIKE DISTRICT 20	100% / 100%	1.4813	\$2,200
DIKE DISTRICT 22	100% / 100%	3.1009	\$270,000
DIKE DISTRICT 25	100% / 100%	0.7856	\$65,000
DRAINAGE DIST. 12	Acreage Benefit	\$107.994*	\$78,040
DRAINAGE DIST. 14	20% / 100%	1.1739	\$180,000
DRAINAGE DIST. 15	100% / 100%	1.5359	\$325,000
DRAINAGE DIST. 16	Acreage Benefit	\$14.8931*	\$46,000
DRAINAGE DIST. 17	25% / 100%	1.3307	\$200,000
DRAINAGE DIST. 18	Acreage Benefit	\$17.6877*	\$30,000
DRAINAGE DIST. 19	20% / 100%	0.3961	\$150,000
DRAINAGE DIST. 20	25% / 100%	0.1898	\$15,000
DRAINAGE DIST. 21	Acreage Benefit	\$7.5434*	\$8,000
DRAINAGE DIST. 22	Acreage Benefit	\$29.4250*	\$65,000
SKAGIT CONSRV.			\$273,094

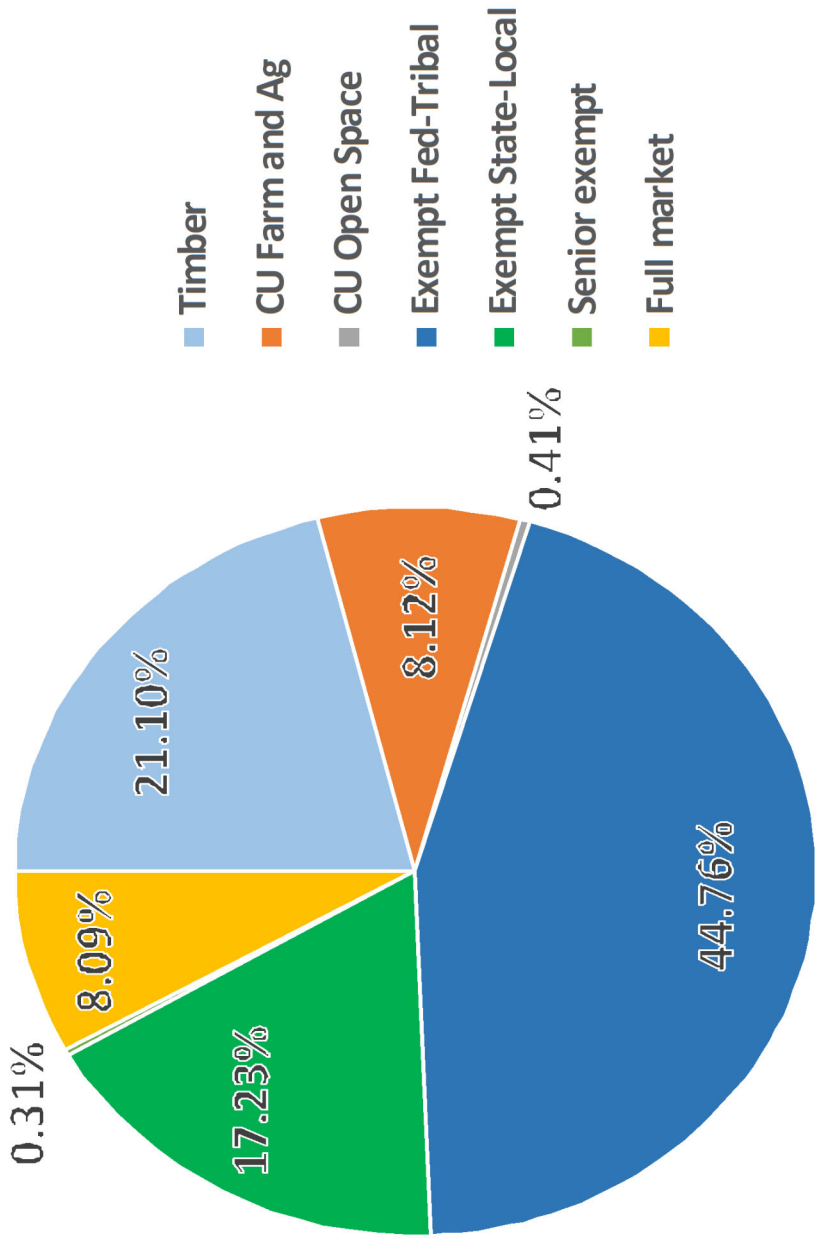
* per acre

SPECIAL ASSESSMENTS	% BENEFIT BLDG/LAND	RATES PER \$1,000 VALUE	TOTAL ASMNT
COUNTY DRAINAGE UTLTY.	Table	Multiple	\$1,706,243
CLEAN WATER ASSMNT.	Table	Multiple	\$1,734,063
STATE FOREST FIRE PROT.	Table	Multiple	\$217,134
EDISON FIELD DESIGN	Table	Multiple	\$2,840
EDISON SUB CLEAN WTR.	Table	Multiple	\$89,795
LAKE MNGMNT. DIST. 1	Table	Multiple	\$60,560
LAKE MNGMNT. DIST. 2	Table	Multiple	\$15,861
LAKE MNGMNT. DIST. 3	Table	Multiple	\$29,182
LAKE MNGMNT. DIST. 4	Table	Multiple	\$21,061

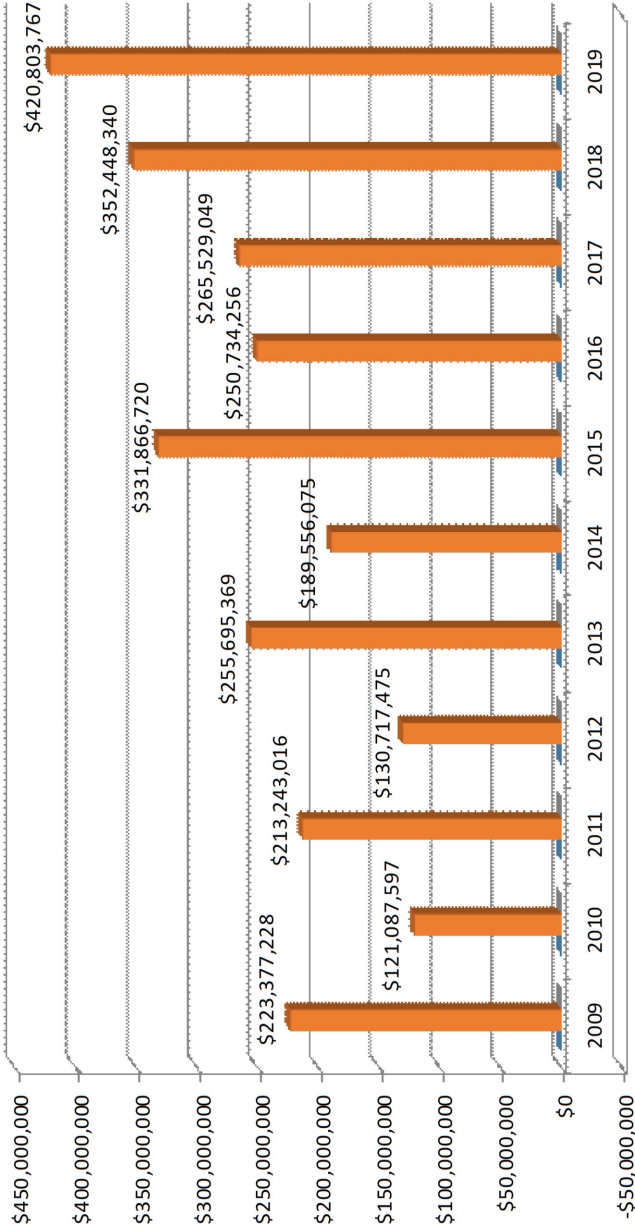
2020 Property Tax Distribution in Skagit County



