

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
2008 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.

Lisa Lowary
Kristi McClure
Lee Parsons
Fran Hicks
Marilyn Schryvers
Tracy Peterson
Patty Yahne
Brenda Crawford

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

Office Manager
Receptionist/Farm Personal Property
Personal Property Assistant

APPRAISAL STAFF

Tony Hillerman
Greg Hicks
Brian Moneymaker
Lisa Overson
CJ Esparza
Brad Elliot
Craig McCloud
James Babcock
Tammy McKeirnan
Eric Beswick
TJ Mains
Howard Bell

Senior Commercial Appraiser
Commercial Assistant
Commercial Assistant
Senior 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 five acres of land.

**FORMS ARE NOW BEING ACCEPTED FOR THE 2009 TAX YEAR USING
YOUR 2008 INCOME WHICH MUST NOT EXCEED 35,000**

(Documentation verifying 2008 income is required)

by

December 31 of 2008

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	2008	2009	2010	2011
A THRU E	INCOME CHANGE	INCOME CHANGE	RENEW	INCOME CHANGE
F THRU K	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	RENEW
L THRU Q	RENEW	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
R THRU Z	INCOME CHANGE	RENEW	INCOME CHANGE	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 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 2008
 (2007 VALUATION FOR 2008 TAXES DUE FEBRUARY 15, 2008)

VALUATION ASSESSED BY ASSESSOR

Assessed Value of Real Property	11,012,556,136
Personal Property	318,559,288
Commercial:	81,802,033
Farm:	

TOTAL VALUATION ASSESSED BY THE ASSESSOR FOR COUNTY LEVY	11,412,917,457
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VALUATION ASSESSED BY THE DEPARTMENT OF REVENUE OF THE STATE OF WASHINGTON

	REAL	PERSONAL
Value of Railroads	46,345,430	10,276,413
Value of Telephone & Telegraph Companies	14,806,882	89,603,489
Value of Power & Light Companies	1,761,319	24,612,325
Value of Transportation & Other Companies	2,594,691	62,197,571
Value of Private Car Companies	-	10,946,191
TOTAL:	65,508,322	197,635,989

TOTAL VALUATION ASSESSED BY DEPARTMENT OF REVENUE FOR COUNTY LEVY	263,144,311
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TOTAL VALUATION OF ALL PROPERTY FOR COUNTY	11,676,061,768
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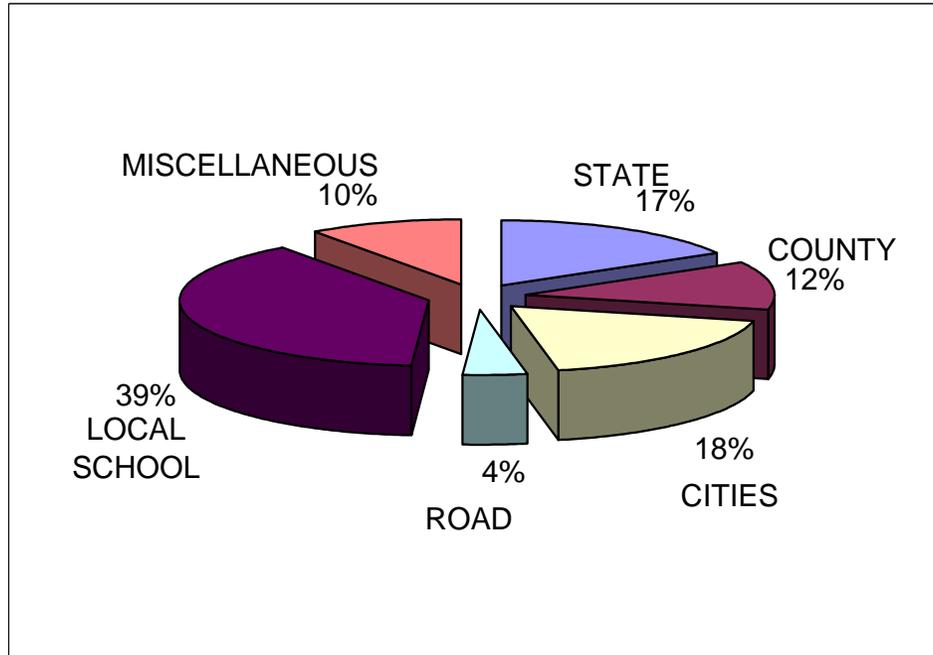
HOW YOUR 2008 TAX DOLLAR IS SPENT

