

BENTON COUNTY TAXES  
FOR THE YEAR

2011

Barbara Wagner, Benton County Assessor

## **A MESSAGE TO THE BENTON COUNTY PROPERTY TAXPAYER**

This information 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 money to be collected through ad valorem taxes. The Assessor must determine if these budgets exceed the amount the district can legally 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 money necessary to satisfy the budgeted levy requirements.

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

Property owners may be eligible for tax relief or exemptions such as Senior Citizen, Disabled Persons, Home Improvement, Tax Deferral and Destroyed Property. There is also a Current Use Program for agricultural use or preservation 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 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  
2011  
TAXES**

BARBARA WAGNER, ASSESSOR

Harriet Mercer, Chief Deputy  
Mark Maxwell, Chief Appraiser

**PROSSER OFFICE**

620 Market Street

Office: 786-2046 or 736-3088 Toll Free from the Tri-Cities

Office Hours

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

Mary Christen.....Levy Deputy  
Kristi McClure.....Excise Clerk/Receptionist  
Lee Parsons.....Senior Exemptions/Receptionist  
Fran Hicks.....Mobile Home Clerk  
Sandy Clizbe.....Appraiser Assistant  
Amy Oliver.....Consolidations  
Vacant.....Segregation Deputy/Cartographer  
Tracy Peterson.....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.....Office Manager  
Lisa Erickson.....Personal Property Assistant  
Robin Stone.....Personal Property Assistant

APPRAISAL STAFF

Tony Hillerman.....Senior Commercial Appraiser  
Greg Hicks.....Commercial Appraiser  
James Babcock.....Commercial Appraiser  
Lisa Overson.....Senior Residential Appraiser  
Brad Elliot.....Residential Appraiser  
Nikki Morgan.....Residential Appraiser  
Rikki Davis.....Residential Appraiser  
Lisa Lowary.....Residential Appraiser  
Tammy McKeirnan.....Sales Analyst  
Brian Moneymaker.....Senior Farm Appraiser  
Brenda Crawford.....Farm Appraiser  
Vacant.....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. The different approaches to value are explained below.

### **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 guide, the appraiser is able to determine the *true value* of similar properties by comparing them to each other. He or she is as sure as possible by inspection that the characteristics and features of each property are similar.

### **THE COST METHOD**

This is sometimes referred to as the *Replacement Cost*, and by using this 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, the appropriate depreciation is 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. When determining the value of *Income Producing Property* the appraiser 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** for disabled persons who are retired from regular gainful employment by reason of such disability **or** for a surviving spouse/registered domestic partner who is 57 years of age or older and your spouse/registered domestic partner had been receiving the exemption at the time of death **or** for veterans with a 100% service connected disability. The exemption will be allowed on your principal residence and up to five acres of land.

### **Forms Are Now Being Accepted for the 2012 Tax Year Using Your 2011 Income, Which Must Not Exceed 35,000**

Documentation verifying 2011 income is required by  
December 31 of 2011

## **PERSONAL PROPERTY**

Personal property must be appraised for tax purposes. This tax deals mainly with farms and commercial interests. 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 information 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.

**SENIOR CITIZEN AND  
DISABLED PERSONS EXEMPTION FILING**

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

<b>LAST NAME</b>	<b>2011 EXEMPTION</b>	<b>2012 EXEMPTION</b>	<b>2013 EXEMPTION</b>	<b>2014 EXEMPTION</b>	<b>2015 EXEMPTION</b>	<b>2016 EXEMPTION</b>
A THRU E	<b>RENEW (2010 Income)</b>	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
F THRU I	INCOME CHANGE	<b>RENEW (2011 Income)</b>	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
J THRU M	INCOME CHANGE	INCOME CHANGE	<b>RENEW (2012 Income)</b>	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
N THRU R	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	<b>RENEW (2013 Income)</b>	INCOME CHANGE	INCOME CHANGE
S THRU V	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	<b>RENEW (2014 Income)</b>	INCOME CHANGE
W THRU Z	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	<b>RENEW (2015 Income)</b>

Should you have a substantial income change, please contact the Assessor's Office. Examples would be: 1) death of a spouse, 2) marriage, need to include spouse's income, 3) cashing in or withdrawal of an IRA, 4) capital gains or business income, 5) you or your spouse started drawing Social Security, 6) any other income change 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 (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 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 FOR 2011

