



**INFORMATION ON
PROPERTY TAX
PROCEDURES
2017**

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 which are 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 2017 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.

A handwritten signature in cursive script that reads "David M. Thomas".

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

- ASSESSORDavid M. Thomas**
- CHIEF DEPUTY ASSESSOR/LEVY OFFICER Annette M. DeVoe**
- SENIOR COMMERCIAL APPRAISER Jane Sneeringer**
- COMMERCIAL APPRAISER Andrew Corcoran**
- PERSONAL PROPERTY Lisa Henderson**
- SENIOR RESIDENTIAL APPRAISER Tom (Buck) Young**
- RESIDENTIAL APPRAISERS.....**
 - Richard (Rich) Holtrop**
 - Lois Wedekind**
 - Stephen (Steve) Pedersen**
 - Julie Priest**
 - Ben Dodge**
 - Timothy (Tim) Light**
 - Christopher (Chris) Zimmerman**
 - Daniel (Danny) Hagen**
 - Jacob (Jake) Leander**
 - Christopher (CJ) Rankin**
- 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 2016 assessed values, together with levies and taxes for 2017.

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, 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 2016 assessment year for taxes payable in 2017, the real property assessment ratio is 92.7 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 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 2013 federal court Great Wolf Lodge decision resulted in thousands of tax parcels across the state of Washington to be exempted from state and local taxes. Skagit County was greatly impacted with nearly 1,000 parcels of improvements on leased tribal trustland being exempted in the La Conner School District. Local officials continue to seek assistance from state and federal governments to alleviate the severe tax shift felt by citizens in that district.

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 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)
 - 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 2016 ASSESSED VALUES & 2017 TAXES
TO BE COLLECTED FOR THE FOLLOWING DISTRICTS**
(All levy rates are expressed as dollars per thousand dollars of assessed value)

| 2016 TOTAL TAXABLE VALUE | |
|---|-------------------------|
| ASSESSED BY COUNTY ASSESSOR | |
| VALUE OF ALL REAL PROPERTY | \$15,232,382,080 |
| VALUE OF ALL PERSONAL PROPERTY | \$661,567,800 |
| TOTAL: | \$15,893,949,880 |
| ASSESSED BY WASHINGTON STATE DEPARTMENT OF REVENUE | |
| VALUE OF PUBLIC UTILITIES | \$539,170,701 |
| TOTAL OF ALL TAXABLE PROPERTY: | \$16,433,120,581 |

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 |
|---------------------|------------------|-----------|--------------|
| CURRENT LEVY | \$16,382,861,781 | 2.03822 | \$33,391,967 |
| TOTAL: | \$16,382,861,781 | 2.03822 | \$33,391,967 |

SKAGIT COUNTY

| GENERAL FUND | VALUATION | LEVY RATE | TOTAL TAXES |
|------------------------------------|------------------|-----------|--------------|
| CURRENT EXPENSE | \$16,433,120,581 | 1.47797 | \$24,287,683 |
| VETERANS' RELIEF | | 0.01493 | \$245,409 |
| MENTAL HEALTH/ DEV.DIS. | | 0.02109 | \$346,651 |
| TOTAL: | \$16,433,120,581 | 1.5139 | \$24,879,743 |
| MEDIC I SERVICES | \$16,417,015,559 | .356764 | \$5,857,015 |
| CONSERVATION FUTURES | \$16,433,120,581 | .053569 | \$880,311 |
| COUNTY ROAD | \$8,007,399,610 | 1.8282 | \$14,639,790 |

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 | \$3,042,165,745 | 1.6167 | 4,918,345 |
| LIBRARY BOND | \$3,000,817,498 | .1571 | \$471,617 |
| TOTAL: | | 1.7738 | \$5,389,962 |
| BURLINGTON | | | |
| GENERAL | \$1,348,893,296 | 1.9064 | \$2,571,545 |
| CONCRETE | | | |
| GENERAL | \$151,707,505 | 3.1439 | \$476,954 |
| HAMILTON | | | |
| GENERAL | \$63,307,735 | .9619 | \$60,897 |
| LACONNER | | | |
| GENERAL | \$152,113,873 | 2.0268 | \$308,305 |
| LYMAN | | | |
| GENERAL | \$32,138,283 | 1.1907 | \$38,267 |
| MOUNT VERNON | | | |
| GENERAL | \$2,825,137,879 | 2.5809 | \$7,291,559 |
| BOND | \$2,638,049,683 | .1148 | \$303,000 |
| TOTAL: | | 2.6958 | \$7,594,559 |
| SEDRO WOOLLEY | | | |
| GENERAL | \$810,256,655 | 2.2696 | \$1,838,995 |
| BOND | | | |
| TOTAL: | | 2.2696 | \$1,838,995 |

