

A MESSAGE FROM YOUR BENTON COUNTY ASSESSOR

This booklet has been prepared to help you better understand the function of the County Assessor's Office. The information contained herein will assist you, as a property owner and taxpayer, in understanding assessment procedures, tax collection and distribution of the tax dollar.

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 the district will receive. The assessed values and tax dollar requirements are calculated to provide each owner with an amount of tax due according to their proportionate share of the total monies necessary to satisfy the budgeted levy requirements.

In addition, the voters at the polls approve excess or special levies: these include bonds, maintenance and operation and capital improvements.

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 agricultural or preservations of open space lands.

It is my responsibility as your Assessor, together with my staff, to insure that all property owners are treated fairly and impartially in accordance with our State Laws. It is our sincere desire to serve and support you in an effective, responsible and courteous manner.

I will be available to speak to and/or answer questions for interested groups, or individuals. I welcome your inquires regarding any matter concerning this office.

Barbara Wagner
Benton County Assessor

**STATEMENT
OF
BENTON COUNTY TAXES
2006 TAXES**

BARBARA WAGNER, ASSESSOR

Harriet Mercer, 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.

Tammy McKeirnan
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

Tony Hillerman
Greg Hicks
Vacant
Lisa Overson
C.J. Esparza
Brad Elliot
Craig Carl
Tracy Friesz
Randal Bradshaw
Debbie Antes
Eric Beswick
Vacant
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 31st 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 2007 TAX YEAR USING
YOUR 2006 INCOME WHICH MUST NOT EXCEED 35,000**

(Documentation verifying 2006 income is required)

by

December 31 of 2006

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:

LAST NAME	2006	2007	2008	2009
A THRU E	RENEW	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
F THRU K	INCOME CHANGE	RENEW	INCOME CHANGE	INCOME CHANGE
L THRU Q	INCOME CHANGE	INCOME CHANGE	RENEW	INCOME CHANGE
R THRU Z	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	RENEW

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 31st. 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 2006
(2005 VALUATION FOR 2006 TAXES DUE FEBRUARY 15, 2006)

VALUATION ASSESSED BY ASSESSOR

Assessed Value of Real Property	9,612,988,320
Personal Property	273,708,661
Commercial:	80,646,434
Farm:	

TOTAL VALUATION ASSESSED BY THE ASSESSOR FOR COUNTY LEVY	9,967,343,415
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VALUATION ASSESSED BY THE DEPARTMENT OF REVENUE OF THE STATE OF WASHINGTON

	REAL	PERSONAL
Value of Railroads	34,962,402	13,458,211
Value of Telephone & Telegraph Companies	14,239,188	87,851,754
Value of Power & Light Companies	1,732,055	23,975,441
Value of Transportation & Other Companies	1,937,519	56,296,578
Value of Private Car Companies		10,946,799
TOTAL:	52,871,164	192,528,783

TOTAL VALUATION ASSESSED BY DEPARTMENT OF REVENUE FOR COUNTY LEVY	245,399,947
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TOTAL VALUATION OF ALL PROPERTY FOR COUNTY	10,212,743,362
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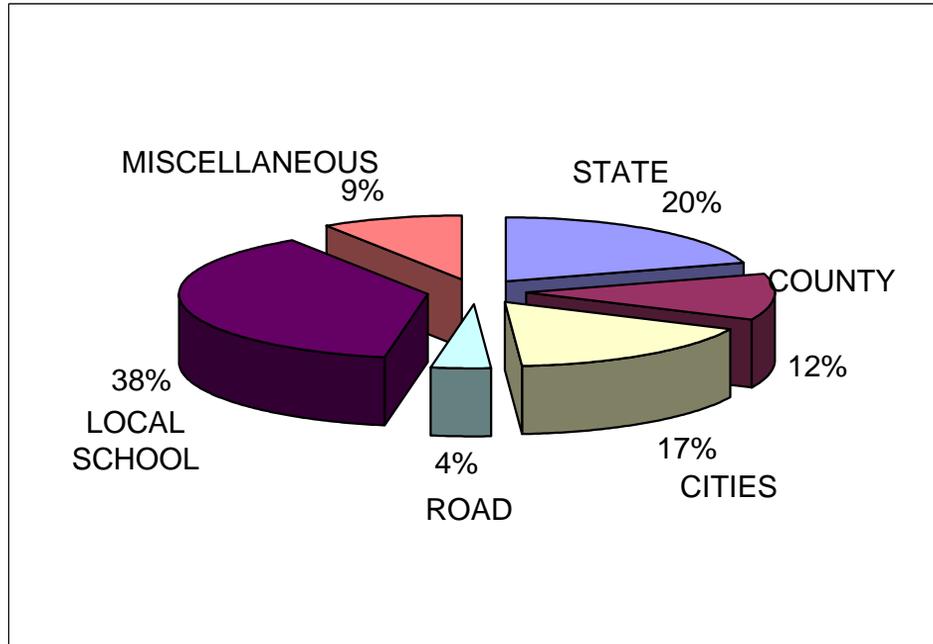
HOW YOUR 2006 TAX DOLLAR IS SPENT