### Valuation Assessed by Assessor

	<u>Real Property</u>	<u>Personal Property</u>
Assessed Value of Real Property	13,121,805,009	-
Assessed Value of Commercial Personal Property	-	386,538,442
Assessed Value of Farm Personal Property	-	118,464,443
SubTotal	13,121,805,009	505,002,885
Total Valuation Assessed by the Assessor for County Levy		13,626,807,894

### Valuation Assessed by the Department of Revenue for the State of Washington

	<u>Real Property</u>	<u>Personal Property</u>
Value of Railroads	55,087,734	\$10,640,481
Value of Telephone & Telegraph Companies	17,874,955	\$85,714,726
Value of Power & Light Companies	2,254,958	\$17,334,084
Value of Transportation & Other Companies	3,388,031	\$70,266,199
Value of Private Car Companies	-	\$14,268,614
SubTotal	78,605,678	198,224,104
Total Valuation Assessed by Department of Revenue for County Levy		276,829,782

Total Valuation of All Property for County Levy	13,903,637,676
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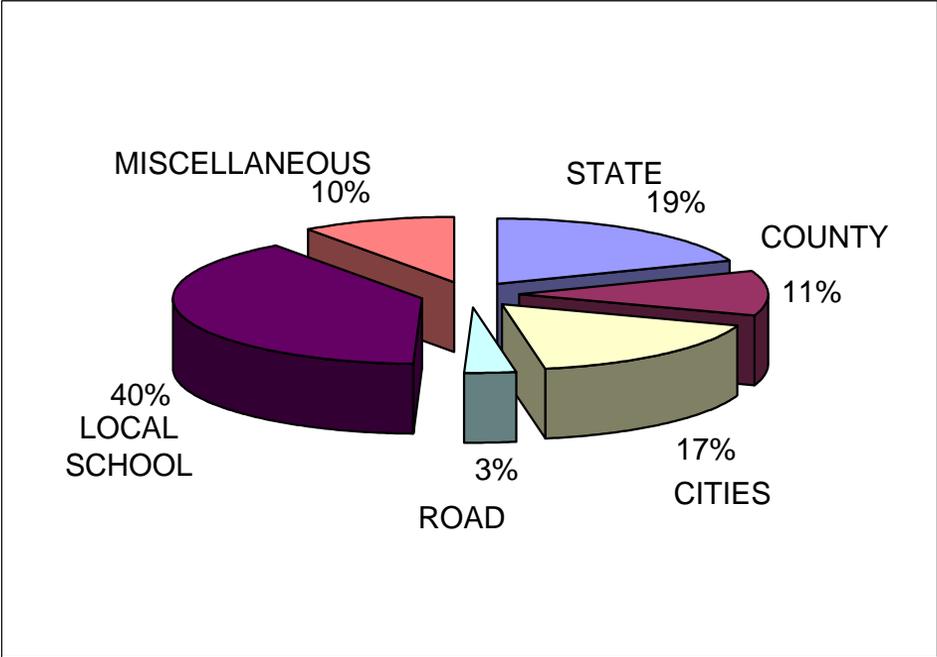
## HOW YOUR 2011 TAX DOLLAR IS SPENT

STATE .....	19%	\$	29,725,664
(See page 12)			
COUNTY .....	11%	\$	18,442,989
(See page 12)			
CITIES .....	17%	\$	27,862,746
(See page 13)			
ROADS .....	3%	\$	5,558,952
(See page 12)			
SCHOOLS .....	40%	\$	63,886,109
(See page 14)			
MISCELLANEOUS .....	10%	\$	16,280,301
(See page 15)			
<b>TOTAL:</b>	<b>100%</b>	<b>\$</b>	<b>161,756,761</b>

# BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 95.3%

PERSONAL PROPERTY RATIO: 92.8%



**STATE AND COUNTY TAXES ON 2011 ROLLS**

	<b>BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>
<b>STATE TAXES ON 2011 ROLLS</b>			
Schools	13,840,020,682	2.14780488	\$29,725,664
<b>Total State Taxes</b>	<b>13,840,020,682</b>	<b>2.14780488</b>	<b>\$29,725,664</b>
<b>COUNTY TAXES ON 2011 ROLLS</b>			
Current Expense	13,903,637,676	1.29018660	\$17,938,287
Benton-Franklin Community Mental Health Retardation & Health Board	13,903,637,676	0.02500000	\$347,591
Indigent Soldier	13,903,637,676	0.01130000	\$157,111
<b>Total County Taxes</b>		<b>1.32648660</b>	<b>\$18,442,989</b>
<b>ROAD DISTRICT TAXES ON 2011 ROLLS</b>			
Consolidated Road District #1	3,027,078,081	1.83640842	\$5,558,952
<b>Total Consolidated Road Taxes</b>		<b>1.83640842</b>	<b>\$5,558,952</b>

