

## **A MESSAGE FROM YOUR BENTON COUNTY ASSESSOR**

It is my responsibility as your Assessor, together with my staff, to determine the value of all locally assessed real and personal property in Benton County, and to ensure that all property owners are treated fairly and impartially in accordance with our Washington State Laws.

Our office is required to physically inspect one-sixth of all properties every year. The remaining portion is updated if sales warrant a change.

Taxing districts annually submit budgets to the Benton County Commissioners for monies to be collected through ad valorem taxes. The Assessor must determine if these budgets exceed the amount allowed under State Law and if so reduces the dollar amount the district will receive. All property tax levy rates are calculated by the Assessor's office. The levy rates are consolidated on the basis of your code area. The total amount of taxes are then certified to the Benton County Treasurer for collection and distribution. Voter approved levies are restricted at the state level, however, the levy rate is established at the local level.

Property owners may be eligible for exemptions, such as, Senior Citizen, Disabled Persons, Home Improvements, Tax Deferrals, and Destroyed Property. There is also a Current Use Assessment for agriculture or preservation of open space lands.

It is a pleasure to represent you as your Assessor. I will make every effort to serve the taxpayers of Benton County in an effective, responsible and courteous manner. I welcome your inquires regarding any matter concerning this office.

**BARBARA WAGNER**  
**Benton County Assessor**

**STATEMENT  
OF  
BENTON COUNTY TAXES  
2005 TAXES**

BARBARA WAGNER, ASSESSOR

Rhonda Root, Chief Deputy  
Mark Fortune, Chief Appraiser

PROSSER OFFICE  
Office: 786-2046 or 736-3088  
Office Hours-8:00 a.m. to 5:00 p.m.

Harriet Mercer  
Tracy Peterson  
Lee Parsons  
Fran Hicks  
Marilyn Schryvers  
Lisa Lowary  
Patty Yahne  
Brenda Crawford

Levy Deputy  
Excise Clerk/Receptionist  
Senior Exemption/Receptionist  
Mobile Home Clerk  
Appraiser Assistant  
Consolidations  
Cartographer  
Assistant Cartographer

**KENNEWICK OFFICE**

5600 W. CANAL PLACE  
Tri-Cities Phone: 735-2394  
Office Hours  
8:00 a.m. to 5:00 p.m.

Lisa Bodey  
Ev Campbell  
Jean Manship

Office Manager  
Personal Property Assistant  
Receptionist/Farm Personal Property

**APPRAISAL STAFF**

William Pleake III  
Tony Hillerman  
Greg Hicks  
Lisa Overson  
C.J. Esparza  
Brad Elliot  
Craig Carl  
Tracy Friesz  
Randal Bradshaw  
Debbie Antes  
Eric Beswick  
Tammy Mc Keirnan  
Howard Bell

Senior Commercial Appraiser  
Commercial Assistant  
Commercial Assistant  
Senior Residential Appraiser  
Residential Appraiser  
Residential Appraiser  
Residential Appraiser  
Residential Appraiser  
Residential Appraiser  
Sales Analyst  
Senior Farm Appraiser  
Farm Appraiser  
Mobile Home/Personal Property Auditor

## **THIS IS HOW YOUR ASSESSOR APPRAISES PROPERTY**

Presently the Assessor is required by law to physically inspect and value all taxable real property in the County at least once every six years with statistical update annually where needed. When the Deputy Assessor comes to your home or place of business, they may use either the comparative sales, cost, or income method. Below, the different approaches to value are explained:

### **THE COMPARATIVE METHOD**

Simply stated...the appraiser locates properties that have recently sold, analyzes the price paid, and determines the percentage of those sales that is true and fair value. Using these properties as a yardstick, the appraiser is able to determine the *true value* of similar properties by comparing them to each other. He is as sure as possible, by inspection, that the characteristics and feature of each property are similar.

### **THE COST METHOD**

This is sometimes referred to as the *Replacement Cost*, and in its application the appraiser determines how much money would be necessary, using *current* labor and material costs, to replace a given building with another one having the same utility. If the building being appraised is not new and appropriate depreciation is then subtracted to arrive at the *true and fair* value in its present state.

### **THE INCOME METHOD**

This method is generally used when the property being appraised produces an income, because its value is usually in the ratio of income to the capital investment. The appraiser in determining the value of *Income Producing Property* carefully considers good management and realistic operating expenses for this type of property.

**SENIOR CITIZENS AND DISABLED PERSONS  
TAX RELIEF**

An exemption is available for senior citizens 61 years of age or older as of December 31<sup>st</sup> of the year in which application is filed, **OR** if physically disabled, **OR** a surviving spouse who is 57 years of age or older and your spouse had been receiving the exemption at the time of death.

The exemption will be allowed on your principal residence and up to one acre of land.

