



FRANKLIN COUNTY

**2005 ASSESSMENTS
FOR
2006 TAX
COLLECTION**

**STEVE MARKS
ASSESSOR**

Mission Statement

We, the employee's of the Franklin County Assessor's Office have a primary mission to maintain the property assessment system in a way that is equitable, fair and uniform to all the citizens of Franklin County and at the same time meet all constitutional and statutory requirements. We will strive to provide an optimal level of service, information and policy guidance to the public and to other governmental agencies

Franklin County Assessor's Office Personnel

STEVE MARKS	ASSESSOR
Peter McEnderfer	Chief Appraiser
Piper Mitchell	Administrative Assistant
Julie Michel	Chief Deputy
Linda Dunnington	Personal Property
Carrie Mitchell	Mobile Homes
Gary Hammond	Lead Appraiser
Frank Easterly	Real Property Appraiser
Thomas ST. Hilaire	Real Property Appraiser
Adam Morasch	Real Property Appraiser

Message from the Franklin County Assessor

This booklet has been prepared to help you better understand the functions of the 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.

The Assessor does not establish the dollar amount of taxes required nor does the Assessor bill or collect taxes. The taxpayers, state limitations, and assessed value determines the tax rate for each district. The County Treasurer bills and collects the required tax.

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.

The County Assessor's office welcomes your inquiries and your concerns on how your property is assessed. As your Assessor, I am committed to serve and assist you personally in any matters dealing with this office. Also I will be available to speak to and/or answer questions for interested groups. Please contact the Assessor's office for more information. Office hours are 9:00 A.M. to 4:00 P.M. The phone number is 545-3506.

Steve Marks
Franklin County Assessor

IMPORTANT DATES

January 1 Real and personal property is subject to taxation and valuation for assessment purposes as of this date.

February 15 Property taxes can be paid on or after this date.

March 1 Most taxing district boundaries must be established

April 30 Personal property affidavits due

April 30 First half taxes due

May 31 End of revaluation cycle

June 1 Newly incorporated taxing districts may be established

July 1 Filing deadline for Board of Equalization appeals

July 15 Board of Equalization meets in open session

August 31 Last day Assessor can add new construction value

October 1 Last day to file for exemption on historic property

October 2 County begins budget hearings

October 31 Second half property tax due

November 15 Last day for taxing district to file levy requirements with Assessor

November 30 Last day for districts to certify to the Assessor amount of taxes to be collected for district purposes

December 31 Deadline for open space assessment Applications

HISTORIC TAXES FOR COLLECTION FRANKLIN COUNTY

1965		\$2,377,604.03
1966		\$2,923,821.73
1967		\$3,174,674.74
1968		\$3,709,704.06
1969		\$4,232,002.88
1970		\$4,682,262.87
1971		\$5,059,651.22
1972		\$5,630,518.22
1973		\$4,436,140.40
1973	ADJUSTED	\$4,088,078.93
1974		\$5,818,832.43
1975		\$6,362,385.25
1976		\$6,345,002.45
1977		\$9,243,558.78
1978		\$10,99,974.52
1979		\$10,438,994.73
1980		\$10,686,037.43
1981		\$12,055,338.78
1982		\$12,466,582.07
1983		\$13,923,989.36
1984		\$14,687,833.86
1985		\$15,462,498.10
1986		\$16,172,748.74
1987		\$16,806,243.81
1988		\$18,203,930.87
1989		\$17,771,205.62
1990		\$17,606,628.72
1991		\$17,438,032.98
1992		\$18,725,594.98
1993		\$20,042,350.36
1994		\$22,675,625.39
1995		\$23,512,077.74
1996		\$24,621,466.00
1997		\$26,701,113.36
1998		\$28,135,210.25
1999		\$29,309,254.16
2000		\$32,292,767.58
2001		\$33,159,874.00
2002		\$34,354,097.04
2003		\$36,887,168.80
2004		\$39,896,798.33
2005		\$42,244,705.73
2006		\$45,000,576.18

AVAILABLE INFORMATION

Much of the property information that may be helpful to you is available for your inspection at our front counter. This includes:

- Property characteristics
- Property assessed value history
- Property sales
- Name and address of taxpayer
- Maps / Aerials

You may obtain a photocopy of any of this information on a particular property for a small fee.