STATE	17%	\$	23,000,483
.....			
(See page 10)			
COUNTY	12%	\$	16,859,738
.....			
(See page 10)			
CITIES	18%	\$	25,278,465
.....			
(See page 11)			
ROADS	4%	\$	5,106,044
.....			
(See page 10)			
SCHOOLS	39%	\$	54,088,802
.....			
(See page 12)			
MISCELLANEOUS	10%	\$	14,859,532
.....			
(See page 13)			
TOTAL:	100%	\$	139,193,064

BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 91.4%

PERSONAL PROPERTY RATIO: 91.4%



STATE TAXES ON 2008 ROLLS

	LEVY BASE VALUE	LEVY RATE	TAX
TOTAL SCHOOL	11,611,782,314	1.98078834	\$23,000,483
COUNTY TAXES ON 2008 ROLLS			
CURRENT EXPENSE	11,676,061,768	1.40765759	\$16,435,897
BENTON-FRANKLIN COMMUNITY MENTAL HEALTH RETARDATION AND HEALTH BOARD	11,676,061,768	0.02500000	\$291,902
INDIGENT SOLDIER	11,676,061,768	0.01130000	\$131,939
TOTAL COUNTY TAXES		1.44395759	\$16,859,738
ROAD DISTRICT TAXES FOR 2008			
CONSOLIDATED ROAD DISTRICT #1	2,636,879,638	1.93639631	\$5,106,044
TOTAL CONSOLIDATED ROAD TAXES		1.93639631	\$5,106,044

MUNICIPAL TAXES ON 2008 ROLLS

DISTRICT		LEVY BASE VALUE	LEVY RATE	TAX
PROSSER	-Current Expense	330,821,655	2.94665934	\$974,819
	-Fire Station	328,714,019	0.47457666	\$156,000
	TOTAL			\$1,130,819
KENNEWICK	-Current Expense	4,090,528,449	2.34249807	\$9,582,055
	-Library Bond	4,060,228,055	0.09728518	\$395,000
	TOTAL			\$9,977,055
BENTON CITY	-Current Expense	98,896,657	1.29372442	\$127,945
	TOTAL			\$127,945
WEST RICHLAND	-Current Expense	666,066,037	1.61703936	\$1,077,055
	TOTAL			\$1,077,055
RICHLAND	-Current Expense	3,852,869,332	2.92960389	\$11,287,381
	-Fire & Swim GOB	3,833,211,808	0.04747977	\$182,000
	-Library Debt Svcs	3,833,211,808	0.23218127	\$890,000
	-Police Station	3,833,211,808	0.07275622	\$278,890
	-Community Ctr/Debit Services	3,833,211,808	0.08539053	\$327,320
	TOTAL			\$12,965,591
TOTAL TAXES				\$25,278,465

SCHOOL DISTRICT TAXES FOR 2008

DISTRICT		LEVY BASE VALUE	LEVY RATE	TAX
Prosser #116	- Special	820,247,363	3.52110205	\$2,888,175
	- Bond	820,247,363	1.46442681	\$1,201,192
Grandview #200	- Special	31,147,921	1.36780276	\$42,604
	- Bond	31,147,921	2.37911537	\$74,104
Kennewick #17	- Special	5,070,990,894	3.19464190	\$16,200,000
	- Bond	5,070,990,894	1.62690097	\$8,250,000
Paterson #50	- Special	291,276,355	0.42742913	\$124,500
	- Bond	291,276,355	0.56303918	\$164,000
Benton City #52	- Special	422,029,783	3.81292284	\$1,609,167
	- Bond	422,029,783	1.46909063	\$620,000
Finley #53	- Special	343,213,788	3.75876216	\$1,290,059
	- Bond	343,213,788	2.49115866	\$855,000
Richland #400	- Special	4,625,629,073	2.87528459	\$13,300,000
	- Bond	4,625,629,073	1.61491548	\$7,470,000
TOTAL SCHOOL				\$54,088,802