**MUNICIPAL TAXES ON 2011 ROLLS**

<b>DISTRICT</b>	<b>LEVY BASE</b>			
	<b>VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>	
<b>Benton City</b>	Current Expense	108,047,544	1.24742354	\$134,781
	Total			\$134,781
<b>Kennewick</b>	Current Expense	4,858,964,663	2.15931002	\$10,492,011
	Library Bond	4,825,088,832	0.08310727	\$401,000
	Total			\$10,893,011
<b>Prosser</b>	Current Expense	417,262,490	2.93357306	\$1,224,070
	Fire Station	414,470,003	0.37759065	\$156,500
	Total			\$1,380,570
<b>Richland</b>	Current Expense	4,711,097,355	2.67708291	\$12,611,998
	Library Debt Svcs	4,687,928,967	0.20673052	\$969,138
	Police Station	4,687,928,967	0.05783428	\$271,123
	Community Ctr/Debt Services	4,687,928,967	0.07045926	\$330,308
	Total			\$14,182,567
<b>West Richland</b>	Current Expense	781,187,543	1.62805546	\$1,271,817
	Total			\$1,271,817
<b>Total Taxes</b>				\$27,862,746

**SCHOOL DISTRICT TAXES ON 2011 ROLLS**

<b>DISTRICT</b>	<b>LEVY BASE</b>		<b>TAX</b>
	<b>VALUE</b>	<b>LEVY RATE</b>	
<b>Kennewick #17</b>	- Special	6,006,690,689	\$19,300,000
	- Bond	6,006,690,689	\$10,250,000
<b>Paterson #50</b>	- Special	358,554,630	\$137,978
	- Bond	358,554,630	\$170,200
<b>Benton City #52</b>	- Special	466,608,771	\$2,146,205
	- Bond	466,608,771	\$652,000
<b>Finley #53</b>	- Special	378,008,912	\$1,400,000
	- Bond	378,008,912	\$410,000
<b>Prosser #116</b>	- Special	985,515,609	\$3,206,599
	- Bond	985,515,609	\$1,346,122
<b>Grandview #200</b>	- Special	37,344,862	\$60,744
	- Bond	37,344,862	\$88,262
<b>Richland #400</b>	- Special	5,587,934,885	\$17,318,000
	- Bond	5,587,934,885	\$7,400,000
<b>Total School</b>			\$63,886,109

MISCELLANEOUS TAXES ON 2011 ROLLS

DISTRICT	LEVY BASE VALUE	LEVY RATE	TAX
Prosser Hospital	- Current Expense 1,726,659,305	0.38113569	\$658,091
Kennewick Hospital	- Current Expense 8,032,711,972	0.14562345	\$1,169,751
Rural Library	- Current Expense 7,994,090,288	0.39291166	\$3,140,971
Benton City Library Capital Facility Area	- Debt Service 400,921,410	0.16171997	\$64,837
Fire District #1	- Current Expense 1,362,285,075	1.39916854	\$1,906,066
	- LTD Bond 2003 1,362,285,075	0.03901562	\$53,150
	- K-24 LTD Bond (2003) 297,178,320	0.03901562	\$11,595
	- Voted Bond 2003 1,646,435,351	0.10744727	\$176,905
Fire District #2	- Current Expense 357,769,991	1.50000000	\$536,655
	- Bond 354,213,825	0.26485979	\$93,817
	-EMS 357,769,991	0.50000000	\$178,885
Fire District #3	- Current Expense 452,380,335	0.98541953	\$445,784
	- Bond 458,460,720	0.21334434	\$97,810
Fire District #4	- Current Expense 1,051,118,398	1.50000000	\$1,576,678
	- EMS 1,051,118,398	0.50000000	\$525,559
Fire District #5	- Current Expense 89,879,889	0.72186548	\$64,881
Fire District #6	- Current Expense 468,560,402	0.93761017	\$439,327
Port of Kennewick	- Current Expense 9,299,148,490	0.10022422	\$932,000
	- Construction Fund 9,299,148,490	0.24076266	\$2,238,888
Port of Benton	- Current Expense 4,604,489,186	0.41305341	\$1,901,900
	- 1997 Bond 4,604,489,186	0.01449672	\$66,750
<b>TOTAL MISCELLANEOUS TAXES</b>			<b>\$16,280,301</b>

