

## **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  
2007 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 .....  
Randy Bradshaw .....  
Lisa Overson .....  
CJ Esparza .....  
Brad Elliot .....  
Craig McCloud .....  
James Babcock .....  
Vacant .....  
Eric Beswick .....  
TJ Mains .....  
Howard Bell .....

Senior Commercial Appraiser  
Commercial Assistant  
Commercial Assistant  
Senior 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 2008 TAX YEAR USING  
YOUR 2007 INCOME WHICH MUST NOT EXCEED 35,000**

(Documentation verifying 2007 income is required)

by

December 31 of 2007

**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>2007</b>   | <b>2008</b>   | <b>2009</b>   | <b>2010</b>   |
|------------------|---------------|---------------|---------------|---------------|
| A THRU E         | INCOME CHANGE | INCOME CHANGE | INCOME CHANGE | <b>RENEW</b>  |
| F THRU K         | <b>RENEW</b>  | INCOME CHANGE | INCOME CHANGE | INCOME CHANGE |
| L THRU Q         | INCOME CHANGE | <b>RENEW</b>  | INCOME CHANGE | INCOME CHANGE |
| R THRU Z         | INCOME CHANGE | INCOME CHANGE | <b>RENEW</b>  | INCOME CHANGE |

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 2007  
(2006 VALUATION FOR 2007 TAXES DUE FEBRUARY 15, 2007)

VALUATION ASSESSED BY ASSESSOR

|                                 |                |
|---------------------------------|----------------|
| Assessed Value of Real Property | 10,138,961,479 |
| Personal Property               | 302,313,104    |
| Commercial:                     | 80,907,505     |
| Farm:                           |                |

|  |                |
|--|----------------|
| TOTAL VALUATION ASSESSED BY THE ASSESSOR FOR COUNTY LEVY | 10,522,182,088 |
|--|----------------|

VALUATION ASSESSED BY THE DEPARTMENT OF REVENUE OF THE STATE OF WASHINGTON

|   | REAL       | PERSONAL    |
|---|------------|-------------|
| Value of Railroads                        | 37,951,305 | 15,388,904  |
| Value of Telephone & Telegraph Companies  | 14,175,321 | 80,406,533  |
| Value of Power & Light Companies          | 1,714,714  | 23,391,896  |
| Value of Transportation & Other Companies | 2,547,618  | 51,832,219  |
| Value of Private Car Companies            |            | 9,518,824   |
| <b>TOTAL:</b>                             | 56,388,958 | 180,538,376 |

|   |             |
|---|-------------|
| TOTAL VALUATION ASSESSED BY DEPARTMENT OF REVENUE FOR COUNTY LEVY | 236,927,334 |
|---|-------------|

|  |                |
|--|----------------|
| TOTAL VALUATION OF ALL PROPERTY FOR COUNTY | 10,759,109,422 |
|--|----------------|