**FORMS ARE NOW BEING ACCEPTED FOR THE 2006 TAX YEAR USING  
YOUR 2005 INCOME WHICH MUST NOT EXCEED 35,000**

(Documentation verifying 2005 income is required)

by

December 31 of 2005

**PERSONAL PROPERTY**

Personal Property must be appraised for tax purposes. This tax deals mainly with farms and commercial interest. The value of Personal Property is determined by the ***Cost Approach***. For example, the value of machinery and equipment in a manufacturing plant may include such items as ***Unit Cost*** of the item (new or used), freight and installation at the point of use. Using our depreciation tables, deductions are then allowed from the total cost to arrive at the prevailing Market Value. The deadline for filing your annual personal property listing is April 30, of each year.

**CHANGES IN SENIOR CITIZEN  
AND DISABLED EXEMPTION FILING**

We have a four-year renewal cycle, based on an alphabetical last name filing. Please refer to the chart below:

<b>LAST NAME</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2005</b>
A THRU E	<b>RENEW</b>	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
F THRU K	INCOME CHANGE	<b>RENEW</b>	INCOME CHANGE	INCOME CHANGE
L THRU Q	INCOME CHANGE	INCOME CHANGE	<b>RENEW</b>	INCOME CHANGE
R THRU Z	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	<b>RENEW</b>

Should you have a substantial income change, please contact the assessor's office. Examples of this would be: 1) death of a spouse: 2) marriage-need to include spouse's income: 3) cashing in or drawing of an IRA: 4) Capital gains or Business Income: 5) you or your spouse started drawing Social Security: 6) any other income that increases or decreases your total income.

## **MOBILE HOMES**

The 1971 Legislature passed a law that made a major change in the taxation of Mobile Homes that exceeds 35 feet in length and 8 feet in width. Owners of Mobile Homes were assessed, for 1973 taxes and thereafter, on the regular County assessment rolls as either Real or Personal Property. Those that have substantially lost their identity as Mobile Home Units by being affixed to the land by a permanent foundation, fixed utility pipes, etc, can be classified as Real Property. All others will be Personal Property.

## **OPEN SPACE TAXATION ACT (RCW 84.34)**

This law directs the taxing of farm and agricultural land on the basis of income derived from “the earning or productive capacity of the land which reflects its current use” rather the highest and best use allowed under the applicable zoning.

To secure the benefits from this act, the owner must submit an application, along with a filing fee, by December 31<sup>st</sup>. Once the land is classified as farm and agriculture property, the owner does not have to make further application. However, the assessor’s office will make periodic income and physical inspection checks to ensure the continuing eligibility for this classification.

This land classification can be transferred when the property sells with the new owner assuming the liability. If a change of use is made by the owner (ie. Such as dividing up the land to sell for the building of homes) the assessor’s office must be notified within 60 days that a change has taken place. The assessor must then impose an additional tax because of the change in use. This is calculated on the difference between the taxes paid under the Current Use Value and the taxes that would have been paid on that land had it stayed at Market Value. This calculation is for the past seven years, plus a pro-ration of the current year along with interest on this additional tax at the rate of one percent per month, plus a twenty-percent penalty.

STATEMENT OF BENTON COUNTY VALUATIONS AND TAXES FOR 2005  
(2004 VALUATION FOR 2005 TAXES DUE FEBRUARY 15, 2005)

VALUATION ASSESSED BY ASSESSOR

Assessed Value of Real Property	8,989,247,879
Personal Property	261,360,711
Commercial:	78,515,484
Farm:	

TOTAL VALUATION ASSESSED BY THE ASSESSOR FOR COUNTY LEVY	9,329,124,074
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VALUATION ASSESSED BY THE DEPARTMENT OF REVENUE OF THE STATE OF WASHINGTON

	REAL	PERSONAL
Value of Railroads	33,040,465	10,098,219
Value of Telephone & Telegraph Companies	14,187,485	85,005,421
Value of Power & Light Companies	1,747,468	22,505,609
Value of Transportation & Other Companies	1,941,604	60,657,421
Value of Private Car Companies		7,704,510
<b>TOTAL:</b>	50,917,022	185,971,180

TOTAL VALUATION ASSESSED BY DEPARTMENT OF REVENUE FOR COUNTY LEVY	236,888,202
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TOTAL VALUATION OF ALL PROPERTY FOR COUNTY	9,566,012,276
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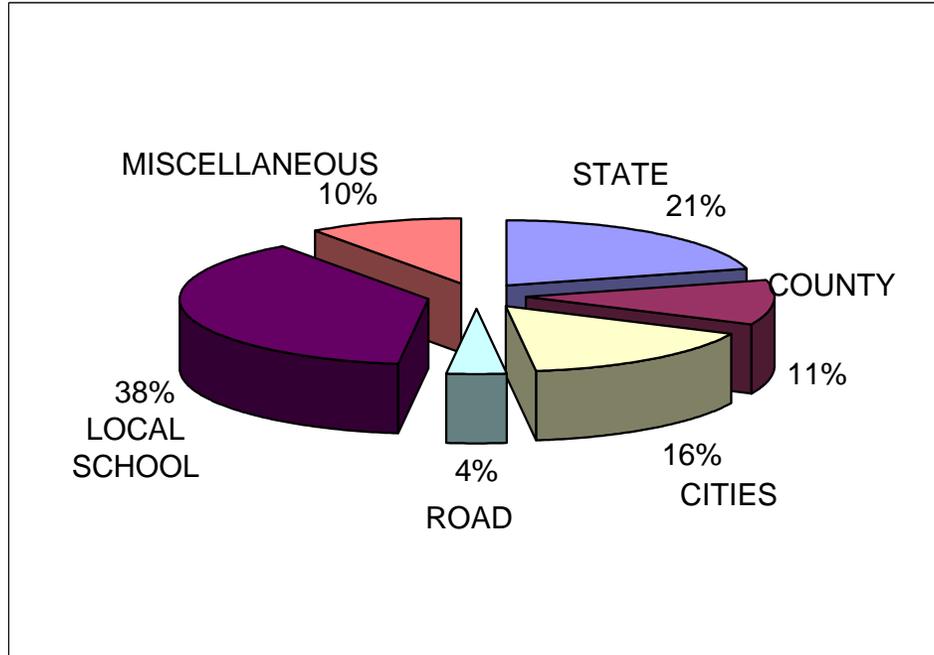
### HOW YOUR 2005 TAX DOLLAR IS SPENT