| LIBRARY | | | |
|-------------------------------|-------------------------|------------------|--------------------|
| LEVY DISTRICT | VALUATION | LEVY RATE | TOTAL TAXES |
| DARRINGTON RURAL | \$20,563,593 | .4692 | \$9,650 |
| LACONNER DISTRICT 1 | \$506,828,182 | .4881 | \$247,401 |
| UPPER SKAGIT | \$510,376,488 | .4560 | \$232,782 |
| CENTRAL SKAGIT | \$1,789,057,261 | .4612 | \$825,163 |
| HOSPITAL | | | |
| LEVY DISTRICT | VALUATION | LEVY RATE | TOTAL TAXES |
| DISTRICT 1 SKAGIT BOND | \$4,314,900,294 | .8790 | \$3,792,841 |
| DISTRICT 2 GENERAL | \$5,415,237,243 | .1937 | \$1,048,939 |
| DISTRICT 2 BOND | \$5,360,911,842 | .4456 | \$2,389,100 |
| DISTRICT 2 TOTAL: | | .6393 | \$3,438,039 |
| DISTRICT 304 GENERAL | \$5,995,061,690 | .1636 | \$981,316 |
| PORT | | | |
| LEVY DISTRICT | VALUATION | LEVY RATE | TOTAL TAXES |
| DISTRICT 1 ANACORTES | \$6,158,094,142 | .1005 | \$618,987 |
| DISTRICT 2 SKAGIT | \$10,275,026,439 | .2145 | \$2,204,864 |
| CEMETERY | | | |
| LEVY DISTRICT | VALUATION | LEVY RATE | TOTAL TAXES |
| DISTRICT 1 | \$537,838,569 | .0714 | \$38,443 |
| DISTRICT 2 | \$2,126,440,791 | .0572 | \$121,811 |
| DISTRICT 3 | \$324,464,389 | .0179 | \$5,811 |
| DISTRICT 4 | \$587,443,299 | .0323 | \$19,000 |
| DISTRICT 5 | \$510,226,824 | .0293 | \$15,000 |
| DISTRICT 6 | \$203,747,399 | .0630 | \$12,846 |

| FIRE | | | |
|---------------------------------|------------------------|------------------|--------------------|
| LEVY DISTRICT | VALUATION | LEVY RATE | TOTAL TAXES |
| DISTRICT 1 EXPENSE | \$59,830,803 | .8023 | \$48,008 |
| DISTRICT 2 EXPENSE | \$555,316,372 | .8950 | \$497,056 |
| DISTRICT 3 EXPENSE | \$541,961,304 | .6747 | \$365,705 |
| DISTRICT 4 EXPENSE | \$304,619,649 | 1.000 | \$304,619 |
| DISTRICT 5 EXPENSE | \$515,804,480 | .6483 | \$334,418 |
| DISTRICT 6 EXPENSE | \$683,580,700 | .7738 | \$529,008 |
| DISTRICT 7 EXPENSE | \$200,174,911 | .6943 | \$138,985 |
| DISTRICT 8 EXPENSE | \$804,407,096 | 1.0512 | \$845,639 |
| DISTRICT 9 EXPENSE | \$412,957,069 | .7225 | \$298,364 |
| DISTRICT 9 BOND | \$409,003,127 | .4640 | \$189,813 |
| DISTRICT 9 TOTAL: | | 1.1865 | \$488,177 |
| DISTRICT 10 EXPENSE | \$252,322,124 | .6805 | \$171,722 |
| DISTRICT 11 EXPENSE | \$830,309,602 | .4414 | \$366,572 |
| DISTRICT 12 EXPENSE | \$266,162,469 | .1794 | \$47,768 |
| DISTRICT 13 EXPENSE | \$492,397,627 | .9657 | \$475,538 |
| DISTRICT 14 EXPENSE | \$379,362,207 | .7500 | \$284,521 |
| DISTRICT 15 EXPENSE | \$72,704,521 | 1.000 | \$72,704 |
| DISTRICT 16 EXPENSE | \$55,454,542 | 1.000 | \$55,454 |
| DISTRICT 16 BOND | \$57,171,053 | .2448 | \$14,000 |
| DISTRICT 16 TOTAL: | | 1.2448 | \$69,454 |
| DISTRICT 17 EXPENSE | \$303,119,389 | .5268 | \$159,712 |
| DISTRICT 19 EXPENSE | \$88,973,380 | .6638 | \$59,062 |
| DISTRICT 24 EXPENSE | \$15,419,644 | .7333 | \$11,307 |
| DISTRICT 24 EMS LEVY | \$16,105,022 | .500 | \$8,052 |
| DISTRICT 24 TOTAL: | | 1.2333 | \$19,359 |
| PARKS & RECREATIONAL | | | |
| FIDALGO | \$4,992,476,536 | .1283 | \$640,838 |

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 | \$3,206,293,999 | 3.2756 | \$10,502,811 |
| BOND SERVICE | \$3,208,465,123 | .1901 | \$610,066 |
| TECHNOLOGY | \$3,208,465,123 | 1.7151 | \$5,503,070 |
| TOTAL: | | 5.1810 | \$16,615,947 |
| SEDRO WOOLLEY DISTRICT 101 | | | |
| MNTNC. & OPERATION | \$2,734,033,427 | 3.735 | \$10,213,883 |
| BOND SERVICE | \$2,764,840,353 | .5892 | \$1,629,252 |
| TECHNOLOGY | \$2,764,840,353 | .3255 | \$900,000 |
| TOTAL: | | 4.6506 | 12,743,136 |
| ANACORTES DISTRICT 103 | | | |
| MNTNC. & OPERATION | \$5,361,822,110 | 1.5351 | \$8,231,095 |
| BOND SERVICE | \$5,361,932,427 | 1.0855 | \$5,820,864 |
| TECHNOLOGY | \$5,361,932,427 | .2966 | \$1,590,533 |
| TOTAL: | | 2.9172 | \$15,642,492 |
| CONCRETE DISTRICT 11 | | | |
| MNTNC. & OPERATION | \$595,124,190 | 3.1805 | \$1,892,849 |
| TOTAL: | | 3.1805 | \$1,892,849 |
| LA CONNER DISTRICT 311 | | | |
| MNTNC. & OPERATION | \$499,571,221 | 2.0196 | \$1,008,963 |
| BOND SERVICE | \$499,707,240 | 3.0274 | \$1,512,826 |
| TECHNOLOGY | | | |
| TOTAL: | | 5.0470 | \$2,521,789 |