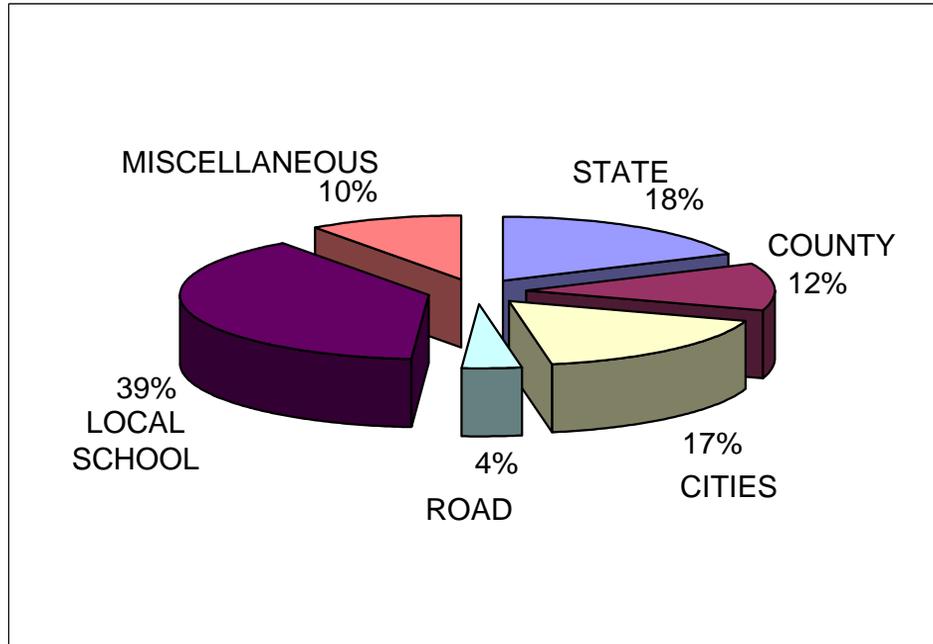
**HOW YOUR 2007 TAX DOLLAR IS SPENT**

|               |               |      |    |             |
|---------------|---------------|------|----|-------------|
| STATE         | .....         | 18%  | \$ | 24,136,504  |
|               | (See page 10) |      |    |             |
| COUNTY        | .....         | 12%  | \$ | 15,993,680  |
|               | (See page 10) |      |    |             |
| CITIES        | .....         | 17%  | \$ | 22,974,977  |
|               | (See page 11) |      |    |             |
| ROADS         | .....         | 4%   | \$ | 4,888,401   |
|               | (See page 10) |      |    |             |
| SCHOOLS       | .....         | 39%  | \$ | 52,017,573  |
|               | (See page 12) |      |    |             |
| MISCELLANEOUS | .....         | 10%  | \$ | 13,923,264  |
|               | (See page 13) |      |    |             |
| TOTAL:        |               | 100% | \$ | 133,934,399 |

## BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 89.0%

PERSONAL PROPERTY RATIO: 89.2%



**STATE TAXES ON 2007 ROLLS**

|  | <b>LEVY BASE VALUE</b> | <b>LEVY RATE</b> | <b>TAX</b>   |
|--|------------------------|------------------|--------------|
| <b>TOTAL SCHOOL</b>  | 10,701,660,054         | 2.25539812       | \$24,136,504 |
| <b>COUNTY TAXES ON 2007 ROLLS</b>  |                        |                  |              |
| CURRENT EXPENSE  | 10,759,109,422         | 1.45022448       | \$15,603,124 |
| BENTON-FRANKLIN COMMUNITY<br>MENTAL HEALTH RETARDATION<br>AND HEALTH BOARD | 10,759,109,422         | 0.02500000       | \$268,978    |
| INDIGENT SOLDIER   | 10,759,109,422         | 0.01130000       | \$121,578    |
| <b>TOTAL COUNTY TAXES</b>  |                        | 1.48652448       | \$15,993,680 |
| <b>ROAD DISTRICT TAXES FOR 2007</b>  |                        |                  |              |
| CONSOLIDATED ROAD DISTRICT #1  | 2,584,363,228          | 1.89153000       | \$4,888,401  |
| <b>TOTAL CONSOLIDATED ROAD TAXES</b>                                       |                        | 1.89153000       | \$4,888,401  |

**MUNICIPAL TAXES ON 2007 ROLLS**

| <b>DISTRICT</b>      |                               | <b>LEVY BASE<br/>VALUE</b> | <b>LEVY RATE</b> | <b>TAX</b>          |