MISCELLANEOUS TAXES ON 2008 ROLLS

District	LEVY BASE			
	VALUE	LEVY RATE	TAX	
Prosser Hospital	- Current Expense	1,451,988,878	0.39915118	\$579,563
	- Debt Service	1,450,118,647	0.33728482	\$489,103
Kennewick Hospital	- Current Expense	6,745,636,785	0.15505779	\$1,045,964
Rural Library	- Current Expense	6,826,304,744	0.43719382	\$2,984,418
Benton City Library Capital Facility Area	- Debt Service	361,232,968	0.19246693	\$69,525
Fire District #1	- Current Expense	1,184,696,812	1.44288161	\$1,709,377
	- LTD Bond 1996	1,184,696,812	0.03590838	\$42,541
	- LTD Bond 2003	1,184,696,812	0.00831401	\$9,850
	- K-22 LTD Bond (1996)	491,653,016	0.03590837	\$17,654
	- K-24 LTD Bond (2003)	218,717,423	0.00831402	\$1,818
	- Voted Bond 2003	1,408,812,486	0.12608349	\$177,628
Fire District #2	- Current Expense	323,694,728	1.50000000	\$485,542
	- Bond	320,536,042	0.28864149	\$92,520
	-EMS	323,694,728	0.50000000	\$161,847
Fire District #3	- Current Expense	398,206,301	1.03275613	\$411,250
	- Bond	395,727,318	0.24111932	\$95,418
Fire District #4	- Current Expense	917,014,215	1.50000000	\$1,375,521
Fire District #5	- Current Expense	75,115,268	0.81208523	\$61,000
Fire District #6	- Current Expense	390,250,620	1.00670948	\$392,869
	- EMS	390,250,620	0.21118224	\$82,414
Port of Kennewick	- Current Expense	7,833,170,962	0.09302508	\$728,681
	- Construction Fund	7,833,170,962	0.26729705	\$2,093,783
Port of Benton	- Current Expense	3,842,890,806	0.43869193	\$1,685,845
	- 1997 Bond	3,842,890,806	0.01701844	\$65,400
TOTAL MISCELLANEOUS TAXES				\$14,859,532

CONSOLIDATED LEVIES FOR THE 2008 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	14.11093243	8.01052571	6.10040672	1.98078834	5.28201347		0.45571037	2.28864149	0.62966075	0.73643600	1.29372442	1.44395759
B-4 BC-52-PK-FD#2-L-BCLCFA	13.27910819	7.51598630	5.76312189	1.98078834	5.28201347		0.36032213	2.28864149	0.62966075		1.29372442	1.44395759
K-0 K-17-PK-L-KLB	11.48358800	6.56475995	4.91882805	1.98078834	4.82154287		0.36032213		0.43719382		2.43978325	1.44395759
K-1 K-17-KH-PK-L-KLB	11.63864579	6.71981774	4.91882805	1.98078834	4.82154287		0.36032213		0.43719382	0.15505779	2.43978325	1.44395759
K-7 K-17-KH-PK-L	11.54136061	6.71981774	4.82154287	1.98078834	4.82154287		0.36032213		0.43719382	0.15505779	2.34249807	1.44395759
K-18 K-400-KH-PK-L-KLB	11.30730299	6.71981774	4.58748525	1.98078834	4.49020007		0.36032213		0.43719382	0.15505779	2.43978325	1.44395759
K-22 K-17-KH-PK-L-KLB-FD#1B-1996	11.67455416	6.75572611	4.91882805	1.98078834	4.82154287		0.36032213	0.03590837	0.43719382	0.15505779	2.43978325	1.44395759
K-24 K-17-KH-PK-L-KLB-FD#1B/1996-FD#1B/2003	11.80895167	6.76404013	5.04491154	1.98078834	4.82154287		0.36032213	0.17030588	0.43719382	0.15505779	2.43978325	1.44395759
P-1 P-116-PH-PB	13.02365716	7.22626682	5.79739034	1.98078834	4.98552886		0.45571037			0.73643600	3.42123600	1.44395759
R-1 R-400-PB	11.73806805	6.81006019	4.92800786	1.98078834	4.49020007		0.45571037				3.36741168	1.44395759
R-2 R-17-KH-PK	12.12908040	6.86972974	5.25935066	1.98078834	4.82154287		0.36032213			0.15505779	3.36741168	1.44395759
R-3 R-400-KH-PK	11.79773760	6.86972974	4.92800786	1.98078834	4.49020007		0.36032213			0.15505779	3.36741168	1.44395759
R-5 R-400-PK	11.64267981	6.71467196	4.92800785	1.98078834	4.49020007		0.36032213				3.36741168	1.44395759
R-6 R-400-KH-PK-FD#1B/1996-FD#1B/2003	11.95972946	6.90563811	5.05409135	1.98078834	4.49020007		0.36032213	0.16199186		0.15505779	3.36741168	1.44395759
W-1 WR-400-PK-FD#4	11.39230749	6.90210742	4.49020007	1.98078834	4.49020007		0.36032213	1.50000000			1.61703936	1.44395759
W-6 WR-52-PK-FD#4-BCLCFA	12.37658782	6.90210742	5.47448040	1.98078834	5.28201347		0.36032213	1.50000000	0.19246693		1.61703936	1.44395759
1210 1-52-PH-L-PB-BCLCFA	12.46496283	6.65319761	5.81176522	1.98078834	5.28201347	1.93639631	0.45571037		0.62966075	0.73643600		1.44395759
1212 1-52-PH-L-PB-FD#2-BCLCFA	14.75360432	8.65319761	6.10040671	1.98078834	5.28201347	1.93639631	0.45571037	2.28864149	0.62966075	0.73643600		1.44395759
1215 1-52-PH-L-FD#5-PB	13.08458113	7.46528284	5.61929829	1.98078834	5.28201347	1.93639631	0.45571037	0.81208523	0.43719382	0.73643600		1.44395759
1221 1-52-L-FD#1-PK	13.05385913	7.64576217	5.40809696	1.98078834	5.28201347	1.93639631	0.36032213	1.61318747	0.43719382			1.44395759
1222 1-52-L-FD#2-PK	13.72931315	8.15865819	5.57065496	1.98078834	5.28201347	1.93639631	0.36032213	2.28864149	0.43719382			1.44395759

