

1988

TAXING DISTRICT CODE
ABBREVIATIONS

1 PASCO SCHOOL DISTRICT
 109/43 JOINT SCHOOL DISTRICT - ADAMS COUNTY
 162/51 CONNELL SCHOOL DISTRICT
 54 STAR SCHOOL DISTRICT
 147/55 JOINT SCHOOL DISTRICT - ADAMS COUNTY
 56 KAHLOTUS SCHOOL DISTRICT
 PAS CITY OF PASCO
 P-2NL CITY OF PASCO ANNEXATION 1970
 P-3NL CITY OF PASCO ANNEXATION 1972
 C TOWN OF CONNELL
 C-1 TOWN OF CONNELL ANNEXATION
 M TOWN OF MESA
 K TOWN OF KAHLOTUS
 1 ROAD DISTRICT
 P PORT OF PASCO
 KP PORT OF KAHLOTUS
 F1 FIRE PROTECTION DISTRICT NO. 1
 F2 FIRE PROTECTION DISTRICT NO. 2
 F3 FIRE PROTECTION DISTRICT NO. 3
 F4 FIRE PROTECTION DISTRICT NO. 4
 F5 FIRE PROTECTION DISTRICT NO. 5
 H HOSPITAL DISTRICT
 L MID-COLUMBIA REGIONAL LIBRARY
 CEM #1 CEMETERY DISTRICT #1
 CEM #2 CEMETERY DISTRICT #2

OFFICE PERSONNEL

Shirley A. Morrow. Assessor
 Nita Rettinghouse. Administrative Assistant
 Piper Brown. Accounting Clerk
 M. Joan Lyon. Data Processing Coordinator & Seg Clerk
 Tara Alexander. Data Processing & Seg Clerk
 Velinda Badt. Certified Personal Property Clerk
 Wathen Wells. Certified Appraiser
 Gary Hammond. Certified Appraiser
 Steven Marks. Certified Appraiser

1988 LEVY RATES

	CONSOLIDATED LEVY	TAX CODE
1 PAS P	18.5308	101
1 P-3 NLP	18.3325	104
1 1 PL	15.5733	105
1 1 F3 PL	16.5733	106
1 1 F5 PL	16.5733	107
1 1 HPL	15.8417	108
1 1 F4 HPL	16.2512	109
1 1 F2 PL	16.3290	110
162/51 CHP Cem #2	15.3570	200
162/51 CHP-1 Cem #1	14.6452	218
162/51 MHP	15.0952	201
162/51 1 PL	14.1777	202
162/51 1 F1 PL	14.6891	205
162/51 1 HPL	14.4461	206
162/51 1 F1 HPL	14.9575	207
162/51 1 F1 HPL Cem #2	14.9575	208
162/51 1 F4 HPL	14.8556	210
162/51 1 F2 KPL Cem #2	14.4834	214
162/51 1 HPL Cem #2	14.4461	215
162/51 1 F1 HKPL Cem #2	14.5075	216
162/51 1 F2 PL	14.9334	219
162/51 1 F2 HPL Cem # 2	15.2018	220
109/43 1 F2 KPL	12.6105	300
54 1 PL	9.1659	400
54 1 F1 PL	9.6773	401
54 1 F2 KPL	9.4716	403
54 1 F1 HPL Cem #2	9.9457	406
54 1 F2 PL	9.9216	408
54 1 F2 HPL Cem #2	10.1900	409
147/55 1 F4 HPL	12.5238	500
56 KKP Cem #1	11.5253	600
56 1 F1 KPL Cem #1	11.6289	601
56 1 F2 KPL Cem #1	11.8732	602
56 1 F1 HKPL Cem #1	11.8973	603
56 1 HKPL Cem #1	11.3859	605

TAXES FOR COLLECTION

1960.	1,798,696.99
1961	2,027,971.35
1962	2,068,607.49
1963	2,180,702.20
1964	2,377,612.47
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.	10,099,974.52
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

GENERAL INFORMATION
FROM THE FRANKLIN COUNTY ASSESSOR

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

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, state, also districts such as schools, port, fire protection, hospital, county roads and library.

It is the aim of the Assessor to obtain the utmost in equity of assessments, and to assist you in anyway possible in all matters pertaining to the office.

The county assessor's office welcomes your inquiries and concerns about how your property is assessed. As your Assessor, I stand ready to assist you personally in any matter dealing with this office.