STATE	20%	\$	26,138,062
	(See page 10)			
COUNTY	12%	\$	15,104,217
	(See page 10)			
CITIES	.....	17%	\$	21,659,988
	(See page 11)			
ROADS	.....	4%	\$	4,654,646
	(See page 10)			
SCHOOLS	.....	38%	\$	49,102,086
	(See page 12)			
MISCELLANEOUS	.....	9%	\$	13,143,782
	(See page 13)			
TOTAL:		100%	\$	129,802,781

BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 89.9%

PERSONAL PROPERTY RATIO: 93.2%



STATE TAXES ON 2006 ROLLS

	LEVY BASE VALUE	LEVY RATE	TAX
TOTAL SCHOOL	10,156,564,731	2.57351405	\$26,138,062
COUNTY TAXES ON 2006 ROLLS			
CURRENT EXPENSE	10,212,743,362	1.44265784	\$14,733,494
BENTON-FRANKLIN COMMUNITY MENTAL HEALTH RETARDATION AND HEALTH BOARD	10,212,743,362	0.02500000	\$255,319
INDIGENT SOLDIER	10,212,743,362	0.01130000	\$115,404
TOTAL COUNTY TAXES		1.47895784	\$15,104,217
ROAD DISTRICT TAXES FOR 2006			
CONSOLIDATED ROAD DISTRICT #1	2,479,515,162	1.87724043	\$4,654,646
TOTAL CONSOLIDATED ROAD TAXES		1.87724043	\$4,654,646

MUNICIPAL TAXES ON 2006 ROLLS

DISTRICT	LEVY BASE VALUE	LEVY RATE	TAX	
PROSSER	-Current Expense	279,980,325	3.11904263	\$873,271
	-Fire Station	278,221,337	0.55837558	\$155,352
	TOTAL			\$1,028,623
KENNEWICK	-Current Expense	3,537,049,794	2.35029035	\$8,313,094
	-Library Bond	3,515,856,091	0.08959411	\$315,000
	TOTAL			\$8,628,094
BENTON CITY	-Current Expense	72,697,920	1.65164244	\$120,071
	TOTAL			\$120,071
WEST RICHLAND	-Current Expense	533,979,063	1.76460224	\$942,261
	TOTAL			\$942,261
RICHLAND	-Current Expense	3,309,521,098	3.0685624	\$10,155,472
	-Fire & Swim GOB	3,293,744,337	0.05510446	\$181,500
	-Police Station	3,293,744,337	0.08466899	\$278,878
	-Community Ctr/Debit Services	3,293,744,337	0.09869922	\$325,090
	TOTAL			\$10,940,940
TOTAL TAXES			\$21,659,988	

SCHOOL DISTRICT TAXES FOR 2006

DISTRICT		LEVY BASE VALUE	LEVY RATE	TAX
Prosser #116	- Special	716,497,333	3.60155637	\$2,580,506
	- Bond	716,497,333	1.78550135	\$1,279,307
Grandview #200	- Special	26,823,313	1.22951777	\$32,980
	- Bond	26,823,313	2.69353752	\$72,250
Kennewick #17	- Special	4,561,335,889	3.33235709	\$15,200,000
	- Bond	4,561,335,889	1.56752324	\$7,150,000
Paterson #50	- Special	270,102,183	0.39899715	\$107,770
	- Bond	270,102,183	0.60859930	\$164,384
Benton City #52	- Special	335,255,658	3.96679360	\$1,329,890
	- Bond	335,255,658	1.16329133	\$390,000
Finley #53	- Special	318,305,342	3.92704688	\$1,250,000
	- Bond	318,305,342	2.63897550	\$840,000
Richland #400	- Special	3,928,783,256	2.85966399	\$11,235,000
	- Bond	3,928,783,256	1.90135202	\$7,470,000
TOTAL SCHOOL				\$49,102,086