General Information	545-3506
Fax Number	546-5840
Email	smarks@co.franklin.wa.us
Web	www.co.franklin.wa.us/assessor

Board of Equalization Clerk 546-3351

Office hours are 9:00 AM to 4:00 PM, Monday through Friday, except holidays.

NATURE OF THE ASSESSOR'S PROGRAM

Function:

To administer the assessment and levy of property taxes in Franklin County.

Scope:

The listing of all taxable real and personal property within the geographic boundaries of Franklin County are within the office's jurisdiction, including property within incorporated cities.

General activities:

Appraisal of property

Assessment of personal property (primarily business & farm equipment)

Administration of exemption programs (senior citizen and non-profit)

Administration of special programs (e.g., open space, agricultural land)

Public information

Assessment roll maintenance (legal description changes, subdivisions)

Appeals processing

Participants:

Persons seeking exemptions or inclusion in a special program

Taxpayers whose property is being appraised

Representatives of taxing districts

Persons seeking public information by phone, mail, or over the counter

Persons appealing property tax assessments

Employees of this office

Employees of other agencies

LEVY CODES	2006 LEVY RATES FRANKLIN COUNTY CODE	LEVY	CODE	LEVY
1 PASP	101	14.401138	1019	11.753089
1 PAS-IP	102	14.151184	1029	11.503135
1 PAS-00 P	103	14.050938	1039	11.402889
1 1 PL	105	13.953901	1059	11.305852
1 1 F3 PL	106	15.232381	1069	12.584332
1 1 HPL	108	14.320724	1089	11.672675
1 1 F4 HPL	109	14.661162	1099	12.013113
1 1 F2 PL	110	14.914311	1109	12.266262
162/51 CHPL Cem #2	200	10.699848	2009	8.051799
162/51 MHPL	201	10.749716	2019	8.101667
162/51 1 PL	202	9.143424	2029	6.495375
162/51 1 F1 PL Cem #2	205	9.996875	2059	7.348826
162/51 1 HPL	206	9.510247	2069	6.862198
162/51 1 F1 HPL	207	10.336975	2079	7.688926
162/51 1 F1 HPL Cem #2	208	10.363698	2089	7.715649
162/51 1 F4 HPL	210	9.850685	2109	7.202636
162/51 1 F2 KPL Cem #2	214	9.731199	2149	7.083150
162/51 1 HPL Cem #2	215	9.536970	2159	6.888921
162/51 1 F1 HKPL Cem #2	216	9.964340	2169	7.316291
162/51 1 F2 PL	219	10.103834	2199	7.455785
162/51 1 F2 PL Cem #2	221	10.130557	2219	7.482508
162/51 CHPL Cem #2	222	10.508164	2229	7.860115
162/51 1 F4 H P L BASIN WATER	223	9.850685	2229	7.202636
109/43 1 F2 KPL	300	12.604510	3009	9.956461
54 1 PL	400	7.438773	4009	4.790724
54 1 F1 PL	401	8.265501	4019	5.617452
54 1 F2 KPL	403	7.999825	4039	5.351776
54 1 F1 HPL Cem #2	406	8.659047	4069	6.010998
54 1 F2 PL	408	8.399183	4089	5.751134
54 1 F2 PL Cem #2	410	8.425906	4109	5.777857
147/55 1 F4 HPL	500	11.938867	5009	9.290818
56 KKP Cem #1	600	13.227444	6009	10.579395
56 1 F1 KPL Cem #1	601	13.138766	6019	10.490717
56 1 F2 KPL Cem #1	602	13.272448	6029	10.624399
56 1 F1 HKPL Cem #1	603	13.505589	6039	10.857540
56 1 HKPL Cem #1	605	12.678861	6059	10.030812
	MEAN	11.334083		
	MEDIAN	10.350337		

TAXING DISTRICT CODES & ABBREVIATIONS

SCHOOLS

1	Pasco School District
43	Washtucna School District (Adams & Whitman Counties)
51	North Franklin School District
54	Star School District
55	Othello School District (Adams & Grant Counties)
56	Kahlotus School District