Office hours of the Court House are 8:30 a.m. to 5:00 p.m. The phone number is 545-3506.

Sincerely,

Shirley A. Morrow
SHIRLEY A. MORROW
Franklin County Assessor

FRANKLIN COUNTY - TAX ALLOCATION BY FUND

	Levy	Market Value	Value Loss	Taxable Value	Tax Before Loss	Senior Citizen		Open Space		Penalties	Tax for Collections
						Tax Loss	Exemption	Tax Loss	Exemption		
School District #1	3.5096				2,936,825.64	44,377.44		167,380.60		1,816.63	2,736,884.23
Bond	2.8978				2,424,874.11	36,641.46		138,202.19		1,499.86	2,251,530.32
TOTAL	6.4074	833,012,679	50,034,900	782,977,779	5,361,699.75	81,018.90		305,582.79		3,316.49	4,978,414.55
School District #51	3.2113				1,016,563.28	1,987.14		199,539.47		1,427.66	816,464.33
Bond	1.8005				569,961.47	1,114.14		111,876.86		800.52	457,770.99
TOTAL	5.0118	315,089,069	60,993,500	254,095,569	1,586,524.75	3,101.28		311,416.33		2,228.18	1,274,235.32
School District #43*	3.1389				4,333.15			1,808.30			2,524.85
TOTAL	3.1389	1,380,473	576,100	804,373	4,333.15			1,808.30			2,524.85
School District #54	.0000	16,445,591	9,046,000	7,399,591							
School District #55*	2.4315				61,881.73	49.36		8,135.55		61.17	53,757.99
Bond	.2485				6,324.33	5.04		831.42		6.25	5,494.12
TOTAL	2.6800	25,450,029	3,366,200	22,083,829	68,206.06	54.40		8,966.97		67.42	59,252.11
School District #56	1.7608				90,584.82	266.94		40,317.19			50,000.69
Bond	.5283				27,178.67	80.09		12,096.64			15,001.94
TOTAL	2.2891	51,299,263	22,685,100	28,414,163	117,763.49	347.03		52,413.83			65,002.63
COUNTY TOTAL					20,471,006.40	169,645.50		2,113,534.22		16,104.19	18,203,930.87

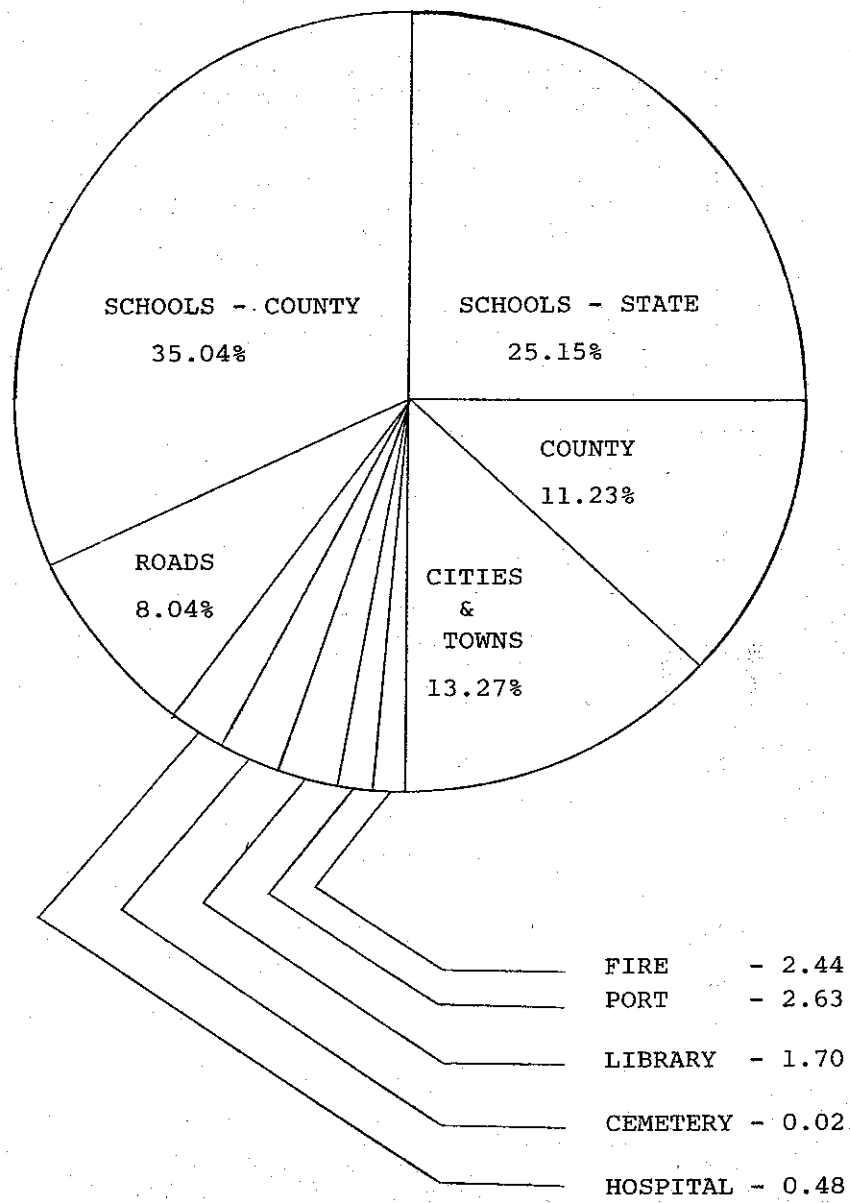
NOTE: * Denotes Joint School District with Adams County

