

BENTON COUNTY TAXES  
FOR THE YEAR

2010

Barbara Wagner, Benton County Assessor

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

This information 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.

**STATEMENT  
OF  
BENTON COUNTY TAXES  
2010 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.

Vacant	.....	Levy Deputy
Kristi McClure	.....	Excise Clerk/Receptionist
Lee Parsons	.....	Senior Exemption/Receptionist
Fran Hicks	.....	Mobile Home Clerk
Sandy Clizbe	.....	Appraiser Assistant
Tracy Peterson	.....	Consolidations
Patty Yahne	.....	Segregation Deputy/Cartographer
Brenda Crawford	.....	Segregation Assistant/ Assistant Cartographer

**KENNEWICK OFFICE**

7122 W OKANOGAN PLACE BLDG A

Tri-Cities Phone: 735-2394

Office Hours

8:00 a.m. to 5:00 p.m.

Lisa Bodey .....  
Lisa Erickson .....  
Robin Stone .....

Office Manager  
Personal Property Assistant  
Personal Property Assistant

**APPRAISAL STAFF**

Tony Hillerman .....  
Greg Hicks .....  
James Babcock .....  
Lisa Overson .....  
Nikki Morgan .....  
Brad Elliot .....  
Lisa Lowary .....  
Rikki Davis .....  
Tammy McKeirnan .....  
Brian Money maker .....  
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 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 five acres of land.

**FORMS ARE NOW BEING ACCEPTED FOR THE 2011 TAX YEAR USING  
YOUR 2010 INCOME WHICH MUST NOT EXCEED 35,000**

(Documentation verifying 2010 income is required)

by

December 31 of 2010

**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>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
A THRU E	<b>RENEW</b>	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
F THRU K	INCOME CHANGE	<b>RENEW</b>	INCOME CHANGE	INCOME CHANGE
L THRU Q	INCOME CHANGE	INCOME CHANGE	<b>RENEW</b>	INCOME CHANGE
R THRU Z	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	<b>RENEW</b>

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

## **MOBILE HOMES**

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

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

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

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

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

STATEMENT OF BENTON COUNTY VALUATIONS AND TAXES FOR 2010

VALUATION ASSESSED BY ASSESSOR

Assessed Value of Real Property			12,618,522,022
Personal Property	Commercial:		367,514,995
	Farm:		107,504,503

TOTAL VALUATION ASSESSED BY THE ASSESSOR FOR COUNTY LEVY			<u>13,093,541,520</u>
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VALUATION ASSESSED BY THE DEPARTMENT OF REVENUE OF THE STATE OF WASHINGTON

	REAL	PERSONAL
Value of Railroads	51,222,166	10,058,952
Value of Telephone & Telegraph Companies	17,399,933	80,867,729
Value of Power & Light Companies	2,166,255	23,222,563
Value of Transportation & Other Companies	2,946,419	76,248,078
Value of Private Car Companies	-	15,198,327
<b>TOTAL:</b>	<u>73,734,773</u>	<u>205,595,649</u>

TOTAL VALUATION ASSESSED BY DEPARTMENT OF REVENUE FOR COUNTY LEVY		<u>279,330,422</u>
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TOTAL VALUATION OF ALL PROPERTY FOR COUNTY		13,372,871,942
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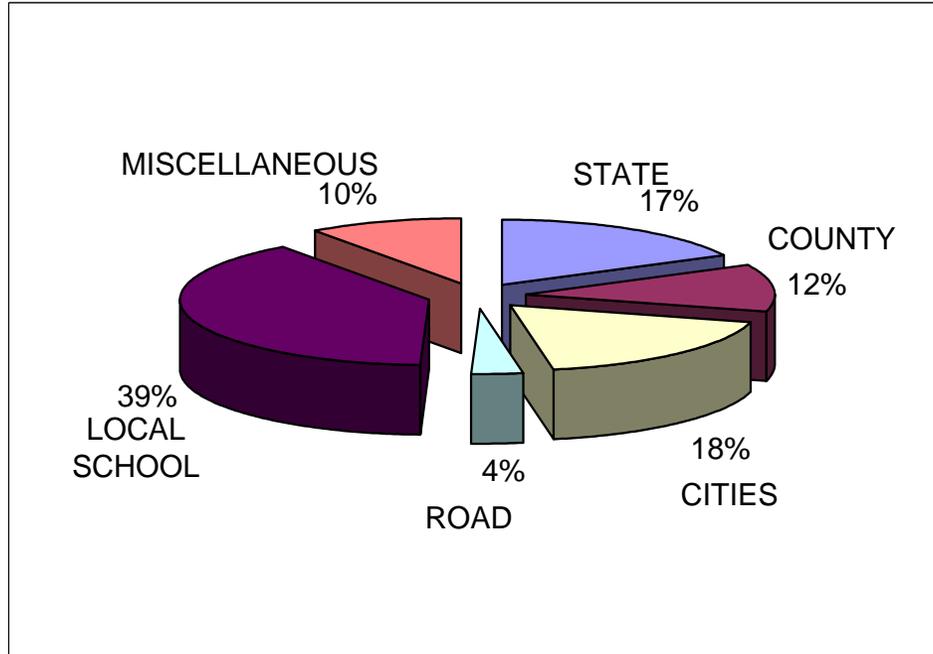
### HOW YOUR 2010 TAX DOLLAR IS SPENT