All local school 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 | \$458,409,936 | 3.1923 | \$1,463,414 |
| BOND SERVICE | \$460,670,877 | 1.2957 | \$596,924 |
| TECHNOLOGY | \$460,670,877 | .1327 | \$61,174 |
| TOTAL: | | 4.6209 | \$2,121,512 |
| | | | |
| MOUNT VERNON DISTRICT 320 | | | |
| MNTNC. & OPERATION | \$3,510,790,056 | 4.1744 | \$14,655,754 |
| BOND SERVICE | \$3,510,779,004 | 2.2329 | \$7,839,517 |
| TECHNOLOGY | \$3,510,779,004 | .5897 | \$2,070,437 |
| TOTAL: | | 6.9972 | \$24,565,707 |
| DARRINGTON DISTRICT 330 | | | |
| MNTNC. & OPERATION | \$30,696,758 | 3.8315 | \$117,615 |
| BOND FUND | \$41,234,603 | 1.0233 | \$42,196 |
| TOTAL: | | 4.8548 | \$159,811 |

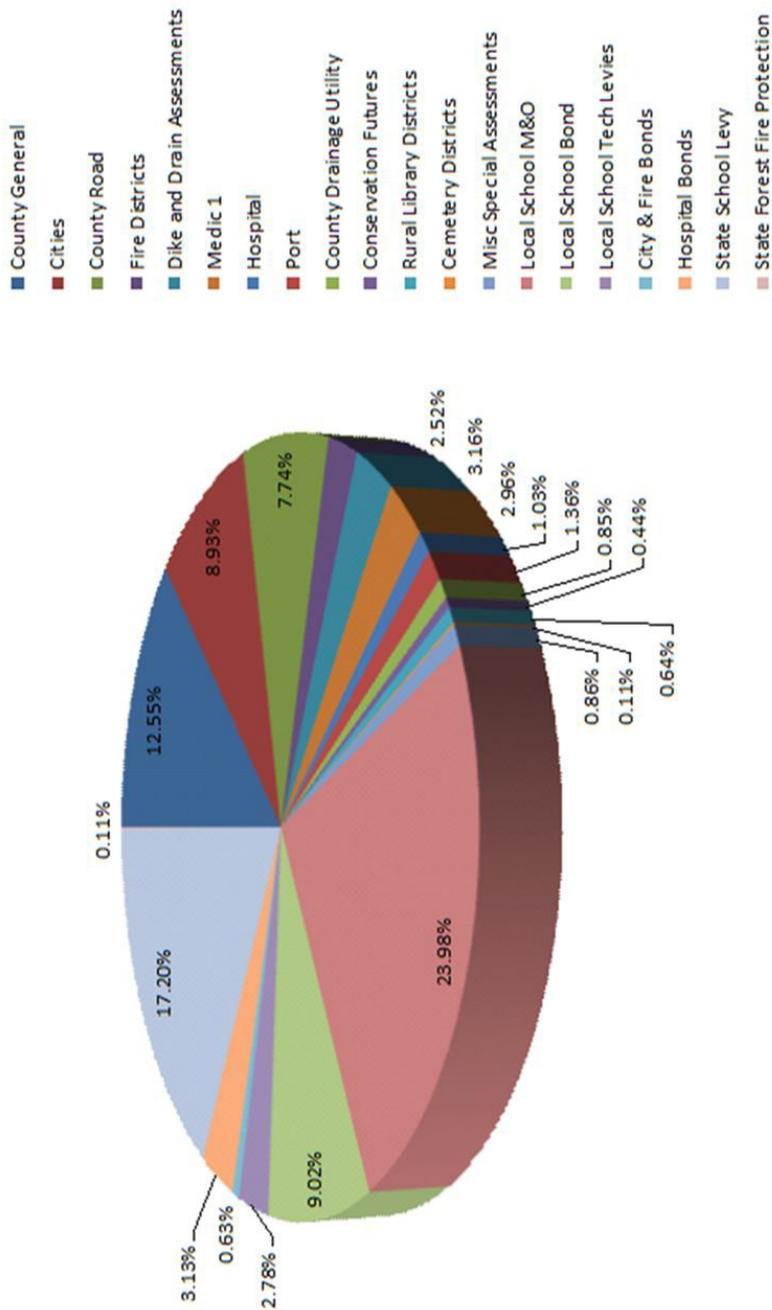
All local school levies are set by a 60 percent majority vote.