FRANKLIN COUNTY - TAX ALLOCATION BY FUND 1987-88

	Levy	Market Value	Value Loss	Taxable Value	Tax Before Loss	Senior Citizen Tax Loss	Open Space Tax Loss	Penalties	Tax for Collections
STRE	4.1330	1,253,742,772	146,901,800	1,106,840,972	5,204,042.28	27,311.43	602,153.64	4,196.41	4,578,775.92
COUNTY									
Current Expense	1.7572				2,199,985.41	11,611.20	256,013.88	1,781.93	1,934,142.26
Mental Health	.0246				30,799.73	162.91	3,583.45	25.11	27,078.48
Veterans Relief	.0182				22,785.49	120.39	2,651.37	18.69	20,032.42
1970-90 Annex	.0050				6,288.12	67.22	728.90	5.16	5,477.16
1974-90 Annex	.0160				20,031.57	215.08	2,331.06	16.43	17,501.85
Juvenile 76-96	.0360				45,070.02	483.77	5,245.08	36.76	39,377.85
TOTAL	1.8570	1,246,566,023	146,901,800	1,099,664,223	2,324,940.34	12,660.57	270,553.74	1,884.07	2,043,610.10
ROAD DISTRICT	2.2500	788,933,172	139,437,190	649,495,982	1,787,278.61	2,739.20	323,152.38	1,780.91	1,463,187.94
HOSPITAL	.2684	401,325,714	75,462,450	325,863,264	1,08,569.20	100.63	21,006.23	143.97	87,606.31
PORT									
Pasco Port CE	.4500	1,177,958,116	114,647,300	1,063,310,816	532,423.33	2,913.62	50,980.30	457.19	478,986.60
Kahlotus Port	.0000	59,310,678	32,254,500	27,056,178					
Mid-Columbia Library	.4759	788,933,172	139,437,190	649,495,982	378,024.02	579.43	68,348.83	376.84	309,472.60
Cemetery District #1	.1125	51,299,263	22,885,100	28,414,163	5,788.20	15.07	2,576.15		3,196.97
Cemetery District #2	.0000	152,115,653	40,370,250	111,745,403					
Fire District #1	.5114	145,226,194	47,442,550	97,783,644	74,419.99	14.26	24,399.30	103.98	50,110.41
Fire District #2	.7557	76,841,881	30,542,300	46,299,581	59,619.74	83	24,630.28	21.19	35,009.82
Fire District #3	1.0000	329,940,227	23,322,090	306,618,137	329,940.60	993.66	22,328.40	219.13	306,837.64
Fire District #4	.4095	115,145,671	16,575,100	98,570,571	47,152.41	58.59	6,731.05	84.53	40,449.30
Fire District #5	1.0000	15,866,216	5,021,600	10,844,616	15,866.23	25.00	4,936.60		10,844.63
CITIES AND TOWNS									
Pasco (General)	3.6000				1,438,989.44	18,279.04	7,415.28	737.57	1,414,032.69
Guaranty	.5095				203,656.57	2,587.23	1,049.47	104.45	200,124.32
Fire Equip.	.6114				244,387.86	6,155.07	1,259.38	135.30	237,098.71
Law Enforcement	.7642				305,465.51	7,693.35	1,574.10	156.62	296,354.68
Bridge Bond	.1983				63,826.66	1,897.15	142.93	31.37	61,817.95
TOTAL	5.6834	399,719,311	7,137,310	392,582,001	2,286,326.04	36,611.84	11,441.16	1,135.31	2,209,428.35
Connell (General)	3.3750	50,724,719	146,300	50,578,419	171,196.99	493.79		55.83	170,759.03
BN Park Bond					13,194.71	77.05		4.35	13,122.01
TOTAL	3.4818	50,724,719	146,300	50,578,419	184,391.70	570.84		60.18	181,881.04
Mesa	3.3750	4,842,469	48,100	4,794,369	16,343.78	114.42		8.39	16,189.82
Kahlotus	3.1337	2,346,352	132,900	2,213,452	7,332.73	416.47			6,936.26