STATE	.....	17%	\$	26,642,974
	(See page 12)			
COUNTY	.....	12%	\$	17,963,599
	(See page 12)			
CITIES	.....	18%	\$	27,456,788
	(See page 13)			
ROADS	.....	4%	\$	5,439,033
	(See page 12)			
SCHOOLS	.....	39%	\$	61,707,641
	(See page 14)			
MISCELLANEOUS	.....	10%	\$	15,264,552
	(See page 15)			
TOTAL:		100%	\$	154,474,587

## BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 94.2%

PERSONAL PROPERTY RATIO: 95.3%



**STATE TAXES ON 2010 ROLLS**

	<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>
<b>TOTAL SCHOOL</b>	13,283,351,266	2.00574188	\$26,642,974
<b>COUNTY TAXES ON 2010 ROLLS</b>			
CURRENT EXPENSE	13,372,871,942	1.30698652	\$17,478,163
BENTON-FRANKLIN COMMUNITY MENTAL HEALTH RETARDATION AND HEALTH BOARD	13,372,871,942	0.02500000	\$334,322
INDIGENT SOLDIER	13,372,871,942	0.01130000	\$151,113
<b>TOTAL COUNTY TAXES</b>		1.34328652	\$17,963,599
<b>ROAD DISTRICT TAXES FOR 2010</b>			
CONSOLIDATED ROAD DISTRICT #1	2,893,855,941	1.87951055	\$5,439,033
<b>TOTAL CONSOLIDATED ROAD TAXES</b>		1.87951055	\$5,439,033

**MUNICIPAL TAXES ON 2010 ROLLS**

<b>DISTRICT</b>	<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>	
<b>BENTON CITY</b>	-Current Expense	103,015,749	1.29539979	\$133,447
	<b>TOTAL</b>			\$133,447
<b>KENNEWICK</b>	-Current Expense	4,682,066,943	2.16842787	\$10,152,724
	-Library Bond	4,648,658,748	0.08497075	\$395,000
	<b>TOTAL</b>			\$10,547,724
<b>PROSSER</b>	-Current Expense	411,141,272	2.87522338	\$1,182,123
	-Fire Station	408,107,800	0.38837778	\$158,500
	<b>TOTAL</b>			\$1,340,623
<b>RICHLAND</b>	-Current Expense	4,536,131,221	2.70788631	\$12,283,328
	-Fire & Swim GOB	4,513,573,514	0.03967920	\$179,095
	-Library Debt Svcs	4,513,573,514	0.25993550	\$1,173,238
	-Police Station	4,513,573,514	0.06006505	\$271,108
	-Community Ctr/Debit Services	4,513,573,514	0.07233913	\$326,508
	<b>TOTAL</b>			\$14,233,277
<b>WEST RICHLAND</b>	-Current Expense	746,660,816	1.60945593	\$1,201,718
	<b>TOTAL</b>			\$1,201,718
<b>TOTAL TAXES</b>				\$27,456,789