|----------------------|-------------------------------|----------------------------|------------------|---------------------|
| <b>PROSSER</b>       | -Current Expense              | 321,443,030                | 2.84887064       | \$915,750           |
|                      | -Fire Station                 | 319,458,020                | 0.48895313       | \$156,200           |
|                      | <b>TOTAL</b>                  |                            |                  | <b>\$1,071,950</b>  |
| <b>KENNEWICK</b>     | -Current Expense              | 3,688,842,414              | 2.38443384       | \$8,795,801         |
|                      | -Library Bond                 | 3,663,557,659              | 0.10781869       | \$395,000           |
|                      | <b>TOTAL</b>                  |                            |                  | <b>\$9,190,801</b>  |
| <b>BENTON CITY</b>   | -Current Expense              | 90,385,521                 | 1.36274039       | \$123,172           |
|                      | <b>TOTAL</b>                  |                            |                  | <b>\$123,172</b>    |
| <b>WEST RICHLAND</b> | -Current Expense              | 573,034,721                | 1.76970079       | \$1,014,100         |
|                      | <b>TOTAL</b>                  |                            |                  | <b>\$1,014,100</b>  |
| <b>RICHLAND</b>      | -Current Expense              | 3,501,040,508              | 3.08293891       | \$10,793,494        |
|                      | -Fire & Swim GOB              | 3,483,010,484              | 0.05142104       | \$179,100           |
|                      | -Police Station               | 3,483,010,484              | 0.07929290       | \$276,178           |
|                      | -Community Ctr/Debit Services | 3,483,010,484              | 0.09364973       | \$326,183           |
|                      | <b>TOTAL</b>                  |                            |                  | <b>\$11,574,955</b> |
| <b>TOTAL TAXES</b>   |                               |                            |                  | <b>\$22,974,977</b> |