| SPECIAL ASSESSMENTS | % BENEFIT BLDG/LAND | RATES PER \$1,000 VALUE | TOTAL ASMNTS. |
|----------------------------|----------------------------|--------------------------------|----------------------|
| DIKE DISTRICT 1 | 100% / 100% | \$1.8704 | \$475,000 |
| DIKE DISTRICT 12 | 100% / 100% | \$1.5526 | \$2,984,500 |
| DIKE DISTRICT 17 | 100% / 100% | \$1.8444 | \$830,500 |
| DIKE DISTRICT 19 | Acreege Benefit | \$4.2212 | \$7,500 |
| DIKE DISTRICT 20 | 100% / 100% | \$1.5755 | \$2,000 |
| DIKE DISTRICT 22 | 100% / 100% | \$4.2909 | \$270,000 |
| DIKE DISTRICT 25 | 100% / 100% | \$.2234 | \$15,000 |
| DIKE DISTRICT 3 | 100% / 100% | \$1.3873 | \$650,000 |
| DIKE DISTRICT 4 | Acreege Benefit | \$6.8753* | \$12,000 |
| DIKE DISTRICT 5 | Acreege Benefit | \$15.9872* | \$44,400 |
| DIKE DISTRICT 9 | Acreege Benefit | \$7.7023* | \$11,000 |
| DRAINAGE DIST. 12 | Acreege Benefit | 21.44815* | \$15,500 |
| DRAINAGE DIST. 14 | 20% / 100% | \$0.9181 | \$120,000 |
| DRAINAGE DIST. 15 | 100% / 100% | \$1.2392 | \$200,000 |
| DRAINAGE DIST. 16 | Acreege Benefit | \$15.8389* | \$44,000 |
| DRAINAGE DIST. 17 | 25% / 100% | \$1.06918 | \$200,000 |
| DRAINAGE DIST. 18 | Acreege Benefit | \$17.4348* | \$30,000 |
| DRAINAGE DIST. 19 | 20% / 100% | \$0.4742 | \$140,000 |
| DRAINAGE DIST. 20 | 25% / 100% | \$.2614 | \$15,000 |
| DRAINAGE DIST. 21 | Acreege Benefit | \$7.5462* | \$8,000 |
| DRAINAGE DIST. 22 | Acreege Benefit | \$30.649* | \$65,000 |
| DRAINAGE DIST. 25 | 100% / 100% | \$0.3721 | \$25,000 |

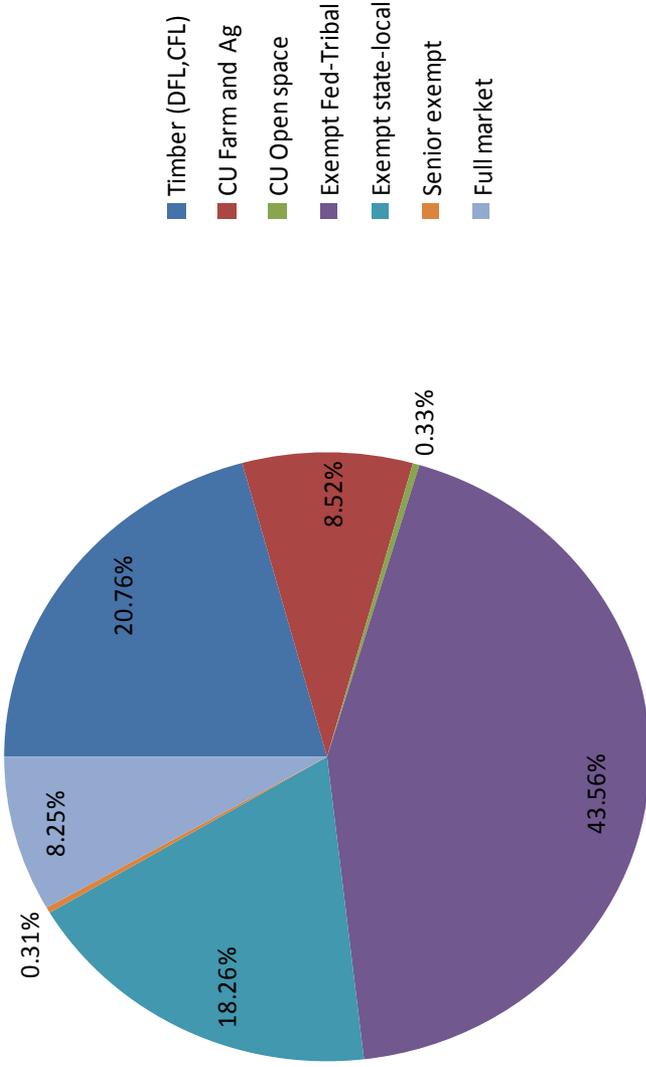
* per acre

| SPECIAL ASSESSMENTS | % BENEFIT BLDG/LAND | RATES PER \$1,000 VALUE | TOTAL ASMNT |
|--------------------------------|----------------------------|--------------------------------|--------------------|
| COUNTY DRAINAGE UTLTY. | Table | Multiple | \$1,737,450 |
| CLEAN WATER ASSMNT. | Table | Multiple | \$1,470,661 |
| STATE FOREST FIRE PROT. | Table | Multiple | \$210,291 |
| EDISON FIELD DESIGN | Table | Multiple | \$2,840 |
| EDISON SUB CLEAN WTR. | Table | Multiple | \$86,197 |
| LAKE MNGMNT. DIST. 1 | Table | Multiple | \$57,502 |
| LAKE MNGMNT. DIST. 2 | Table | Multiple | \$14,670 |
| LAKE MNGMNT. DIST. 3 | Table | Multiple | \$28,860 |
| LAKE MNGMNT. DIST. 4 | Table | Multiple | \$0 |