**SCHOOL DISTRICT TAXES FOR 2010**

<b>DISTRICT</b>		<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>
<b>Kennewick #17</b>	- Special	5,780,611,963	3.28684923	\$19,000,000
	- Bond	5,780,611,963	1.67646610	\$9,691,000
<b>Paterson #50</b>	- Special	344,051,608	0.39706833	\$136,612
	- Bond	344,051,608	0.47667267	\$164,000
<b>Benton City #52</b>	- Special	450,527,307	4.49411604	\$2,024,722
	- Bond	450,527,307	1.36506709	\$615,000
<b>Finley #53</b>	- Special	357,592,166	3.77525049	\$1,350,000
	- Bond	357,592,166	2.40217790	\$859,000
<b>Prosser #116</b>	- Special	955,825,586	3.25551721	\$3,111,707
	- Bond	955,825,586	1.46170288	\$1,397,133
<b>Grandview #200</b>	- Special	30,787,102	1.49748749	\$46,103
	- Bond	30,787,102	2.48038576	\$76,364
<b>Richland #400</b>	- Special	5,372,343,446	2.94768943	\$15,836,000
	- Bond	5,372,343,446	1.37742496	\$7,400,000
<b>TOTAL SCHOOL</b>				\$61,707,641

**MISCELLANEOUS TAXES ON 2010 ROLLS**

District	LEVY BASE		TAX	
	VALUE	LEVY RATE		
<b>Prosser Hospital</b>	- Current Expense	1,671,152,727	0.38151874	\$637,576
<b>Kennewick Hospital</b>	- Current Expense	7,690,000,761	0.14671869	\$1,128,267
<b>Rural Library</b>	- Current Expense	7,678,938,633	0.40141472	\$3,082,439
<b>Benton City Library Capital Facility Area</b>	- Debt Service	385,801,599	0.16783238	\$64,750
<b>Fire District #1</b>	- Current Expense	1,290,004,527	1.43868735	\$1,855,913
	- LTD Bond 2003	1,290,004,527	0.04261890	\$54,979
	- K-24 LTD Bond (2003)	274,278,219	0.04261888	\$11,689
	- Voted Bond 2003	1,551,991,849	0.11338204	\$175,968
<b>Fire District #2</b>	- Current Expense	345,968,555	1.50000000	\$518,953
	- Bond	342,400,195	0.26999985	\$92,448
	-EMS	345,968,555	0.50000000	\$172,984
<b>Fire District #3</b>	- Current Expense	429,541,868	1.00252297	\$430,626
	- Bond	435,513,046	0.21956288	\$95,622
<b>Fire District #4</b>	- Current Expense	1,006,513,025	1.50000000	\$1,509,770
<b>Fire District #5</b>	- Current Expense	89,437,271	0.71499599	\$63,947
<b>Fire District #6</b>	- Current Expense	456,019,828	0.93759285	\$427,561
<b>Port of Kennewick</b>	- Current Expense	8,906,532,848	0.09249671	\$823,825
	- Construction Fund	8,906,532,848	0.25041422	\$2,230,322
<b>Port of Benton</b>	- Current Expense	4,466,339,094	0.40800475	\$1,822,288
	- 1997 Bond	4,466,339,094	0.01446934	\$64,625
<b>TOTAL MISCELLANEOUS TAXES</b>				<b>\$15,264,552</b>