IMPORTANT DATES

- February 15....Property taxes can be paid (to the Treasurer's Office) on or after this date, based on assessments made in the previous year.
- March 31.....Personal property report on standard form must be filed with the assessor.
- March 31.....Exempt applications must be filed with the State Department of Revenue.
- April 30.....Last day for payment of property taxes unless payments are made in two parts. First half due by this date.
- May 31.....Assessor completes his listing and valuation of all properties in the county.
- July 1.....Closing date for filing for Senior Citizen and Disabled Tax Relief programs.
- July 15.....Last day to file a valuation appeal with the Board of Equalization on current year's value.
- October 31.....Second half taxes due.
- December 31....Last day to file for Open Space classification.



PERCENTAGE ALLOCATION OF TAX DOLLARS

FRANKLIN COUNTY SENIOR CITIZEN RELIEF

INCOME LEVEL	NUMBER OF PARTICIPANTS	TOTAL TAXABLE VALUE PRIOR TO EXEMPTION	AMOUNT OF VALUE EXEMPTED FROM REGULAR LEVIES	TOTAL LEVY RELIEF IN DOLLARS	
				REGULAR LEVIES	SPECIAL LEVIES
\$9,000 or Less	228	5,419,200	4,322,150	44,179.37	40,087.94
\$9,001 to \$12,000	139	4,179,350	2,391,300	24,354.24	30,918.67
\$12,001 to \$15,000	119	3,903,800			30,103.67
TOTAL	486	13,502,350	6,713,450	68,533.61	101,110.28

CURRENT USE (Open Space) LOSS

	PRIOR TO LOSS	CURRENT USE LOSS	TOTAL AFTER LOSS
Valuation	368,539,150	(40,462,400)	228,076,750
Tax	5,452,874.60	(2,023,375.36)	3,429,499.24

WHAT KIND OF PROPERTY IS TAXABLE?

Under Washington State law, two types of property can be assessed and taxed. The first type is real estate which is land and improvements made to that land.

The second type is personal property. As defined by law, such property includes agricultural machinery and equipment, other machinery, equipment, furniture, tools, supplies and materials not normally held for sale, mobile homes, and all other items of personal property except those which may be exempted from taxation by law.

HOW IS THE VALUE OF REAL PROPERTY DETERMINED?

In Washington State, 'assessment' for tax purposes means establishing the full market value of land and the improvements thereon. This is the job of the Assessor. Appraisal methods used in Franklin County follow basic appraisal practices and procedures used by all professional appraisers. Three approaches may be utilized to determine real property value:

- Cost: The reproduction or replacement cost new, less accrued depreciation.
- Market: The market sales comparison approach.
- Income: The income or capitalization of economic rents approach.

All three techniques are applied, if appropriate, in appraising improved commercial and industrial properties. The cost and market approaches are the basis for appraisal of improved residential properties. The market comparison approach is most often used to determine the value of vacant land.

HOW IS THE VALUE OF PERSONAL PROPERTY DETERMINED?

Most personal property assessments are based upon information provided by the taxpayer on listing forms supplied by the Assessor. The determination of fair market value each year is accomplished within the scope of most of the same rules, regulations and state laws governing the assessment of real property, with certain notable differences. The self-reporting listing must be made by March 31 of each year by each person who is liable for assessment. Penalties may be applied by the Assessor when listings are made subsequent to that date without reasonable

cause or without an extension of time in which to file.

HOW DO I KNOW MY PROPERTY HAS BEEN REASSESSED?

R.C.W. 84.41.041 requires the Assessor to physically inspect and value all real property at least once each four years. During the intervals between physical inspections of real property, the valuation may be adjusted to its current true and fair value based upon appropriate statistical data. At the completion of the reassessment, property owners are notified of the results by a valuation change notice mailed to the taxpayer.