**SCHOOL DISTRICT TAXES FOR 2007**

| <b>DISTRICT</b>        |           | <b>LEVY BASE<br/>VALUE</b> | <b>LEVY RATE</b> | <b>TAX</b>   |
|------------------------|-----------|----------------------------|------------------|--------------|
| <b>Prosser #116</b>    | - Special | 787,555,271                | 3.57145074       | \$2,812,715  |
|                        | - Bond    | 787,555,271                | 1.56757178       | \$1,234,549  |
| <b>Grandview #200</b>  | - Special | 28,405,800                 | 1.49146071       | \$42,366     |
|                        | - Bond    | 28,405,800                 | 2.68720266       | \$76,332     |
| <b>Kennewick #17</b>   | - Special | 4,745,004,226              | 3.30932445       | \$15,702,759 |
|                        | - Bond    | 4,745,004,226              | 1.68626479       | \$8,001,334  |
| <b>Paterson #50</b>    | - Special | 269,949,541                | 0.46119730       | \$124,500    |
|                        | - Bond    | 269,949,541                | 0.60011215       | \$162,000    |
| <b>Benton City #52</b> | - Special | 377,934,587                | 3.87078492       | \$1,462,904  |
|                        | - Bond    | 377,934,587                | 1.28066993       | \$484,009    |
| <b>Finley #53</b>      | - Special | 325,995,704                | 3.96969955       | \$1,294,105  |
|                        | - Bond    | 325,995,704                | 2.60739632       | \$850,000    |
| <b>Richland #400</b>   | - Special | 4,159,107,608              | 2.95736518       | \$12,300,000 |
|                        | - Bond    | 4,159,107,608              | 1.79605836       | \$7,470,000  |
| <b>TOTAL SCHOOL</b>    |           |                            |                  | \$52,017,573 |

**MISCELLANEOUS TAXES ON 2007 ROLLS**

| District   | LEVY BASE              |               |            |                     |
|--|------------------------|---------------|------------|---------------------|
|  | VALUE                  | LEVY RATE     | TAX        |                     |
| <b>Prosser Hospital</b>                          | - Current Expense      | 1,378,874,142 | 0.40042334 | \$552,133           |
|  | - Debt Service         | 1,375,417,175 | 0.35341890 | \$486,098           |
| <b>Kennewick Hospital</b>                        | - Current Expense      | 6,228,520,052 | 0.15943919 | \$993,070           |
| <b>Rural Library</b>                             | - Current Expense      | 6,363,591,163 | 0.45008986 | \$2,864,188         |
| <b>Benton City Library Capital Facility Area</b> | - Debt Service         | 323,160,740   | 0.20329249 | \$65,696            |
| <b>Fire District #1</b>                          | - Current Expense      | 1,246,769,303 | 1.30600460 | \$1,628,286         |
|  | - LTD Bond 1996        | 1,246,769,303 | 0.03909852 | \$48,747            |
|  | - LTD Bond 2003        | 1,246,769,303 | 0.00935859 | \$11,668            |
|  | - K-22 LTD Bond (1996) | 292,802,921   | 0.03909852 | \$11,448            |
|  | - Voted Bond 2003      | 1,293,593,210 | 0.13567093 | \$175,503           |
| <b>Fire District #2</b>                          | - Current Expense      | 298,259,755   | 1.09836314 | \$327,598           |
|  | - Bond                 | 295,590,029   | 0.30538919 | \$90,270            |
|  | -EMS                   | 298,259,755   | 0.41852938 | \$124,830           |
| <b>Fire District #3</b>                          | - Current Expense      | 379,084,704   | 1.04320595 | \$395,463           |
|  | - Bond                 | 376,085,815   | 0.25966813 | \$97,658            |
| <b>Fire District #4</b>                          | - Current Expense      | 778,722,859   | 1.50000000 | \$1,168,084         |
| <b>Fire District #5</b>                          | - Current Expense      | 70,885,959    | 0.82815371 | \$58,704            |
| <b>Fire District #6</b>                          | - Current Expense      | 365,105,706   | 1.05483961 | \$385,128           |
|  | - EMS                  | 365,105,706   | 0.22155438 | \$80,891            |
| <b>Port of Kennewick</b>                         | - Current Expense      | 7,147,911,877 | 0.10046981 | \$718,149           |
|  | - Construction Fund    | 7,147,911,877 | 0.27238370 | \$1,946,975         |
| <b>Port of Benton</b>                            | - Current Expense      | 3,611,197,545 | 0.44992753 | \$1,624,777         |
|  | - 1997 Bond            | 3,611,197,545 | 0.01880263 | \$67,900            |
| <b>TOTAL MISCELLANEOUS TAXES</b>                 |                        |               |            | <b>\$13,923,264</b> |