### CONSOLIDATED LEVIES FOR THE 2010 TAXES

TAX CODES		CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
<b>B-1</b>	BC-52-PH-PB-FD#2-L-BCLCFA	14.14685108	7.84983574	6.29701534	2.00574188	5.85918314		0.42247409	2.26999984	0.56924709	0.38151874	1.29539979	1.34328652
<b>B-4</b>	BC-52-PK-FD#2-L-BCLCFA	13.68576919	7.38875385	6.29701534	2.00574188	5.85918314		0.34291093	2.26999984	0.56924709		1.29539979	1.34328652
<b>K-0</b>	K-17-PK-L-KLB	11.31006800	6.26178193	5.04828607	2.00574188	4.96331533		0.34291093		0.40141472		2.25339862	1.34328652
<b>K-1</b>	K-17-KH-PK-L-KLB	11.45678669	6.40850062	5.04828607	2.00574188	4.96331533		0.34291093		0.40141472	0.14671869	2.25339862	1.34328652
<b>K-7</b>	K-17-KH-PK-L	11.37181595	6.40850062	4.96331533	2.00574188	4.96331533		0.34291093		0.40141472	0.14671869	2.16842787	1.34328652
<b>K-18</b>	K-400-KH-PK-L-KLB	10.81858575	6.40850062	4.41008513	2.00574188	4.32511440		0.34291093		0.40141472	0.14671869	2.25339862	1.34328652
<b>K-22</b>	K-17-KH-PK-L-KLB	11.45678669	6.40850062	5.04828607	2.00574188	4.96331533		0.34291093		0.40141472	0.14671869	2.25339862	1.34328652
<b>K-24</b>	K-17-KH-PK-L-KLB-FD#1B/2003	11.61278760	6.45111950	5.16166810	2.00574188	4.96331533		0.34291093	0.15600092	0.40141472	0.14671869	2.25339862	1.34328652
<b>P-1</b>	P-116-PH-PB	12.13384248	7.02824462	5.10559786	2.00574188	4.71722009		0.42247409			0.38151874	3.26360116	1.34328652
<b>P-5</b>	P-116-PH-PB-FD#3B	12.35340536	7.02824462	5.32516074	2.00574188	4.71722009		0.42247409	0.21956288		0.38151874	3.26360116	1.34328652
<b>R-1</b>	R-400-PB	11.23652207	6.47938880	4.75713327	2.00574188	4.32511440		0.42247409				3.13990519	1.34328652
<b>R-2</b>	R-17-KH-PK	11.94187855	6.54654434	5.39533421	2.00574188	4.96331533		0.34291093			0.14671869	3.13990519	1.34328652
<b>R-3</b>	R-400-KH-PK	11.30367761	6.54654434	4.75713327	2.00574188	4.32511440		0.34291093			0.14671869	3.13990519	1.34328652
<b>R-5</b>	R-400-PK	11.15695892	6.39982565	4.75713327	2.00574188	4.32511440		0.34291093				3.13990519	1.34328652
<b>R-6</b>	R-400-KH-PK-FD#1B/2003	11.45967852	6.58916322	4.87051530	2.00574188	4.32511440		0.34291093	0.15600092		0.14671869	3.13990519	1.34328652
<b>W-1</b>	WR-400-PK-FD#4	11.12650966	6.80139527	4.32511439	2.00574188	4.32511440		0.34291093	1.50000000			1.60945593	1.34328652
<b>W-6</b>	WR-52-PK-FD#4-BCLCFA	12.82841077	6.80139527	6.02701550	2.00574188	5.85918314		0.34291093	1.50000000	0.16783238		1.60945593	1.34328652
<b>1210</b>	1-52-PH-L-PB-BCLCFA	12.46096200	6.43394650	6.02701550	2.00574188	5.85918314	1.87951055	0.42247409		0.56924709	0.38151874		1.34328652
<b>1212</b>	1-52-PH-L-PB-FD#2-BCLCFA	14.73096184	8.43394650	6.29701534	2.00574188	5.85918314	1.87951055	0.42247409	2.26999984	0.56924709	0.38151874		1.34328652
<b>1215</b>	1-52-PH-L-FD#5-PB	13.00812562	7.14894249	5.85918313	2.00574188	5.85918314	1.87951055	0.42247409	0.71499599	0.40141472	0.38151874		1.34328652
<b>1221</b>	1-52-L-FD#1-PK	13.42673602	7.45417086	5.97256516	2.00574188	5.85918314	1.87951055	0.34291093	1.59468829	0.40141472			1.34328652