CONSOLIDATED LEVIES FOR THE 2008 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	12.94067166	7.65865819	5.28201347	1.98078834	5.28201347	1.93639631	0.36032213	1.50000000	0.43719382			1.44395759
1225 1-52-L-FD#5-PK	12.25275689	6.97074342	5.28201347	1.98078834	5.28201347	1.93639631	0.36032213	0.81208523	0.43719382			1.44395759
1226 1-52-L-FD#2-PK-BCLCFA	13.92178008	8.15865819	5.76312189	1.98078834	5.28201347	1.93639631	0.36032213	2.28864149	0.62966075			1.44395759
1227 1-52-L-FD#4-PK-BCLCFA	13.13313859	7.65865819	5.47448040	1.98078834	5.28201347	1.93639631	0.36032213	1.50000000	0.62966075			1.44395759
1228 1-52-L-FD#5-PK-BCLCFA	12.44522382	6.97074342	5.47448040	1.98078834	5.28201347	1.93639631	0.36032213	0.81208523	0.62966075			1.44395759
1231 1-52-KH-L-FD#1-PK	13.20891692	7.80081996	5.40809696	1.98078834	5.28201347	1.93639631	0.36032213	1.61318747	0.43719382	0.15505779		1.44395759
1232 1-52-KH-L-FD#2-PK	13.88437094	8.31371598	5.57065496	1.98078834	5.28201347	1.93639631	0.36032213	2.28864149	0.43719382	0.15505779		1.44395759
1331 1-53-KH-L-FD#1-PK	14.17682427	7.80081996	6.37600431	1.98078834	6.24992082	1.93639631	0.36032213	1.61318747	0.43719382	0.15505779		1.44395759
1340 1-53-L-PK	12.40857901	6.15865819	6.24992082	1.98078834	6.24992082	1.93639631	0.36032213		0.43719382			1.44395759
1400 1-400-L-PB	10.74424650	6.25404643	4.49020007	1.98078834	4.49020007	1.93639631	0.45571037		0.43719382			1.44395759
1404 1-400-L-FD#4-PB	12.24424650	7.75404643	4.49020007	1.98078834	4.49020007	1.93639631	0.45571037	1.50000000	0.43719382			1.44395759
1410 1-400-PH-L-PB	11.48068250	6.65319761	4.82748489	1.98078834	4.49020007	1.93639631	0.45571037		0.43719382	0.73643600		1.44395759
1412 1-400-PH-L-FD#2-PB	13.76932399	8.65319761	5.11612638	1.98078834	4.49020007	1.93639631	0.45571037	2.28864149	0.43719382	0.73643600		1.44395759
1421 1-400-L-FD#1-PK	12.26204573	7.64576217	4.61628356	1.98078834	4.49020007	1.93639631	0.36032213	1.61318747	0.43719382			1.44395759
1424 1-400-L-FD#4-PK	12.14885826	7.65865819	4.49020007	1.98078834	4.49020007	1.93639631	0.36032213	1.50000000	0.43719382			1.44395759
1430 1-400-KH-L-PK	10.80391605	6.31371598	4.49020007	1.98078834	4.49020007	1.93639631	0.36032213		0.43719382	0.15505779		1.44395759
1431 1-400-KH-L-FD#1-PK	12.41710352	7.80081996	4.61628356	1.98078834	4.49020007	1.93639631	0.36032213	1.61318747	0.43719382	0.15505779		1.44395759
1432 1-400-KH-L-FD#2-PK	13.09255754	8.31371598	4.77884156	1.98078834	4.49020007	1.93639631	0.36032213	2.28864149	0.43719382	0.15505779		1.44395759
1434 1-400-KH-L-FD#4-PK	12.30391605	7.81371598	4.49020007	1.98078834	4.49020007	1.93639631	0.36032213	1.50000000	0.43719382	0.15505779		1.44395759
1444 1-400-PHB-L-FD#4-PB	12.58153132	7.75404643	4.82748489	1.98078834	4.49020007	1.93639631	0.45571037	1.50000000	0.43719382	0.33728482		1.44395759