**CONSOLIDATED LEVIES FOR THE 2007 TAXES**

| TAX CODES  | CONSOL<br>LEVY | REG<br>LEVY | SPECIAL<br>LEVY | STATE<br>SCHOOL | LOCAL<br>SCHOOL | ROAD       | PORT       | FIRE       | LIBRARY    | HOSPITAL   | CITY<br>LEVY | COUNTY<br>LEVY |
|--|----------------|-------------|-----------------|-----------------|-----------------|------------|------------|------------|------------|------------|--------------|----------------|
| <b>B-1</b> BC-52-PH-PB-FD#2-L-BCLCFA               | 13.95435399    | 7.94079887  | 6.01355512      | 2.25539812      | 5.15145485      |            | 0.46873016 | 1.82228171 | 0.65338235 | 0.75384193 | 1.36274039   | 1.48652448     |
| <b>B-4</b> BC-52-PK-FD#2-L-BCLCFA                  | 13.10463540    | 7.44449887  | 5.66013653      | 2.25539812      | 5.15145485      |            | 0.37285350 | 1.82228171 | 0.65338235 |            | 1.36274039   | 1.48652448     |
| <b>K-0</b> K-17-PK-L-KLB                           | 12.05270773    | 6.94929980  | 5.10340793      | 2.25539812      | 4.99558924      |            | 0.37285350 |            | 0.45008986 |            | 2.49225253   | 1.48652448     |
| <b>K-1</b> K-17-KH-PK-L-KLB                        | 12.21214692    | 7.10873899  | 5.10340793      | 2.25539812      | 4.99558924      |            | 0.37285350 |            | 0.45008986 | 0.15943919 | 2.49225253   | 1.48652448     |
| <b>K-7</b> K-17-KH-PK-L                            | 12.10432823    | 7.10873899  | 4.99558924      | 2.25539812      | 4.99558924      |            | 0.37285350 |            | 0.45008986 | 0.15943919 | 2.38443384   | 1.48652448     |
| <b>K-18</b> K-400-KH-PK-L-KLB                      | 11.96998122    | 7.10873899  | 4.86124223      | 2.25539812      | 4.75342354      |            | 0.37285350 |            | 0.45008986 | 0.15943919 | 2.49225253   | 1.48652448     |
| <b>K-22</b> K-17-KH-PK-L-KLB-FD#1B-1996            | 12.25124544    | 7.14783751  | 5.10340793      | 2.25539812      | 4.99558924      |            | 0.37285350 | 0.03909852 | 0.45008986 | 0.15943919 | 2.49225253   | 1.48652448     |
| <b>K-24</b> K-17-KH-PK-L-KLB-FD#1B/1996-FD#1B/2003 | 12.38691637    | 7.14783751  | 5.23907886      | 2.25539812      | 4.99558924      |            | 0.37285350 | 0.17476945 | 0.45008986 | 0.15943919 | 2.49225253   | 1.48652448     |
| <b>P-1</b> P-116-PH-PB                             | 13.44134098    | 7.45994674  | 5.98139424      | 2.25539812      | 5.13902252      |            | 0.46873016 |            |            | 0.75384193 | 3.33782377   | 1.48652448     |
| <b>R-1</b> R-400-PB                                | 12.27137888    | 7.29359167  | 4.97778721      | 2.25539812      | 4.75342354      |            | 0.46873016 |            |            |            | 3.30730258   | 1.48652448     |
| <b>R-2</b> R-17-KH-PK                              | 12.57710711    | 7.35715420  | 5.21995291      | 2.25539812      | 4.99558924      |            | 0.37285350 |            |            | 0.15943919 | 3.30730258   | 1.48652448     |
| <b>R-3</b> R-400-KH-PK                             | 12.33494141    | 7.35715420  | 4.97778721      | 2.25539812      | 4.75342354      |            | 0.37285350 |            |            | 0.15943919 | 3.30730258   | 1.48652448     |
| <b>R-5</b> R-400-PK                                | 12.17550222    | 7.19771501  | 4.97778721      | 2.25539812      | 4.75342354      |            | 0.37285350 |            |            |            | 3.30730258   | 1.48652448     |
| <b>R-6</b> R-400-KH-PK-FD#1B/1996-FD#1B/2003       | 12.50971086    | 7.39625272  | 5.11345814      | 2.25539812      | 4.75342354      |            | 0.37285350 | 0.17476945 |            | 0.15943919 | 3.30730258   | 1.48652448     |
| <b>W-1</b> WR-400-PK-FD#4                          | 12.13790043    | 7.38447689  | 4.75342354      | 2.25539812      | 4.75342354      |            | 0.37285350 | 1.50000000 |            |            | 1.76970079   | 1.48652448     |
| <b>W-6</b> WR-52-PK-FD#4-BCLCFA                    | 12.73922423    | 7.38447689  | 5.35474734      | 2.25539812      | 5.15145485      |            | 0.37285350 | 1.50000000 | 0.20329249 |            | 1.76970079   | 1.48652448     |
| <b>1210</b> 1-52-PH-L-PB-BCLCFA                    | 12.66086189    | 6.95269596  | 5.70816593      | 2.25539812      | 5.15145485      | 1.89153000 | 0.46873016 |            | 0.65338235 | 0.75384193 |              | 1.48652448     |
| <b>1212</b> 1-52-PH-L-PB-FD#2-BCLCFA               | 14.48314360    | 8.46958848  | 6.01355512      | 2.25539812      | 5.15145485      | 1.89153000 | 0.46873016 | 1.82228171 | 0.65338235 | 0.75384193 |              | 1.48652448     |
| <b>1215</b> 1-52-PH-L-FD#5-PB                      | 13.28572311    | 7.78084967  | 5.50487344      | 2.25539812      | 5.15145485      | 1.89153000 | 0.46873016 | 0.82815371 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1221</b> 1-52-L-FD#1-PK                         | 13.09798345    | 7.81085767  | 5.28712578      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 1.49013264 | 0.45008986 |            |              | 1.48652448     |
| <b>1222</b> 1-52-L-FD#2-PK                         | 13.43013252    | 7.97328848  | 5.45684404      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 1.82228171 | 0.45008986 |            |              | 1.48652448     |