STATE	21%	\$	26,570,176
.....			
(See page 10)			
COUNTY	11%	\$	14,104,468
.....			
(See page 10)			
CITIES	16%	\$	20,483,480
.....			
(See page 11)			
ROADS	4%	\$	4,089,316
.....			
(See page 10)			
SCHOOLS	38%	\$	48,188,196
.....			
(See page 12)			
MISCELLANEOUS	10%	\$	12,759,727
.....			
(See page 13)			
TOTAL:	100%	\$	126,195,363

## BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 90.7%

PERSONAL PROPERTY RATIO: 92.9%



**STATE TAXES ON 2005 ROLLS**

	<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>
<b>TOTAL SCHOOL</b>	9,525,568,554	2.78935329	\$26,570,176
<b>COUNTY TAXES ON 2005 ROLLS</b>			
CURRENT EXPENSE	9,566,012,276	1.43813549	\$13,757,222
BENTON-FRANKLIN COMMUNITY MENTAL HEALTH RETARDATION AND HEALTH BOARD	9,566,012,276	0.02500000	\$239,150
INDIGENT SOLDIER	9,566,012,276	0.01130000	\$108,096
<b>TOTAL COUNTY TAXES</b>		1.47443549	\$14,104,468
<b>ROAD DISTRICT TAXES FOR 2005</b>			
CONSOLIDATED ROAD DISTRICT #1	2,366,605,259	1.72792467	\$4,089,316
<b>TOTAL CONSOLIDATED ROAD TAXES</b>		1.72792467	\$4,089,316

**MUNICIPAL TAXES ON 2005 ROLLS**

<b>DISTRICT</b>	<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>	
<b>PROSSER</b>	-Current Expense	284,130,057	3.00487562	\$853,775
	-Fire Station	282,589,201	0.57156112	\$161,517
	<b>TOTAL</b>			\$1,015,292
<b>KENNEWICK</b>	-Current Expense	3,238,191,680	2.39768697	\$7,764,170
	-Library Bond	3,222,447,719	0.14274863	\$460,000
	<b>TOTAL</b>			\$8,224,170
<b>BENTON CITY</b>	-Current Expense	69,504,954	1.67535065	\$116,445
	<b>TOTAL</b>			\$116,445
<b>WEST RICHLAND</b>	-Current Expense	491,972,096	1.76212840	\$866,918
	<b>TOTAL</b>			\$866,918
<b>RICHLAND</b>	-Current Expense	3,115,608,230	3.06774097	\$9,557,879
	-Fire & Swim GOB	3,102,958,223	0.05636557	\$174,900
	-Police Station	3,102,958,223	0.08219576	\$255,050
	-Community Ctr/Debit Services	3,102,958,223	0.08792416	\$272,825
	<b>TOTAL</b>			\$10,260,654
<b>TOTAL TAXES</b>				\$20,483,480

**SCHOOL DISTRICT TAXES FOR 2005**

<b>DISTRICT</b>		<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>
<b>Prosser #116</b>	- Special	697,164,365	3.70441637	\$2,582,587
	- Bond	697,164,365	1.79968334	\$1,254,675
<b>Grandview #200</b>	- Special	24,375,916	1.31492586	\$32,053
	- Bond	24,375,916	2.88360245	\$70,290
<b>Kennewick #17</b>	- Special	4,220,238,405	3.48321554	\$14,700,000
	- Bond	4,220,238,405	1.70596997	\$7,199,600
<b>Paterson #50</b>	- Special	262,856,944	0.37663072	\$99,000
	- Bond	262,856,944	0.59347871	\$156,000
<b>Benton City #52</b>	- Special	316,206,561	3.82342161	\$1,208,991
	- Bond	316,206,561	1.32824569	\$420,000
<b>Finley #53</b>	- Special	314,390,530	3.89642780	\$1,225,000
	- Bond	314,390,530	2.62412484	\$825,000
<b>Richland #400</b>	- Special	3,689,488,944	3.00854676	\$11,100,000
	- Bond	3,689,488,944	1.98265942	\$7,315,000
<b>TOTAL SCHOOL</b>				\$48,188,196