MISCELLANEOUS TAXES ON 2006 ROLLS

District	LEVY BASE			
	VALUE	LEVY RATE	TAX	
Prosser Hospital	- Current Expense	1,275,844,339	0.42039583	\$536,360
	- Debt Service	1,272,226,268	0.38648628	\$491,698
Kennewick Hospital	- Current Expense	5,966,736,297	0.15083623	\$900,000
Rural Library	- Current Expense	6,089,262,876	0.45005388	\$2,740,497
Benton City Library Capital Facility Area	- Debt Service	283,519,001	0.24210899	\$68,642
Fire District #1	- Current Expense	1,205,316,785	1.28705743	\$1,551,312
	- LTD Bond 1996	1,205,316,785	0.03941860	\$47,512
	- LTD Bond 2003	1,205,316,785	0.00968044	\$11,668
	- K-22 LTD Bond (1996)	222,182,056	0.03941857	\$8,758
	- Voted Bond 2003	1,216,493,446	0.14616026	\$177,803
Fire District #2	- Current Expense	260,190,855	1.21265207	\$315,521
	- Bond	257,194,715	0.36147710	\$92,970
	-EMS	260,190,855	0.46207904	\$120,229
Fire District #3	- Current Expense	349,728,259	1.09450423	\$382,779
	- Bond	346,940,184	0.28484017	\$98,823
Fire District #4	- Current Expense	732,026,410	1.27330082	\$932,090
Fire District #5	- Current Expense	70,760,426	0.82068274	\$58,072
Fire District #6	- Current Expense	363,477,787	1.04522811	\$379,917
	- EMS	363,477,787	0.21926272	\$79,697
Port of Kennewick	- Current Expense	6,828,513,718	0.09032126	\$616,760
	- Construction Fund	6,828,513,718	0.27872666	\$1,903,289
Port of Benton	- Current Expense	3,384,229,644	0.35823103	\$1,212,336
	- 1997 Bond	3,384,229,644	0.01925106	\$65,150
	- 2002 Bond	3,384,229,644	0.10398231	\$351,900
TOTAL MISCELLANEOUS TAXES				\$13,143,782

CONSOLIDATED LEVIES FOR THE 2006 TAXES

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
B-1 BC-52-PH-PB-FD#2-L-BCLCFA	14.85091685	8.73075955	6.12015730	2.57351405	5.13008493		0.48146440	2.03620821	0.69216287	0.80688211	1.65164244	1.47895784
B-4 BC-52-PK-FD#2-L-BCLCFA	13.93161827	8.19794725	5.73367102	2.57351405	5.13008493		0.36904793	2.03620821	0.69216287		1.65164244	1.47895784
K-0 K-17-PK-L-KLB	12.21133849	7.22186405	4.98947444	2.57351405	4.89988033		0.36904793		0.45005388		2.43988446	1.47895784
K-1 K-17-KH-PK-L-KLB	12.36217472	7.37270028	4.98947444	2.57351405	4.89988033		0.36904793		0.45005388	0.15083623	2.43988446	1.47895784
K-7 K-17-KH-PK-L	12.27258061	7.37270028	4.89988033	2.57351405	4.89988033		0.36904793		0.45005388	0.15083623	2.35029035	1.47895784
K-18 K-400-KH-PK-L-KLB	12.22331040	7.37270028	4.85061012	2.57351405	4.76101601		0.36904793		0.45005388	0.15083623	2.43988446	1.47895784
K-22 K-17-KH-PK-L-KLB-FD#1B-1996	12.40159329	7.41211885	4.98947444	2.57351405	4.89988033		0.36904793	0.03941857	0.45005388	0.15083623	2.43988446	1.47895784
K-24 K-17-KH-PK-L-KLB-FD#1B/1996-FD#1B/2003	12.54775355	7.41211885	5.13563470	2.57351405	4.89988033		0.36904793	0.18557883	0.45005388	0.15083623	2.43988446	1.47895784
P-1 P-116-PH-PB	14.40529433	8.07337475	6.33191958	2.57351405	5.38705772		0.48146440			0.80688211	3.67741821	1.47895784
R-1 R-400-PB	12.60198737	7.60249869	4.99948868	2.57351405	4.76101601		0.48146440				3.30703507	1.47895784
R-2 R-17-KH-PK	12.77927145	7.64091845	5.13835300	2.57351405	4.89988033		0.36904793			0.15083623	3.30703507	1.47895784
R-3 R-400-KH-PK	12.64040713	7.64091845	4.99948868	2.57351405	4.76101601		0.36904793			0.15083623	3.30703507	1.47895784
R-5 R-400-PK	12.48957090	7.49008222	4.99948868	2.57351405	4.76101601		0.36904793				3.30703507	1.47895784
R-6 R-400-KH-PK-FD#1B/1996-FD#1B/2003	12.82598596	7.68033702	5.14564894	2.57351405	4.76101601		0.36904793	0.18557883		0.15083623	3.30703507	1.47895784
W-1 WR-400-PK-FD#4	12.22043889	7.45942288	4.76101601	2.57351405	4.76101601		0.36904793	1.27330082			1.76460224	1.47895784
W-6 WR-52-PK-FD#4-BCLCFA	12.83161680	7.45942288	5.37219392	2.57351405	5.13008493		0.36904793	1.27330082	0.24210899		1.76460224	1.47895784
1210 1-52-PH-L-PB-BCLCFA	13.04030663	7.28162643	5.75868020	2.57351405	5.13008493	1.87724043	0.48146440		0.69216287	0.80688211		1.47895784
1212 1-52-PH-L-PB-FD#2-BCLCFA	15.07651484	8.95635754	6.12015730	2.57351405	5.13008493	1.87724043	0.48146440	2.03620821	0.69216287	0.80688211		1.47895784
1215 1-52-PH-L-FD#5-PB	13.61888038	8.10230916	5.51657122	2.57351405	5.13008493	1.87724043	0.48146440	0.82068274	0.45005388	0.80688211		1.47895784
1221 1-52-L-FD#1-PK	13.36121579	8.08497060	5.27624519	2.57351405	5.13008493	1.87724043	0.36904793	1.48231673	0.45005388			1.47895784
1222 1-52-L-FD#2-PK	13.91510727	8.42354524	5.49156203	2.57351405	5.13008493	1.87724043	0.36904793	2.03620821	0.45005388			1.47895784