**CONSOLIDATED LEVIES FOR THE 2007 TAXES**

| TAX CODES                  | CONSOL<br>LEVY | REG<br>LEVY | SPECIAL<br>LEVY | STATE<br>SCHOOL | LOCAL<br>SCHOOL | ROAD       | PORT       | FIRE       | LIBRARY    | HOSPITAL   | CITY<br>LEVY | COUNTY<br>LEVY |
|----------------------------|----------------|-------------|-----------------|-----------------|-----------------|------------|------------|------------|------------|------------|--------------|----------------|
| 1224 1-52-L-FD#4-PK        | 13.10785081    | 7.95639596  | 5.15145485      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 1.50000000 | 0.45008986 |            |              | 1.48652448     |
| 1225 1-52-L-FD#5-PK        | 12.43600452    | 7.28454967  | 5.15145485      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 0.82815371 | 0.45008986 |            |              | 1.48652448     |
| 1226 1-52-L-FD#2-PK-BCLCFA | 13.63342501    | 7.97328848  | 5.66013653      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 1.82228171 | 0.65338235 |            |              | 1.48652448     |
| 1227 1-52-L-FD#4-PK-BCLCFA | 13.31114330    | 7.95639596  | 5.35474734      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 1.50000000 | 0.65338235 |            |              | 1.48652448     |
| 1228 1-52-L-FD#5-PK-BCLCFA | 12.63929701    | 7.28454967  | 5.35474734      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 0.82815371 | 0.65338235 |            |              | 1.48652448     |
| 1231 1-52-KH-L-FD#1-PK     | 13.25742264    | 7.97029686  | 5.28712578      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 1.49013264 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| 1232 1-52-KH-L-FD#2-PK     | 13.58957171    | 8.13272767  | 5.45684404      | 2.25539812      | 5.15145485      | 1.89153000 | 0.37285350 | 1.82228171 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| 1331 1-53-KH-L-FD#1-PK     | 14.68306366    | 7.97029686  | 6.71276680      | 2.25539812      | 6.57709587      | 1.89153000 | 0.37285350 | 1.49013264 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| 1340 1-53-L-PK             | 13.03349183    | 6.45639596  | 6.57709587      | 2.25539812      | 6.57709587      | 1.89153000 | 0.37285350 |            | 0.45008986 |            |              | 1.48652448     |
| 1400 1-400-L-PB            | 11.30569616    | 6.55227262  | 4.75342354      | 2.25539812      | 4.75342354      | 1.89153000 | 0.46873016 |            | 0.45008986 |            |              | 1.48652448     |
| 1404 1-400-L-FD#4-PB       | 12.80569616    | 8.05227262  | 4.75342354      | 2.25539812      | 4.75342354      | 1.89153000 | 0.46873016 | 1.50000000 | 0.45008986 |            |              | 1.48652448     |
| 1410 1-400-PH-L-PB         | 12.05953809    | 6.95269596  | 5.10684213      | 2.25539812      | 4.75342354      | 1.89153000 | 0.46873016 |            | 0.45008986 | 0.75384193 |              | 1.48652448     |
| 1412 1-400-PH-L-FD#2-PB    | 13.88181980    | 8.46958848  | 5.41223132      | 2.25539812      | 4.75342354      | 1.89153000 | 0.46873016 | 1.82228171 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| 1421 1-400-L-FD#1-PK       | 12.69995214    | 7.81085767  | 4.88909447      | 2.25539812      | 4.75342354      | 1.89153000 | 0.37285350 | 1.49013264 | 0.45008986 |            |              | 1.48652448     |
| 1424 1-400-L-FD#4-PK       | 12.70981950    | 7.95639596  | 4.75342354      | 2.25539812      | 4.75342354      | 1.89153000 | 0.37285350 | 1.50000000 | 0.45008986 |            |              | 1.48652448     |
| 1430 1-400-KH-L-PK         | 11.36925869    | 6.61583515  | 4.75342354      | 2.25539812      | 4.75342354      | 1.89153000 | 0.37285350 |            | 0.45008986 | 0.15943919 |              | 1.48652448     |
| 1431 1-400-KH-L-FD#1-PK    | 12.85939133    | 7.97029686  | 4.88909447      | 2.25539812      | 4.75342354      | 1.89153000 | 0.37285350 | 1.49013264 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| 1432 1-400-KH-L-FD#2-PK    | 13.19154040    | 8.13272767  | 5.05881273      | 2.25539812      | 4.75342354      | 1.89153000 | 0.37285350 | 1.82228171 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| 1434 1-400-KH-L-FD#4-PK    | 12.86925869    | 8.11583515  | 4.75342354      | 2.25539812      | 4.75342354      | 1.89153000 | 0.37285350 | 1.50000000 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| 1444 1-400-PHB-L-FD#4-PB   | 13.15911475    | 8.05227262  | 5.10684213      | 2.25539812      | 4.75342354      | 1.89153000 | 0.46873016 | 1.50000000 | 0.45008986 | 0.35341859 |              | 1.48652448     |