MISCELLANEOUS TAXES ON 2005 ROLLS

District	LEVY BASE			
	VALUE	LEVY RATE	TAX	
Prosser Hospital	- Current Expense	1,237,323,440	0.42149516	\$521,526
	- Debt Service	1,235,920,493	0.39703039	\$490,698
Kennewick Hospital	- Current Expense	5,511,718,027	0.16041637	\$884,170
Rural Library	- Current Expense	5,674,290,937	0.45980855	\$2,609,087
Benton City Library Capital Facility Area	- Debt Service	268,886,868	0.22992941	\$61,825
Fire District #1	- Current Expense	1,154,741,872	1.30194076	\$1,503,406
	- LTD Bond 1996	1,154,741,872	0.01682214	\$19,425
	- LTD Bond 2003	1,154,741,872	0.01010442	\$11,668
	- K-22 LTD Bond (1996)	163,163,806	0.01682217	\$2,745
	- Voted Bond 2003	1,148,660,806	0.15270217	\$175,403
Fire District #2	- Current Expense	243,550,380	1.23672868	\$301,206
	- Bond	242,099,268	0.38179380	\$92,432
	-EMS	243,550,380	0.47125338	\$114,774
Fire District #3	- Current Expense	329,471,399	1.13119212	\$372,695
	- Bond	327,714,664	0.29468471	\$96,573
Fire District #4	- Current Expense	681,019,037	1.27253565	\$866,621
	- Bond	678,654,052	0.26044934	\$176,755
Fire District #5	- Current Expense	65,774,987	0.86925141	\$57,175
Fire District #6	- Current Expense	353,558,855	1.03743124	\$366,793
	- EMS	353,558,855	0.21762713	\$76,944
Port of Kennewick	- Current Expense	6,312,676,666	0.09512241	\$600,477
	- Construction Fund	6,312,676,666	0.28038819	\$1,770,000
Port of Benton	- Current Expense	3,253,335,610	0.35747317	\$1,162,980
	- 1997 Bond	3,253,335,610	0.02071720	\$67,400
	- 2002 Bond	3,253,335,610	0.10971816	\$356,950
<b>TOTAL MISCELLANEOUS TAXES</b>				<b>\$12,759,727</b>

**CONSOLIDATED LEVIES FOR THE 2005 TAXES**

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
<b>B-1</b> BC-52-PH-PB-FD#2-L-BCLCFA	15.17675463	9.01633373	6.16042090	2.78935329	5.15166730		0.48790853	2.08977586	0.68973796	0.81852555	1.67535065	1.47443549
<b>B-4</b> BC-52-PK-FD#2-L-BCLCFA	14.24583115	8.48244064	5.76339051	2.78935329	5.15166730		0.37551060	2.08977586	0.68973796		1.67535065	1.47443549
<b>K-0</b> K-17-PK-L-KLB	12.82872904	7.49679490	5.33193414	2.78935329	5.18918551		0.37551060		0.45980855		2.54043560	1.47443549
<b>K-1</b> K-17-KH-PK-L-KLB	12.98914541	7.65721127	5.33193414	2.78935329	5.18918551		0.37551060		0.45980855	0.16041637	2.54043560	1.47443549
<b>K-7</b> K-17-KH-PK-L	12.84639678	7.65721127	5.18918551	2.78935329	5.18918551		0.37551060		0.45980855	0.16041637	2.39768697	1.47443549
<b>K-18</b> K-400-KH-PK-L-KLB	12.79116608	7.65721127	5.13395481	2.78935329	4.99120618		0.37551060		0.45980855	0.16041637	2.54043560	1.47443549
<b>K-22</b> K-17-KH-PK-L-KLB-FD#1B-1996	13.00596758	7.67403344	5.33193414	2.78935329	5.18918551		0.37551060	0.01682217	0.45980855	0.16041637	2.54043560	1.47443549
<b>P-1</b> P-116-PH-PB	14.65075931	8.17806809	6.47269122	2.78935329	5.50409971		0.48790853			0.81852555	3.57643674	1.47443549
<b>R-1</b> R-400-PB	13.03712995	7.81943828	5.21769167	2.78935329	4.99120618		0.48790853				3.29422646	1.47443549
<b>R-2</b> R-17-KH-PK	13.28312772	7.86745672	5.41567100	2.78935329	5.18918551		0.37551060			0.16041637	3.29422646	1.47443549
<b>R-3</b> R-400-KH-PK	13.08514839	7.86745672	5.21769167	2.78935329	4.99120618		0.37551060			0.16041637	3.29422646	1.47443549
<b>R-5</b> R-400-PK	12.92473202	7.70704035	5.21769167	2.78935329	4.99120618		0.37551060				3.29422646	1.47443549
<b>R-6</b> R-400-KH-PK-FD#1B/1996-FD#1B/2003	13.25467273	7.88427889	5.37039384	2.78935329	4.99120618		0.37551060	0.16952434		0.16041637	3.29422646	1.47443549
<b>W-1</b> WR-400-PK-FD#4	12.92561895	7.67396343	5.25165552	2.78935329	4.99120618		0.37551060	1.53298499			1.76212840	1.47443549
<b>W-6</b> WR-52-PK-FD#4	13.31600948	7.67396343	5.64204605	2.78935329	5.15166730		0.37551060	1.53298499	0.22992941		1.76212840	1.47443549
<b>1210</b> 1-52-PH-L-PB-BCLCFA	13.13955279	7.36092569	5.77862710	2.78935329	5.15166730	1.72792467	0.48790853		0.68973796	0.81852555		1.47443549
<b>1212</b> 1-52-PH-L-PB-FD#2-BCLCFA	15.22932865	9.06890775	6.16042090	2.78935329	5.15166730	1.72792467	0.48790853	2.08977586	0.68973796	0.81852555		1.47443549
<b>1215</b> 1-52-PH-L-FD#5-PB	13.77887479	8.23017710	5.54869769	2.78935329	5.15166730	1.72792467	0.48790853	0.86925141	0.45980855	0.81852555		1.47443549
<b>1221</b> 1-52-L-FD#1-PK	13.46026939	8.15589992	5.30436947	2.78935329	5.15166730	1.72792467	0.37551060	1.48156949	0.45980855			1.47443549
<b>1222</b> 1-52-L-FD#2-PK	14.06847576	8.53501466	5.53346110	2.78935329	5.15166730	1.72792467	0.37551060	2.08977586	0.45980855			1.47443549