CONSOLIDATED LEVIES FOR THE 2008 TAXES

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1515 1-50-PH-L-FD#5-PB	8.79303597	7.46528284	1.32775313	1.98078834	0.99046831	1.93639631	0.45571037	0.81208523	0.43719382	0.73643600		1.44395759
1516 1-50-PH-L-FD#6-PB	9.19884246	7.87108933	1.32775313	1.98078834	0.99046831	1.93639631	0.45571037	1.21789172	0.43719382	0.73643600		1.44395759
1516P 1-50-PH-L-FD#6-PB-P	9.19884246	7.87108933	1.32775313	1.98078834	0.99046831	1.93639631	0.45571037	1.21789172	0.43719382	0.73643600		1.44395759
1600 1-116-L-PB	11.23957528	6.25404643	4.98552885	1.98078834	4.98552886	1.93639631	0.45571037		0.43719382			1.44395759
1610 1-116-PH-L-PB	11.97601128	6.65319761	5.32281367	1.98078834	4.98552886	1.93639631	0.45571037		0.43719382	0.73643600		1.44395759
1612 1-116-PH-L-FD#2-PB	14.26465277	8.65319761	5.61145516	1.98078834	4.98552886	1.93639631	0.45571037	2.28864149	0.43719382	0.73643600		1.44395759
1613 1-116-PH-L-FD#3-PB	13.24988673	7.68595374	5.56393299	1.98078834	4.98552886	1.93639631	0.45571037	1.27387545	0.43719382	0.73643600		1.44395759
1615 1-116-PH-L-FD#5-PB	12.78809651	7.46528284	5.32281367	1.98078834	4.98552886	1.93639631	0.45571037	0.81208523	0.43719382	0.73643600		1.44395759
1616 1-116-PH-L-FD#6-PB	13.19390300	7.87108933	5.32281367	1.98078834	4.98552886	1.93639631	0.45571037	1.21789172	0.43719382	0.73643600		1.44395759
1625 1-116-L-FD#5-PK	11.95627227	6.97074342	4.98552885	1.98078834	4.98552886	1.93639631	0.36032213	0.81208523	0.43719382			1.44395759
1715 1-17-PH-L-FD#5-PB	12.62411053	7.46528284	5.15882769	1.98078834	4.82154287	1.93639631	0.45571037	0.81208523	0.43719382	0.73643600		1.44395759
1716 1-17-PH-L-FD#6-PB	13.02991702	7.87108933	5.15882769	1.98078834	4.82154287	1.93639631	0.45571037	1.21789172	0.43719382	0.73643600		1.44395759
1716P 1-17-PH-L-FD#6-PB-P	13.02991702	7.87108933	5.15882769	1.98078834	4.82154287	1.93639631	0.45571037	1.21789172	0.43719382	0.73643600		1.44395759
1731 1-17-KH-L-FD#1-PK	12.74844632	7.80081996	4.94762636	1.98078834	4.82154287	1.93639631	0.36032213	1.61318747	0.43719382	0.15505779		1.44395759
1731S 1-17-KH-L-FD#1-PK-S	12.74844632	7.80081996	4.94762636	1.98078834	4.82154287	1.93639631	0.36032213	1.61318747	0.43719382	0.15505779		1.44395759
1736 1-17-KH-L-FD#6-PK	12.35315057	7.53160770	4.82154287	1.98078834	4.82154287	1.93639631	0.36032213	1.21789172	0.43719382	0.15505779		1.44395759
1736P 1-17-KH-L-FD#6-PK-P	12.35315057	7.53160770	4.82154287	1.98078834	4.82154287	1.93639631	0.36032213	1.21789172	0.43719382	0.15505779		1.44395759
1810 1-200-PH-L-PB	10.73740056	6.65319761	4.08420295	1.98078834	3.74691813	1.93639631	0.45571037		0.43719382	0.73643600		1.44395759
1813 1-200-PH-L-FD#3-PB	12.01127601	7.68595374	4.32532227	1.98078834	3.74691813	1.93639631	0.45571037	1.27387545	0.43719382	0.73643600		1.44395759
P-PLYMOUTH WATER S-SEWER DISTRICT												