**CONSOLIDATED LEVIES FOR THE 2010 TAXES**

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1222 1-52-L-FD#2-PK	14.10204758	7.97286461	6.12918297	2.00574188	5.85918314	1.87951055	0.34291093	2.26999984	0.40141472			1.34328652
1224 1-52-L-FD#4-PK	13.33204774	7.47286461	5.85918313	2.00574188	5.85918314	1.87951055	0.34291093	1.50000000	0.40141472			1.34328652
1225 1-52-L-FD#5-PK	12.54704373	6.68786060	5.85918313	2.00574188	5.85918314	1.87951055	0.34291093	0.71499599	0.40141472			1.34328652
1226 1-52-L-FD#2-PK-BCLCFA	14.26987995	7.97286461	6.29701534	2.00574188	5.85918314	1.87951055	0.34291093	2.26999984	0.56924709			1.34328652
1227 1-52-L-FD#4-PK-BCLCFA	13.49988011	7.47286461	6.02701550	2.00574188	5.85918314	1.87951055	0.34291093	1.50000000	0.56924709			1.34328652
1228 1-52-L-FD#5-PK-BCLCFA	12.71487610	6.68786060	6.02701550	2.00574188	5.85918314	1.87951055	0.34291093	0.71499599	0.56924709			1.34328652
1231 1-52-KH-L-FD#1-PK	13.57345471	7.60088955	5.97256516	2.00574188	5.85918314	1.87951055	0.34291093	1.59468829	0.40141472	0.14671869		1.34328652
1232 1-52-KH-L-FD#2-PK	14.24876627	8.11958330	6.12918297	2.00574188	5.85918314	1.87951055	0.34291093	2.26999984	0.40141472	0.14671869		1.34328652
1331 1-53-KH-L-FD#1-PK	13.89169997	7.60088955	6.29081042	2.00574188	6.17742839	1.87951055	0.34291093	1.59468829	0.40141472	0.14671869		1.34328652
1340 1-53-L-PK	12.15029300	5.97286461	6.17742839	2.00574188	6.17742839	1.87951055	0.34291093		0.40141472			1.34328652
1400 1-400-L-PB	10.37754215	6.05242776	4.32511439	2.00574188	4.32511440	1.87951055	0.42247409		0.40141472			1.34328652
1404 1-400-L-FD#4-PB	11.87754215	7.55242776	4.32511439	2.00574188	4.32511440	1.87951055	0.42247409	1.50000000	0.40141472			1.34328652
1410 1-400-PH-L-PB	10.75906089	6.43394650	4.32511439	2.00574188	4.32511440	1.87951055	0.42247409		0.40141472	0.38151874		1.34328652
1412 1-400-PH-L-FD#2-PB	13.02906073	8.43394650	4.59511423	2.00574188	4.32511440	1.87951055	0.42247409	2.26999984	0.40141472	0.38151874		1.34328652
1421 1-400-L-FD#1-PK	11.89266728	7.45417086	4.43849642	2.00574188	4.32511440	1.87951055	0.34291093	1.59468829	0.40141472			1.34328652
1424 1-400-L-FD#4-PK	11.79797900	7.47286461	4.32511439	2.00574188	4.32511440	1.87951055	0.34291093	1.50000000	0.40141472			1.34328652
1430 1-400-KH-L-PK	10.44369769	6.11958330	4.32411439	2.00574188	4.32511440	1.87951055	0.34291093		0.40141472	0.14671869		1.34328652
1431 1-400-KH-L-FD#1-PK	12.03938597	7.60088955	4.43849642	2.00574188	4.32511440	1.87951055	0.34291093	1.59468829	0.40141472	0.14671869		1.34328652
1432 1-400-KH-L-FD#2-PK	12.71469753	8.11958330	4.59511423	2.00574188	4.32511440	1.87951055	0.34291093	2.26999984	0.40141472	0.14671869		1.34328652
1434 1-400-KH-L-FD#4-PK	11.94469769	7.61958330	4.32511439	2.00574188	4.32511440	1.87951055	0.34291093	1.50000000	0.40141472	0.14671869		1.34328652
1444 1-400-PHB-L-FD#4-PB	11.87754215	7.55242776	4.32511439	2.00574188	4.32511440	1.87951055	0.42247409	1.50000000	0.40141472			1.34328652