### CONSOLIDATED LEVIES FOR THE 2005 TAXES

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1224 1-52-L-FD#4-PK	13.51168489	8.09956825	5.41211664	2.78935329	5.15166730	1.72792467	0.37551060	1.53298499	0.45980855			1.47443549
1225 1-52-L-FD#5-PK	12.84795131	7.69628401	5.15166730	2.78935329	5.15166730	1.72792467	0.37551060	0.86925141	0.45980855			1.47443549
1226 1-52-L-FD#2-PK-BCLCFA	14.29840517	8.53501466	5.76339051	2.78935329	5.15166730	1.72792467	0.37551060	2.08977586	0.68973796			1.47443549
1227 1-52-L-FD#4-PK-BCLCFA	13.74161430	8.09956825	5.64204605	2.78935329	5.15166730	1.72792467	0.37551060	1.53298499	0.68973796			1.47443549
1228 1-52-L-FD#5-PK-BCLCFA	13.07788072	7.69628401	5.38159671	2.78935329	5.15166730	1.72792467	0.37551060	0.86925141	0.68973796			1.47443549
1231 1-52-KH-L-FD#1-PK	13.62068576	8.31631629	5.30436947	2.78935329	5.15166730	1.72792467	0.37551060	1.48156949	0.45980855	0.16041637		1.47443549
1232 1-52-KH-L-FD#2-PK	14.22889213	8.69543103	5.53346110	2.78935329	5.15166730	1.72792467	0.37551060	2.08977586	0.45980855	0.16041637		1.47443549
1331 1-53-KH-L-FD#1-PK	14.98957110	8.31631629	6.67325481	2.78935329	6.52055264	1.72792467	0.37551060	1.48156949	0.45980855	0.16041637		1.47443549
1340 1-53-L-PK	13.34758524	6.82703260	6.52055264	2.78935329	6.52055264	1.72792467	0.37551060		0.45980855			1.47443549
1400 1-400-L-PB	11.93063671	6.93943053	4.99120618	2.78935329	4.99120618	1.72792467	0.48790853		0.45980855			1.47443549
1404 1-400-L-FD#4-PB	13.46362170	8.21196618	5.25165552	2.78935329	4.99120618	1.72792467	0.48790853	1.53298499	0.45980855			1.47443549
1410 1-400-PH-L-PB	12.74916226	7.36092569	5.38823657	2.78935329	4.99120618	1.72792467	0.48790853		0.45980855	0.81852555		1.47443549
1412 1-400-PH-L-FD#2-PB	14.83893812	9.06890775	5.77003037	2.78935329	4.99120618	1.72792467	0.48790853	2.08977586	0.45980855	0.81852555		1.47443549
1421 1-400-L-FD#1-PK	13.29980827	8.15589992	5.14390835	2.78935329	4.99120618	1.72792467	0.37551060	1.48156949	0.45980855			1.47443549
1424 1-400-L-FD#4-PK	13.35122377	8.09956825	5.25165552	2.78935329	4.99120618	1.72792467	0.37551060	1.53298499	0.45980855			1.47443549
1430 1-400-KH-L-PK	11.97865515	6.98744897	4.99120618	2.78935329	4.99120618	1.72792467	0.37551060		0.45980855	0.16041637		1.47443549
1431 1-400-KH-L-FD#1-PK	13.46022464	8.31631629	5.14390835	2.78935329	4.99120618	1.72792467	0.37551060	1.48156949	0.45980855	0.16041637		1.47443549
1432 1-400-KH-L-FD#2-PK	14.06843101	8.69543103	5.37299998	2.78935329	4.99120618	1.72792467	0.37551060	2.08977586	0.45980855	0.16041637		1.47443549
1434 1-400-KH-L-FD#4-PK	13.51164014	8.25998462	5.25165552	2.78935329	4.99120618	1.72792467	0.37551060	1.53298499	0.45980855	0.16041637		1.47443549
1444 1-400-PHB-L-FD#4-PB	13.86065209	8.21196618	5.64868591	2.78935329	4.99120618	1.72792467	0.48790853	1.53298499	0.45980855	0.39703039		1.47443549