CONSOLIDATED LEVIES FOR THE 2006 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	13.15219988	8.02211495	5.13008493	2.57351405	5.13008493	1.87724043	0.36904793	1.27330082	0.45005388			1.47895784
1225 1-52-L-FD#5-PK	12.69958180	7.56949687	5.13008493	2.57351405	5.13008493	1.87724043	0.36904793	0.82068274	0.45005388			1.47895784
1226 1-52-L-FD#2-PK-BCLCFA	14.15721626	8.42354524	5.73367102	2.57351405	5.13008493	1.87724043	0.36904793	2.03620821	0.69216287			1.47895784
1227 1-52-L-FD#4-PK-BCLCFA	13.39430887	8.02211495	5.37219392	2.57351405	5.13008493	1.87724043	0.36904793	1.27330082	0.69216287			1.47895784
1228 1-52-L-FD#5-PK-BCLCFA	12.94169079	7.56949687	5.37219392	2.57351405	5.13008493	1.87724043	0.36904793	0.82068274	0.69216287			1.47895784
1231 1-52-KH-L-FD#1-PK	13.51205202	8.23580683	5.27624519	2.57351405	5.13008493	1.87724043	0.36904793	1.48231673	0.45005388	0.15083623		1.47895784
1232 1-52-KH-L-FD#2-PK	14.06594350	8.57438147	5.49156203	2.57351405	5.13008493	1.87724043	0.36904793	2.03620821	0.45005388	0.15083623		1.47895784
1331 1-53-KH-L-FD#1-PK	14.94798947	8.23580683	6.71218264	2.57351405	6.56602238	1.87724043	0.36904793	1.48231673	0.45005388	0.15083623		1.47895784
1340 1-53-L-PK	13.31483651	6.74881413	6.56602238	2.57351405	6.56602238	1.87724043	0.36904793		0.45005388			1.47895784
1400 1-400-L-PB	11.62224661	6.86123060	4.76101601	2.57351405	4.76101601	1.87724043	0.48146440		0.45005388			1.47895784
1404 1-400-L-FD#4-PB	12.89554743	8.13453142	4.76101601	2.57351405	4.76101601	1.87724043	0.48146440	1.27330082	0.45005388			1.47895784
1410 1-400-PH-L-PB	12.42912872	7.28162643	5.14750229	2.57351405	4.76101601	1.87724043	0.48146440		0.45005388	0.80688211		1.47895784
1412 1-400-PH-L-FD#2-PB	14.46533693	8.95635754	5.50897939	2.57351405	4.76101601	1.87724043	0.48146440	2.03620821	0.45005388	0.80688211		1.47895784
1421 1-400-L-FD#1-PK	12.99214687	8.08497060	4.90717627	2.57351405	4.76101601	1.87724043	0.36904793	1.48231673	0.45005388			1.47895784
1424 1-400-L-FD#4-PK	12.78313096	8.02211495	4.76101601	2.57351405	4.76101601	1.87724043	0.36904793	1.27330082	0.45005388			1.47895784
1430 1-400-KH-L-PK	11.66066637	6.89965036	4.76101601	2.57351405	4.76101601	1.87724043	0.36904793		0.45005388	0.15083623		1.47895784
1431 1-400-KH-L-FD#1-PK	13.14298310	8.23580683	4.90717627	2.57351405	4.76101601	1.87724043	0.36904793	1.48231673	0.45005388	0.15083623		1.47895784
1432 1-400-KH-L-FD#2-PK	13.69687458	8.57438147	5.12249311	2.57351405	4.76101601	1.87724043	0.36904793	2.03620821	0.45005388	0.15083623		1.47895784
1434 1-400-KH-L-FD#4-PK	12.93396719	8.17295118	4.76101601	2.57351405	4.76101601	1.87724043	0.36904793	1.27330082	0.45005388	0.15083623		1.47895784
1444 1-400-PHB-L-FD#4-PB	13.28203371	8.13453142	5.14750229	2.57351405	4.76101601	1.87724043	0.48146440	1.27330082	0.45005388	0.38648628		1.47895784