**CONSOLIDATED LEVIES FOR THE 2010 TAXES**

	TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
<b>1515</b>	1-50-PH-L-FD#5-PB	8.02268350	7.14894249	0.87374101	2.00574188	0.87374101	1.87951055	0.42247409	0.71499599	0.40141472	0.38151874		1.34328652
<b>1516</b>	1-50-PH-L-FD#6-PB	8.24528036	7.37153935	0.87374101	2.00574188	0.87374101	1.87951055	0.42247409	0.93759285	0.40141472	0.38151874		1.34328652
<b>1516P</b>	1-50-PH-L-FD#6-PB-P	8.24528036	7.37153935	0.87374101	2.00574188	0.87374101	1.87951055	0.42247409	0.93759285	0.40141472	0.38151874		1.34328652
<b>1600</b>	1-116-L-PB	10.76964785	6.05242776	4.71722009	2.00574188	4.71722009	1.87951055	0.42247409		0.40141472			1.34328652
<b>1610</b>	1-116-PH-L-PB	11.15116659	6.43394650	4.71722009	2.00574188	4.71722009	1.87951055	0.42247409		0.40141472	0.38151874		1.34328652
<b>1612</b>	1-116-PH-L-FD#2-PB	13.42116643	8.43394650	4.98721993	2.00574188	4.71722009	1.87951055	0.42247409	2.26999984	0.40141472	0.38151874		1.34328652
<b>1613</b>	1-116-PH-L-FD#3-PB	12.37325244	7.43646947	4.93678297	2.00574188	4.71722009	1.87951055	0.42247409	1.22208585	0.40141472	0.38151874		1.34328652
<b>1615</b>	1-116-PH-L-FD#5-PB	11.86616258	7.14894249	4.71722009	2.00574188	4.71722009	1.87951055	0.42247409	0.71499599	0.40141472	0.38151874		1.34328652
<b>1616</b>	1-116-PH-L-FD#6-PB	12.08875944	7.37153935	4.71722009	2.00574188	4.71722009	1.87951055	0.42247409	0.93759285	0.40141472	0.38151874		1.34328652
<b>1625</b>	1-116-L-FD#5-PK	11.40508069	6.68786060	4.71722009	2.00574188	4.71722009	1.87951055	0.34291093	0.71499599	0.40141472			1.34328652
<b>1715</b>	1-17-PH-L-FD#5-PB	12.11225782	7.14894249	4.96331533	2.00574188	4.96331533	1.87951055	0.42247409	0.71499599	0.40141472	0.38151874		1.34328652
<b>1716</b>	1-17-PH-L-FD#6-PB	12.33485468	7.37153935	4.96331533	2.00574188	4.96331533	1.87951055	0.42247409	0.93759285	0.40141472	0.38151874		1.34328652
<b>1716P</b>	1-17-PH-L-FD#6-PB-P	12.33485468	7.37153935	4.96331533	2.00574188	4.96331533	1.87951055	0.42247409	0.93759285	0.40141472	0.38151874		1.34328652
<b>1731</b>	1-17-KH-L-FD#1-PK	12.67758691	7.60088955	5.07669736	2.00574188	4.96331533	1.87951055	0.34291093	1.59468829	0.40141472	0.14671869		1.34328652
<b>1731S</b>	1-17-KH-L-FD#1-PK-S	12.67758691	7.60088955	5.07669736	2.00574188	4.96331533	1.87951055	0.34291093	1.59468829	0.40141472	0.14671869		1.34328652
<b>1736</b>	1-17-KH-L-FD#6-PK	12.02049148	7.05717615	4.96331533	2.00574188	4.96331533	1.87951055	0.34291093	0.93759285	0.40141472	0.14671869		1.34328652
<b>1736P</b>	1-17-KH-L-FD#6-PK-P	12.02049148	7.05717615	4.96331533	2.00574188	4.96331533	1.87951055	0.34291093	0.93759285	0.40141472	0.14671869		1.34328652
<b>1810</b>	1-200-PH-L-PB	10.41181976	6.43394650	3.97787326	2.00574188	3.97787325	1.87951055	0.42247409		0.40141472	0.38151874		1.34328652
<b>1813</b>	1-200-PH-L-FD#3-PB	11.63390561	7.43646947	4.19743614	2.00574188	3.97787325	1.87951055	0.42247409	1.22208585	0.40141472	0.38151874		1.34328652
	P-PLYMOUTH WATER S-SEWER DISTRICT MOSQ RATE: 0.15357283												