**CONSOLIDATED LEVIES FOR THE 2005 TAXES**

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
<b>1515</b> 1-50-PH-L-FD#5-PB	9.59731692	8.23017710	1.36713982	2.78935329	0.97010943	1.72792467	0.48790853	0.86925141	0.45980855	0.81852555		1.47443549
<b>1516</b> 1-50-PH-L-FD#6-PB	9.98312388	8.61598406	1.36713982	2.78935329	0.97010943	1.72792467	0.48790853	1.25505837	0.45980855	0.81852555		1.47443549
<b>1516P</b> 1-50-PH-L-FD#6-PB-P	9.98312388	8.61598406	1.36713982	2.78935329	0.97010943	1.72792467	0.48790853	1.25505837	0.45980855	0.81852555		1.47443549
<b>1600</b> 1-116-L-PB	12.44353024	6.93943053	5.50409971	2.78935329	5.50409971	1.72792467	0.48790853		0.45980855			1.47443549
<b>1610</b> 1-116-PH-L-PB	13.26205579	7.36092569	5.90113010	2.78935329	5.50409971	1.72792467	0.48790853		0.45980855	0.81852555		1.47443549
<b>1612</b> 1-116-PH-L-FD#2-PB	15.35183165	9.06890775	6.28292390	2.78935329	5.50409971	1.72792467	0.48790853	2.08977586	0.45980855	0.81852555		1.47443549
<b>1613</b> 1-116-PH-L-FD#3-PB	14.68793262	8.49211781	6.19581481	2.78935329	5.50409971	1.72792467	0.48790853	1.42587683	0.45980855	0.81852555		1.47443549
<b>1615</b> 1-116-PH-L-FD#5-PB	14.13130720	8.23017710	5.90113010	2.78935329	5.50409971	1.72792467	0.48790853	0.86925141	0.45980855	0.81852555		1.47443549
<b>1616</b> 1-116-PH-L-FD#6-PB	14.51711416	8.61598406	5.90113010	2.78935329	5.50409971	1.72792467	0.48790853	1.25505837	0.45980855	0.81852555		1.47443549
<b>1625</b> 1-116-L-FD#5-PK	13.20038372	7.69628401	5.50409971	2.78935329	5.50409971	1.72792467	0.37551060	0.86925141	0.45980855			1.47443549
<b>1715</b> 1-17-PH-L-FD#5-PB	13.81639300	8.23017710	5.58621590	2.78935329	5.18918551	1.72792467	0.48790853	0.86925141	0.45980855	0.81852555		1.47443549
<b>1716</b> 1-17-PH-L-FD#6-PB	14.20219996	8.61598406	5.58621590	2.78935329	5.18918551	1.72792467	0.48790853	1.25505837	0.45980855	0.81852555		1.47443549
<b>1716P</b> 1-17-PH-L-FD#6-PB-P	14.20219996	8.61598406	5.58621590	2.78935329	5.18918551	1.72792467	0.48790853	1.25505837	0.45980855	0.81852555		1.47443549
<b>1731</b> 1-17-KH-L-FD#1-PK	13.65820397	8.31631629	5.34188768	2.78935329	5.18918551	1.72792467	0.37551060	1.48156949	0.45980855	0.16041637		1.47443549
<b>1731S</b> 1-17-KH-L-FD#1-PK-S	13.65820397	8.31631629	5.34188768	2.78935329	5.18918551	1.72792467	0.37551060	1.48156949	0.45980855	0.16041637		1.47443549
<b>1736</b> 1-17-KH-L-FD#6-PK	13.43169285	8.24250734	5.18918551	2.78935329	5.18918551	1.72792467	0.37551060	1.25505837	0.45980855	0.16041637		1.47443549
<b>1736P</b> 1-17-KH-L-FD#6-PK-P	13.43169285	8.24250734	5.18918551	2.78935329	5.18918551	1.72792467	0.37551060	1.25505837	0.45980855	0.16041637		1.47443549
<b>1810</b> 1-200-PH-L-PB	11.95648439	7.36092569	4.59555870	2.78935329	4.19852831	1.72792467	0.48790853		0.45980855	0.81852555		1.47443549
<b>1813</b> 1-200-PH-L-FD#3-PB	13.38236122	8.49211781	4.89024341	2.78935329	4.19852831	1.72792467	0.48790853	1.42587683	0.45980855	0.81852555		1.47443549
P-PLYMOUTH WATER S-SEWER DISTRICT												