WHAT DETERMINES THE AMOUNT OF MY PROPERTY TAX?

A simplified answer is the cost of state and local government, which includes operating costs of schools, city and county government, and other taxing districts like the port, libraries, fire, mosquito and cemetery. A large part of your property tax dollar goes to pay off bonds for capital cost such as school buildings and other public projects.

HOW ARE PROPERTY TAX RATES (LEVIES) ESTABLISHED?

Certain provision of the State Constitution, statutory levies set by the Legislature, and excess levies approved by the voters combine to make up the total levy rate. The property tax rate is derived by dividing the dollar amount of each taxing district levy by the total assessment in that district. The assessed value of the property multiplied by the combined levy rate produces a tax amount which is a fair share of the total levy in that area. The County Treasurer issues tax statements and taxes are paid to that office.

The current statutory levy rates are restricted to a maximum of \$9.15 for each \$1,000 of assessed property value. Distinction is made between incorporated and Unincorporated areas, but the total rate of each is limited to \$9.15/\$1,000.

The only exceptions are Port and Utility District levies which are outside the statutory limitation. In addition to statutory levies, excess levies are approved by the voters as a way of paying off bonds for capital costs and as a way of providing supplemental funds for operating purposes. It is this use of special levies that has attracted

STATEMENT OF FRANKLIN COUNTY

VALUATION YEAR 1987

	Parcels	Value	Taxes
City & Town Lots	7478	313,711,640	5,619,806.49
Unplatted Inside City	447	49,111,400	892,077.04
Platted Outside City	3161	143,029,610	2,363,943.39
Unplatted Outside City	2725	109,341,500	1,768,871.09
Irrigation Blocks	843	64,398,200	981,875.96
Open Space	3221	228,076,750	3,420,678.44
Railroad Leases	58	8,591,400	143,631.34
	17933	916,260,500	15,190,883.75
Personal Property			
Commercial	1752	47,610,750	829,642.77
Farm	1320	51,838,368	786,436.24
Mobile Homes	1515	12,257,900	201,144.48
Penalties			16,104.19
	4587	111,707,018	1,833,327.68
Watercraft			
State Levy Only		7,176,749	29,661.56
Senior Citizens Exemptions			
\$9,000 or less	228	5,419,200	
\$9,001 to \$12,000	139	4,179,350	(Included in above totals)
\$12,001 to \$15,000	119	3,903,800	
	486	13,502,350	
Valuation Assessed By Department of Revenue Transportation, Communication & Power Companies			
Real	40	23,836,503	355,778.36
Personal Property	376	47,860,202	794,279.52
	416	71,696,705	1,150,057.88
TOTAL COUNTY		1,106,840,972	18,203,930.87

WHAT PUBLIC-OWNED PROPERTY IS EXEMPT?

RCW 84.36.010 allows exemption of taxes to all publicly owned property, such as that of the Federal Government, State, County or City governments.

IS ALL CHURCH-OWNED PROPERTY EXEMPT?

RCW 84.36.020 exempts church-owned property used for church purposes. The property must be used for such things as church, parking, parsonage, convent, caretaker's residence, and the total land used cannot exceed five acres.

HOW DO I PROTEST OR APPEAL THE VALUE PLACED ON MY PROPERTY?

You can talk to the Assessor any time you feel an error has been made in valuing your property. You can also appeal the reassessment to the Franklin County Board of Equalization by July 15 of the assessment year. If you don't agree with the County Board's decision, you may appeal to the State Board of Tax Appeals. However, you must file with the State Board within thirty days of the County Board's ruling and must present proof to the Board that the Assessor has erred in his appraisal. The information you present to the Board should show the pertinent information that describes the difference between the Assessor's value and what you feel is the value of your property. A property owner does not need an attorney to talk to the Assessor or appeal to the County or State Board.

WHAT INFORMATION IS AVAILABLE TO ME?

All assessment records maintained by the Assessor's office are public information and are open for inspection during regular office hours except for confidential income reports and personal property itemized listings.

Counter assistance is available for taxpayers who visit the office to help you obtain the information you desire.

the greatest attention and public concern. Nevertheless, special levies continue to be the best means available for financing various public projects.

The State Constitution provides for assessing property at 100 percent of its appraised market value, with the appraisal process being the Assessor's responsibility. Taxing district levy rates are established by the State Legislature. All levies above these statutory limits must be approved by a vote of the people.