**BENTON COUNTY DISTRICT LEVIES  
FOR 2010 TAX**

STATE SCHOOL	-----	2.00574188
COUNTY	-----	1.34328652
PROSSER (P1)	-----	3.26360116 *
KENNEWICK (K-0,K-1, K-18, K-22)	-----	2.25339862 *
KENNEWICK (K7)	-----	2.16842787
BENTON CITY (B1, B4)	-----	1.29539979
WEST RICHLAND (W1 & W6)	-----	1.60945593
RICHLAND (R1, R2, R3 & R5)	-----	3.13990519 *
RICHLAND (R6) W/FD#1 BOND 2003	-----	3.29590611 *
COUNTY ROAD	-----	1.87951055
PROSSER HOSPITAL (PH)	-----	0.38151874
KENNEWICK GENERAL HOSPITAL (KH)	-----	0.14671869
PORT OF BENTON (PB)	-----	0.42247409
PORT OF KENNEWICK (PK)	-----	0.34291093
JOINT RURAL LIBRARY (L)	-----	0.40141472
BCLCFA	-----	0.16783238 *
PROSSER SCHOOL DISTRICT NO 116	-----	4.71722009 *
GRANDVIEW SCHOOL DISTRICT NO 200	-----	3.97787325 *
KENNEWICK SCHOOL DISTRICT NO 17	-----	4.96331533 *
PATERSON SCHOOL DISTRICT NO 50	-----	0.87374101 *
BENTON CITY SCHOOL DISTRICT NO 52	-----	5.85918314 *
FINLEY SCHOOL DISTRICT NO 53	-----	6.17742839 *
RICHLAND SCHOOL DISTRICT NO 400	-----	4.32511440 *
FIRE DISTRICT NO 1 (FD#1)	-----	1.59468829 *
FIRE DISTRICT NO 2 (FD#2)	-----	1.76999985 *
FIRE DISTRICT NO 2 EMS	-----	0.50000000
FIRE DISTRICT NO 3 (FD#3)	-----	1.22208585 *
FIRE DISTRICT NO 4 (FD#4)	-----	1.50000000
FIRE DISTRICT NO 5 (FD#5)	-----	0.71499599
FIRE DISTRICT NO 6 (FD#6)	-----	0.93759285

\*INCLUDES BOND LEVY /EXCESS

**TOTAL OF BENTON COUNTY TAXES FOR 2010 (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>
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
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
2009	12,724,702,163	24,332,327.00	17,517,028.43	5,310,116.75	57,098,801.22	146,263,335.83
2010	13,372,871,942	26,642,974.00	17,963,598.68	5,439,032.77	61,707,639.85	154,474,586.64

\*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.

Benton City

West Richland #5

Whitstran

#6 Richland

Prosser

#1

Comm. Reval 3

Kennewick

#2

Finley

#3

Klickitat CO.

Plymouth

Paterson

STATE OF OREGON

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# 2010 Property Tax Calendar

If a due date falls on a Saturday, Sunday or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

S	M	T	W	T	F	S
						1 2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## JANUARY

- 1 Existing real and personal property is valued for taxes due next year. (RCW 84.36.005 and RCW 84.40.020)
- 15 County assessor delivers tax roll to county treasurer and provides county auditor with an abstract of the tax rolls showing total amount of taxes collectible in each taxing district. (RCW 84.52.080)

### Also in January

- Property taxes can be paid once the treasurer has provided notification that the tax roll (based on last year's assessments) has been completed. (RCW 84.56.020)

S	M	T	W	T	F	S
		1	2	3	4	5 6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## MARCH

- 1 Counties' new revaluation plans are due. (RCW 84.41.041, WAC 458-07-025)
- 15 Utility company annual returns are due. Penalties apply. (RCW 84.12.230 and 260)
- 15 PUD Privilege Tax Annual Reports are due.
- 31 Nonprofit property tax exemption applications are due. Penalties apply. (RCW 84.36.815; 825)
- 31 Property tax assistance claims for widows/widowers of qualified veterans' are due. (RCW 84.39.020)

S	M	T	W	T	F	S
					1	2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

## APRIL

- 30 Personal property listing forms are due to the county assessor. Penalties apply. (RCW 84.40.020, 040, 060 and 130)
- 30 Taxes are due. If taxes are less than \$50, full payment is due. If taxes are \$50 or more, one half of the payment is due. Second half payment is due October 31. (RCW 84.56.020)
- 30 PUD Privilege Tax billings are issued.

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## MAY

- 1 Applications for forest land designation are considered approved unless assessor has notified the owner otherwise. (RCW 84.33.130)
- 1 Current use farm and agricultural land applications are considered approved unless assessor has notified owner otherwise. (RCW 84.34.035)
- 31 County assessors complete valuation on all property. Property may be added later (new construction and mobile homes) after giving written notice to the taxpayer. (RCW 84.40.040)

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## JUNE

- 1 Three percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 1 PUD Privilege Tax is due.
- 30 (On or before) DOR prepares stumpage values for July through December 2010. (RCW 84.33.091)
- 30 DOR determines value of state assessed property and sends Tentative Value Notices.