Skagit County Tax Base Acreage Distribution

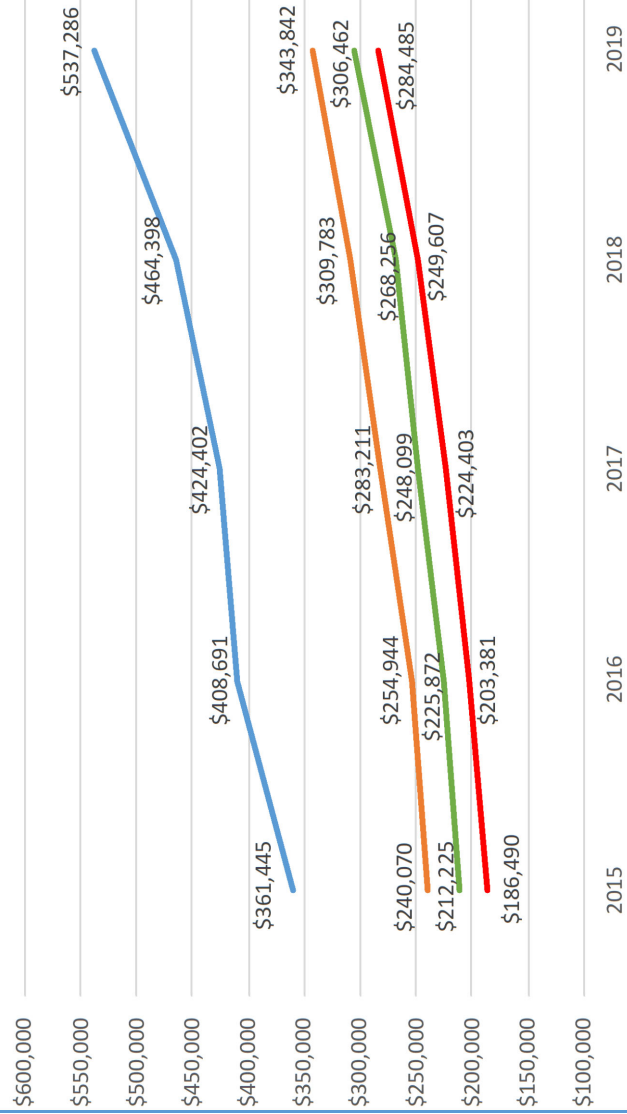


Skagit County New Construction 2009-2019

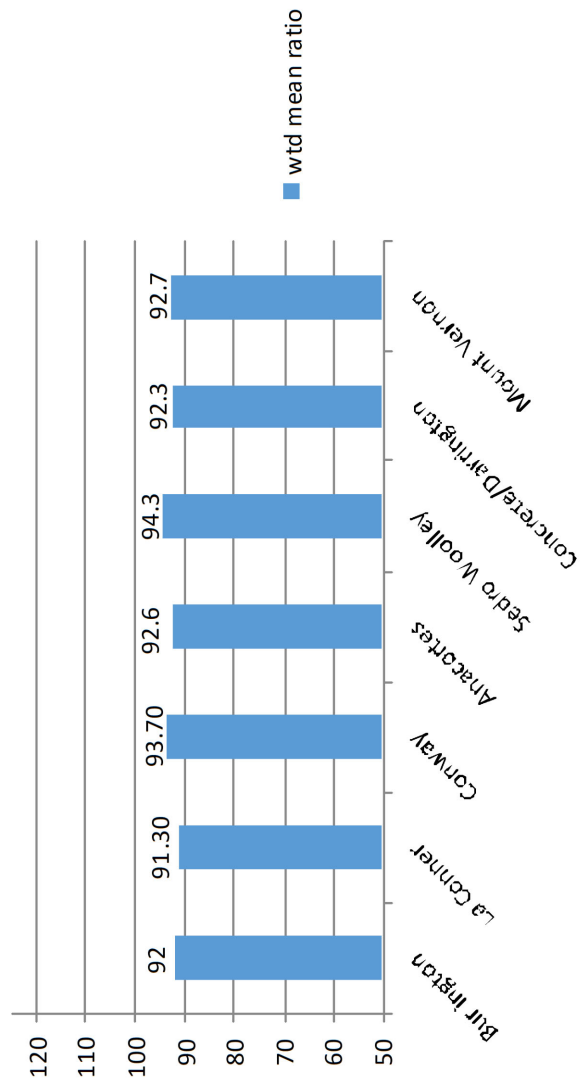


Average Home Sale Price by City

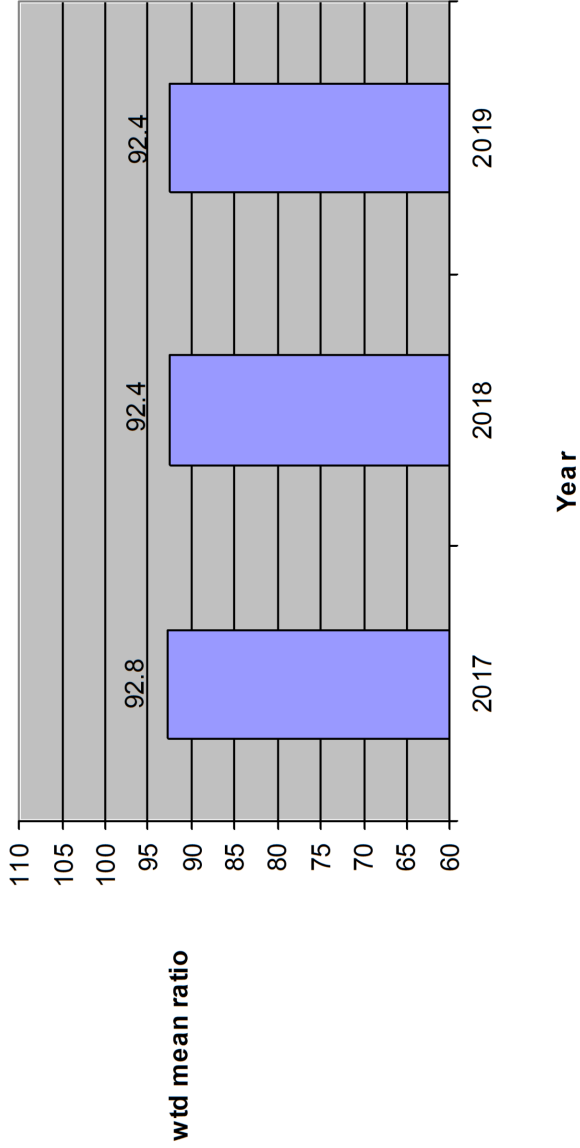
— Anacortes — Burlington — Mount Vernon — Sedro Woolley