**BENTON COUNTY DISTRICT LEVIES  
FOR 2005 TAX**

STATE SCHOOL	-----	2.78935329
COUNTY	-----	1.47443549
PROSSER (P1)	-----	3.57643674 *
KENNEWICK (K-0,K-1, K-18)	-----	2.54043560 *
KENNEWICK (K7)	-----	2.39768697
KENNEWICK (K22) W/FD#1 BOND 1996	-----	2.55725777 *
BENTON CITY (B1, B4)	-----	1.67535065
WEST RICHLAND (W1 & W6)	-----	1.76212840
RICHLAND (R1, R2, R3 & R5)	-----	3.29422646 *
RICHLAND (R6) W/FD#1 BOND 1996/2003	-----	3.46375080 *
COUNTY ROAD	-----	1.72792467
PROSSER HOSPITAL (PH)	-----	0.81852555 *
KENNEWICK GENERAL HOSPITAL (KH)	-----	0.16041637
PORT OF BENTON (PB)	-----	0.48790853
PORT OF KENNEWICK (PK)	-----	0.37551060
JOINT RURAL LIBRARY (L)	-----	0.45980855
BCLCFA	-----	0.22992941
PROSSER SCHOOL DISTRICT NO 116	-----	5.50409971 *
GRANDVIEW SCHOOL DISTRICT NO 200	-----	4.19852831 *
KENNEWICK SCHOOL DISTRICT NO 17	-----	5.18918551 *
PATERSON SCHOOL DISTRICT NO 50	-----	0.97010943 *
BENTON CITY SCHOOL DISTRICT NO 52	-----	5.15166730 *
FINLEY SCHOOL DISTRICT NO 53	-----	6.52055264 *
RICHLAND SCHOOL DISTRICT NO 400	-----	4.99120618 *
FIRE DISTRICT NO 1 (FD#1)	-----	1.48156949 *
FIRE DISTRICT NO 2 (FD#2)	-----	1.61852248 *
FIRE DISTRICT NO 2 EMS	-----	0.47125338
FIRE DISTRICT NO 3 (FD#3)	-----	1.42587683 *
FIRE DISTRICT NO 4 (FD#4)	-----	1.53298499 *
FIRE DISTRICT NO 5 (FD#5)	-----	0.86925141
FIRE DISTRICT NO 6 (FD#6)	-----	1.03743124
FIRE DISTRICT NO 6 EMS	-----	0.21762713