### CONSOLIDATED LEVIES FOR THE 2007 TAXES

| TAX CODES                        | CONSOL<br>LEVY | REG<br>LEVY | SPECIAL<br>LEVY | STATE<br>SCHOOL | LOCAL<br>SCHOOL | ROAD       | PORT       | FIRE       | LIBRARY    | HOSPITAL   | CITY<br>LEVY | COUNTY<br>LEVY |
|----------------------------------|----------------|-------------|-----------------|-----------------|-----------------|------------|------------|------------|------------|------------|--------------|----------------|
| <b>1515</b> 1-50-PH-L-FD#5-PB    | 9.19557771     | 7.78084967  | 1.41472804      | 2.25539812      | 1.06130945      | 1.89153000 | 0.46873016 | 0.82815371 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1516</b> 1-50-PH-L-FD#6-PB    | 9.64381799     | 8.22908995  | 1.41472804      | 2.25539812      | 1.06130945      | 1.89153000 | 0.46873016 | 1.27639399 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1516P</b> 1-50-PH-L-FD#6-PB-P | 9.64381799     | 8.22908995  | 1.41472804      | 2.25539812      | 1.06130945      | 1.89153000 | 0.46873016 | 1.27639399 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1600</b> 1-116-L-PB           | 11.69129514    | 6.55227262  | 5.13902252      | 2.25539812      | 5.13902252      | 1.89153000 | 0.46873016 |            | 0.45008986 |            |              | 1.48652448     |
| <b>1610</b> 1-116-PH-L-PB        | 12.44513707    | 6.95269596  | 5.49244111      | 2.25539812      | 5.13902252      | 1.89153000 | 0.46873016 |            | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1612</b> 1-116-PH-L-FD#2-PB   | 14.26741878    | 8.46958848  | 5.79783030      | 2.25539812      | 5.13902252      | 1.89153000 | 0.46873016 | 1.82228171 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1613</b> 1-116-PH-L-FD#3-PB   | 13.74801115    | 7.99590191  | 5.75210924      | 2.25539812      | 5.13902252      | 1.89153000 | 0.46873016 | 1.30287408 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1615</b> 1-116-PH-L-FD#5-PB   | 13.27329078    | 7.78084967  | 5.49244111      | 2.25539812      | 5.13902252      | 1.89153000 | 0.46873016 | 0.82815371 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1616</b> 1-116-PH-L-FD#6-PB   | 13.72153106    | 8.22908995  | 5.49244111      | 2.25539812      | 5.13902252      | 1.89153000 | 0.46873016 | 1.27639399 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1625</b> 1-116-L-FD#5-PK      | 12.42357219    | 7.28454967  | 5.13902252      | 2.25539812      | 5.13902252      | 1.89153000 | 0.37285350 | 0.82815371 | 0.45008986 |            |              | 1.48652448     |
| <b>1715</b> 1-17-PH-L-FD#5-PB    | 13.12985750    | 7.78084967  | 5.34900783      | 2.25539812      | 4.99558924      | 1.89153000 | 0.46873016 | 0.82815371 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1716</b> 1-17-PH-L-FD#6-PB    | 13.57809778    | 8.22908995  | 5.34900783      | 2.25539812      | 4.99558924      | 1.89153000 | 0.46873016 | 1.27639399 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1716P</b> 1-17-PH-L-FD#6-PB-P | 13.57809778    | 8.22908995  | 5.34900783      | 2.25539812      | 4.99558924      | 1.89153000 | 0.46873016 | 1.27639399 | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1731</b> 1-17-KH-L-FD#1-PK    | 13.10155703    | 7.97029686  | 5.13126017      | 2.25539812      | 4.99558924      | 1.89153000 | 0.37285350 | 1.49013264 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| <b>1731S</b> 1-17-KH-L-FD#1-PK-S | 13.10155703    | 7.97029686  | 5.13126017      | 2.25539812      | 4.99558924      | 1.89153000 | 0.37285350 | 1.49013264 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| <b>1736</b> 1-17-KH-L-FD#6-PK    | 12.88781838    | 7.89222914  | 4.99558924      | 2.25539812      | 4.99558924      | 1.89153000 | 0.37285350 | 1.27639399 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| <b>1736P</b> 1-17-KH-L-FD#6-PK-P | 12.88781838    | 7.89222914  | 4.99558924      | 2.25539812      | 4.99558924      | 1.89153000 | 0.37285350 | 1.27639399 | 0.45008986 | 0.15943919 |              | 1.48652448     |
| <b>1810</b> 1-200-PH-L-PB        | 11.48477771    | 6.95269596  | 4.53208175      | 2.25539812      | 4.17866316      | 1.89153000 | 0.46873016 |            | 0.45008986 | 0.75384193 |              | 1.48652448     |
| <b>1813</b> 1-200-PH-L-FD#3-PB   | 12.78765179    | 7.99590191  | 4.79174988      | 2.25539812      | 4.17866316      | 1.89153000 | 0.46873016 | 1.30287408 | 0.45008986 | 0.75384193 |              | 1.48652448     |