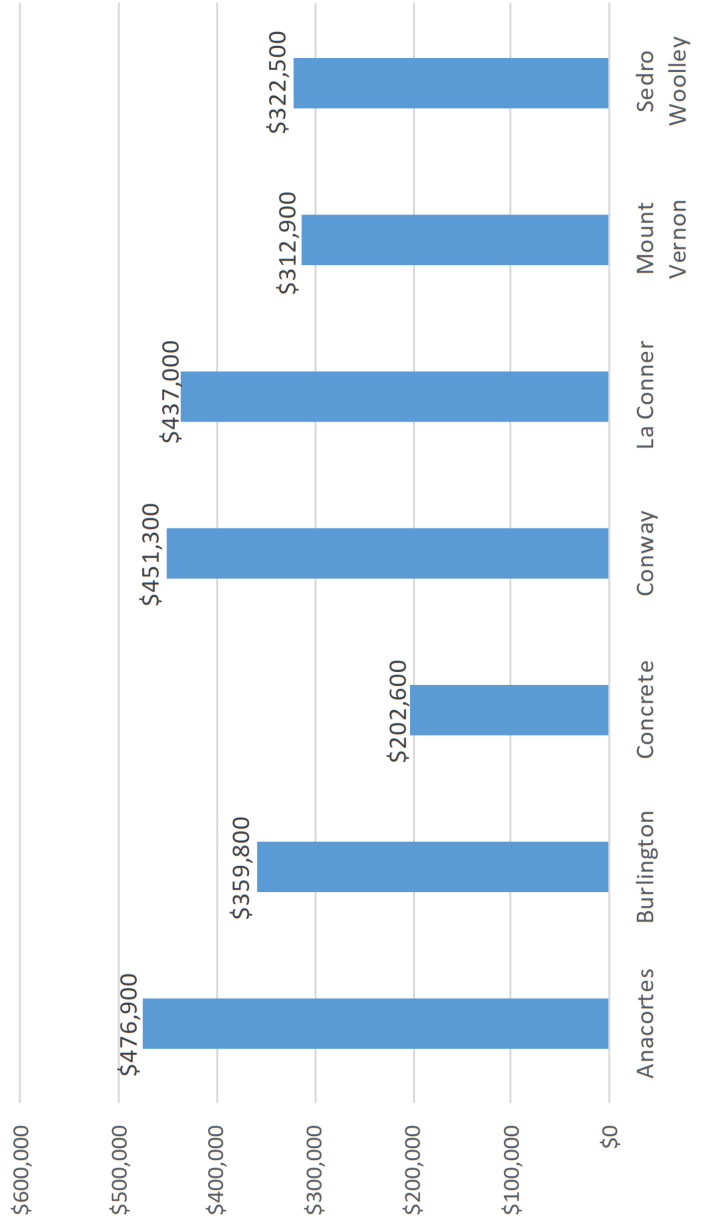
2019 Assessment Ratio by Region



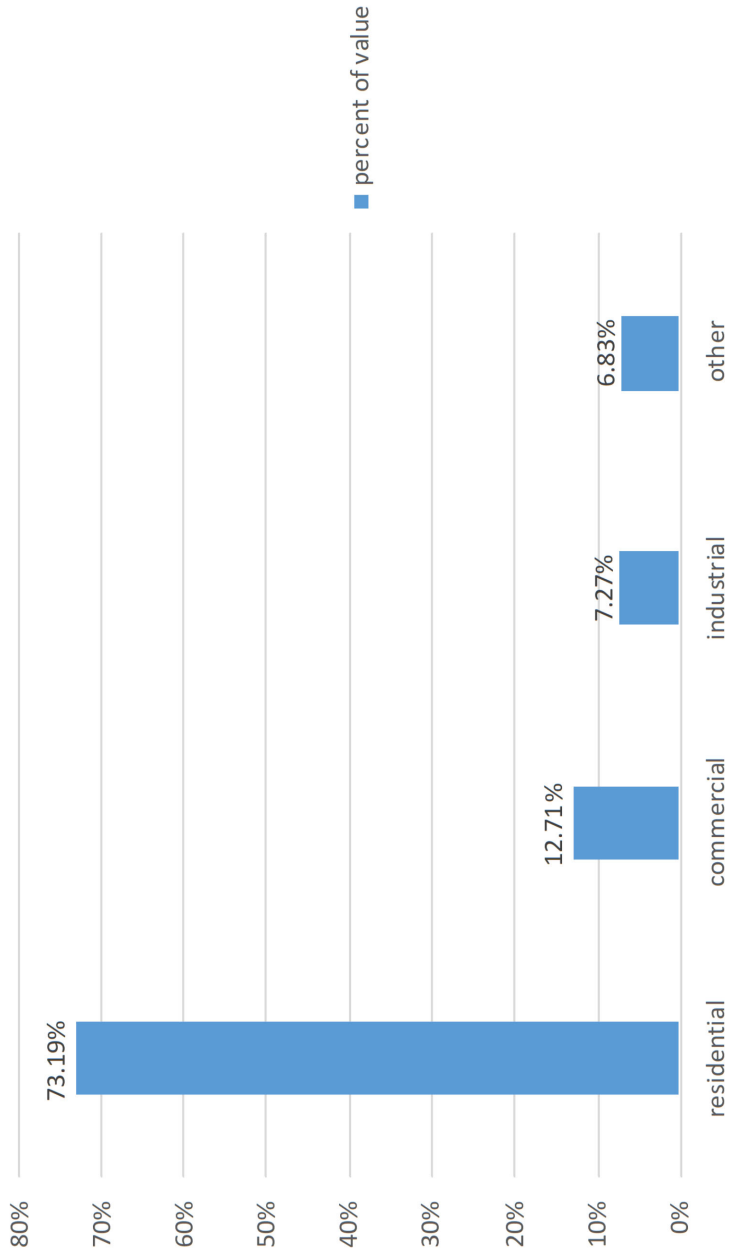
Skagit County Assessment Ratio



Average Assessed Home by School District



Skagit County by Property Type



**2019 CONSOLIDATED LEVY RATES
FOR EACH TAX DISTRICT IN SKAGIT COUNTY**

AGGREGATE TAX RATES IN INCORPORATED AREAS		
CITY	LEVY CODE	TAX RATE
ANACORTES	0900	9.4048
ANACORTES	0901	9.4611
BURLINGTON	0905	9.6214
CONCRETE	0910	10.4489
HAMILTON	0915	8.9386
LA CONNER	0920	11.1187
LYMAN	0925	10.2279
MOUNT VERNON	0930	12.9573
MOUNT VERNON	0931	10.1343
MOUNT VERNON	0932	10.7295
MOUNT VERNON	0933	12.3620
MOUNT VERNON	0934	12.9573
SEDRO WOOLLEY	0935	10.5284