CITIES & TOWNS

PAS	City Of Pasco
PAS-1P	City Of Pasco Annexation 1995
C	Town Of Connell
C-1	Town Of Connell Annexation
M	Town Of Mesa
K	Town Of Kahlotus

PORTS

P	Port Of Pasco
KP	Port Of Kahlotus

FIRE DISTRICTS

F1	Fire District #1
F2	Fire District #2
F3	Fire District #3
F4	Fire District #4

CEMETERIES

CEM1	Cemetery District #1
CEM2	Cemetery District #2

OTHER

I	Franklin County Road District
H	Hospital District #1
L	Mid-Columbia Regional Library

THE ASSESSOR'S ROLE

The role of the Assessor's office is to establish a value for all property for tax purposes. The Assessor is required by law to set that value at 100% of market value and to assure that all values are in equalization.

The Assessor does not create market value. Market value is the price a willing buyer and seller would agree to under ordinary circumstances. This does not mean that an individual sale will automatically establish the value of a property. The Assessor uses multiple sales of comparable properties in establishing value.

Taxable property is divided into two classes. *Real property* includes land and all buildings, structures, and improvements to the land. *Personal property* includes machinery and equipment, fixtures, furniture, and other items that are movable in nature. Personal effects, which are not held for sale or commercial use, are not taxable.

FREQUENCY OF VALUATION

State law requires that the Assessor maintain a systematic revaluation program. All property in Franklin County is physically inspected at least once every four years. If property in a particular area consistently sells for more or less than the assessed value, the assessment roll will be adjusted to reflect real estate market conditions in that area's cycle. If the character of property changes because of new construction, remodeling, additions, subdivisions, etc., a new valuation is determined.

METHOD OF VALUATION

The laws governing the tax appraisal process Washington State are based upon the same principles and procedures that are used throughout the appraisal profession. There are three basic approaches to the valuation of real property:

The **MARKET APPROACH** involves comparison of a property with the characteristics of similar properties, which have recently been sold.

The **COST APPROACH** involves estimating the replacement cost of a structure, and adjusting that estimate to account for depreciation.

The **INCOME APPROACH** is an analysis of a property's value based on its capacity to generate revenue for the owner.

All approaches, which apply, to a particular property may be used by the appraiser

PROPERTY TAX LEVIES

The Assessor does not raise property values in order to increase taxes. The cost of providing public services determines your property tax. Local government consists of various taxing districts including fire districts, regional library, cities, county government, roads, ports, etc. A portion of the tax is distributed to the state for local school support. In addition, taxes are collected to pay for special voter-approved levies, such as school maintenance and operation levies and bonds and emergency medical levies. The Assessor sets the levy rates based on taxing district budget requests, statutory limits and property values. Levy rates are expressed in dollars per thousand dollars of assessed value.

TAX LIMITS

Property tax levies are subject to several statutory and constitutional limits.

- -The "101% levy lid" restricts individual taxing districts to collect a maximum one per cent increase over the highest amount collected since 1985 for their regular levy, plus an amount attributable to new construction within or annexations to the district. This law applies to a taxing district budget and not to individual properties. RCW 84.55.010.
- The regular levy of each taxing district cannot exceed a certain rate, which is determined by the type of district. For example, the levy for the county current expense fund cannot exceed \$1.80
- The aggregate regular levy rate of all senior and junior taxing districts (not including the state, port districts and public utility districts, emergency medical levies, and conservation futures) cannot exceed \$5.90. RCW 84.52.043.

The aggregate of all regular levies (not including port an public utility districts) shall not exceed 1% of true and fair value. WASHINGTON STATE CONSTITUTION, ARTICLE VII.