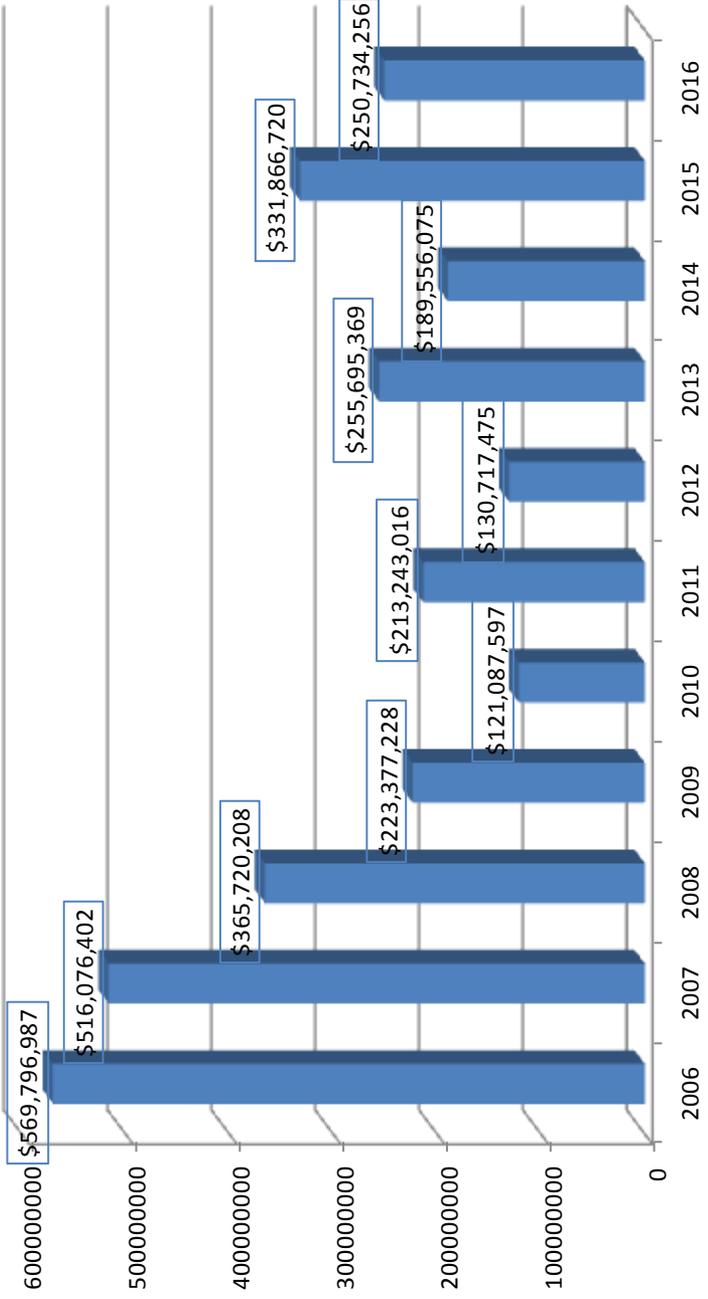
2017 Property Tax Distribution in Skagit County



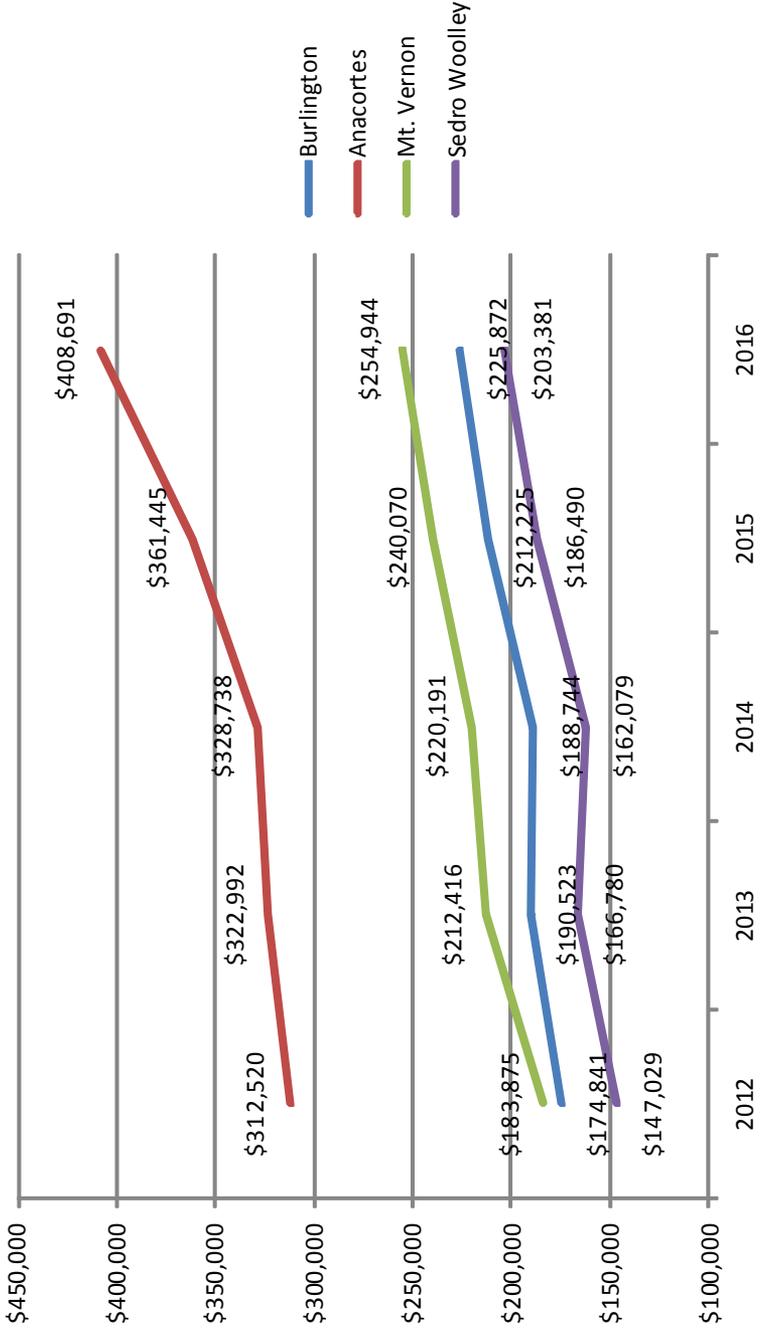
Skagit County Tax Base Acreage Distribution