**CONSOLIDATED LEVIES FOR THE 2011 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	14.34678983	7.92331252	6.42347731	2.14780488	5.99689755		0.42755013	2.26485979	0.55463164	0.38113570	1.24742354	1.32648660
<b>B-4</b> BC-52-PK-FD#2-L-BCLCFA	13.87909089	7.45561358	6.42347731	2.14780488	5.99689755		0.34098689	2.26485979	0.55463164		1.24742354	1.32648660
<b>K-0</b> K-17-PK-L-KLB	11.37012151	6.36750007	5.00262144	2.14780488	4.91951417		0.34098689		0.39291167		2.24241730	1.32648660
<b>K-1</b> K-17-KH-PK-L-KLB	11.51574496	6.51312352	5.00262144	2.14780488	4.91951417		0.34098689		0.39291167	0.14562345	2.24241730	1.32648660
<b>K-7</b> K-17-KH-PK-L	11.43263769	6.51312352	4.91951417	2.14780488	4.91951417		0.34098689		0.39291167	0.14562345	2.15931003	1.32648660
<b>K-18</b> K-400-KH-PK-L-KLB	11.01968963	6.51312352	4.50656611	2.14780488	4.42345884		0.34098689		0.39291167	0.14562345	2.24241730	1.32648660
<b>K-24</b> K-17-KH-PK-L-KLB-FD#1B/2003	11.66220785	6.55213914	5.11006871	2.14780488	4.91951417		0.34098689	0.14646289	0.39291167	0.14562345	2.24241730	1.32648660
<b>P-1</b> P-116-PH-PB	12.21377403	7.21655038	4.99722365	2.14780488	4.61963300		0.42755013			0.38113570	3.31116371	1.32648660
<b>P-5</b> P-116-PH-PB-FD#3B	12.42711837	7.21655038	5.21056799	2.14780488	4.61963300		0.42755013	0.21334434		0.38113570	3.31116371	1.32648660
<b>R-1</b> R-400-PB	11.33740743	6.57892453	4.75848290	2.14780488	4.42345884		0.42755013				3.01210697	1.32648660
<b>R-2</b> R-17-KH-PK	11.89252296	6.63798473	5.25453823	2.14780488	4.91951417		0.34098689			0.14562345	3.01210697	1.32648660
<b>R-3</b> R-400-KH-PK	11.39646763	6.63798473	4.75848290	2.14780488	4.42345884		0.34098689			0.14562345	3.01210697	1.32648660
<b>R-5</b> R-400-PK	11.25084418	6.49236128	4.75848290	2.14780488	4.42345884		0.34098689				3.01210697	1.32648660
<b>R-6</b> R-400-KH-PK-FD#1B/2003	11.54293052	6.67700035	4.86593017	2.14780488	4.42345884		0.34098689	0.14646289		0.14562345	3.01210697	1.32648660
<b>R-7</b> R-17-KH-PK-FD#1B/2003	12.03898585	6.67700035	5.36198550	2.14780488	4.91951417		0.34098689	0.14646289		0.14562345	3.01210697	1.32648660
<b>W-1</b> WR-400-PK-FD#4	11.86679268	7.44333384	4.42345884	2.14780488	4.42345884		0.34098689	2.00000000			1.62805547	1.32648660
<b>W-6</b> WR-52-PK-FD#4-BCLCFA	13.60195136	7.44333384	6.15861752	2.14780488	5.99689755		0.34098689	2.00000000	0.16171997		1.62805547	1.32648660
<b>1210</b> 1-52-PH-L-PB-BCLCFA	12.67091492	6.51229740	6.15861752	2.14780488	5.99689755	1.83640842	0.42755013		0.55463164	0.38113570		1.32648660
<b>1212</b> 1-52-PH-L-PB-FD#2-BCLCFA	14.93577471	8.51229740	6.42347731	2.14780488	5.99689755	1.83640842	0.42755013	2.26485979	0.55463164	0.38113570		1.32648660
<b>1215</b> 1-52-PH-L-FD#5-PB	13.23106045	7.23416290	5.99689755	2.14780488	5.99689755	1.83640842	0.42755013	0.72186549	0.39291167	0.38113570		1.32648660