**BENTON COUNTY DISTRICT LEVIES
FOR 2008 TAX**

STATE SCHOOL	-----	1.98078834
COUNTY	-----	1.44395759
PROSSER (P1)	-----	3.42123600 *
KENNEWICK (K-0,K-1, K-18)	-----	2.43978325 *
KENNEWICK (K7)	-----	2.34249807
KENNEWICK (K22) W/FD#1 BOND 1996	-----	2.47569162 *
BENTON CITY (B1, B4)	-----	1.29372442
WEST RICHLAND (W1 & W6)	-----	1.61703936
RICHLAND (R1, R2, R3 & R5)	-----	3.36741168 *
RICHLAND (R6) W/FD#1 BOND 1996/2003	-----	3.52940354 *
COUNTY ROAD	-----	1.93639631
PROSSER HOSPITAL (PH)	-----	0.73643600 *
KENNEWICK GENERAL HOSPITAL (KH)	-----	0.15505779
PORT OF BENTON (PB)	-----	0.45571037
PORT OF KENNEWICK (PK)	-----	0.36032213
JOINT RURAL LIBRARY (L)	-----	0.43719382
BCLCFA	-----	0.19246693 *
PROSSER SCHOOL DISTRICT NO 116	-----	4.98552886 *
GRANDVIEW SCHOOL DISTRICT NO 200	-----	3.74691813 *
KENNEWICK SCHOOL DISTRICT NO 17	-----	4.82154287 *
PATERSON SCHOOL DISTRICT NO 50	-----	0.99046831 *
BENTON CITY SCHOOL DISTRICT NO 52	-----	5.28201347 *
FINLEY SCHOOL DISTRICT NO 53	-----	6.24992082 *
RICHLAND SCHOOL DISTRICT NO 400	-----	4.49020007 *
FIRE DISTRICT NO 1 (FD#1)	-----	1.61318747 *
FIRE DISTRICT NO 2 (FD#2)	-----	1.78864149 *
FIRE DISTRICT NO 2 EMS	-----	0.50000000
FIRE DISTRICT NO 3 (FD#3)	-----	1.27387545 *
FIRE DISTRICT NO 4 (FD#4)	-----	1.50000000
FIRE DISTRICT NO 5 (FD#5)	-----	0.81208523
FIRE DISTRICT NO 6 (FD#6)	-----	1.00670948
FIRE DISTRICT NO 6 EMS	-----	0.21118224

*INCLUDES BOND LEVY /EXCESS

TOTAL OF BENTON COUNTY TAXES FOR 2008 (Bottom Line)

*Compared to former years**

Year	Valuation	State	County	Roads	Schools	Total
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
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
18						
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
2008	11,676,061,768	23,000,483.00	16,859,738.06	5,106,044.00	54,088,801.61	139,193,064.11

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

BENTON COUNTY REVAL MAP

GRANT CO.

BENTON COUNTY

- Cycle #1 - 2009 for 2010 Tax
- Cycle #2 - 2010 for 2011 Tax
- Cycle #3 - 2011 for 2012 Tax
- Cycle #4 - 2012 for 2013 Tax
- Cycle #5 - 2013 for 2014 Tax
- Cycle #6 - 2008 for 2009 Tax



Hanford Area

#4

YAKIMA CO.

FRANKLIN CO.

Whitstran
 Benton City
 West Richland
 #5
 Richland

Prosser

#1

Comm. Reval 3

Kennewick

#2

Finley

#3

Klickitat CO.

Plymouth

Paterson

STATE OF OREGON

The County does not warrant, guarantee or accept any liability for the accuracy, precision or completeness of any information shown hereon or for any inferences made therefrom. Any use made of this information is solely at the risk of the user. The County makes no warranty, express or implied, and any oral or written statement by any employee of the County, or agents thereof to the contrary is void and ultra vires. The information shown herein is a preliminary product of the County Geographic Information System, and is prepared for presentation purposes only.