THE BUDGET CYCLE

Every year the directors or commissioners of all taxing districts meet in open session to determine the amount of

pasco general	\$1,987,640,071	2.391221	\$4,752,886.68	10.56%
Library	1,749,703,187	0.044226	\$77,382.37	0.17%
Fire Station	1,749,703,187	0.056020	\$98,018.37	0.22%
1993 UNLTD GO BOND	-	0.000000	\$0.00	0.00%
2002 UNLTD REFUND BOND	1,537,336,667	0.249954	\$384,263.45	0.85%
pasco school #1 (SPECIAL) BOND	\$2,686,823,607	3.768390	\$10,124,999.21	22.50%
	\$2,686,823,607	2.746738	\$7,380,000.50	16.40%
joint school dist #43 (SPECIAL) BOND	\$547,981	4.604685	\$2,523.28	0.01%
	\$547,981	0.000000	\$0.00	0.00%
connell school dist #51 (SPECIAL) BOND	479,711,594	0.000000	\$0.00	0.00%
	479,711,594	1.704651	\$817,740.85	1.82%
kahlotus school, dist #56 (SPECIAL) BOND	\$28,620,480	5.241002	\$149,999.99	0.33%
	\$28,620,480	0.000000	\$0.00	0.00%
star school district #54	\$0	0.000000	\$0.00	0.00%
school district 147/55 M&O bond	\$46,977,828	2.775041	\$130,365.40	0.29%
	\$46,977,828	1.017792	\$47,813.66	0.11%
TOTALS	44134476001	45.16991300	\$45,000,576.18	100.00%
			REAL PROPERTY RATIO	87%
			PERSONAL PROP. Ratio	90.9%

**TAXING AUTHORITY
BY INDIVIDUAL DISTRICT**

TAXING DISTRICT NAME	value 2006	rate	collections	% of TOTAL
State for Schools	\$3,213,317,132	2.648049	\$8,509,021.22	18.91%
REFUND FUND	\$3,213,317,132		\$0.00	0.00%
county				
current expense	\$3,278,925,628	1.714781	\$5,622,639.37	12.49%
mental health	\$3,278,925,628	0.025000	\$81,973.14	0.18%
veterans relief	\$3,278,925,628	0.009149	\$29,998.89	0.07%
TRAC BOND	\$3,259,135,928	0.105856	\$344,999.09	0.77%
COURTHOUSE RE-MODEL	3,259,135,928	0.242396	\$790,001.51	1.76%
road	\$1,170,371,850	1.844130	\$2,158,317.84	4.80%
pasco port	\$3,242,180,063	0.399358	\$1,294,790.55	2.88%
kahlotus port	0	0.000000	\$0.00	0.00%
mid columbia LIBRARY	\$1,288,049,318	0.450054	\$579,691.75	1.29%
Connell general	\$106,972,770	2.815324	\$301,163.01	0.67%
connell pool bond	105,005,886	0.191684	\$20,127.95	0.04%
mesa	\$10,704,698	3.083599	\$33,009.00	0.07%
kahlotus	\$3,236,239	3.209590	\$10,387.00	0.02%
hospital	\$637,839,273	0.366823	\$233,974.12	0.52%
cemetery 1	\$28,620,480	0.031621	\$905.01	0.00%
cemetery 2	\$228,159,783	0.026723	\$6,097.11	0.01%
fire district 1	\$174,962,121	0.826728	\$144,646.08	0.32%
fire district 2	\$55,854,243	0.960410	\$53,642.97	0.12%
			\$0.00	0.00%
fire district 3	\$589,500,005	1.278480	\$753,663.97	1.67%
fire district 4	\$192,495,682	0.340438	\$65,532.84	0.15%

following year. Public questions or comments are welcomed during this process. Once the budget has been adopted, the amount of taxes to be collected is certified to the county assessor. The assessor computes the levy rate required to raise the certified tax for each district, and ensures that none of the constitutional or statutory limitations is violated. After the county council has certified the levy rates, taxes are extended to all property within the boundaries of the respective districts. The county treasurer mails tax bills on February 14 of the year in which they are collected, and the receipts are distributed back to the various districts.

TAX RELIEF

There are several tax relief opportunities provided by state law, including:

- "Open Space Classification" for
 - Agricultural land
 - Timberland
 - Nature preserves
- "Designated Forestland Classification" for timberland parcels 20 acres or more
- "Historical Restoration Exemption" for historical significant property under going restoration
- "Improvement Exemption" a temporary exemption of valuation of additions to single-family dwellings
- "Destroyed Property Claim" adjustment to the valuation of destroyed property
- Property tax exemptions for
 - Senior citizens
 - Disabled persons
- Full tax deferrals for
 - Senior citizens
 - Disabled persons
- Exemptions for qualifying property owned by non-profit organizations

For further information about any of these exemptions, contact the Assessor's office 545-3506.