**CONSOLIDATED LEVIES FOR THE 2011 TAXES**

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1221 1-52-L-FD#1-PK	13.58712744	7.48278262	6.10434482	2.14780488	5.99689755	1.83640842	0.34098689	1.54563143	0.39291167			1.32648660
1222 1-52-L-FD#2-PK	14.30635580	8.04459846	6.26175734	2.14780488	5.99689755	1.83640842	0.34098689	2.26485979	0.39291167			1.32648660
1224 1-52-L-FD#4-PK	14.04149601	8.04459846	5.99689755	2.14780488	5.99689755	1.83640842	0.34098689	2.00000000	0.39291167			1.32648660
1225 1-52-L-FD#5-PK	12.76336150	6.76646395	5.99689755	2.14780488	5.99689755	1.83640842	0.34098689	0.72186549	0.39291167			1.32648660
1226 1-52-L-FD#2-PK-BCLCFA	14.46807577	8.04459846	6.42347731	2.14780488	5.99689755	1.83640842	0.34098689	2.26485979	0.55463164			1.32648660
1227 1-52-L-FD#4-PK-BCLCFA	14.20321598	8.04459846	6.15861752	2.14780488	5.99689755	1.83640842	0.34098689	2.00000000	0.55463164			1.32648660
1228 1-52-L-FD#5-PK-BCLCFA	12.92508147	6.76646395	6.15861752	2.14780488	5.99689755	1.83640842	0.34098689	0.72186549	0.55463164			1.32648660
1231 1-52-KH-L-FD#1-PK	13.73275089	7.62840607	6.10434482	2.14780488	5.99689755	1.83640842	0.34098689	1.54563143	0.39291167	0.14562345		1.32648660
1232 1-52-KH-L-FD#2-PK	14.45197925	8.19022191	6.26175734	2.14780488	5.99689755	1.83640842	0.34098689	2.26485979	0.39291167	0.14562345		1.32648660
1331 1-53-KH-L-FD#1-PK	12.52410023	7.62840607	4.89569416	2.14780488	4.78824689	1.83640842	0.34098689	1.54563143	0.39291167	0.14562345		1.32648660
1340 1-53-L-PK	10.83284535	6.04459846	4.78824689	2.14780488	4.78824689	1.83640842	0.34098689		0.39291167			1.32648660
1400 1-400-L-PB	10.55462055	6.13116171	4.42345884	2.14780488	4.42345884	1.83640842	0.42755013		0.39291167			1.32648660
1404 1-400-L-FD#4-PB	12.55462055	8.13116171	4.42345884	2.14780488	4.42345884	1.83640842	0.42755013	2.00000000	0.39291167			1.32648660
1410 1-400-PH-L-PB	10.93575624	6.51229740	4.42345884	2.14780488	4.42345884	1.83640842	0.42755013		0.39291167	0.38113570		1.32648660
1412 1-400-PH-L-FD#2-PB	13.20061603	8.51229740	4.68831863	2.14780488	4.42345884	1.83640842	0.42755013	2.26485979	0.39291167	0.38113570		1.32648660
1421 1-400-L-FD#1-PK	12.01368873	7.48278262	4.53090611	2.14780488	4.42345884	1.83640842	0.34098689	1.54563143	0.39291167			1.32648660
1424 1-400-L-FD#4-PK	12.46805730	8.04459846	4.42345884	2.14780488	4.42345884	1.83640842	0.34098689	2.00000000	0.39291167			1.32648660
1430 1-400-KH-L-PK	10.61368075	6.19022191	4.42345884	2.14780488	4.42345884	1.83640842	0.34098689		0.39291167	0.14562345		1.32648660
1431 1-400-KH-L-FD#1-PK	12.15931218	7.62840607	4.53090611	2.14780488	4.42345884	1.83640842	0.34098689	1.54563143	0.39291167	0.14562345		1.32648660
1432 1-400-KH-L-FD#2-PK	12.87854054	8.19022191	4.68831863	2.14780488	4.42345884	1.83640842	0.34098689	2.26485979	0.39291167	0.14562345		1.32648660
1434 1-400-KH-L-FD#4-PK	12.61368075	8.19022191	4.42345884	2.14780488	4.42345884	1.83640842	0.34098689	2.00000000	0.39291167	0.14562345		1.32648660