2008 Property Tax Calendar

Improvements made to a single family dwelling during the year can be exempt for three years after completion. Taxpayers must file a notice of their intention to construct with the assessor before completion of the improvement. (RCW 84.36.400)

Destroyed real or personal property may be subject to a reduction of assessment in the year destruction occurs. Claims must be submitted to the assessor within three years after the date of destruction. (Chapter 84.70 RCW)

Assessor gives notice of any change in the value of real property within 30 days of appraisal, except no notices to be mailed between January 15 and February 15. (RCW 84.40.045)

Taxpayers must file any appeals on levies to the Department of Revenue (DOR) no later than 10 days after levies are made. (RCW 84.08.140)

Senior citizens and disabled people claiming deferment of special assessments and/or real property taxes must file with the assessor no later than 30 days before the tax or assessment is due. (RCW 84.38.040)

Tax district annexations or changes must be submitted to Department of Revenue (DOR) within thirty days of receipt. (WAC 458.12.140(5))

If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing or payment shall be considered timely if performed on the next business day. (RCW 1.12.070)

January 01

- ▶ Real and personal property subject to valuation for assessment purposes (RCW 84.36.005 and RCW 84.40.020) for taxes payable the following year. (RCW 84.56.020)
- ▶ First day to apply for current use classification. (RCW 84.34.030)
- ▶ DOR mails grant renewal forms for widows and widowers of veterans who received grants the previous year.
- ▶ Renewal forms are sent to taxpayers who deferred taxes or special assessments the previous year.

15

- ▶ County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. (RCW 84.52.080)
- ▶ Property taxes can be paid once the treasurer has provided notification that the tax roll has been completed based on assessments made the previous year. There are certain exceptions relative to personal property, see RCW 84.56.070. (RCW 84.56.020)

March 01

- ▶ Counties submitting a new revaluation plan should submit their plan by March 1st of the year preceding implementation of the new plan. (RCW 84.41.041, WAC 458-07-025)

15

- ▶ Utility company annual returns must be filed with DOR. Penalties prescribed (RCW 84.12.230 and 260)

17

- ▶ Changes in district boundaries must be submitted to the DOR in order to receive proper apportionment of values of state assessed properties. (WAC 458-50-130)
 - PUD Privilege Tax Annual Reports are due.

31

- ▶ Applications made by nonprofit organizations for exemption from property tax must be received by DOR to avoid \$10 per month penalty. (RCW 84.36.815 and 825)
- ▶ Newly incorporated cities may establish boundaries. (RCW 84.09.030)
- ▶ Senior citizen and disabled persons property tax deferral claims filed with assessor. (RCW 84.38.040)
- ▶ Widows/widowers of qualified veterans' property tax assistance claims filed with DOR. (84.39.020)

April 30

- ▶ Personal property listing form must be filed with county assessor. Penalties prescribed. (RCW 84.40.020, 040, 060 and 130)
- ▶ Last day for payment of taxes except when taxes on one lot or tract are \$50 or more, or when personal property taxes total \$50 or more, half may be paid by April 30 and the remaining half by October 31. (RCW 84.56.020)
- ▶ PUD Privilege Tax Billings are issued.

May 01

- ▶ Assessor must notify applicant for forest land designation prior to this date if request denied. (RCW 84.33.130)
- ▶ Current use farm and agriculture land applications are deemed approved unless assessor has notified owner otherwise. (RCW 84.34.035)

31

- ▶ County assessors to have completed listing and placing of valuation on all property no later than this date.
- ▶ However, assessors may later add property (new construction and mobile homes) to the list after giving written notice to person to be assessed. (RCW 84.40.04)

June 01

- ▶ Penalty of three percent will be assessed on the amount of current year's taxes delinquent on June 1. (RCW 84.56.020)
- ▶ Also, may establish newly incorporated taxing district if co-terminus boundaries with established district. (RCW 84.09.030)
- ▶ PUD Privilege Tax is due.

30 (On or before)

- ▶ DOR sets stumpage values for July through December 2008. (RCW 84.33.091)
- ▶ DOR determines value of state assessed property. June 30 is the first day to request a formal hearing on value of state assessed property.
- ▶ Tentative Value Notice is sent to all state assessed public utility companies

July

01

- ▶ Appeals to be filed to the County Board of Equalization by July 1 or within 30 days of the date of notification. County legislative authority may extend the deadline from 30 days up to 60 days by adoption of local ordinance/rule. (RCW 84.40.038)

14

- ▶ Hearings on assessment of state assessed public utility property will be heard from 7/14/2008 through 8/08/2008.