APPEAL OF VALUATION

A property owner who feels that an error has been made in valuing his or her property should call the Assessor's office at 545-3506 and talk to an appraiser.

The appraiser will examine the valuation of the property and may initiate further review. If still not satisfied, the property owner may appeal the valuation to the Franklin County Board of Equalization (546-3351). Appeal forms must be submitted by July 1st or within 30 days of the date the valuation notice was mailed.

The appeal process does not require an attorney, but proof that the Assessor's value is incorrect is required. Property sales information is available for examination any time during our normal business hours.

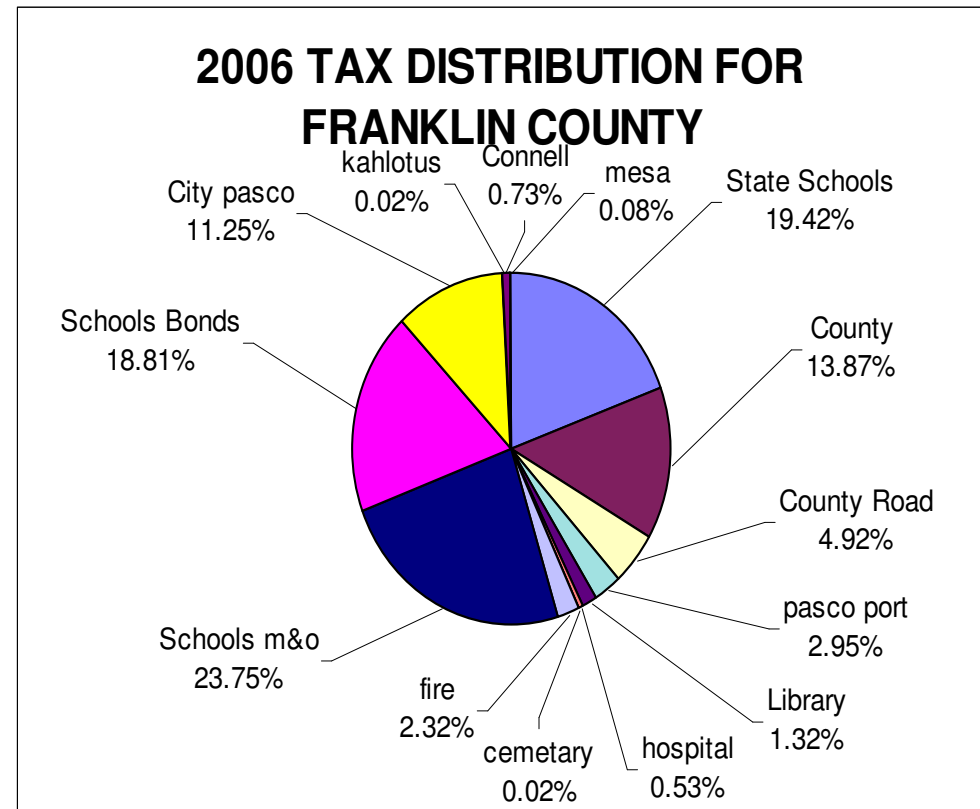
Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals. Generally a hearing examiner can hear Board of Tax Appeals cases in Pasco, although an appellant may request that his or her case be presented to the full Board in Olympia.

COUNTY INFORMATION

2004 POPULATION 59,472
DENSITY (people/square miles) 39.7

LAND AREA (sq. miles) 1,242.2
LAND AREA (acres) 795,008

source: 2000 census



2006 TAX DISTRIBUTION FOR FRANKLIN COUNTY

State Schools	8,509,021.22
County	6,079,610.49
County Road	2,158,317.84
Pasco port	1,294,790.55
Library	579,691.75
hospital	233,974.12
cemetery	7,002.12
fire	1,017,485.86
Schools m&o	10,407,887.88
Schools Bonds	8,245,555.01
City Pasco	4,928,287.42
kahlolus	10,387.00
Connell	321,290.96
mesa	33,009.00