**BENTON COUNTY DISTRICT LEVIES
FOR 2006 TAX**

STATE SCHOOL	-----	2.57351405
COUNTY	-----	1.47895784
PROSSER (P1)	-----	3.67741821 *
KENNEWICK (K-0,K-1, K-18)	-----	2.43988446 *
KENNEWICK (K7)	-----	2.35029035
KENNEWICK (K22) W/FD#1 BOND 1996	-----	2.47930303 *
BENTON CITY (B1, B4)	-----	1.65164244
WEST RICHLAND (W1 & W6)	-----	1.76460224
RICHLAND (R1, R2, R3 & R5)	-----	3.30703507 *
RICHLAND (R6) W/FD#1 BOND 1996/2003	-----	3.49261390 *
COUNTY ROAD	-----	1.87724043
PROSSER HOSPITAL (PH)	-----	0.80688211 *
KENNEWICK GENERAL HOSPITAL (KH)	-----	0.15083623
PORT OF BENTON (PB)	-----	0.48146440
PORT OF KENNEWICK (PK)	-----	0.36904793
JOINT RURAL LIBRARY (L)	-----	0.45005388
BCLCFA	-----	0.24210899 *
PROSSER SCHOOL DISTRICT NO 116	-----	5.38705772 *
GRANDVIEW SCHOOL DISTRICT NO 200	-----	3.92305529 *
KENNEWICK SCHOOL DISTRICT NO 17	-----	4.89988033 *
PATERSON SCHOOL DISTRICT NO 50	-----	1.00759645 *
BENTON CITY SCHOOL DISTRICT NO 52	-----	5.13008493 *
FINLEY SCHOOL DISTRICT NO 53	-----	6.56602238 *
RICHLAND SCHOOL DISTRICT NO 400	-----	4.76101601 *
FIRE DISTRICT NO 1 (FD#1)	-----	1.48231673 *
FIRE DISTRICT NO 2 (FD#2)	-----	1.57412917 *
FIRE DISTRICT NO 2 EMS	-----	0.46207904
FIRE DISTRICT NO 3 (FD#3)	-----	1.37934440 *
FIRE DISTRICT NO 4 (FD#4)	-----	1.27330082
FIRE DISTRICT NO 5 (FD#5)	-----	0.82068274
FIRE DISTRICT NO 6 (FD#6)	-----	1.04522811
FIRE DISTRICT NO 6 EMS	-----	0.21926272

*INCLUDES BOND LEVY /EXCESS

TOTAL OF BENTON COUNTY TAXES FOR 2006 (Bottom Line)

*Compared to former years**

Year	Valuation	State	County	Roads	Schools	Total
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

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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
2006	10,212,743,362	26,138,062.00	15,104,216.86	4,654,646.11	49,102,085.81	129,802,780.64

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

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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 30th, and the second half after October 31st.

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 1st 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 15th 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.