WHAT ARE THE STATUTORY LIMITATIONS ON PROPERTY TAXES?

Article 7 Section 2 of the Washington State Constitution limits the total "regular" property tax levy to \$10.00 per \$1,000 of assessed value. This "1% of value" limit* is subject to additional reduction since the statute also imposes a 10% cut on all regular taxing districts rates, excluding fire and library districts. This becomes the total \$9.15 shown below:

<u>TAXING DISTRICT</u>	<u>Incorporated Area</u>	<u>Unincorporated Area</u>
State	3.60	3.60
County	1.80	1.80
Road District	----	2.25
City & Towns	3.60	----
Fire Districts	----	.50
Library	----	.50
Subtotal	9.00	8.65
Floating	.15	.50
Total	<u>9.15</u>	<u>9.15</u>

*Required levies which exceed the 1% limitation must be approved by the electorate of the districts making such "excess" or "special" levies.

RCW 84.55.010 further limits the "regular levy" of any taxing district by restricting the amount in any year to 106% of the largest such amount levied in the three most recent previous years.

HOW DO I QUALIFY FOR A PROPERTY TAX EXEMPTION?

RCW 84.36.38 grants property tax exemptions to qualified senior citizens and disabled persons as follows: "Senior Citizen 61 years of age or older on January 1, whose combined income (husband and wife) did not exceed \$15,000 during the previous year." The tax relief also applies to disabled persons with the same income restriction.

In calculating the income for applications, 100% of civil service, social security, and railroad retirement is considered along with such items as investment income in the form of dividends from stock, interest on savings account and bonds, capital gains, net rental income from real estate, and income from pensions, disability payments, retirement pay, and annuities. Reimbursement for losses is not considered as income. The law applies to single family, owner-occupied dwelling, not exceeding one acre of land. Time for applying is between January 1 and July 1. Applications are made in the current year, based on the previous year's income and applies to the succeeding year's tax. Senior citizens and disabled persons with income of \$9,000 or less are exempt of the full amount of the excess levies plus regular property taxes on up to \$25,000 or 50% of valuation whichever is greater. Qualified people having incomes of \$9,001 to \$12,000 are exempt from regular property taxes on up to \$20,000 or 30% of valuation whichever is greater, not to exceed \$40,000 plus 100% of excess levies. People with income of \$12,001 to \$15,000 are exempt from 100% of excess levies.

RCW 84.70.010 provides that if on or before December 31 in any calendar year any real or personal property is destroyed in whole or in part, the true cash value of such property shall be reduced in an equitable amount as determined within further provisions of the law. Claims must be filed within the year of destruction or within 75 days after the date of destruction, if filed in the subsequent year.

WHAT IS CURRENT USE ASSESSMENT?

Chapter 84.34 RCW provides special consideration to property owners wishing to have land assessed for taxation purposes on the basis of its current use rather than its highest and best use.

The Open Space Act provides for current use assessment of farm and agricultural land, timber land, and open space land. Applications for classification are made to the Assessor for Farm and Agricultural land and to the County legislative authority for Open Space and Timberland.

Applications are accepted January 1 through December 31 for assessment the following year.

Once land is classified, taxes are based on the current-use value rather than highest and best use. The Assessor must maintain the current-use value for as long as the property remains classified. At the same time a record of the market value of the property is kept. The difference between the current-use value and the market value becomes the basis for computing the amount of additional taxes, penalties and interest that may become payable upon a change of use or removal from classification.

IF YOU PLAN TO MAKE PHYSICAL IMPROVEMENTS TO YOUR PROPERTY.

RCW 84.36.400 exempts from taxation any physical improvement to a single family dwelling for three assessment years subsequent to the completion of the improvement, providing the improvement represents 30% or less of the value of the original structure. Notice must be filed prior to completion of the improvement being made on forms furnished by the Assessor.

IF YOU BUY OR SELL REAL PROPERTY.

RCW 84.60.020 provides for proration of taxes on real property between seller and purchaser. If there is no express agreement as to payment of the taxes due and payable in the calendar year of the sale, the seller shall be liable for the same proportion of such taxes as the part of the calendar year prior to the day of the sale, and the purchaser shall be liable for the remainder of such taxes and subsequent taxes.

Example: If A sells a house to B on March 1st, A (the seller) pays two months of the current year tax, and B (the purchaser) pays 10 months of the current year tax.