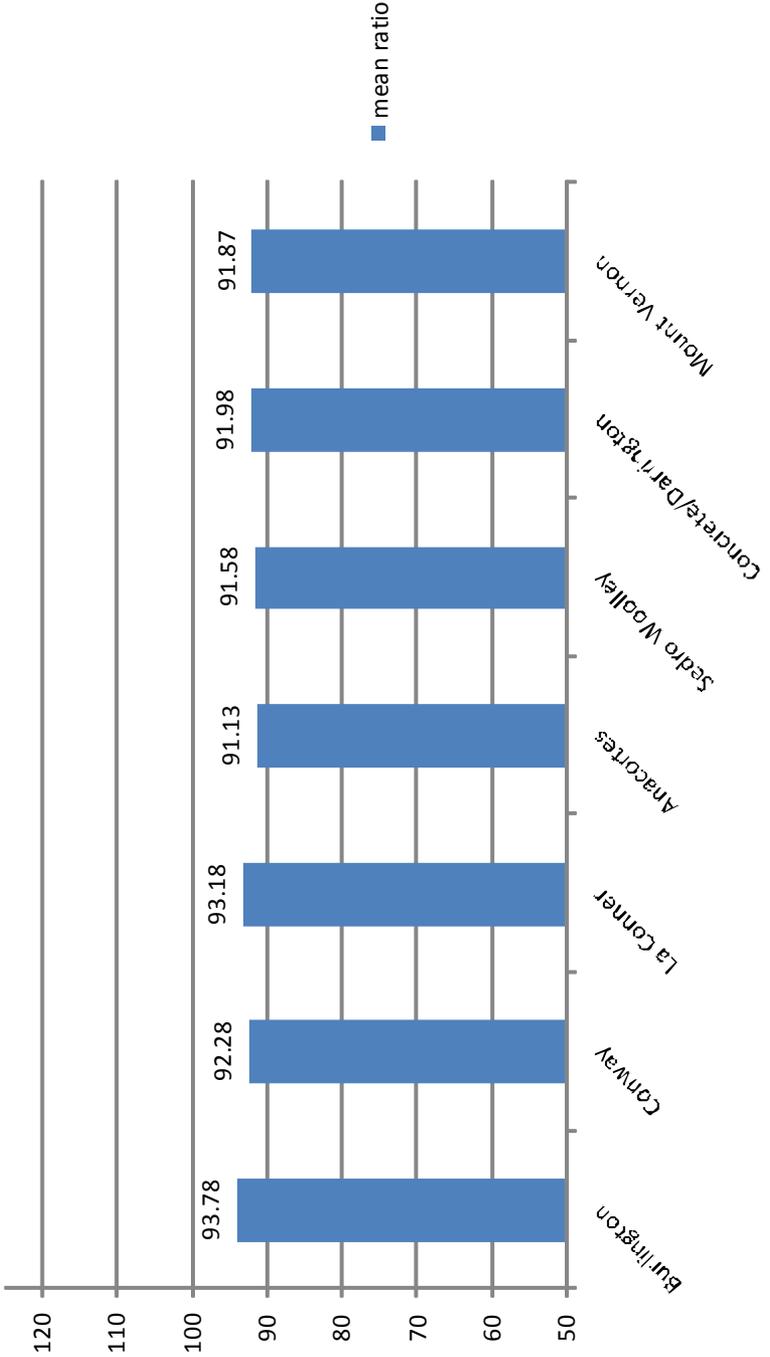
Skagit County New Construction 2006-2016