\*INCLUDES BOND LEVY /EXCESS

**TOTAL OF BENTON COUNTY TAXES FOR 2005 (Bottom Line)**

*Compared to former years\**

<b>Year</b>	<b>Valuation</b>	<b>State</b>	<b>County</b>	<b>Roads</b>	<b>Schools</b>	<b>Total</b>
1961	58,064,174	168,415.41	464,512.02	260,833.47	1,202,205.30	3,026,903.63
1962	60,757,826	179,860.07	486,062.46	266,396.77	1,359,467.26	3,356,851.69
1963	63,359,405	195,807.66	506,875.24	277,659.93	1,472,721.43	3,579,193.04
1964	65,057,799	221,223.13	520,463.74	279,075.34	1,829,232.75	4,019,329.99
1965	66,605,853	248,487.28	532,846.85	280,285.00	1,964,792.50	4,122,626.25
1966	68,660,122	281,535.37	549,280.95	281,896.14	1,993,800.84	4,315,595.60
1967	73,887,455	332,505.15	591,099.92	297,555.04	2,251,987.96	4,831,890.57
1968	78,275,354	825,832.38	626,202.54	302,178.01	2,620,572.15	5,788,827.47
1969	84,104,713	860,615.57	672,838.03	318,869.61	3,311,131.21	6,692,280.65
1970	90,576,656	946,208.19	725,003.64	340,277.60	2,904,074.91	6,632,124.32
1971	@50% 201,729,881	965,158.27	807,661.00	374,952.76	4,144,622.13	8,167,403.33
1972	209,559,946	1,179,226.91	837,134.78	387,078.84	4,147,893.14	8,547,665.24
1973	230,003,680	1,279,080.24	917,894.75	453,727.10	3,827,079.54	8,682,714.55
1974	251,605,214	-0-	958,324.85	475,007.01	5,628,186.90	9,315,074.45
1975	@100% 852,895,754	3,193,123.84	1,091,011.69	540,419.22	4,910,977.32	12,322,910.45
1976	955,641,669	3,593,209.25	1,214,170.21	584,820.40	4,904,186.00	13,404,396.19
1977	1,107,393,932	4,255,918.09	1,585,601.84	663,414.92	9,189,000.33	20,189,747.86
1978	1,361,070,641	5,773,971.72	1,761,111.75	761,098.83	7,940,585.95	20,107,228.83
1979	1,847,767,605	7,907,635.97	2,039,167.43	892,936.25	9,222,575.33	24,586,563.20
1980	2,219,451,204	8,725,418.00	2,399,895.21	1,049,399.22	5,940,873.53	23,779,683.62
1981	2,722,001,441	9,669,016.62	2,647,986.91	1,155,596.01	6,185,396.60	25,935,229.44
1982	3,281,886,587	9,463,841.66	2,974,893.61	1,329,264.75	9,501,055.59	30,428,402.22
18						
1983	3,497,610,157	10,994,510.73	3,221,224.20	1,450,679.78	9,610,008.69	33,105,426.38
1984	3,289,234,747	11,196,535.05	3,437,984.88	1,563,219.59	11,355,486.92	36,125,429.60
1985	3,185,825,489	11,263,149.40	3,681,813.08	1,688,579.40	11,121,078.06	36,825,127.60
1986	3,053,779,567	11,194,680.93	3,916,922.41	1,802,010.28	11,558,939.09	38,084,905.08
1987	3,025,055,550	11,328,064.66	3,957,449.21	1,819,613.40	14,461,759.64	41,831,026.33
1988	2,980,712,236	11,094,944.71	4,466,781.39	2,060,190.65	15,911,085.11	44,357,316.16
1989	2,899,839,501	11,244,574.64	4,789,310.59	2,038,323.56	15,798,398.85	44,598,583.88
1990	2,897,754,891	10,640,796.54	4,786,789.60	1,989,687.80	15,370,795.14	43,696,798.71
1991	3,039,777,737	10,741,901.21	5,023,828.63	2,026,965.15	17,281,704.71	47,374,933.67
1992	3,353,904,836	11,463,794.33	5,513,746.11	2,112,426.14	18,031,427.64	50,221,592.48
1993	3,866,576,479	14,113,365.35	6,341,708.89	2,256,078.28	21,674,866.91	58,878,900.92
1994	4,361,598,092	15,390,293.27	7,150,060.69	2,583,215.02	23,699,973.04	64,828,504.23
1995	5,041,969,070	18,202,373.19	8,170,010.75	2,728,218.90	26,354,417.65	72,965,272.84
1996	5,644,197,188	19,355,124.76	8,253,789.30	2,577,314.56	28,636,356.22	77,823,390.61
1997	5,840,266,289	22,116,154.01	8,837,720.56	2,915,034.26	30,481,494.05	87,283,558.59
1998	6,067,994,149	21,516,088.18	9,965,697.62	3,524,997.88	33,400,102.74	92,776,519.53
1999	6,451,457,555	21,387,481.59	10,678,517.76	3,505,771.35	34,920,344.31	94,999,154.62
2000	6,796,633,225	21,905,453.95	10,659,578.02	3,664,322.01	36,615,104.07	98,571,331.00
2001	7,085,611,360	23,009,972.98	11,245,841.97	3,705,185.99	37,466,809.73	102,859,975.40
2002	7,550,298,487	22,900,745.03	11,683,230.03	3,632,484.00	36,219,728.64	106,137,380.74
2003	8,115,694,246	23,464,747.00	12,573,688.68	3,832,242.00	39,981,398.11	110,022,161.79
2004	8,911,083,793	25,875,601.00	13,413,084.78	3,962,402.18	47,713,537.73	122,888,546.44
2005	9,566,012,276	26,570,176.00	14,104,467.97	4,089,315.60	48,188,196.15	126,195,362.88

\*NOTE: This comparison does not include miscellaneous or municipal taxes except in the total.

## GENERAL INFORMATION

The function of the County Assessor is not the levying of taxes but the appraisal of property for establishing valuation upon various taxing bodies such as cities, county and state, also districts such as schools, port, fire, cemetery, county road and library.

Assessments are made as of 12 o'clock noon, January 1, and taxes are due and payable on February 15 of the following year. The first half becomes delinquent after April 30<sup>th</sup>, and the second half after October 31<sup>st</sup>.

The taxes you pay are arrived at as follows: The services you require are performed in Benton County by nine different agencies, state, county, municipal, port, schools, fire, road, library, hospital and park. These bodies determine the amount of money required to operate their services, and the amount is levied in applying a percentage of millage against the value of all property within that jurisdiction, thus, \$1.00 levied per thousand equals \$1.00 taxes.

Information concerning this value should be obtained from the Benton County Assessor's Office, P. O. Box 902, Prosser, or call 786-2046. Tri-City residence, may contact Prosser toll free at 736-3088, or may call our Kennewick office at 735-2394.

You may appeal either the market value or the current use value(s) to the Benton County Board of Equalization, 620 Market, PO Box 509, Prosser, WA 99350. Petitions must be timely filed with the Board of Equalization on or before July 1<sup>st</sup> of the assessment year or within 30 days of the date of the notice, whichever is later. Petitions received after those dates will be denied on grounds of not being timely filed.

The July Board of Equalization will convene on July 15<sup>th</sup> at the Benton County Courthouse in Prosser, Washington and will continue in session for a period of four weeks, and shall be in session not less than three days during this lapsed time.

It is the aim of the Assessor to obtain the utmost in equality of assessment, and to assist you in any way possible in all matters pertaining to this office.