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	9.2988	1210	10.2014	1560	10.9741
1105	9.4296	1300	10.5869	1565	11.5753
1110	9.4542	1325	9.9917	1570	11.6347
1112	9.4293	1327	10.0440	1575	11.7655
1115	9.5850	1330	10.9287	1580	11.6355
1117	9.5601	1335	11.2417	1585	11.7663
1120	10.0902	1340	10.6081	1590	11.6949
1125	9.8573	1450	8.7225	1595	11.8257
1130	10.2207	1455	9.5561	1650	9.8350
1135	9.9937	1457	9.6720	1700	11.5909
1137	9.9688	1460	9.7283	1705	12.3824
1140	10.1245	1470	9.6899	1710	12.4418
1142	10.0996	1480	8.8383	1715	12.5726
1145	9.9878	1485	10.3383	1720	12.1495
1150	10.1186	1490	10.5799	1790	11.7214
1151	9.9881	1495	8.7375	1795	11.8523
1155	10.1765	1500	10.0188	1800	12.5129
1175	10.3515	1505	9.5711	1805	12.6437
1195	10.4971	1550	10.7838	1810	12.2800
1196	10.3666	1555	10.9147	1815	12.4108

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	10.2210	2770	12.9896	3850	8.9306
2305	11.2514	2775	13.2658	3855	10.1037
2307	11.1057	2780	13.3878	3860	9.4830
2310	11.4052	2805	12.6437	3865	8.9346
2315	11.5273	3195	10.0773		
2320	11.4620	3220	10.8101		
2610	12.4912	3350	10.8100		
2655	9.9592	3352	10.8624		
2660	10.0186	3355	11.2417		
2665	10.5013	3360	10.5240		
2670	10.5607	3365	10.9307		
2675	10.8342	3400	8.9400		
2725	12.4475	3402	8.9164		
2730	13.1120	3405	9.4723		
2740	12.5132	3410	9.8790		
2755	13.2389	3415	9.4924		
2760	12.5069	3417	9.4688		
2765	13.2983	3825	12.6706		

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 & Recreation, 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 & Recreation, 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	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 12, Hospital Dist. 304, Conservation Futures, Skagit County EMS
1151	County General, County Road, State Levy, Burlington-Edison School Dist., Port Dist. 2, Fire Dist. 12, Conservation Futures, Skagit County EMS
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
1457	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Hospital Dist. 2, Conservation Futures, Skagit County EMS, Fidalgo Parks & Recreation
1460	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Hospital Dist. 2, Cemetery Dist. 2, Fidalgo Parks & Recreation, Conservation Futures, Skagit County EMS

LEVY CODE	TAXING DISTRICTS
1470	County General, County Road, State Levy, Anacortes School Dist., Port Dist.1, Fire Dist. 13, Fidalgo Parks & Recreation, Conservation Futures, Skagit County EMS
1485	County General, County Road, State Levy, Anacortes School Dist, Port Dist.1, Fire Dist. 11, Hospital Dist. 2, Cemetery Dist. 2, Fidalgo Parks & Recreation, 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 & Recreation, 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

LEVY CODE	TAXING DISTRICTS
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
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

LEVY CODE	TAXING DISTRICTS
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
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 Dist.

LEVY CODE	TAXING DISTRICTS
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 Dist.
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 Dist.
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 Dist.
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 Dist.
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

LEVY CODE	TAXING DISTRICTS
2675	County General, County Road, State Levy, Conway School Dist., Port Dist. 2, Fire Dist. 15, Hospital Dist. 1, Conservation Futures, Skagit County EMS
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 Dist.
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 Dist.
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 Dist.
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 Dist.
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 Dist.
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 Dist.
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 Dist.
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 Dist.

LEVY CODE	TAXING DISTRICTS
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 Dist.
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 Dist. 304, Conservation Futures, Skagit County EMS, Upper Skagit Rural Library Dist.
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 Dist., 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 listed in the table which is depicted below:

City	Levy Rate	Tax Amount
Anacortes	10.4814	\$2,096
Anacortes	10.5394	\$2,108
Burlington	11.8077	\$2,362
Concrete	11.4762	\$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

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.

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:

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
2023 Value for 2024 Taxes	LaConner and Conway School Districts
2024 Value for 2025 Taxes	Anacortes School District