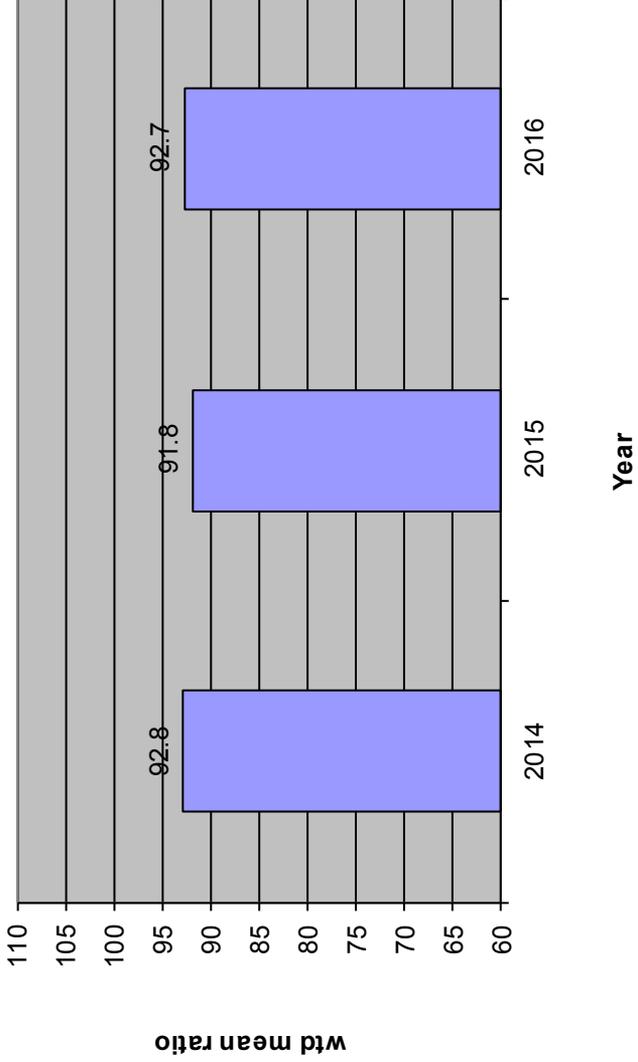
Average Home Sale Price by City



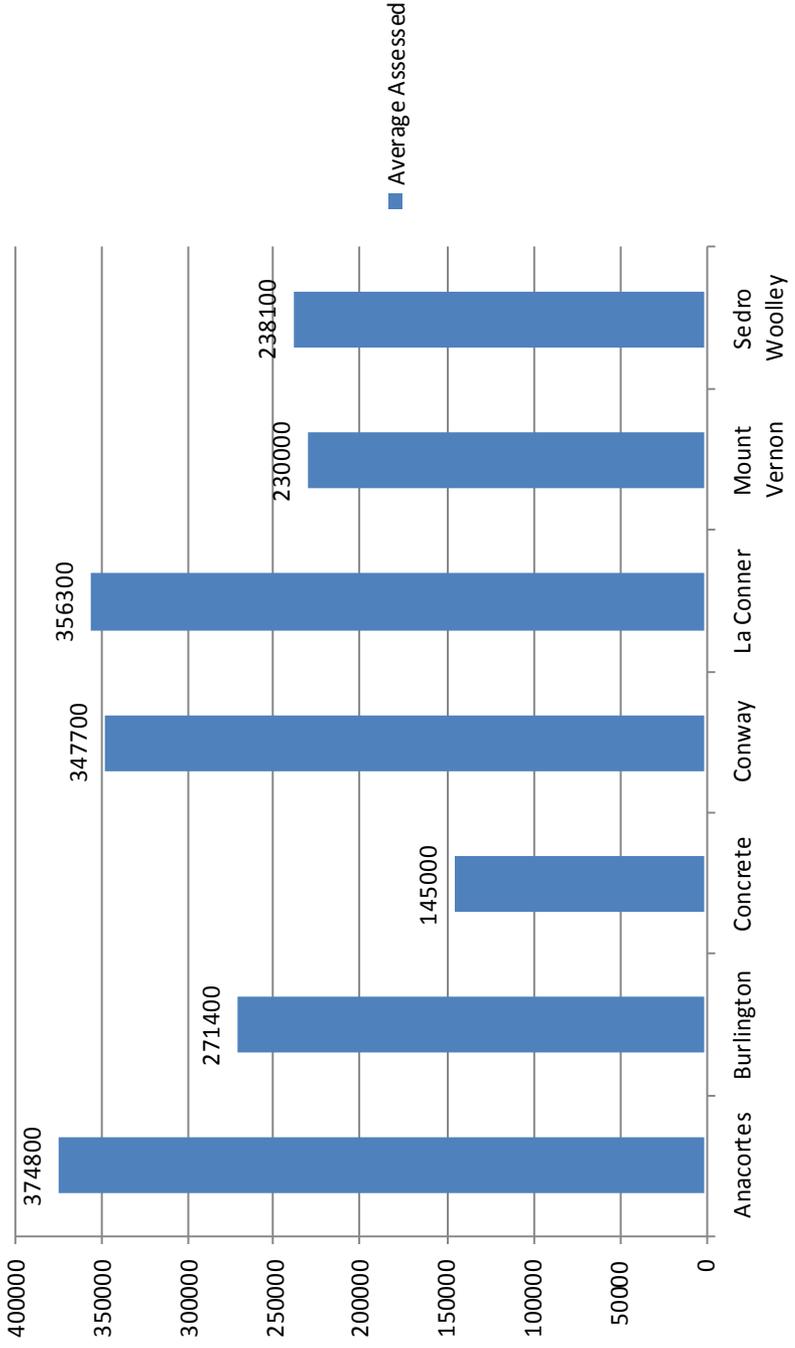
2016 assessment ratio by region



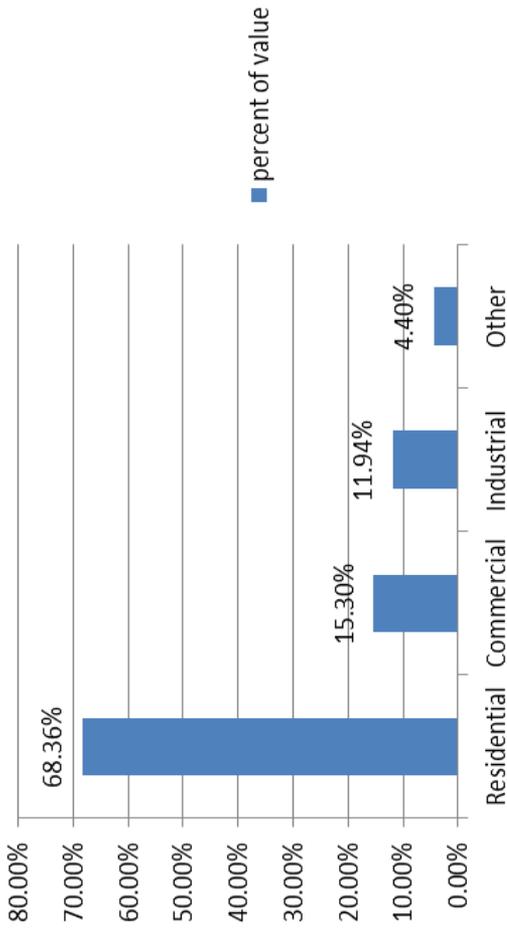
Skagit County assessment ratio



Average Assessed Home by School District



Skagit County by Property Type



**2017 CONSOLIDATED LEVY RATES
FOR EACH TAX DISTRICT IN SKAGIT COUNTY**

| AGGREGATE TAX RATES IN INCORPORATED AREAS | | |
|--|------------------|-----------------|
| CITY | LEVY CODE | TAX RATE |
| ANACORTES | 0900 | 9.5220 |
| ANACORTES | 0901 | 9.5793 |
| BURLINGTON | 0905 | 11.4282 |
| CONCRETE | 0910 | 11.1508 |
| HAMILTON | 0915 | 9.9533 |
| LACONNER | 0920 | 11.8106 |
| LYMAN | 0925 | 11.2334 |
| MOUNT VERNON | 0930 | 14.7491 |
| MOUNT VERNON | 0931 | 11.6872 |
| MOUNT VERNON | 0932 | 12.4025 |
| MOUNT VERNON | 0933 | 14.0338 |
| MOUNT VERNON | 0934 | 14.6343 |
| SEDRO WOOLLEY | 0935 | 11.2610 |

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 | 11.0723 | 1210 | 12.1324 | 1565 | 12.3216 |
| 1105 | 11.1864 | 1300 | 11.9962 | 1570 | 12.3931 |
| 1110 | 11.2683 | 1325 | 11.2809 | 1575 | 12.5072 |
| 1112 | 11.2360 | 1327 | 11.3440 | 1580 | 12.3923 |
| 1115 | 11.3824 | 1330 | 12.0548 | 1585 | 12.5064 |
| 1117 | 11.3501 | 1335 | 12.3322 | 1590 | 12.4638 |
| 1120 | 11.9674 | 1340 | 12.0309 | 1595 | 12.5778 |
| 1125 | 11.2518 | 1450 | 8.8087 | 1650 | 11.3726 |
| 1130 | 12.1311 | 1455 | 9.4480 | 1700 | 12.8885 |
| 1135 | 11.9167 | 1460 | 9.6337 | 1705 | 13.7836 |
| 1137 | 11.8843 | 1470 | 9.9028 | 1710 | 13.8551 |
| 1140 | 12.0308 | 1485 | 10.0752 | 1715 | 13.9692 |
| 1142 | 11.9984 | 1490 | 10.5994 | 1720 | 13.0680 |
| 1145 | 11.4155 | 1495 | 8.8266 | 1790 | 13.0522 |
| 1150 | 11.5295 | 1500 | 9.9928 | 1795 | 13.1663 |
| 1151 | 11.3658 | 1505 | 9.4659 | 1800 | 13.9473 |
| 1155 | 12.1001 | 1550 | 11.4265 | 1805 | 14.0614 |