**CONSOLIDATED LEVIES FOR THE 2011 TAXES**

TAX CODES		CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
<b>1444</b>	1-400-PHB-L-FD#4-PB	12.55462055	8.13116171	4.42345884	2.14780488	4.42345884	1.83640842	0.42755013	2.00000000	0.39291167			1.32648660
<b>1515</b>	1-50-PH-L-FD#5-PB	8.09366371	7.23416289	0.85950082	2.14780488	0.85950082	1.83640842	0.42755013	0.72186549	0.39291167	0.38113570		1.32648660
<b>1516</b>	1-50-PH-L-FD#6-PB	8.30940840	7.44990758	0.85950082	2.14780488	0.85950082	1.83640842	0.42755013	0.93761017	0.39291167	0.38113570		1.32648660
<b>1516P</b>	1-50-PH-L-FD#6-PB-P	8.30940840	7.44990758	0.85950082	2.14780488	0.85950082	1.83640842	0.42755013	0.93761017	0.39291167	0.38113570		1.32648660
<b>1600</b>	1-116-L-PB	10.75079471	6.13116171	4.61963300	2.14780488	4.61963300	1.83640842	0.42755013		0.39291167			1.32648660
<b>1610</b>	1-116-PH-L-PB	11.13193040	6.51229740	4.61963300	2.14780488	4.61963300	1.83640842	0.42755013		0.39291167	0.38113570		1.32648660
<b>1612</b>	1-116-PH-L-FD#2-PB	13.39679019	8.51229740	4.88449279	2.14780488	4.61963300	1.83640842	0.42755013	2.26485979	0.39291167	0.38113570		1.32648660
<b>1613</b>	1-116-PH-L-FD#3-PB	12.33069428	7.49771694	4.83297734	2.14780488	4.61963300	1.83640842	0.42755013	1.19876388	0.39291167	0.38113570		1.32648660
<b>1615</b>	1-116-PH-L-FD#5-PB	11.85379589	7.23416289	4.61963300	2.14780488	4.61963300	1.83640842	0.42755013	0.72186549	0.39291167	0.38113570		1.32648660
<b>1616</b>	1-116-PH-L-FD#6-PB	12.06954058	7.44990758	4.61963300	2.14780488	4.61963300	1.83640842	0.42755013	0.93761017	0.39291167	0.38113570		1.32648660
<b>1625</b>	1-116-L-FD#5-PK	11.38609695	6.76646395	4.61963300	2.14780488	4.61963300	1.83640842	0.34098689	0.72186549	0.39291167			1.32648660
<b>1715</b>	1-17-PH-L-FD#5-PB	12.15367706	7.23416289	4.91951417	2.14780488	4.91951417	1.83640842	0.42755013	0.72186549	0.39291167	0.38113570		1.32648660
<b>1716</b>	1-17-PH-L-FD#6-PB	12.36942175	7.44990758	4.91951417	2.14780488	4.91951417	1.83640842	0.42755013	0.93761017	0.39291167	0.38113570		1.32648660
<b>1716P</b>	1-17-PH-L-FD#6-PB-P	12.36942175	7.44990758	4.91951417	2.14780488	4.91951417	1.83640842	0.42755013	0.93761017	0.39291167	0.38113570		1.32648660
<b>1731</b>	1-17-KH-L-FD#1-PK	12.65536751	7.62840607	5.02696144	2.14780488	4.91951417	1.83640842	0.34098689	1.54563143	0.39291167	0.14562345		1.32648660
<b>1731S</b>	1-17-KH-L-FD#1-PK-S	12.65536751	7.62840607	5.02696144	2.14780488	4.91951417	1.83640842	0.34098689	1.54563143	0.39291167	0.14562345		1.32648660
<b>1736</b>	1-17-KH-L-FD#6-PK	12.04734625	7.12783208	4.91951417	2.14780488	4.91951417	1.83640842	0.34098689	0.93761017	0.39291167	0.14562345		1.32648660
<b>1736P</b>	1-17-KH-L-FD#6-PK-P	12.04734625	7.12783208	4.91951417	2.14780488	4.91951417	1.83640842	0.34098689	0.93761017	0.39291167	0.14562345		1.32648660
<b>1810</b>	1-200-PH-L-PB	10.50228609	6.51229740	3.98998869	2.14780488	3.98998869	1.83640842	0.42755013		0.39291167	0.38113570		1.32648660
<b>1813</b>	1-200-PH-L-FD#3-PB	11.70104997	7.49771694	4.20333303	2.14780488	3.98998869	1.83640842	0.42755013	1.19876388	0.39291167	0.38113570		1.32648660