P-PLYMOUTH WATER  
S-SEWER DISTRICT

**BENTON COUNTY DISTRICT LEVIES  
FOR 2007 TAX**

|                                     |       |              |
|-------------------------------------|-------|--------------|
| STATE SCHOOL                        | ----- | 2.25539812   |
| COUNTY                              | ----- | 1.48652448   |
| PROSSER (P1)                        | ----- | 3.33782377 * |
| KENNEWICK (K-0,K-1, K-18)           | ----- | 2.49225253 * |
| KENNEWICK (K7)                      | ----- | 2.38443384   |
| KENNEWICK (K22) W/FD#1 BOND 1996    | ----- | 2.53135105 * |
| BENTON CITY (B1, B4)                | ----- | 1.36274039   |
| WEST RICHLAND (W1 & W6)             | ----- | 1.76970079   |
| RICHLAND (R1, R2, R3 & R5)          | ----- | 3.30730258 * |
| RICHLAND (R6) W/FD#1 BOND 1996/2003 | ----- | 3.48207203 * |
| COUNTY ROAD                         | ----- | 1.89153000   |
| PROSSER HOSPITAL (PH)               | ----- | 0.75384193 * |
| KENNEWICK GENERAL HOSPITAL (KH)     | ----- | 0.15943919   |
| PORT OF BENTON (PB)                 | ----- | 0.46873016   |
| PORT OF KENNEWICK (PK)              | ----- | 0.37285350   |
| JOINT RURAL LIBRARY (L)             | ----- | 0.45008986   |
| BCLCFA                              | ----- | 0.20329249 * |
| PROSSER SCHOOL DISTRICT NO 116      | ----- | 5.13902252 * |
| GRANDVIEW SCHOOL DISTRICT NO 200    | ----- | 4.17866316 * |
| KENNEWICK SCHOOL DISTRICT NO 17     | ----- | 4.99558924 * |
| PATERSON SCHOOL DISTRICT NO 50      | ----- | 1.06130945 * |
| BENTON CITY SCHOOL DISTRICT NO 52   | ----- | 5.15145485 * |
| FINLEY SCHOOL DISTRICT NO 53        | ----- | 6.57709587 * |
| RICHLAND SCHOOL DISTRICT NO 400     | ----- | 4.75342354 * |
| FIRE DISTRICT NO 1 (FD#1)           | ----- | 1.49013264 * |
| FIRE DISTRICT NO 2 (FD#2)           | ----- | 1.40375233 * |
| FIRE DISTRICT NO 2 EMS              | ----- | 0.41852938   |
| FIRE DISTRICT NO 3 (FD#3)           | ----- | 1.30287408 * |
| FIRE DISTRICT NO 4 (FD#4)           | ----- | 1.50000000   |
| FIRE DISTRICT NO 5 (FD#5)           | ----- | 0.82815371   |
| FIRE DISTRICT NO 6 (FD#6)           | ----- | 1.05483961   |
| FIRE DISTRICT NO 6 EMS              | ----- | 0.22155438   |

\*INCLUDES BOND LEVY /EXCESS

**TOTAL OF BENTON COUNTY TAXES FOR 2007 (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>   |
|-------------|----------------------|---------------|---------------|--------------|----------------|----------------|
| 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%<br>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%<br>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  |
| 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  |
| 18          |                      |               |               |              |                |                |
| 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 |
| 2007        | 10,759,109,422       | 24,136,504.00 | 15,993,679.55 | 4,888,400.58 | 52,017,572.52  | 133,934,399.46 |

\*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.