15

- ▶ County Boards of Equalization meet in open session. Minimum session is three days; maximum session is four weeks. Under certain conditions they may meet earlier if authorized by county commissioners. (RCW 84.48.010)
- ▶ Budget being prepared by county officials and local taxing districts. (RCW 36.40.010)
- ▶ Last day to request a hearing on assessment of state assessed public utility property (RCW 84.12.340)

August

01

- ▶ Most taxing district boundaries must be established to permit levy for collection the following year. (RCW 84.09.030) For exceptions, see RCW 84.09.030 through 84.09.035.
- ▶ Determinations on applications made by nonprofits for property tax exemptions will be completed by DOR. (RCW 84.36.830)

11 (Second Monday)

- ▶ Last day for county officials to file estimated budgets with county auditor for the ensuing fiscal year. (RCW 36.40.010 and 030) 20
- ▶ Final values of state assessed properties to be issued.

31 (On or before)

- ▶ County assessors shall be informed by DOR of properties determined to be exempt from property tax. (RCW 84.36.835)
- ▶ New construction is placed on current assessment roll up to August 31 at the assessed valuation as of July 31 of that year. (RCW 36.21.070 through 36.21.090)
- ▶ DOR estimates the number of acres of public forest land that are available for timber harvest for each county and for each taxing district. (RCW 84.33.089)

September

01 (Before the first Monday)

- ▶ DOR shall annually determine the indicated ratio for each county. (RCW 84.48.075)
- ▶ Deferral applications for low-income applicants are due.

02 (On or before first Tuesday)

- ▶ Last day for county auditors to submit preliminary budgets to Boards of County Commissioners. (RCW 36.40.050)

15

- ▶ County assessors will furnish the DOR Forest Tax Division the composite property tax rate on designated forest land in the county.
- ▶ (During September) Assessors' certification of assessed valuations to taxing districts. (RCW 84.48.130)
- ▶ (During September) DOR certifies its assessments of public utility operating properties to county assessors after final ratios have been certified. (RCW 84.12.370)
- ▶ (During September) DOR shall equalize taxes to be collected for state purposes. (RCW 84.48.080)

October

03

- ▶ Boards of County Commissioners begin hearings on county budgets, commissioners adopt budgets and fix necessary levies. (RCW 36.40.070, 080, and 090) However, budget hearings may be held on the first Monday in December. (RCW 36.40.071) 06

(First Monday)

- ▶ Last day to file application for special valuation on historic property on 2008 assessment roll. (RCW 84.26.040) Timber Assessed Value (TAV) calculated for each county. (RCW 84.33.035)

15

- ▶ Counties' annual report on revaluation progress is due before October 15 of each year. (RCW 84.41.130)

31

- ▶ Last day for payment of second half of property taxes. (RCW 84.56.020)

November

30

- ▶ Last day for city and other taxing district budgets to be filed with clerks of County Legislative Authority. (RCW 84.52.020)
- ▶ Last day for County Legislative Authority to certify to county assessors amount of taxes levied upon property in county for county purposes, and the respective amount of taxes levied by the board of each taxing district. (RCW 84.52.070)
- ▶ The governing body of each taxing district authorized to levy taxes directly shall certify to county assessor amount of taxes levied for district purposes. (RCW 84.52.070)

December

01

- ▶ An additional penalty of eight percent will be assessed on the current year's taxes delinquent on December 1. (RCW 84.56.020)
- ▶ (First Monday) Board of County Commissioners may meet to hold budget hearings provided for in RCW 36.40.070. (RCW 36.40.071)

31

- ▶ (On or before) DOR sets stumpage values for January through June 2008. (RCW 84.33.091)
- ▶ Last day to file application for designation of forest land on 2008 assessment roll. (RCW 84.33.130)
- ▶ Last day to apply for January 1, 2008 open space land, farm and agricultural land, or timberland assessment. (RCW 84.34.030)
- ▶ Senior citizen and disabled persons property tax exemption claims filed with assessor. (RCW 84.36.385)
- ▶ Interest rate applicable to open space values will be set by the DOR. (RCW 84.34.065)
- ▶ DOR determines true and fair value of each grade of forest land and certifies values to county assessor. (RCW 84.33.140)

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Teletype (TTY) users please call 1-800-451-7985.

Published by the Washington State Department of Revenue Property Tax Division

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.