P-PLYMOUTH WATER  
S-SEWER DISTRICT  
MOSQ RATE: 0.12789155

**BENTON COUNTY DISTRICT LEVIES  
FOR 2011 TAX**

STATE SCHOOL	2.14780488
COUNTY	1.32648660
PROSSER (P1)	3.31116371 *
PROSSER (P5) W/FD#3 BOND	3.52450805 *
KENNEWICK (K-0,K-1, K-18)	2.24241730 *
KENNEWICK (K7)	2.15931003
KENNEWICK (K24) W/FD#1 BOND 2003	2.38888019 *
BENTON CITY (B1, B4)	1.24742354
WEST RICHLAND (W1 & W6)	1.62805547
RICHLAND (R1, R2, R3 & R5)	3.01210697 *
RICHLAND (R6, R7) W/FD#1 BOND 2003	3.15856986 *
COUNTY ROAD	1.83640843
PROSSER HOSPITAL (PH)	0.38113570
KENNEWICK GENERAL HOSPITAL (KH)	0.14562345
PORT OF BENTON (PB)	0.42755013
PORT OF KENNEWICK (PK)	0.34098689
JOINT RURAL LIBRARY (L)	0.39291167
BCLCFA	0.16171997 *
PROSSER SCHOOL DISTRICT NO 116	4.61963300 *
GRANDVIEW SCHOOL DISTRICT NO 200	3.98998869 *
KENNEWICK SCHOOL DISTRICT NO 17	4.91951417 *
PATERSON SCHOOL DISTRICT NO 50	0.85950082 *
BENTON CITY SCHOOL DISTRICT NO 52	5.99689755 *
FINLEY SCHOOL DISTRICT NO 53	4.78824689 *
RICHLAND SCHOOL DISTRICT NO 400	4.42345884 *
FIRE DISTRICT NO 1 (FD#1)	1.54563143 *
FIRE DISTRICT NO 2 (FD#2)	1.76485979 *
FIRE DISTRICT NO 2 EMS	0.50000000
FIRE DISTRICT NO 3 (FD#3)	1.19876387 *
FIRE DISTRICT NO 4 (FD#4)	1.50000000
FIRE DISTRICT NO 4 EMS	0.50000000
FIRE DISTRICT NO 5 (FD#5)	0.72186549
FIRE DISTRICT NO 6 (FD#6)	0.93761017