| 1175 | 12.2452 | 1555 | 11.5406 | 1810 | 13.2317 |
| 1195 | 12.1239 | 1560 | 11.6121 | 1815 | 13.3457 |

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 | 12.0815 | 2770 | 14.5564 | 3850 | 11.4932 |
| 2305 | 12.7986 | 2775 | 14.8816 | 3855 | 12.3698 |
| 2307 | 12.6906 | 2780 | 15.0682 | 3860 | 12.1570 |
| 2310 | 12.9962 | 2805 | 14.0614 | 3865 | 11.6364 |
| 2315 | 13.1828 | 3195 | 11.7672 | | |
| 2320 | 12.9962 | 3220 | 12.4013 | | |
| 2610 | 13.3862 | 3350 | 12.2809 | | |
| 2655 | 11.5053 | 3352 | 12.3440 | | |
| 2660 | 11.5768 | 3355 | 12.3322 | | |
| 2665 | 12.1801 | 3360 | 11.9615 | | |
| 2670 | 12.2516 | 3365 | 12.5258 | | |
| 2675 | 12.5053 | 3400 | 9.8352 | | |
| 2725 | 13.8816 | 3402 | 9.8058 | | |
| 2730 | 14.6840 | 3405 | 10.5157 | | |
| 2740 | 13.8977 | 3410 | 11.0800 | | |
| 2755 | 14.7767 | 3415 | 10.4990 | | |
| 2760 | 13.9531 | 3417 | 10.4696 | | |
| 2765 | 14.8482 | 3825 | 14.1663 | | |

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 | 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 2017 is listed in the table which is depicted below:

| City | Levy Rate | Tax Amount |
|---------------|-----------|------------|
| Anacortes | 9.5220 | \$1,904 |
| Anacortes | 9.5793 | \$1,916 |
| Burlington | 11.4282 | \$2,286 |
| Concrete | 11.1508 | \$2,230 |
| Hamilton | 9.9533 | \$1,991 |
| LaConner | 11.8106 | \$2,362 |
| Lyman | 11.2334 | \$2,247 |
| Mount Vernon | 14.7491 | \$2,950 |
| Mount Vernon | 11.6872 | \$2,337 |
| Mount Vernon | 12.4025 | \$2,481 |
| Mount Vernon | 14.0338 | \$2,807 |
| Mount Vernon | 14.6343 | \$2,927 |
| Sedro Woolley | 11.2610 | \$2,252 |

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:

| | |
|---------------------------|--|
| 2016 Value for 2017 Taxes | Burlington-Edison School District |
| 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 |