S	M	T	W	T	F	S
						1 2 3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

## JULY

- 1 Appeals to the County Board of Equalization must be filed by today or within 30 days of notification. County legislative authority may extend the deadline up to 60 days by adoption of local ordinance/rule. (RCW 84.40.038)
- 12 (On or before the second Monday) County officials and local taxing districts begin preparing estimated budgets for submission to county auditor or chief financial officer, if in a charter county, on or before the second Monday in August. (RCW 36.40.010)
- 15 County Boards of Equalization meet in open session. Minimum session is three days; maximum session is four weeks. They may meet earlier if authorized by county commissioners. (RCW 84.48.010)
- 15 Requests for hearings on state's assessment of public utility property are due. (RCW 84.12.340) (Ten working days after June 30.)
- 16 Hearings on state assessment of public utility property begin, continuing through July 29. (Eleven working days after June 30.)

## AUGUST

- 1 Most taxing district boundaries established for levy collection next year. (RCW 84.09.030)
- 1 Nonprofit property tax exemption determination completed by DOR. (RCW 84.36.830)
- 9 (On or before the second Monday) Estimated budgets from county officials and local taxing districts must be submitted to county auditor or, if in a charter county, chief financial officer. (RCW 36.40.010)
- 20 Final values of state assessed properties issued.
- 30 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)
- 31 (On or before) DOR notifies county assessors of properties exempt from property tax. (RCW 84.36.835)
- 31 New construction placed on current assessment roll at the valuation assessed July 31. (RCW 36.21.070 through 36.21.090)

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

# 2010 Property Tax Calendar continued...

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

## SEPTEMBER

- 1 Applications for limited income deferrals are due.
- 6 DOR determines the preliminary indicated ratio for each county. (RCW 84.48.075) (Before the first Monday in September.)
- 7 County auditors' preliminary budgets are due to Boards of County Commissioners. (RCW 36.40.050) (On or before the first Tuesday in September.)
- 15 County assessors give DOR Forest Tax section the composite property tax rate on designated forest land in the county.
- 30 Timber Assessed Value (TAV) calculated for each county. (RCW 84.33.035) (Prior to October 1.)

### Also in September

- DOR equalizes taxes to be collected for state purposes. (RCW 84.48.080)
- Assessors' send certification of assessed valuations to taxing districts. (RCW 84.48.130)
- DOR certifies its assessments of public utility operating properties to county assessors after final ratios have been certified. (RCW 84.12.370)

S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
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## OCTOBER

- 1 Applications for special valuations on historic properties for 2011 are due. (RCW 84.26.040)
- 4 Boards of County Commissioners begin hearings on county budgets. (RCW 36.40.070) However, budget hearings may be held on first Monday in December. (RCW 36.40.071)
- 14 Counties' annual reports on revaluation progress are due. (RCW 84.41.130) (Prior to October 15.)
- 31 Second half of property taxes due. (RCW 84.56.020)

### Also in October

- County Legislative Authority adopts budget by resolution after budget hearing is concluded. (RCW 36.40.080); Board of County Commissioners fix necessary levies. (RCW 36.40.090)

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## NOVEMBER

- 30 City and other taxing district budgets are due to the County Legislative Authority. (RCW 84.52.020)
- 30 Tax certifications and the amount levied per taxing district are due to county assessors. (RCW 84.52.070)
- 30 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)

S	M	T	W	T	F	S
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12	13	14	15	16	17	18
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## DECEMBER

- 1 Eight percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 6 Boards 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 prepares stumpage values for January through June 2011. (RCW 84.33.091)

### Also in December

- Interest rate applicable to open space values set by 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)

## ONGOING DUE DATES

### Exemption for improvement

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

### Destroyed property

The value of destroyed real or personal property may be reduced the year destruction occurs. Claims must be submitted to the assessor within three years of destruction. (Chapter 84.70 RCW)

### Levy appeals

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)

### Real property assessment changes

Notice of a change in the value of real property must be given by the assessor to the taxpayer within 30 days of appraisal. Exception: no notices may be mailed between January 15 and February 15. (RCW 84.40.045)

### Senior citizens and disabled persons deferrals

Senior citizens and disabled persons 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)

### Taxing district changes

Taxing district annexations or changes must be submitted to DOR within 30 days of receipt. (WAC 458-12-140[5])

## 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.