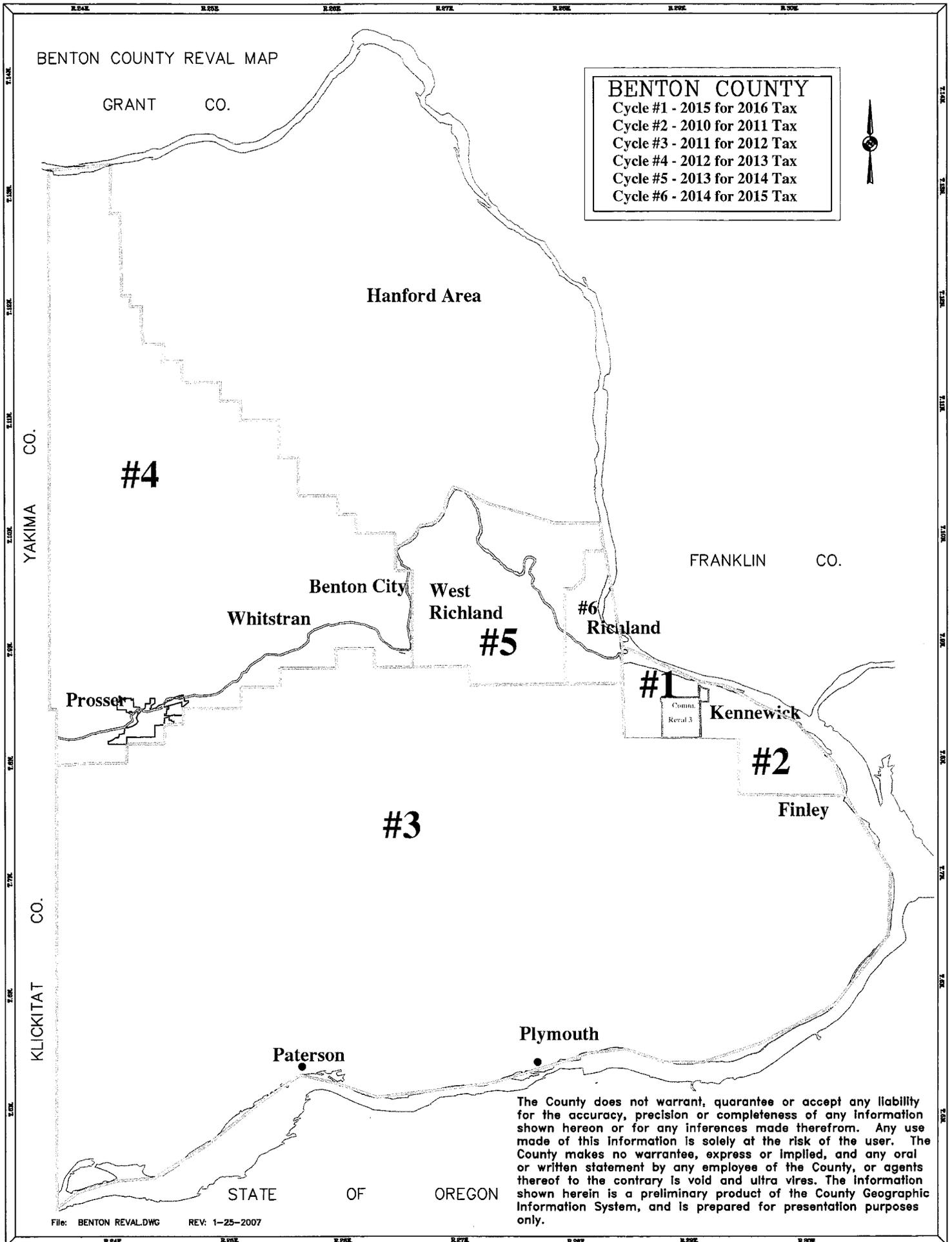
\*INCLUDES BOND LEVY /EXCESS

## TOTAL OF BENTON COUNTY TAXES FOR 2011 (Bottom Line)

*Compared to former years\**

Year	Valuation	State	County	Roads	Schools	Total
1972 @ 50%	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
2011	13,903,637,676	29,725,664.00	18,442,989.12	5,558,951.69	64,115,679.49	161,756,761.24

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



# 2011 Property Tax Calendar

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. (RCW 54.28.030)
- 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
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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\* (Prior to May 1) PUD Privilege Tax billings are issued. (RCW 54.28.040)

S	M	T	W	T	F	S
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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
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12	13	14	15	16	17	18
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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. (RCW 54.28.040)
- 30 (On or before) The Department of Revenue (DOR) prepares stumpage values for July through December 2011. (RCW 84.33.091)
- 30 DOR determines value of state assessed property and sends Tentative Value Notices. (RCW 84.12.270)

S	M	T	W	T	F	S
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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)
- 11 (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 Assessor submits tax roll to the Boards of Equalization. (RCW 84.40.320)
- 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 (On or before) Requests for hearings on state assessed public utility values must be received. (RCW 84.12.340)
- 18 (Eleven business days after June 30) Hearings on state assessment of public utility property begin, continuing through July 29. (RCW 84.12.340)

S	M	T	W	T	F	S
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21	22	23	24	25	26	27
28	29	30	31			

## 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)
- 8 (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\* (On or before) Final values of state assessed properties issued. (WAC 458-50-070(4))
- 30 DOR estimates the number of acres of public forest land 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
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

## SEPTEMBER

- Applications for limited income deferrals are due. (RCW 84.37.040)
- (Prior to the first Monday) DOR determines the indicated ratio for each county. (RCW 84.48.075)
- (On or before the first Tuesday) County auditors' preliminary budgets are due to Boards of County Commissioners. (RCW 36.40.050)
- (Prior to October 1) Timber Assessed Value (TAV) calculated for each county. (RCW 84.33.035)

### 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)
- Assessors give DOR Forest Tax Division the composite property tax rate on designated forest land in the county. (RCW 84.33.035(18))

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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## OCTOBER

- \* Applications for special valuations on historic properties for 2012 are due. (RCW 84.26.040)
- (First Monday in October) 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)
- (Prior to October 15) Counties' annual reports on revaluation progress are due. (RCW 84.41.130)
- 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)

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			

## NOVEMBER

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

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

## DECEMBER

- Eight percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- (First Monday in December) Boards of County Commissioners may meet to hold budget hearings provided for in RCW 36.40.070. (RCW 36.40.071)
- \* (On or before) DOR prepares stumpage values for January through June 2012. (RCW 84.33.091)

### Also in December

- Interest rate applicable to farm and agricultural land values set by DOR for the 2012 assessment year. (RCW 84.34.065 and WAC 458-30-262)
- DOR determines 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 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])

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

## 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 once the County Treasurer has provided notification that the tax roll has been completed. 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 different agencies including 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, WA 99350 or call 786-2046. Tri-City residents may contact Prosser toll free at 736-3088 or may call our Kennewick office at 735-2394. Information is also available on the Benton County Website at [www.co.benton.wa.us](http://www.co.benton.wa.us), under the Assessor's page.

You may appeal either the market value or the current use value to the Benton County Board of Equalization, P.O. Box 509, Prosser, WA 99350. Petitions must be 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 of value change, 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 goal 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.